Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Summary of Cost of Service Table 1

[A]	[B]								
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
	•		\$	\$	\$	\$	\$	\$	
1	Total Cost	of Service							
2		Return Under Existing Rates	1,727,973	816,727	683,916	505	3,437	223,389	L 21 T 2
3		Rate Base	60,049,137	41,215,325	15,522,236	43,862	18,833	3,248,881	L 24 I 4
		D 101 (D)	0 7 40/	0.740/	0.740/	0.740/	0.740/	0 740/	
4		Proposed Rate of Return	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	
5		Return Under Proposed Rates	5,847,885	4,013,754	1,511,633	4,271	1,834	216 202	L3XL4
5		Return Onder Proposed Rates	5,047,005	4,013,754	1,511,633	4,271	1,034	310,392	L3XL4
6		Required Increase in Return	4,119,912	3,197,027	827,717	3,766	(1,603)	03 004	L5-L2
U		rrequired increase in rreturn	4,113,312	5,157,027	021,717	3,700	(1,003)	33,004	L 3 - L 2
7		Incremental Income Taxes							
8		State Tax							
9		Effective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	
10		Incremental Taxes	349,259	271,023	70,168	319	(136)	7,884	
11		Federal	0.0,200	2, 1,020	70,100	0.0	(100)	7,001	
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	
13		Incremental Taxes	2,217,773	1,720,979	445,565	2,027	(863)	50,064	
		more mental rando	2,211,770	1,720,070	. 10,000	2,02.	(000)	00,001	
14		Required Revenue Increase	6,686,944	5,189,029	1,343,451	6,113	(2,601)	150.952	L 6 + L 10 + L 13
		.,					(, ,		
15		Sales Revenue Under Existing Rates	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	L 10 T 2
		•					•		
16		Total Cost of Service	56,792,207	38,089,824	17,285,819	110,872	8,304	1,297,388	L 14 + L 15
17		Proposed Increase - \$	6,686,731	5,187,776		1,498	3,955		
18		Proposed Increase - %	13.35%	15.77%		8.7	1%		L 17 / L 15
19		<u>Incremental</u>							
20		State Tax	349,248	270,958		78,2			
21		Federal Tax	2,217,701	1,720,562		497,	139		
22		Total Proposed Increase in Return	4,119,782	3,196,256		923,	526		
23		Rate of Return Under Proposed Rates	9.74%	9.74%		9.7	4%		
24		Composite GS, LV, SVT, LVT							

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Return Under Existing Rates Table 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Return Un	der Existing Rates							
_									
2		Rate Base	0.4 70 7 4 4 4	04.000.40=	04.000.040	=0.4==	00 707		1.44.70
3		Gas Plant in Service	94,795,144	64,822,497	24,029,913	53,455	32,737	5,856,542	
4		Accumulated Depreciation	39,323,205	26,559,745	10,018,769	24,291	14,371	2,706,028	L 8 I 4
-		Not Blood in Consider	FF 474 000	00 000 750	44.044.444	00.400	40.000	0.450.544	10.14
5		Net Plant in Service	55,471,939	38,262,752	14,011,144	29,163	18,366	3,150,514	L 3 - L 4
6		Other Rate Base Items	4,577,198	2,952,573	1,511,092	14,698	467	98,367	L 23 T 4
0		Other Rate base items	4,577,196	2,952,573	1,511,092	14,090	407	90,307	L 23 1 4
7		Total Rate Base	60,049,137	41,215,325	15,522,236	43,862	18,833	3,248,881	15+16
		Total Nate Base	00,040,101	41,210,020	10,022,200	40,002	10,000	0,240,001	20.20
8		Return Under Existing Rates							
9		Operating Revenues							
10		Sales and Transport, Revenues	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	L3T5
11		Other Operating Revenues	887,131	690,602	162,364	334	209		L7T8
		- Stron operating nevertage	001,101	000,002	.02,00		200	00,022	2110
12		Total Operating Revenues	50,992,394	33,591,398	16,104,733	105,092	11,115	1,180,057	L 10 + L 11
		. •							
13		Net Gas Supply Expenses	32,589,153	21,161,309	11,340,457	96,668	414	(9,695)	L9+L10+L11, T6
								<u>.</u>	
14		Net Revenues	18,403,241	12,430,089	4,764,276	8,424	10,700	1,189,752	L 12 - L 13
15		Operating Revenue Deductions							
16		Operation and Maintenance	12,085,112	8,679,352	2,767,410	6,204	3,751		L 101 T 6
17		Depreciation Expense	3,556,673	2,474,986	890,124	1,776	1,138	188,649	
18		Taxes Other Than Income Taxes	1,166,481	808,988	291,677	604	380		L 14 T 7
19		Income Taxes	(132,998)	(349,964)	131,150	(665)	1,994	84,488	L 26 T 5
20		Total Oper. Rev. Deductions	16,675,268	11,613,362	4,080,360	7,919	7,264	966,364	Sum of L 16 through L 19
		B	. =0=	040 ====	000 07-			000 0	
21		Return Under Existing Rates	1,727,973	816,727	683,916	505	3,437	223,389	L 14 - L 20
		D	0.0700/	4 0000/		4.500/	10.0100/	0.0700/	1.04.01.7
22		Rate of Return	2.878%	1.982%	4.406%	1.152%	18.248%	6.876%	L 21 / L 7

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of Plant in Service by Class Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	••
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service		Transportation		or Reference
			\$	\$	\$	\$	\$	\$	
1	Gas Plant i	n Service							
_									
2		Intangible Plant							
3	301	Land & Land Rights	1,939	1,382	460	1	1	95	Supervised O & M
4	302	Other Equipment	0	0	0	0	0	0_	Supervised O & M
_		T	4.000	4.000	400				
5		Total Intangible Plant	1,939	1,382	460	1	1	95	
6		Transmission Plant							
7	365	Land & Land Rights	234,575	116,889	62,367	446	195	54,677	50% Throughput, 50% Peak
8	366	Structures & Improvements	10,880	5,422	2,893	21	9	2,536	50% Throughput, 50% Peak
9	367	Mains	6,803,690	3,390,288	1,808,924	12,950	5,651	1,585,876	50% Throughput, 50% Peak
10	369	Measuring & Reg. Station Eq.	372,213	185,474	98,962	708	309	86,759	50% Throughput, 50% Peak
11	371	Other Equipment	372,213	165,474	90,902	0	0	00,759	50% Throughput, 50% Peak
11	3/1	Other Equipment	U	U	U	U	U	<u> </u>	50% Miloughput, 50% Peak
12		Total Transmission Plant	7,421,358	3,698,073	1,973,146	14,126	6,164	1,729,849	Sum of L 7 through L 11
12		Total Transmission Flant	7,421,336	3,096,073	1,973,140	14,120	0,104	1,729,049	Sull of E7 though E 11
13		Distribution Plant							
14	374	Land & Land Rights	1,774	1,199	439	1	1	134	0.8% Throughput, 53.8% Services, 45.4% Peak
15	375	Structures & Improvements	59,033	39,903	14,601	35	21	4,472	0.8% Throughput, 53.8% Services, 45.4% Peak
16	376	Mains	43,145,382	29,164,048	10,671,121	25,936	15,598	3,268,679	0.8% Throughput, 53.8% Services, 45.4% Peak
17	377	Compressor Station Equipment	0	20,104,040	0,071,121	20,000	0	0,200,070	50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip Gen.	231,404	115,309	61,524	440	192	53,938	50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip CG	418,109	208,344	111,164	796	347	97,457	50% Throughput, 50% Peak
20	380	Services	24,171,345	18,978,838	5,034,652	4,643	4,643	148,570	Services
21	381	Meters	2,994,363	1,782,542	1,182,169	872	872	27,908	Meters & Regulators
22	382	Meter Installations	3,650,417	2,173,090	1,441,178	1,063	1,063	34,023	Meters & Regulators
23	383	House Regulators	2,981,590	1,774,938	1,177,126	868	868	27,789	Meters & Regulators
24	384	House Regulator Installations	0	0	1,177,120	0	0	27,700	Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	352,766	210,001	139,271	103	103	3,288	Meters & Regulators
26	386	Other Property on Cust. Premises	0	0	0	0	0	0,200	0.8% Throughput, 53.8% Services, 45.4% Peak
27	387	Other Equipment	0	0	Ö	0	0	0	0.8% Throughput, 53.8% Services, 45.4% Peak
	001	outer Equipment							olovo miloagripat, oolovo oormooo, tolino i oak
28		Total Distribution Plant	78,006,183	54,448,212	19,833,246	34,758	23,709	3,666,258	Sum of L 14 through L 27
									-
29		General Plant							
30	389	Land & Land Rights	32,969	23,497	7,826	16	10	1,620	Supervised O & M
31	390	Structure & Improvements	2,500,553	1,782,123	593,538	1,220	765	122,907	Supervised O & M
32	391	Office Furniture & Equipment	4,870,795	3,471,375	1,156,146	2,377	1,489	239,409	Supervised O & M
33	392	Transportation Equipment	204,819	145,973	48,616	100	63	10,067	Supervised O & M
34	393	Stores Equipment	1,759	1,254	418	1	1	86	Supervised O & M
35	394	Tools, Shop & Garage Equipment	589,840	420,374	140,006	288	180	28,992	Supervised O & M
36	395	Laboratory Equipment	126,609	90,233	30,052	62	39	6,223	Supervised O & M
37	396	Power Operated Equipment	147,900	105,407	35,106	72	45	7,270	Supervised O & M
38	397	Communication Equipment	832,815	593,540	197,679	406	255	40,934	Supervised O & M
39	398	Miscellaneous Equipment	57,605	41,055	13,673	28	18	2,831	Supervised O & M
40		Total General Plant	9,365,664	6,674,830	2,223,061	4,570	2,864	460,340	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	0_	Supervised O & M
40		Fotal Blantin Coming	04 705 4	04 000 467	04 000 040	F0 455	00.707	E 050 510	15.140.100.140.144
42		Total Plant in Service	94,795,144	64,822,497	24,029,913	53,455	32,737	5,856,542	L 5 + L 12 + L 28 + L 40 + L 41
40		Oneste etine West in December	-	-	-	_	_	_	L 40 T 0
43		Construction Work in Progress	0	0	0	0	0	0_	L 42 T 3
4.4		Total Plant in Service	04 705 111	64 000 407	24 020 042	E2 455	20 707	E 050 540	1.42 + 1.42
44		TOTAL FIGHT III SELVICE	94,795,144	64,822,497	24,029,913	53,455	32,737	5,050,542	L 42 + L 43

⁽¹⁾ Common Plant has been included in General Plant by account.

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of Accumulated Depreciation and Other Rate Base Items by Class Table 4

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Accumulate	ed Depreciation							
2		Accumulated Depreciation							
3		Intangible	126	90	30	0	0	6	L5T3
4		Transmission	4.587.676	2.286.045	1,219,744	8.732			L 12 - L 7 T 3
5		Distribution	32,807,368	22,899,516	8,341,352	14,618		1,541,911	L 28 - L 14 T 3
6		General & Common	1,928,035	1,374,094	457,644	941	589		L 40 T 3
7		Retirement Work in Progress	0	0	0	0	0		L 42 T 3
8		Total Accum. Depreciation	39,323,205	26,559,745	10,018,769	24,291	14,371	2,706,028	Sum of L 3 through L 7
		·							
9		Net Plant	55,471,939	38,262,752	14,011,144	29,163	18,366	3,150,514	L 44 - L 8 , T3
10	Other Rate	Base Items							
11		Cash Working Capital							
12	•	Gas Storage	3,460,490	2,247,442	1,199,147	13,902	0	0	Sales Allocator
13		Other	(547,351)	(390,092)	(129,921)	(267)		(26.903)	L 102 T 6
14		Materials & Supplies	1,669,464	1,141,607	423,198	941	577		L 42 T 3
15		Prepayments	2,957,237	2,039,807	746,941	1,555	979	167,955	
16		Customer Adv. for Construction	(43,496)	(29,401)	(10,758)	(26)) (16)	(3,295)	L 16 T 3
17		Customer Deposits	(174,192)	(153,230)	(20,324)	(19)	(19)	(600)	Customer Accounts Allocator
18		Accum. Deferred Income Taxes - Depreciation	(3,405,591)	(2,349,067)	(860,187)	(1,790	(1,128)	(193,420)	L9T4
19		Accum. Deferred Income Taxes - AAO	(458,923)	(310,208)	(113,505)	(276)	(166)	(34,768)	L 16 T 3
20		Accum. Deferred Income Taxes - Synergies to MPS	(72,114)	(49,742)	(18,215)	(38)	(24)	(4,096)	L9T4
21		Unamortized Investment Tax Credit	(3,748)	(2,585)	(947)	(2)) (1)	(213)	L9T4
22		AAO Gas Pipe Replacement	1,195,422	808,043	295,663	719	432	90,565	L 16 T 3
23		Total Other Rate Base	4,577,198	2,952,573	1,511,092	14,698	467	98,367	Sum of L 12 through L 22
24		Total Rate Base	60,049,137	41,215,325	15,522,236	43,862	18,833	3,248,881	L 9 + L 23

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Return and Income Taxes Under Existing Rates Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Return and	d Income Taxes Under Existing Rates							
2		Operating Revenues							
3		Sales and Transport. Revenues	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	887,131	690,602	162,364	334	209	33,622	L 7 T 8
7		Other Operating Nevertues	007,131	030,002	102,304	334	203	33,022	2710
5		Total Operating Revenues	50,992,394	33,591,398	16.104.733	105,092	11,115	1,180,057	L3+L4
J		rotal operating revenues	00,002,004	00,001,000	10,104,700	100,002	11,110	1,100,007	20.54
6		Gas Supply Expenses	32.589.153	21,161,309	11.340.457	96.668	414	(9,695)	L 12, T 6
-			02,000,000		,,			(0,000)	,
7		Net Revenues	18,403,241	12,430,089	4,764,276	8,424	10,700	1,189,752	L 5 - L 6
				, ,		-,	-,	,, -	
8		Operating Revenue Deductions							
9		Operation and Maintenance Exp.	12,085,112	8,679,352	2,767,410	6,204	3,751	628,395	L 101 T 6
10		Depreciation Expense	3,556,673	2,474,986	890,124	1,776	1,138	188,649	L8T7
11		Taxes Other Than Income Taxes	1,166,481	808,988	291,677	604	380		L 14 T 7
		Taxoo outor man moonto raxoo	1,100,101	000,000	201,017		000	01,002	2
12		Total Operating Revenue Deductions	16,808,266	11,963,326	3,949,210	8,584	5,270	881,876	L 9 + L 10 + L 11
			,,	,,	-,,	-,	-,	,	
13		Net Operating Income (before tax)	1,594,975	466,763	815,066	(160)	5,431	307.876	L 7 - L 12
14		Interest Expense	2,170,176	1,489,522	560,974	1,585	681	117,415	Total 3.614% of Rate Base, L 24 T 4 to Class
		······································	_,,	.,,.	,	.,		,	
15		Net Taxable Income	(575,201)	(1,022,759)	254,092	(1,745)	4.750	190,462	L 13 - L 14
			(, - ,	(,- , ,		(, - ,	,		
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	
17		State Tax	(35,950)	(63,922)	15,881	(109)	297	11,904	L 15 X L 16
18		Net Tax Adjustment	(4,318)	(2,978)	(1,091)	(2)		(245)	
			(.,)	(=,=.=/	(1,001)	\-/	\./	(=)	
19		Total State Tax	(40,268)	(66,901)	14,790	(111)	295	11.659	L 17 + L 18
		Total Otato Tax	(10,200)	(00,001)	. 1,7 00	(,		11,000	211 210
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	(201,320)	(357,966)	88,932	(611)	1,662	66,662	L 15 X L 20
22		Net Tax Adjustment	(54,930)	(37,889)	(13,874)	(29)			L9T4
		The Tax Adjustment	(04,000)	(07,000)	(10,014)	(23)	(10)	(0,120)	2014
23		Total Federal Income Tax	(256,250)	(395,854)	75,058	(640)	1,644	63 542	L 21 + L 22
20		Total Foundamental	(200,200)	(000,004)	70,000	(040)	1,044	00,042	
24		Deferred Income Taxes	206.012	142.100	52.035	108	68	11.700	L9T4
25		Investment Tax Credits	(42,492)	(29,310)	(10,733)	(22)			L9T4
_0		in sounding tax ordates	(42,402)	(20,010)	(.0,700)	(22)	(14)	(2,410)	
26		Total Income Tax	(132,998)	(349,964)	131,150	(665)	1,994	84 488	L 19 + L 23 + L 24 + L 25
20		Total moonic tax	(102,000)	(545,504)	101,100	(003)	1,004	34,400	L 10 · L 20 · L 27 · L 20

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference

			\$	\$	\$	\$	\$	\$	
1	O & M Exper	nses							
2		ther Gas Supply Expenses							
3	803	Natural Gas Transmission Line Purchases							
4	804	NG City Gate Purchases							
5	805	Other Gas Purchases							
6	805.1	Purchased Gas Cost Adjustment							
7	807	Other Purchased Gas Expenses							
8	810	Gas Used for Compressor Station Fuel							
9		Subtotal Other Gas Supply Exp.	32.620.219	21.175.166	11.347.850	96.754	449	0	Direct to Class
10	812	Gas Used for Other Util. Oper.	(31,351)	(13,984)	(7,461)	(86)	(35)	(9,784)	
11	813	Other Gas Supply Expenses	285	127	68	1	0	89	Throughput Allocator
	015	Other Gas Supply Expenses		127	00				Throughput Allocator
12		Total Other Gas Supply Expenses	32,589,153	21,161,309	11,340,457	96,668	414	(9,695)	L 9 + L 10 + L 11
13	To	otal Production Expenses	32,589,153	21,161,309	11,340,457	96,668	414	(9,695)	L 12
14	т	ransmission Expenses							
15		Operation							
16	850	Supervision & Engineering	0	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	26,932	12,013	6,410	74	30	8,405	Throughput Allocator
18	852	Communication System Expenses	20,332	12,010	0,710	, -,	55	0,400	oogpat/filoodtol
19	853	Compressor Sta. Labor & Exp.	0						
20	854	Gas for Compressor Sta. Fuel	0						
21	856	Mains Expenses	34,732	17,307	9,234	66	29	8,096	L9T3
22	857	Meas. & Reg. Sta. Expenses	0	17,007	0,204	00	20	0,000	20.0
23	859	Other Expenses	24,650	12,283	6,554	47	20	5,746	L 12 T 3
23	860	Rents	750	374	199	1	1	175	L 12 T 3
	000		750	014	100		<u> </u>	173	2.2.0
25		Total Operation	87,064	41,977	22,397	189	80	22,421	Sum of L 16 through 24
26		Maintenance							
27	861	Supervision & Engineering	0						
28	862	Structures & Improvements	0	0	0	0	0	0	L8T3
29	863	Mains	95,913	47.794	25,501	183	80	22,356	L9T3
30	865	Meas. & Reg. Sta. Equip.	77	38	20	0	0	18	L 10 T 3
31	867	Other Equipment	0	0	0	0	Ö	0	L 11 T 3
0.5				47.05-	05.50	105			
32		Total Maintenance	95,990	47,832	25,521	183	80	22,374	Sum of L 27 through 31
33		Total Transmission Expenses	183,054	89,809	47,918	371	160	44,796	L 25 + L 32
34	Di	istribution Expenses							
35		Operation							
36	870	Supervision & Engineering	294,675	199,178	82,819	133	92	12,453	L 37 through 46
37	871	Load Dispatching	20,972	9,354	4,991	58	23	6,545	Throughput Allocator
38	872	Compressor Station Labor and Expenses	0	0	0	0	0	0	L 17 T 3
39	873	Compressor Station Fuel and Power	0	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	481,654	344,464	112,375	219	145	24,451	L 16 T 3 and L 20 T 3
41	875	Meas. & Reg. Sta. Equip Gen.	63,191	31,488	16,801	120	52		L 18 T 3
42	876	Meas. & Reg. Sta. Equip Ind.	1,208	719	477	0	0		L 25 T 3
43	877	Meas. & Reg. Sta. Equip CG	11,012	5,487	2,928	21	9		L 19 T 3
44	878	Meter & House Regulators	566,694	337,352	223,730	165	165		L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	249,200	195,667	51,906	48	48		L 20 T 3
46	880	Other Expenses	800,139	558,496	203,437	357	243	37,606	L 28 T 3
47	881	Rents	79,571	55,540	20,231	35	24		
48		Total Operation	2,568,316	1,737,747	719,695	1,156	803	108,916	Sum of L 36 through 47
									=

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H] Small	[l] Large	[J]
ine No.	Acct. No.	Description	Total MPS	Residential	General Service	Large Volume	Volume Transportation	Volume	Basis of Allocation or Reference
		•	\$	\$	\$	\$	\$	\$	
9		Maintenance							
0	885	Supervision & Engineering	33,502	22,778	8,622	19	12	2,071	L 51 through 59
1	886	Structures & Improvements	6	4	1	0	0	0	L 15 T 3
2	887	Mains	495,616	335,011	122,580	298	179	37,548	L 16 T 3
3	888	Compressor Station Equipment	0	0	0	0	0	0	L 17 T 3
4	889	Meas. & Reg. Sta. Equip Gen.	43,244	21,549	11,497	82	36	10,080	L 18 T 3
5	890	Meas. & Reg. Sta. Equip Ind.	43,959	26,169	17,355	13	13	410	L 25 T 3
6 7	891 892	Meas. & Reg. Sta. Equip CG Services	30,158 208,821	15,028 163,962	8,018 43,495	57 40	25 40	7,030 1,284	L 19 T 3 L 20 T 3
8	893	Meters & House Regulators	65,477	38,978	25,850	19	19	610	L 21 T 3 to L 24 T 3
9	894	Other Equipment	141,581	98,823	35,997	63	43	6,654	L 28 T 3
0		Total Maintenance	1,062,364	722,302	273,418	591	367	65,687	Sum of L 50 through 59
1		Total Distribution	3,630,680	2,460,049	993,112	1,747	1,169	174,602	L 48 + L 60
2		Customer Accounts Expenses							
3	901	Supervision	34,962	30,755	4,079	4	4	120	L 64 + L 65 + L 67
4	902	Meter Reading Expenses	277,624	244,216	32,392	30	30	956	Customer Accounts Allocator
5	903	Customer Records & Collection	729,574	641,780	85,125	78	78	2,512	Customer Accounts Allocator
6 7	904 905	Uncollectible Accounts Miscellaneous	850,700 2	748,330 2	99,257 0	92 0	92 0	2,929 0	Customer Accounts Allocator Customer Accounts Allocator
8		Total Customer Accounts Expenses	1,892,862	1,665,083	220,854	204	204	6,517	Sum of L 63 through 67
19		Customer Service & Information Expenses							· ·
70	907	Supervision	53,438	35,422	9,476	77	33	8,431	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	0	50% Customer Accts. and 50% Throughput
'2	909	Information and Instruction	43,492	28,829	7,713	62	27	6,862	50% Customer Accts. and 50% Throughput
'3	910	Miscellaneous	9,696	6,427	1,719	14	6	1,530	50% Customer Accts. and 50% Throughput
4		Total Cust. Service & Inf. Exp.	106,626	70,677	18,908	153	65	16,822	Sum of L 70 through 73
5		Sales Expenses							
76	911	Supervison	9,099	6,031	1,614	13	6		L 77 + L 78 + L 79
77 78	912 913	Demonstrating & Selling Advertising	(200) 7,771	(133) 5,151	(35) 1,378	(0) 11	(0) 5	(32) 1,226	50% Customer Accts. and 50% Throughput 50% Customer Accts. and 50% Throughput
9	916	Miscellaneous	20,850	13,821	3,697	30	13	3,289	50% Customer Accts, and 50% Throughput 50% Customer Accts, and 50% Throughput
30		Total Sales Expenses	37,520	24,870	6,654	54	23	5,919	Sum of L 76 through 79
1		Administrative & General Expenses							
2		Operation		4044005	000 000			00 70-	Ourseland O O M
3 4	920	A & G Salaries Regulatory Allowance	1,419,738 36,758	1,011,835 16,396	336,993 8,748	693 101	434 41	69,783 11,472	Supervised O & M \$0.005 per Mcf, Throughput Allocator
5	921	Office Supplies & Expenses	36,758 985,010	702,008	233,805	481	301	48,415	Supervised O & M
6	922	Transfers	(211,161)	(150,493)	(50,122)	(103)	(65)	(10,379)	Supervised O & M
7	923	Outside Services Employed	434,153	309,417	103,052	212	133	21,339	Supervised O & M
8	924	Property Insurance	(1,352)	(933)	(341)	(1)	(0)	(77)	L9T4
9	925	Injuries & Damages	1,712,295	1,220,338	406,435	835	524	84,162	Supervised O & M
0	926	Employee Pensions & Benefits	1,498,822	1,068,198	355,765	731	458	73,670	Supervised O & M
1	927	Franchise Requirements	0	0	0	0	0	0	Supervised O & M
2	928	Regulatory Commission Expense	242,077	107,977	57,612	668	269	75,551	Throughput Allocator
13 14	929 930.1	Duplicate Charges General Advertising	0	0	0	0	0	0	Supervised O & M Supervised O & M
15	930.1	Miscellaneous	48,263	34,397	11,456	24	15	2,372	Supervised O & M
6	931	Rents	27,860	19,856	6,613	14	9	1,369	Supervised O & M
7		Total Operation	6,192,463	4,338,997	1,470,015	3,655	2,118	377,678	Sum of L 83 through 96
18	935	Maintenance of General Plant	41,907	29,867	9,947	20	13	2,060	L 40 T 3
9		Total A & G Expenses	6,234,370	4,368,864	1,479,963	3,675	2,131	379,738	L 97 + L 98
00		Total Operation & Maintenance	44,674,265	29,840,661	14,107,867	102,872	4,166	618,699	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99
01		Excluding Other Gas Supply Exp.	12,085,112	8,679,352	2,767,410	6,204	3,751	628,395	L 100 - L 12
02		Supervised O & M before General	4,919,721	3,506,244	1,167,759	2,400	1,504	241,813	(1)

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of Depreciation Expense and Other Taxes by Class Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
		• •					Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Depreciation	on Expense							
2		Transmission	100,918	50,288	26,831	192	84	23,523	L 12 T 3
3		Distribution Plant	2,498,504	1,743,952	635,250	1,113	759	117,429	L 28 T 3
4		General Plant	906,041	645,728	215,060	442	277	44,534	L 40 T 3
5		Common Plant	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	30,630	20,945	7,764	17	11	1,892	L 44 T 3
7		Amortization of Other Plant	20,580	14,073	5,217	12	7	1,271	L 44 T 3
8		Total Depreciation Expense	3,556,673	2,474,986	890,124	1,776	1,138	188,649	Sum of L 2 through 7
9	Taxes Other	er Than Income Taxes							
10		Ad Valorem (Property Taxes)	917,959	627,715	232,697	518	317	56,713	L 42 - L 5 T 3
11		Payroll Taxes	264,098	188,220	62,687	129	81	12,981	Supervised O & M
12		Miscellaneous Tax	(18,963)	(8,458)	(4,513)	(52)	(21)		Throughput Allocator
13		Sales/Use Tax	3,387	1,511	806	9	4	1,057	Throughput Allocator
			0,007	1,011			·	1,001	···
14		Total Taxes Other	1,166,481	808,988	291,677	604	380	64,832	Sum of L 10 through 13

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation of Other Operating Revenues by Class Table 8

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[1]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Other One	erating Revenues							
į	Other Ope	rating Revenues							
2	487	Forfeited Discounts	203,097	203,097					Direct to Class
3	488	Miscellaneous Service Revenue	104,359	74,376	24,771	51	32	5,129	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	53,164	37,890	12,619	26	16	2,613	Supervised O&M
6		Special Contract Revenues	526,511	375,240	124,974	257	161	25,879	Supervised O&M

887,131 690,602 162,364 334

209

33,622 Sum of L 2 through 6

7

Total Other Operating Revenue

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Cost of Service Study Allocation Factors Table 9

L/P	J [B]	[C]	[D]	[E]	[F]	[G]	[H]	[!]	[J]
							Small	Large	
Lir	ne Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No	o. No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
1	Allocation	Factors							
2		1. Throughput							
3		Annual Sales - Mcf	5,049,018	3,279,124	1,749,611	20,283	0	0	

1	Allocation Factors						
2	1. Throughput						
3	Annual Sales - Mcf	5,049,018	3,279,124	1,749,611	20,283	0	0
4	Transportation - Mcf	2,302,548	0	0	0	8,176	2,294,372
5	Throughput - Mcf	7,351,566	3,279,124	1,749,611	20,283	8,176	2,294,372
6	Allocator	1.0000	0.4460	0.2380	0.0028	0.0011	0.3121
7	2. Sales						
8	Annual Sales - Mcf	5,049,018	3,279,124	1,749,611	20,283	0	0
9	Allocator	1.0000	0.6495	0.3465	0.0040	0.0000	0.0000
10	3. Peak Day						
11	Load Factor		20.00%	20.00%	65.00%	50.00%	50.00%
12	Peak Day - Mcf/day	81.589	44,920	23,967	85	45	12,572
13	Allocator	1.0000	0.5506	0.2938	0.0010	0.0005	0.1541
14	4. Services						
15	Number of Customers	46,334	40,878	5,422	1	1	32
16	Weighting Factor	10,001	1	2	10	10	10
17	Weighted Number of Customers	52,062	40,878	10,844	10	10	320
18	Allocator	1.0000	0.7852	0.2083	0.0002	0.0002	0.0061
19	5. Meters & Regulators						
20	Number of Customers	46,334	40,878	5,422	1	1	32
21	Weighting Factor	,001	1	5	20	20	20
22	Weighted Number of Customers	68,668	40,878	27,110	20	20	640
23	Allocator	1.0000	0.5953	0.3948	0.0003	0.0003	0.0093
24	Customer Accounts						
25	Number of Bills	556,008	490,536	65,064	12	12	384
26	Weighting Factor	,	1	1	5	5	5
27	Weighted Number of Customers	557,640	490,536	65,064	60	60	1,920
28	Allocator	1.0000	0.8797	0.1167	0.0001	0.0001	0.0034
29	Use per Customer		80	323	20,283	8,176	71,699

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Functionally Classified Cost of Service Study Summary of Cost of Service Table 1

_[A] [E	B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line Ac	ct.				Trans	mission/Distrib	ution		Meters &	Cust	omer Accounting	3		Basis of Allocation
No. N	o. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	<u> </u>
1 <u>Total</u>	Cost of Service													
2	Return Under Existing Rates	1,727,973	(302,183)	51,588	(279,057)	(1,485,634)	(1,455,467)	(1,805,815)	(1,380,652)	(387,799)	(1,534,612)	(84,178)	10,391,783	L 21 T 2
3	Rate Base	60,049,137	174,386	3,460,490	2,117,497	14,741,724	15,228,328	15,748,586	7,169,933	407,955	911,686	88,553	0	L 24 T 4
4	Proposed Rate of Return		9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	
5	Return Under Proposed Rates	5,847,885	16,983	337,000	206,212	1,435,623	1,483,011	1,533,676	698,244	39,729	88,785	8,624	0	L 3 x L4
6	Required Increase in Return	4,119,912	319,166	285,412	485,269	2,921,257	2,938,478	3,339,491	2,078,896	427,528	1,623,396	92,801	(10,391,783)	L 5 - L2
7 8	Incremental Income Taxes State													
9	Efective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
10	Incremental Taxes	349,259	27,057	24,195	41,138	247,645	249,105	283,100	176,235	36,243	137,621	7,867	(880,948)	
11	Federal	,		,	,	,	,		,	,	,	.,	(,)	
12	Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
13	Incremental Taxes	2,217,773	171,809	153,639	261,223	1,572,530	1,581,800	1,797,668	1,119,082	230,141	873,884	49.955	(5,593,958)	
		_, ,	,	,		.,	.,,	.,,	.,,		,	,	(-,,)	
14	Required Revenue Increase	6,686,944	518,032	463,246	787,631	4,741,431	4,769,383	5,420,260	3,374,214	693,912	2,634,901	150,624	(16,866,689)	L 6 + L10 + L13
15	Sales Revenue Under Existing Rates	50,105,263	0	0	0	0	0	0	0	0	0	0	50,105,263	_ L 10 T 2
16	Total Cost of Service	56,792,207	518,032	463,246 24,203,054	787,631 10,298,445	4,741,431 0	4,769,383	5,420,260	3,374,214	693,912	2,634,901	150,624	33,238,574	L 14 + L15

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Return Under Existing Rates Table 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Trans	smission/Distrib	ution		Meters &	Cust	omer Accounting	g		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
	•		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Return Ur	nder Existing Rates													
2		Rate Base													
3		Gas Plant in Service	94,795,144	233,810	0	4,711,671	25,209,275		26,115,418	11,677,554	546,971	1,455,907	118,728		L 44 T3
4		Accumulated Depreciation	39,323,205	48,126	0	2,643,839	11,000,823	10,080,847	10,566,223	4,546,650	112,585	299,674	24,438	0	L 8 T4
_		Not Blood in Occasion	55 474 000	405.005		0.007.000	44.000.450	44044000	45 540 405	7 400 000	40.4.007	4 450 000	04.000		10.14
5		Net Plant in Service	55,471,939	185,685	0	2,067,832	14,208,452	14,644,963	15,549,195	7,130,903	434,387	1,156,233	94,290	U	L 3 - L4
6		Other Rate Base Items	4.577.198	(11,299)	3,460,490	49.665	533,272	583.364	199,392	39,030	(26,432)	(244,547)	(5,737)	0	L 23 T4
O		Other Rate base items	4,377,196	(11,299)	3,400,490	49,000	555,212	303,304	199,392	39,030	(20,432)	(244,547)	(5,757)	U	L 23 14
7		Total Rate Base	60,049,137	174,386	3,460,490	2,117,497	14,741,724	15,228,328	15,748,586	7,169,933	407,955	911,686	88,553	0	L 5 + L6
		Total Nato Baco	00,010,101	,,,,,	0,100,100	2,,	,,	.0,220,020	10,1 10,000	7,700,000	101,000	011,000	00,000	·	20 - 20
8		Return Under Existing Rates													
9		Operating Revenues													
10		Sales and Transport, Revenues	50.105.263											50,105,263	
11		Other Operating Revenues	887,131	17,073	0	24,140	113,784	108,136	141,959	124.021	39,941	106,312	8,670	203,097	L 7 T8
				,		,									
12		Total Operating Revenues	50,992,394	17,073	0	24,140	113,784	108,136	141,959	124,021	39,941	106,312	8,670	50,308,360	L 10 + L11
13		Net Gas Supply Expenses	32,589,153	(31,066)	0	0	0	0	0	0	0	0	0	32,620,219	L 9 + L10 + L11 T6
14		Net Revenues	18,403,241	48,139	0	24,140	113,784	108,136	141,959	124,021	39,941	106,312	8,670	17,688,141	L 12 + L13
45		Oti B Btiti													
15		Operating Revenue Deductions													
16		Operation and Maintenance	12,085,112	550,305	0	384,847	1,829,611	1,742,786	2,281,516	1,982,017	635,071	2,541,107	137,852		L 101 T6
17		Depreciation Expense	3,556,673	22,741	0	106,452	853,472	901,114	976,338	490,208	53,199	141,603	11,548		
18		Taxes Other Than Income Taxes	1,166,481	(6,721)	0	54,946	288,049	281,187	307,701	160,963	20,716	55,142	4,497	0	L 14 T6
19		Income Taxes	(132,998)	(216,002)	(51,588)	(243,049)	(1,371,714)	(1,361,484)	(1,617,781)	(1,128,515)	(281,247)	(1,096,928)	(61,049)	7,296,358	L 26 T6
20		Total Oper. Rev. Deductions	16,675,268	350,323	(51,588)	303,197	1,599,418	1,563,603	1,947,774	1,504,673	427,740	1,640,924	92,847	7,296,358	Sum of L 16 through L 19
0.1		Detroy Under Evistina Detec	4 707 070	(202.402)	E4 E00	(070.057)	(4.405.604)	(4 AEE ACT)	(4.005.045)	(4.200.650)	(207 700)	(4 504 646)	(04.470)	10 201 700	L 14 - L20
21		Return Under Existing Rates	1,727,973	(302,183)	51,588	(279,057)	(1,485,634)	(1,455,467)	(1,805,815)	(1,380,652)	(387,799)	(1,534,612)	(84,178)	10,391,783	L 14 - L20
22		Rate of Return	2.878%	-173.284%	1.491%	-13.179%	-10.078%	-9.558%	-11.467%	-19.256%	-95.059%	-168.327%	-95.059%	#DIV/0!	L 21 / L7
22		rate of retuill	2.018%	-1/3.204%	1.491%	-13.179%	-10.078%	-9.556%	-11.40/%	-19.206%	-95.059%	-100.32 <i>1</i> %	-95.059%	#DIV/U!	LZIILI

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Gas Plant in Service Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.						smission/Distrib			Meters &		omer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services			Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Gas Plant	in Service													
2		Intangible Plant													
3	301	Land & Land Rights	1,939	48	0	68	323	307	402	352	113	301	25	0	
4	302	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
5		Total Intangible Plant	1,939	48	0	68	323	307	402	352	113	301	25	0	Supervised O & M
6		Transmission Plant													
7	365		234,575			117.288	117,288								50% Throughput, 50% Peak
8	366		10.880			5,440	5,440								50% Throughput, 50% Peak
9	367		6,803,690			3,401,845	3,401,845								50% Throughput, 50% Peak
10	369		372,213			186,107	186,107								50% Throughput, 50% Peak
11		Other Equipment	0			0	0								50% Throughput, 50% Peak
	0	- and Equipment													oo /o maagnpat, oo /o r oak
12		Total Transmission Plant	7,421,358	0	0	3,710,679	3,710,679	0	0	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant													
14	374	Land & Land Rights	1,774			14	805	954							0.8% Throughput, 53.8% Services, 45.4% Peak
15	375	Structures & Improvements	59,033			472	26,801	31,760							0.8% Throughput, 53.8% Services, 45.4% Peak
16	376	Mains	43,145,382			345,163	19,588,003	23,212,216							0.8% Throughput, 53.8% Services, 45.4% Peak
17	377	Compressor Station Equipment	10,140,002			040,100	10,000,000	20,212,210							50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip Gen.	231.404			115,702	115,702								50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip CG	418,109			209,055	209,055								50% Throughput, 50% Peak
20	380	Services	24,171,345			203,033	209,000		24,171,345						Services
21	381	Meters	2,994,363						24,171,343	2,994,363					Meters & Regulators
22	382	Meter Installations	3,650,417							3.650.417					Meters & Regulators
23	383	House Regulators	2.981.590							2.981.590					Meters & Regulators
23 24	384	House Regulator Installations	2,961,590							2,961,590					Meters & Regulators Meters & Regulators
25	385		352,766							352,766					Meters & Regulators Meters & Regulators
25 26	386	Indust. Meas. & Req. Sta. Equip.	352,766 0			0	0	0		352,766					
27	387	Other Property on Cust. Premises	0			0	0	0							0.8% Throughput, 53.8% Services, 45.4% Peak
	307	Other Equipment				-	<u> </u>	-							0.8% Throughput, 53.8% Services, 45.4% Peak
28		Total Distribution Plant	78,006,183	0	0	670,406	19,940,366	23,244,930	24,171,345	9,979,136	0	0	0	0	Sum of L 14 through L 27
29		General Plant													
30	389	Land & Land Rights	32,969	823	0	1,163	5,484	5,212	6,842	5,978	1,925	5,124	418	0	
31	390	Structure & Improvements	2,500,553	62,412	0	88,245	415,948	395,301	518,944	453,369	146,006	388,634	31,693	0	Supervised O & M
32	391	Office Furniture & Equipment	4,870,795	121,572	0	171,892	810,220	770,001	1,010,844	883,112	284,404	757,016	61,734	0	Supervised O & M
33	392	Transportation Equipment	204,819	5,112	0	7,228	34,070	32,379	42,506	37,135	11,959	31,833	2,596	0	Supervised O & M
34	393	Stores Equipment	1,759	44	0	62	293	278	365	319	103	273	22	0	Supervised O & M
35	394	Tools, Shop & Garage Equipment	589,840	14,722	0	20,816	98,115	93,245	122,410	106,942	34,441	91,673	7,476	0	Supervised O & M
36	395	Laboratory Equipment	126,609	3,160	0	4,468	21,060	20,015	26,275	22,955	7,393	19,677	1,605	0	Supervised O & M
37	396	Power Operated Equipment	147,900	3,692	0	5,219	24,602	23,381	30,694	26,815	8,636	22,987	1,875	0	Supervised O & M
38	397	Communication Equipment	832,815	20,787	0	29,390	138,532	131,656	172,835	150,996	48,628	129,436	10,555	0	Supervised O & M
39	398	Miscellaneous Equipment	57,605	1,438	0	2,033	9,582	9,107	11,955	10,444	3,364	8,953	730	0	Supervised O & M
40		Total General Plant	9,365,664	233,762	0	330,517	1,557,907	1,480,574	1,943,671	1,698,066	546,858	1,455,605	118,704	0	Sum of L 30 through L 39
41		Total Common Plant	0								0			0	Supervised O & M
42		Total Plant in Service	94,795,144	233,810	0	4,711,671	25,209,275	24,725,810	26,115,418	11,677,554	546,971	1,455,907	118,728	0	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	-	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	94,795,144	233,810	0	4,711,671	25,209,275	24,725,810	26,115,418	11,677,554	546,971	1,455,907	118,728	0	L 42 + L 43

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Accumulated Depreciation and Other Rate Base Items Table 4

[A]	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line /	Acct.				Trans	smission/Distrib	ution		Meters &	Cust	omer Accounting			Basis of Allocation
No.	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	·
1 <u>Acc</u>	cumulated Depreciation													
2	Accumulated Depreciation													
3	Intangible	126	3	0	4	21	20	26	23	7	20	2	0	L3T3
4	Transmission	4,587,676	0	0	2,293,838	2,293,838	0	0	0	0	0	0	0	L 12 - L 7 T 3
5	Distribution	32,807,368	0	0	281,956	8,386,250	9,776,033	10,166,069	4,197,060	0	0	0	0	L 28 - L 14 T 3
6	General & Common	1,928,035	48,123	0	68,041	320,714	304,794	400,128	349,567	112,577	299,654	24,437	0	L 40 T 3
7	Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
	· ·													
8	Total Accum. Depreciation	39,323,205	48,126	0	2,643,839	11,000,823	10,080,847	10,566,223	4,546,650	112,585	299,674	24,438	0	Sum of L 3 through L 7
9	Net Plant	55,471,939	185,685	0	2,067,832	14,208,452	14,644,963	15,549,195	7,130,903	434,387	1,156,233	94,290	0	L 44 - L 8 , T3
10 Oth	ner Rate Base Items													
10 <u>Ou</u>	iei Rate base items													
11	Cash Working Capital													Sales Allocator
12	Gas Storage	3,460,490		3,460,490										Direct
13	Other	(547,351)	(13,662)	0	(19,316)	(91,048)	(86,528)	(113,593)	(99,239)	(31,960)	(85,069)	(6,937)	0	L 102 T 6
14	Materials & Supplies	1,669,464	4,118	0	82,979	443,968	435,453	459,926	205,657	9,633	25,640	2,091	0	L 42 T 3
15	Prepayments	2,957,237	9,899	0	110,237	757,460	780,730	828,935	380,152	23,157	61,639	5,027	0	L9T4
16	Customer Adv. for Construction	(43,496)	0	0	(348)	(19,747)	(23,401)	0	0	0	0	0	0	L 16 T 3
17	Customer Deposits	(174,192)	1								(174,192)			Customer Accounts Allocator
18	Accum. Deferred Income Taxes - Depreciation	(3,405,591)	(11,400)	0	(126,950)	(872,300)	(899,099)	(954,612)	(437,788)	(26,668)	(70,985)	(5,789)	0	
19	Accum. Deferred Income Taxes - AAO	(458,923)	0	0	(3,671)	(208,351)	(246,901)	0	0	0	0	0	0	
20	Accum. Deferred Income Taxes - Synergies to MPS	(72,114)	(241)	0	(2,688)	(18,471)	(19,039)	(20,214)	(9,270)	(565)	(1,503)	(123)	0	
21	Unamortized Investment Tax Credit	(3,748)	(13)	0	(140)	(960)	(989)	(1,051)	(482)	(29)	(78)	(6)	0	L9T4
22	AAO Gas Pipe Replacement	1,195,422	0	0	9,563	542,722	643,137	0	0	0	0	0	0	L 16 T 3
23	Total Working Capital	4,577,198	(11,299)	3,460,490	49,665	533,272	583,364	199,392	39,030	(26,432)	(244,547)	(5,737)	0	Sum of L 12 through L 22
24	Total Rate Base	60,049,137	174,386	3,460,490	2,117,497	14,741,724	15,228,328	15,748,586	7,169,933	407,955	911,686	88,553	0	L9+L23

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Return and Income Taxes Under Existing Rates Table 5 Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	m	IJ	[K]	ſLì	[M]	[N]	[0]	ſPl
Line	Acct.	1-1				Trans	mission/Distrib	ution		Meters &	Cust	omer Accountin	a ,		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Return and	Income Taxes Under Existing Rates													
2		Operating Revenues													
3		Sales and Transport. Revenues	50,105,263											50,105,263	Direct to Class
4		Other Operating Revenues	887,131	17,073	0	24,140	113,784	108,136	141,959	124,021	39,941	106,312	8,670	203,097	L7T8
_		T. 1.0					==								
5		Total Operating Revenues	50,992,394	17,073	0	24,140	113,784	108,136	141,959	124,021	39,941	106,312	8,670	50,308,360	L3+L4
6		Can Curaly Funance	32,589,153	(31,066)	0	0	0	0	0	0	0	0	0	32,620,219	1 12 T 6
0		Gas Supply Expenses	32,569,153	(31,000)	U	U	U	U	U	U	U	U	U	32,020,219	L 12, 1 0
7		Net Revenues	18,403,241	48,139	0	24,140	113,784	108.136	141,959	124,021	39,941	106,312	8.670	17.688.141	15.16
,		Net Nevenues	10,403,241	40,133	U	24,140	113,704	100,130	141,555	124,021	33,341	100,512	0,070	17,000,141	23-20
8		Operating Revenue Deductions													
9		Operation and Maintenance Exp.	12,085,112	550,305	0	384,847	1,829,611	1,742,786	2,281,516	1,982,017	635,071	2,541,107	137.852	0	L 101 T 6
10		Depreciation Expense	3,556,673	22,741	0	106,452	853,472	901,114	976,338	490,208	53,199	141,603	11,548	0	L8T7
11		Taxes Other Than Income Taxes	1,166,481	(6,721)	0	54,946	288.049	281,187	307,701	160,963	20.716	55,142	4,497	0	L 14 T 7
			, , , , ,	(-, ,									,		
12		Total Operating Rev. Deductions	16,808,266	566,325	0	546,245	2,971,132	2,925,087	3,565,555	2,633,188	708,986	2,737,852	153,896	0	L9+L10+L11
13		Net Operating Income (before tax)	1,594,975	(518,186)	0	(522,106)	(2,857,348)	(2,816,951)	(3,423,597)	(2,509,167)	(669,046)	(2,631,540)	(145,226)	17,688,141	L 7 - L 12
14		Interest Expense	2,170,176	6,302	125,062	76,526	532,766	550,352	569,154	259,121	14,743	32,948	3,200	0	Total 3.614% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	(575,201)	(524,488)	(125,062)	(598,632)	(3,390,114)	(3,367,303)	(3,992,751)	(2,768,289)	(683,789)	(2,664,488)	(148,427)	17,688,141	L 13 - L 14
40		Effective Oteta Tempeta		6.25%	6.25%	0.050/	6.25%	6.25%	6.25%	6.25%	6.25%	0.050/	6.25%	6.25%	
16 17		Effective State Tax Rate Federal Income Tax	(25.050)		(7,816)	6.25% (37,414)	(211,882)	(210,456)	(249,547)			6.25%		6.25% 1.105.509	L 15 X L 16
17		Net Tax Adjustment	(35,950) (4,318)	(32,780)	(7,616)	(37,414)	(211,002)		(249,547)	(173,018) (555)		(166,531) (90)	(9,277)		L 15 X L 16 L 9 T4
10		Net Tax Adjustment	(4,318)	(14)	U	(101)	(1,106)	(1,140)	(1,210)	(555)	(34)	(90)	(7)	U	L 9 14
19		Total Single Business Tax	(40,268)	(32,795)	(7,816)	(37,575)	(212,988)	(211,596)	(250,757)	(173,573)	(42,771)	(166,621)	(9,284)	1 105 500	L 17 + L 18
10		Total olligic business tax	(40,200)	(02,700)	(1,010)	(07,070)	(212,500)	(211,000)	(200,707)	(170,070)	(42,771)	(100,021)	(3,204)	1,100,000	217 - 210
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	(201,320)	(183,571)	(43,772)	(209,521)	(1,186,540)	(1,178,556)	(1,397,463)	(968,901)		(932,571)	(51,949)	6,190,849	L 15 X L 20
22		Net Tax Adjustment	(54,930)	(184)) o	(2.048)	(14,070)	(14,502)	(15,397)	(7,061)		(1,145)	(93)	0	L 9 T4
			(, , , , , , , , , , , , , , , , , , ,			() /	,,,,,	(, , , , ,	(- / - /	,	,	() -)	(/		
23		Total Federal Income Tax	(256,250)	(183,755)	(43,772)	(211,569)	(1,200,609)	(1,193,058)	(1,412,860)	(975,962)	(239,756)	(933,716)	(52,043)	6,190,849	L 21 + L 22
24		Deferred Income Taxes	206,012	690	0	7,680	52,767	54,389	57,747	26,483	1,613	4,294	350		L9T4
25		Investment Tax Credits	(42,492)	(142)	0	(1,584)	(10,884)	(11,218)	(11,911)	(5,462)	(333)	(886)	(72)	0	L9T4
26		Total Income Tax	(132,998)	(216,002)	(51,588)	(243,049)	(1,371,714)	(1,361,484)	(1,617,781)	(1,128,515)	(281,247)	(1,096,928)	(61,049)	7,296,358	L 19 + L 23 + L 24 + L 25

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Operation and Maintenance Expenses Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line						Trans	mission/Distr	ribution		Meters &	Cus	tomer Accountin	g		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	S	S	S	S	\$	\$	\$	\$	S	S	\$	

			Ψ	ų.	•	Ÿ	•	Ψ	Ψ	Ψ	Ψ	Ψ	•	•	
1	O & M Expe	<u>enses</u>													
2	(Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NG City Gate Purchases													
5	805	Other Gas Purchases													
6 7	805.1 807	Purchased Gas Cost Adjustment Other Purchased Gas Expenses													
8	810.0	Gas Used for Compressor Station Fuel													
o	010.0	das daed for compressor didition raci													
9		Subtotal Other Gas Supply Exp.	32,620,219											32,620,219	Direct
10	812	Gas Used for Other Util. Oper.	(31,351)	(31,351)											Throughput Allocator
11	813	Other Gas Supply Expenses	285	285											Throughput Allocator
12		Total Other Gas Supply Expenses	32,589,153	(31,066)	0	0	0	0	0	0	0	0	0	32,620,219	L 9 + L 10 + L 11
				, ,											
13	٦	Total Production Expenses	32,589,153	(31,066)	0	0	0	0	0	0	0	0	0	32,620,219	L 12
14	7	Transmission Expenses													
15		Operation													
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	26,932	26,932											Throughput Allocator
18 19	852 853	Communication System Exp. Compressor Sta. Labor & Exp.	0												
20	854	Gas for Compressor Sta. Fuel	0												
21	856	Mains Expenses	34,732	0	0	17,366	17,366	0	0	0	0	0	0	0	L9T3
22	857	Meas. & Reg. Sta. Expenses	0			,	,								
23	859	Other Expenses	24,650	0	0	12,325	12,325	0	0	0	0	0	0		L 12 T 3
24	860	Rents	750	0	0	375	375	0	0	0	0	0	0	0_	L 12 T 3
25		Total Operation	87,064	26,932	0	30,066	30,066	0	0	0	0	0	0	0	Sum of L 16 through L 24
26		Maintenance													
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		L8T3
29	863	Mains	95,913	0	0	47,957	47,957	0	0	0	0	0	0	0	L9T3
30 31	865 867	Meas. & Reg. Sta. Equip. Other Equipment	77 0	0	0	39 0	39 0	0	0	0	0	0	0	0	L 10 T 3 L 11 T 3
31	007	Other Equipment		0			0	0	0	0	0	0	- 0		L1113
32		Total Maintenance	95,990	0	0	47,995	47,995	0	0	0	0	0	0	0	Sum of L 27 through L 31
33		Total Transmission Expenses	183,054	26,932	0	78,061	78,061	0	0	0	0	0	0	0	L 25 + L 32
		·	,	,			,								
34 35	[Distribution Expenses Operation													
36	870	Supervision & Engineering	294,675	2,817	0	6,238	51,276	54,329	89,995	90,020	0	0	0	0	L 37 through 46
37	871	Load Dispatching	20,972	20,972	-	-,	,	,	,	,	-	-	-	-	Throughput Allocator
38	872	Compressor Stn. Labor and Exp.	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
39	873	Compressor Stn Fuel and Power	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	481,654	0	0	2,470	140,153	166,084	172,947	0	0	0	0	0	L 16 T 3 + L 20 T 3
41 42	875 876	Meas. & Reg. Sta. Equip Gen. Meas. & Reg. Sta. Equip Ind.	63,191 1.208	0	0	31,596 0	31,596 0	0	0	1,208	0	0	0	0	L 18 T 3 L 25 T 3
42	877	Meas. & Reg. Sta. Equip Ind. Meas. & Reg. Sta. Equip CG	1,206	0	0	5.506	5.506	0	0	1,206	0	0	0	0	L 25 T 3 L 19 T 3
44	878	Meter & House Regulators	566,694	0	0	0,500	0,000	0	0	566,694	0	0	0	ő	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	249,200	0	0	0	0	0	249,200	0	0	0	0	0	L 20 T 3
46	880	Other Expenses	800,139	0	0	6,877	204,536	238,432	247,935	102,360	0	0	0	0	L 28 T 3
47	881	Rents	79,571	0	0	684	20,340	23,711	24,656	10,179	0	0	0	0	L 28 T 3
48		Total Operation	2,568,316	23,789	0	53,370	453,407	482,556	784,733	770,461	0	0	0	0	Sum of L 36 through L 47

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Operation and Maintenance Expenses Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
	Acct. No.	Description	Total	Commodity	Sales	Trans	mission/Distrib Peak	ution Customer	Services	Meters & Regulators	Cust Meter Reading	omer Accounting		Direct Assigned	Basis of Allocation or Reference
NO.	INU.	Description	l otai \$	Commodity \$	Sales	Commodity	Peak \$	S S	Services \$	Regulators \$	s s	Accounting \$	S S	S SIGNED	or reletence
			•	Ÿ	Ÿ	Ť	Ť	•	· ·	•	•	•	Ť	Ÿ	
49		Maintenance													
50	885	Supervision & Engineering	33,502	0	0	1,364	9,700	10,056	8,228	4,153	0	0	0		L 51 through 59
51 52	886 887	Structures & Improvements Mains	6 495.616	0	0	0 3.965	3	3 266.641	0	0	0	0	0	0	L 15 T 3 L 16 T 3
52	888	Compressor Station Equipment	495,616	0	0	3,965	225,010 0	266,641	0	0	0	0	0	0	L 16 T 3 L 17 T 3
54	889	Meas. & Reg. Sta. Equip Gen.	43,244	0	0	21,622	21,622	0	0	0	0	0	0	0	L 18 T 3
55	890	Meas. & Reg. Sta. Equip Ind.	43,959	Ō	0	0	0	0	0	43,959	0	0	0	0	L 25 T 3
56	891	Meas. & Reg. Sta. Equip CG	30,158	0	0	15,079	15,079	0	0	0	0	0	0	0	L 19 T 3
57	892	Services	208,821	0	0	0	0	0	208,821	0	0	0	0	0	L 20 T 3
58	893	Meters & House Regulators	65,477	0	0	0	0	0	0	65,477	0	0	0	0	L 21 T 3 to L 24 T 3
59	894	Other Equipment	141,581	0	0	1,217	36,192	42,189	43,871	18,112	0	0	0	0	L 28 T 3
60		Total Maintenance	1,062,364	0	0	43,247	307,606	318,890	260,920	131,701	0	0	0	0	Sum of L 50 through L 59
61		Total Distribution	3,630,680	23,789	0	96,616	761,013	801,447	1,045,653	902,162	0	0	0	0	L 48 + L 60
62		Customer Accounts Expenses													
63	901	Supervision	34,962	0	0	0	0	0	0	0	9,637	25,325	0	0	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	277,624	U	U	0	O	U	U	U	277,624	25,525	U	U	Customer Accounts Allocator
65	903	Customer Records & Collection	729,574								2,02.	729,574			Customer Accounts Allocator
66	904	Uncollectible Accounts	850,700									850,700			Customer Accounts Allocator
67	905	Miscellaneous	2									2			Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,892,862	0	0	0	0	0	0	0	287,261	1,605,601	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses													
70	907	Supervision	53,438	26,719	0	0	0	0	0	0	0	4,871	21,848	0	L71 +L72 +L73
71	908	Customer Assistance	0	0									0		50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	43,492	21,746									21,746		50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	9,696	4,848								4,848			50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	106,626	53,313	0	0	0	0	0	0	0	9,719	43,594	0	Sum of L 70 through L 73
75		Sales Expenses													
76	911	Supervison	9,099	4,550	0	0	0	0	0	0	0	0	4,550	0	L77 +L78 +L79
77	912	Demonstrating & Selling	(200)	(100)									(100)		50% Customer Accts. and 50% Throughput
78	913	Advertising	7,771	3,886									3,886		50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	20,850	10,425									10,425		50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	37,520	18,760	0	0	0	0	0	0	0	0	18,760	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82 83	920	Operation A & G Salaries	1.419.738	35,436	0	50.103	236.163	224,440	294.640	257.409	82.898	220.655	17.994		Supervised O & M
83 84	920	Regulatory Allowance	1,419,738 36,758	35,436 36,758	0	50,103	236,163	224,440	294,640	257,409	82,898	220,655	17,994	U	Throughput Allocator
85	921	Office Supplies & Expenses	985,010	24,585	0	34,761	163,849	155,716	204,421	178,590	57,514	153,090	12,484	0	Supervised O & M
86	922	Transfers	(211,161)	(5,270)	0	(7,452)	(35,125)	(33,381)	(43,823)	(38,285)	(12,330)	(32,819)	(2,676)	0	Supervised O & M
87	923	Outside Services Employed	434,153	10,836	Ö	15,321	72,218	68,633	90,100	78,715	25,350	67,476	5,503	Ö	Supervised O & M
88	924	Property Insurance	(1,352)	(5)	0	(50)	(346)	(357)	(379)	(174)	(11)	(28)	(2)	0	L9T4
89	925	Injuries & Damages	1,712,295	42,738	0	60,427	284,827	270,689	355,355	310,452	99,980	266,124	21,702	0	Supervised O & M
90	926	Employee Pensions & Benefits	1,498,822	37,410	0	52,894	249,318	236,942	311,053	271,748	87,516	232,946	18,997	0	Supervised O & M
91 92	927 928	Franchise Requirements Regulatory Commission Expense	0 242,077	0 242,077	0	0	0	0	0	0	0	0	0	0	Supervised O & M Throughput Allocator
92 93	928 929	Regulatory Commission Expense Duplicate Charges	242,077	242,077	0	0	0	0	0	0	0	0	0	0	Supervised O & M
93 94	930.1	General Advertising	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
95	930.1		48,263	1,205	0	1,703	8,028	7,630	10,016	8,750	2,818	7,501	612	0	Supervised O & M
96	931	Rents	27,860	695	0	983	4,634	4,404	5,782	5,051	1,627	4,330	353	0	Supervised O & M
97		Total Operation	6,192,463	426,465	0	208,691	983,566	934,714	1,227,166	1,072,257	345,363	919,274	74,966	0	Sum of L 83 through L 96
98	935		41.907	1.046	0	1.479	6.971	6,625	8.697	7.598	2.447	6.513	531		L 40 T 3
99	000	Total A & G Expenses	6,234,370	427,511	0	210,170	990,537	941,339	1,235,863	1,079,855	347,810	925,787	75,497		L 97 + L 98
100		Total Operation & Maintenance	44,674,265	519,239	0	384,847	1,829,611	1,742,786	2,281,516	1,982,017	635,071	2,541,107	137,852		L 13 +L 33 +L 61
100		Excluding Other Gas Supply Exp.	12,085,112	550,305	0	384,847	1,829,611	1,742,786	2,281,516	1,982,017	635,071	2,541,107	137,852	32,620,219	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99 L 100 - L 12
102		Supervised O & M before General (1)	4,919,721	122,794	0	173,618	818,358	777,736	1,020,997	891,983	287,261	764,620	62,354	_	(1)
			.,010,121	,,,,,,,	Ü	5,010	3.5,000	,,,,,	.,020,001	551,550	201,201	. 5 7,020	02,007	U	V-7
103 104		Footnotes (1) L 33 + L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 -	- L 66												

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Depreciation Expense and Taxes Other Than Income Taxes Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Transi	mission/Distrib	ution		Meters &		tomer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Depreciation	n Expense													
2		Transmission	100,918	0	0	50,459	50,459	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	2,498,504	0	0	21,473	638,681	744,525	774,198	319,627	0	0	0	0	L 28 T 3
4		General Plant	906,041	22,614	0	31,974	150,713	143,232	188,032	164,272	52,903	140,816	11,483	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	30,630	76	0	1,522	8,146	7,989	8,438	3,773	177	470	38	0	L 44 T 3
7		Amortization of Other Plant	20,580	51	0	1,023	5,473	5,368	5,670	2,535	119	316	26	0	_ L 44 T 3
8		Total Depreciation Expense	3,556,673	22,741	0	106,452	853,472	901,114	976,338	490,208	53,199	141,603	11,548	0	Sum of L 2 through L 7
9	Taxes Other	er Than Income Taxes													
10 11 12 13		Ad Valorem (Property Taxes) Payroll Taxes Miscellaneous Tax Sales/Use Tax	917,959 264,098 (18,963) 3,387	2,264 6,592 (18,963) 3,387	0	45,626 9,320	244,119 43,931	239,437 41,750	252,893 54,809	113,080 47,883		14,096 41,046	1,150 3,347	0	L 42 - L 5 T 3 Supervised O & M Throughput Allocator Throughput Allocator
14		Total Taxes Other	1,166,481	(6,721)	0	54,946	288,049	281,187	307,701	160,963	20,716	55,142	4,497	0	Sum of L 10 through L 13

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Other Operating Revenues Table 8

[A]	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.				Transi	mission/Distribu	ution		Meters &	Cust	tomer Accounting	9		Basis of Allocation
No.	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 <u>Ot</u>	ther Operating Revenues													
2	487 Forfeited Discounts	203,097											203,097	Direct to Class
3	488 Miscellaneous Service Revenue	104,359	2,605	0	3,683	17,359	16,498	21,658	18,921	6,093	16,219	1,323	0	Supervised O&M
4	493 Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
5	495 Other Gas Revenue	53,164	1,327	0	1,876	8,843	8,404	11,033	9,639	3,104	8,263	674	0	Supervised O&M
6	Special Contract Revenues	526,511	13,141	0	18,581	87,581	83,234	109,268	95,460	30,743	81,830	6,673	0	Supervised O&M
7	Total Other Operating Revenue	887,131	17,073	0	24,140	113,784	108,136	141,959	124,021	39,941	106,312	8,670	203,097	Sum of L 2 through L 6

Aquila Networks - MPS Test Year Ended December 31, 2002 - Update to K&M 9/30/03 Class Summary and Unit Costs Table 9

[A]	[B	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acc	ct.				Tran	smission/Distril	oution		Meters &		tomer Accounti			Basis of Allocation
No.	No	o. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14	Sch TJS-14		
				Table 9, L 6	Table 9, L 9	Table 9, L 6	Table 9, L 13	Table 9, L 18	Table 9, L 18	Table 9, L 23	Table 9, L 28	Table 9, L 28	Table 9, L 28		
1	Cost	of Service_													
2	Resid	lential	38,089,824	231,065	300,859	351,318	2,610,435	3,744,820	4,255,875	2,008,666	610,409	2,317,829	132,498	21,526,049	
3	Gener	ral Service	17,285,819	123,287	160,526	187,449	1,392,826	993,415	1,128,987	1,332,133	80,964	307,433	17,574	11,561,224	
4	Large	Volume	110,872	1,429	1,861	2,173	4,968	916	1,041	983	75	284	16	97,126	
5		Volume Transportation	8,304	576	0	876	2,603	916	1,041	983	75	284	16	934	
6	Large	Volume Transportation	1,297,388	161,674	0	245,814	730,599	29,315	33,316	31,448	2,389	9,072	519	53,241	
	·	•					•				•				
7	Total		56,792,207	518,032	463,246	787,631	4,741,431	4,769,383	5,420,260	3,374,214	693,912	2,634,901	150,624	33,238,574	
8	Check	k for Tie Out	0	0	0	0	0	0	0	0	0	0	0	0	
9	Unit C	Customer Costs (\$/Month)													
10	Resid	lential	19.01						8.68	4.09	1.24	4.73	0.27		
		ral Service	44.07						17.35	20.47	1.24	4.73	0.27		
		Volume	199.85						86.76	81.90	6.22	23.63	1.35		
		Volume Transportation	199.85						86.76	81.90	6.22	23.63	1.35		
		Volume Transportation	199.85						86.76	81.90	6.22	23.63	1.35		
	Large	volume transportation	100.00						00.70	01.50	0.22	20.00	1.00		
15	Other	Unit Costs (\$/Mcf) (Excluding Cost of Gas)													
16	Resid	lential	2.21	0.07	0.09	0.11	0.80	1.14							
		ral Service	1.63	0.07	0.09	0.11	0.80	0.57							
		Volume	0.56	0.07	0.09	0.11	0.24	0.05							
		Volume Transportation	0.61	0.07	0.00	0.11	0.32	0.11							
		Volume Transportation	0.51	0.07	0.00	0.11	0.32	0.01							
	90	·	0.01	0.01	0.00	0.11	0.02	0.01							

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Summary of Cost of Service Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line No.	Acct. No.	Description	Total SJLP	Residential	General Service	Large '	Volume Transportation	Basis of Allocation or Reference
			\$	\$	\$	\$	\$	_
1	Total Cost	of Service						
2		Return Under Existing Rates	249,570	119,995	13,301	58,970	57,304	L 21 T 2
3		Rate Base	8,449,434	5,075,081	2,208,982	596,165	569,206	L 24 T 4
4		Proposed Rate of Return	10.08%	10.08%	10.08%	10.08%	10.08%	
5		Return Under Proposed Rates	851,998	511,746	222,743	60,114	57,396	L3XL4
6		Required Increase in Return	602,428	391,751	209,441	1,144	92	L 5 - L 2
7 8 9		Incremental Income Taxes State Tax Effective Tax Rate		6.25%	6.25%	6.25%	6.25%	
10 11		Incremental Taxes Federal	51,070	33,210	17,755	97	8	
12 13		Effective Tax Rate Incremental Taxes	324,291	35.00% 210,882	35.00% 112,744	35.00% 616	35.00% 49	
14		Required Revenue Increase	977,789	635,843	339,940	1,858	149	L 6 + L 10 + L 13
15		Sales Revenue Under Existing Rates	6,006,898	3,428,164	1,408,937	965,503	204,295	L 10 T 2
16		Total Cost of Service	6,984,687	4,064,007	1,748,877	967,360	204,444	L 14 + L 15
17 18		Proposed Increase - \$ Proposed Increase - %	977,045 16.27%	635,440 18.54%		341,605 13.25%		L 17/L 15
19 20 21		Incremental State Tax Federal Tax	51,031 324,044	33,189 210,748		17,842 113,296		
22		Total Proposed Increase in Return	601,970	391,503		210,467		
23		Rate of Return Under Proposed Rates	10.08%	10.08%		10.08%		

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Return Under Existing Rates Table 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line	Acct.		Total		General	Large Vo	lume	Basis of Allocation
No.	No.	Description	SJLP	Residential	Service		ransportation	or Reference
	1	=	\$	\$	\$	\$	\$	
1	Return Un	der Existing Rates	·	,	•	·		
_								
2		Rate Base				=======		
3		Gas Plant in Service	8,649,086	5,222,054	2,274,434	504,710	647,889	L 44 T 3
4		Accumulated Depreciation	3,667,987	2,202,476	968,977	217,064	279,470	L9T4
5		Net Plant in Service	4,981,099	3,019,578	1,305,457	287,645	368,419	L3-L4
5		Net Flant in Service	4,501,055	3,019,576	1,303,437	207,045	300,419	L3-L4
6		Other Rate Base Items	3,468,335	2,055,503	903,525	308,520	200,787	L 23 T 4
		•				•		
7		Total Rate Base	8,449,434	5,075,081	2,208,982	596,165	569,206	L5+L6
8		Return Under Existing Rates						
9		Operating Revenues						
10		Sales and Transport. Revenues	6,006,898	3,428,164	1,408,937	965,503	204,295	L3T5
11		Other Operating Revenues	34,571	28,451	4,261	833	1,026	L7T8
12		Total Operating Revenues	6,041,469	3,456,615	1,413,198	966,336	205,320	L 10 + L 11
12		Total Operating Revenues	0,041,409	3,430,013	1,413,190	900,330	205,320	L 10 + L 11
13		Net Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L9+L10+L11, T6
			, , , , , ,	, ,	, , , , ,			
14		Net Revenues	1,958,312	1,180,143	402,701	176,434	199,034	L 12 - L 13
15		Operating Revenue Deductions						
16		Operation and Maintenance	1,256,346	804,890	307,827	63,506	80,123	L 101 T 6
17		Depreciation Expense	373,853	227,829	97,651	21,253	27,120	L8T7
18		Taxes Other Than Income Taxes	122,564	74,782	31,892	6,970	8,919	L 15 T 7
19		Income Taxes	(44,021)	(47,353)	(47,971)	25,735	25,568	L 26 T 5
20		Total Oper. Rev. Deductions	1,708,742	1,060,148	389,399	117,464	141.730	Sum of L 16 through L 19
20		Total Oper. Nev. Deductions	1,700,742	1,000,146	309,399	117,404	141,730	Sull of E to fillought E 19
21		Return Under Existing Rates	249,570	119,995	13,301	58,970	57,304	L 14 - L 20
		··· · · · · · · · · · · · · · · · · ·	,	,	,	,	,	
22		Rate of Return	2.954%	2.364%	0.602%	9.892%	10.067%	L 21 / L 7

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of Plant in Service by Class Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line No.	Acct.	Description	Total SJLP	Residential	General Service	Large Sales	Volume Transportation	Basis of Allocation or Reference
140.	110.	Везаприон	\$	\$	\$	\$	\$	of recipions
1	Gas Plant i	n <u>Service</u>						
2		Intangible Plant						
3	301	Land & Land Rights	8,321	5,304	2,100	411	506	Supervised O & M
4	302	Other Equipment	22,760	14,509	5,745	1,123	1,383	Supervised O & M
5		Total Intangible Plant	31,081	19,813	7,845	1,534	1,889	Sum of L 3 through L 4
6		Transmission Plant						
7	365	Land & Land Rights	0	0	0	0	0	
8	366	Structures & Improvements	0	0	0	0	0	
9 10	367 369	Mains	0	0	0	0	0	
11	371	Measuring & Reg. Station Eq. Other Equipment	0	0	0	0	0	
	371	Other Equipment	0	0	0	0		
12		Total Transmission Plant	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant						
14	374	Land & Land Rights	34,518	20,172	7,989	2,662	3,695	13.8% Throughput, 28.4% Services, 57.8% Peak
15	375	Structures & Improvements	24,136	14,105	5,586	1,861	2,584	13.8% Throughput, 28.4% Services, 57.8% Peak
16 17	376 377	Mains	3,857,651 0	2,254,353 0	892,836 0	297,463 0	412,999 0	13.8% Throughput, 28.4% Services, 57.8% Peak 50% Throughput, 50% Peak
18	377	Compressor Station Equipment Meas. & Reg. Sta. Equip Gen.	333,113	160,819	71,347	39,516	61,430	50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip GG	475.048	229,342	101.748	56,353	87,605	50% Throughput, 50% Peak
20	380	Services	1,568,852	1,174,632	367,463	20,068	6,689	Services
21	381	Meters	694,266	375,194	293,432	19,230	6,410	Meters & Regulators
22	382	Meter Installations	118,572	64,079	50,115	3,284	1,095	Meters & Regulators
23	383	House Regulators	450,041	243,211	190,210	12,465	4,155	Meters & Regulators
24	384	House Regulator Installations	0	0	0	0	0	Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	105,547	57,040	44,610	2,923	974	Meters & Regulators
26 27	386 387	Other Property on Cust. Premises Other Equipment	0 5,472	0 3,198	0 1,266	0 422	0 586	13.8% Throughput, 28.4% Services, 57.8% Peak 13.8% Throughput, 28.4% Services, 57.8% Peak
21	301	Other Equipment	5,472	3,190	1,200	422	300	13.6% Tilloughput, 26.4% Services, 57.6% Feak
28		Total Distribution Plant	7,667,216	4,596,143	2,026,602	456,247	588,223	Sum of L 14 through L 27
29		General Plant						
30	389	Land & Land Rights	3,626	2,311	915	179	220	Supervised O & M
31	390	Structure & Improvements	212,596	135,523	53,661	10,493	12,919	Supervised O & M
32 33	391 392	Office Furniture & Equipment Transportation Equipment	511,353 14,892	325,971 9,493	129,070 3,759	25,239 735	31,073 905	Supervised O & M Supervised O & M
34	393	Stores Equipment	14,092	9,493 52	20	733	5	Supervised O & M
35	394	Tools, Shop & Garage Equipment	139,223	88,750	35,141	6,872	8,460	Supervised O & M
36	395	Laboratory Equipment	1,019	650	257	50	62	Supervised O & M
37	396	Power Operated Equipment	6,026	3,841	1,521	297	366	Supervised O & M
38	397	Communication Equipment	37,659	24,006	9,505	1,859	2,288	Supervised O & M
39	398	Miscellaneous Equipment	24,314	15,499	6,137	1,200	1,477	Supervised O & M
40		Total General Plant	950,789	606,098	239,987	46,928	57,776	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	Supervised O & M
42		Total Plant in Service	8,649,086	5,222,054	2,274,434	504,710	647,889	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	8,649,086	5,222,054	2,274,434	504,710	647,889	L 42 + L 43

⁽¹⁾ Common Plant has been included in General Plant by account.

updated I&p cos.xls SJLP 3 of 10 2/6/2004

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of Accumulated Depreciation and Other Rate Base Items by Class

Table 4

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[0]
Line	Acct.		Total		General	Large \	/olume	Basis of Allocation
No.	No.	Description	SJLP	Residential	Service		Transportation	or Reference
			\$	\$	\$	\$	\$	
1	Accumulat	ted Depreciation						
2		Accumulated Depreciation						
3		Intangible	31,081	19,813	7,845	1,534	1,889	L5T3
4		Transmission	0	0	0	0	0	L 12 - L 7 T 3
5		Distribution	3,577,424	2,144,745	946,118	212,594	273,967	L 28 - L 14 T 3
6		General & Common	59,482	37,918	15,014	2,936	3,615	L 40, T 3
7		Common	0	0	0	0	0	L 41 T 3
8		Retirement Work in Progress	0	0	0	0	0	L 42 T 3
9		Total Accum. Depreciation	3,667,987	2,202,476	968,977	217,064	279,470	Sum of L 3 through L 8
10		Net Plant	4,981,099	3,019,578	1,305,457	287,645	368,419	L 44 - L 9 , T3
11	Other Rate	e Base Items						
12		Cash Working Capital						
13		Gas Storage	794,925	445,273	197,545	152,106	0	Sales Allocator
14		Other	(48,204)	(30,729)	(12,167)	(2,379)	(2,929)	L 102 T 6
15		Materials & Supplies	23,702	14,311	6,233	1,383	1,775	L 42 T 3
16		Prepayments	3,276,772	1,986,403	858,783	189,225	242,361	L 10 T 4
17		Customer Adv. for Construction	0	0	0	0	0	L 16 T 3
18		Customer Deposits	(37,206)	(31,400)	(4,912)	(536)	(358)	Customer Accounts Allocator
19		Accum. Deferred Income Taxes - Depreciation	(541,654)	(328,355)	(141,958)	(31,279)	(40,063)	
20		Accum. Deferred Income Taxes - AAO	0	0	0	0	0	L 16 T 3
21		Unamortized Investment Tax Credit	0	0	0	0	0	L 10 T 4
22		AAO Gas Pipe Replacement	0	0	0	0	0	L 16 T 3
23		Total Other Rate Base	3,468,335	2,055,503	903,525	308,520	200,787	Sum of L 13 through L 22
24		Total Rate Base	8,449,434	5,075,081	2,208,982	596,165	569,206	L 10 + L 23

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Return and Income Taxes Under Existing Rates Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line	Acct.		Total		General	Large	Volume	Basis of Allocation
No.	No.	Description	SJLP	Residential	Service	Sales	Transportation	or Reference
		·	· ·	¢	e	e	•	

Line	71001.	B	0.11.5		Octriciai	O-l		Dasis of Allocation
No.	No.	Description	SJLP	Residential	Service		ransportation	or Reference
			\$	\$	\$	\$	\$	
1	Paturn and	d Income Taxes Under Existing Rates						
	retuin an	Income Taxes Order Existing Nates						
_								
2		Operating Revenues						
3		Sales and Transport. Revenues	6,006,898	3,428,164	1,408,937	965,503	204,295	Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	34,571	28,451	4,261	833	1,026	L7T8
		pg			.,		.,,	=
-		T-1-1 0	0.044.400	0.450.045	4 440 400	000 000	005.000	10.14
5		Total Operating Revenues	6,041,469	3,456,615	1,413,198	966,336	205,320	L 3 + L 4
6		Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L 12, T 6

7		Net Revenues	1,958,312	1,180,143	402,701	176,434	199,034	L5-L6
,		Net Neverides	1,000,012	1,100,140	402,701	170,404	100,004	L3-L0
8		Operating Revenue Deductions						
9		Operation and Maintenance Exp.	1,256,346	804,890	307,827	63,506	80,123	L 101 T 6
10		Depreciation Expense	373,853	227,829	97,651	21,253	27,120	L8T7
11		Taxes Other Than Income Taxes	122,564	74,782	31,892	6,970	8,919	L 15 T 7
		Tuxes office man moonic tuxes	122,004	14,102	01,002	0,010	0,515	21017
12		Total Operating Revenue Deductions	1,752,763	1,107,501	437,370	91,729	116,162	L9+L10+L11
13		Net Operating Income (before tax)	205,549	72,642	(34,669)	84,704	82,872	L 7 - L 12
14		Interest Expense	334,513	200,922	87,454	23,602	22,535	Total 3.959% of Rate Base, L 24 T 4 to Class
		Interest Expense	004,010	200,522	01,404	20,002	22,000	Total 0.000 / 01 Plate Base , E 24 1 4 to Glass
			(100.001)	(400.000)	(100 100)	04.400		
15		Net Taxable Income	(128,964)	(128,280)	(122,123)	61,102	60,337	L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	
17		State Tax	(8,060)	(8,018)	(7,633)	3,819	3,771	L 15 X L 16
18		Net Tax Adjustment	5.552	3,366	1,455	321	411	L 10 T 4
10		Net rax Aujustinent	5,552	3,300	1,400	321	411	L 10 1 4
19		Total State Tax	(2,508)	(4,652)	(6,178)	4,140	4,182	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	(45, 137)	(44,898)	(42,743)	21,386	21,118	L 15 X L 20
22		Net Tax Adjustment	29,177	17,688	7,647	1,685	2,158	L 10 T 4
23		Total Federal Income Tax	(15,960)	(27,211)	(35,096)	23,071	23,276	L 21 + L 22
			, , ,					
24		Deferred Income Taxes	(23,310)	(14,131)	(6,109)	(1,346)	(1,724)	L 10 T 4
25		Investment Tax Credits	(2,243)	(1,360)	(588)	(130)	(166)	L 10 T 4
26		Total Income Tax	(44,021)	(47,353)	(47,971)	25,735	25,568	L 19 + L 23 + L 24 + L 25

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line No.	Acct. No.	Description	Total SJLP	Residential	General Service	Large Sales	Volume Transportation	Basis of Allocation or Reference
	•	·	\$	\$	\$	\$	\$	

1	O & M Exp	<u>enses</u>						
2		Other Gas Supply Expenses						
3	803	Natural Gas Transmission Line Purchases						
4	804	NG City Gate Purchases						
5	805	Other Gas Purchases						
6	805.1	Purchased Gas Cost Adjustment						
7	807	Other Purchased Gas Expenses						
8	810	Gas Used for Compressor Station Fuel						
0	610	Gas Osed for Compressor Station Fuel						
9		Subtotal Other Gas Supply Exp.	4,089,875	2,279,316	1,011,760	790,874	7.925	Direct to Class
10	812	Gas Used for Other Util. Oper.	(6,718)	(2,845)		(972)	(1,639)	Throughput Allocator
11	813		(6,718)	(2,645)	(1,262) 0	(972)	(1,039)	
- 11	013	Other Gas Supply Expenses		U	U	U		Throughput Allocator
12		Total Other Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L9+L10+L11
12		Total Other Gas Supply Expenses	4,000,107	2,210,411	1,010,497	709,902	0,200	LSTLIUTLII
13		Total Production Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L 12
13		Total i Toddellon Expenses	4,000,107	2,270,471	1,010,437	709,302	0,200	L 12
14		Transmission Expenses						
15		Operation						
16	850	Supervision & Engineering	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	Ö	0	ő	0	ő	Throughput Allocator
18	852	Communication System Expenses	0	U	U	0	U	Throughput Allocator
19	853	Compressor Sta. Labor & Exp.	0					
20	854	Gas for Compressor Sta. Fuel	0					
21	856		0	0	0	0	0	L9T3
22	857	Mains Expenses	0	U	U	U	U	Lais
23		Meas. & Reg. Sta. Expenses	0	0	0	0		1.40.7.0
	859	Other Expenses					0	L 12 T 3
24	860	Rents	0	0	0	0	0	L 12 T 3
25		Total Operation	0	0	0	0	0	Sum of L 16 through 24
26		Maintanana						
	004	Maintenance	•					
27	861	Supervision & Engineering	0					
28	862	Structures & Improvements	0	0	0	0	0	L8T3
29	863	Mains	0	0	0	0	0	L9T3
30	865	Meas. & Reg. Sta. Equip.	0	0	0	0	0	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	L 11 T 3
32		Total Maintenance	0	0	0	0	0	Com of L 27 through 24
32		Total Maintenance		U	U	U		Sum of L 27 through 31
33		Total Transmission Expenses	0	0	0	0	0	L 25 + L 32
34		Distribution Expenses						
35		Operation						
36	870	Supervision & Engineering	51.881	30.514	15,230	2.781	3,356	L 37 through 46
37	871	Load Dispatching	13	6	2	2,701	3	Throughput Allocator
38	872	Compressor Station Labor and Expenses	7	3	1	1	1	L 17 T 3
39	873	Compressor Station Fuel and Power	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	97.465	61.588	22.636	5.703	7.538	L 16 T 3 and L 20 T 3
41	875	Meas. & Reg. Sta. Equip Gen.	97,405	01,566	22,030	5,703	7,556	L 18 T 3
42	876	Meas. & Reg. Sta. Equip Gen. Meas. & Reg. Sta. Equip Ind.	896	484	379	25	8	L 25 T 3
42	877		38.572	18,622	8,261	4,576		L 19 T 3
43 44	877 878	Meas. & Reg. Sta. Equip CG		18,622 56,465	44,160	4,576 2,894	7,113 965	
		Meter & House Regulators	104,483					L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	22,301	16,697	5,223	285	95	L 20 T 3
46	880	Other Expenses	110,980	66,527	29,334	6,604	8,514	L 28 T 3
47	881	Rents	1,653	991	437	98	127	L 28 T 3
48		Total Operation	428,251	251,897	125,664	22,969	27,721	Sum of L 36 through 47

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	U
Line	Acct.		Total		General	Large '	/olume	Basis of Allocation
No.	No.	Description	SJLP	Residential	Service	Sales	Transportation	or Reference
			\$	\$	\$	\$	\$	
49		Maintenance						1.54.0
50 51	885 886	Supervision & Engineering	0	0	0	0	0	L 51 through 59 L 15 T 3
52	887	Structures & Improvements Mains	30,295	17,704	7,012	2,336	3,243	L 16 T 3
53	888	Compressor Station Equipment	30,293	17,704	7,012	2,330	3,243	L 17 T 3
54	889	Meas. & Reg. Sta. Equip Gen.	23,114	11,159	4,951	2,742	4,263	L 18 T 3
55	890	Meas. & Reg. Sta. Equip Ind.	2,383	1,288	1,007	66	22	L 25 T 3
56	891	Meas. & Reg. Sta. Equip CG	743	359	159	88	137	L 19 T 3
57	892	Services	7,536	5,642	1,765	96	32	L 20 T 3
58	893	Meters & House Regulators	10,758	5,814	4,547	298	99	L 21 T 3 to L 24 T 3
59	894	Other Equipment	4,934	2,958	1,304	294	379	L 28 T 3
60		Total Maintenance	79,763	44,923	20.745	5,920	0 175	Sum of L 50 through 59
60		Total Maintenance	79,763	44,923	20,745	5,920	8,175	Sulli of L 50 trilough 59
61		Total Distribution	508,014	296,820	146,409	28,889	35,896	L 48 + L 60
				,-	.,		,	
62		Customer Accounts Expenses						
63	901	Supervision	14,147	11,940	1,868	204	136	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	41,780	35,261	5,515	602	402	Customer Accounts Allocator
65	903	Customer Records & Collection	75,102	63,383	9,914	1,083	722	Customer Accounts Allocator
66	904	Uncollectible Accounts	58,747 0	49,580 0	7,755 0	847 0	565	Customer Accounts Allocator
67	905	Miscellaneous	U	U	U	U	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	189,776	160,163	25,052	2,736	1,824	Sum of L 63 through 67
00		Total Gustomer Accounts Expenses	100,770	100,100	20,002	2,700	1,024	oun of 2 00 through of
69		Customer Service & Information Expenses						
70	907	Supervision	8,907	5,645	1,425	709	1,129	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	7,677	4,865	1,228	611	973	50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	1,189	754	190	95	151	50% Customer Accts. and 50% Throughput
7.		Total Quat Quadra & laf Fire	47.770	44.000	0.040		0.050	O
74		Total Cust. Service & Inf. Exp.	17,773	11,263	2,843	1,414	2,253	Sum of L 70 through 73
75		Sales Expenses						
76	911	Supervison	1,375	871	220	109	174	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(237)	(150)	(38)	(19)	(30)	50% Customer Accts. and 50% Throughput
78	913	Advertising	2,117	1,342	339	168	268	50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	4,787	3,034	766	381	607	50% Customer Accts. and 50% Throughput
00		T-1-10-1 F:	0.040	F 000	4.000	040	4.000	O
80		Total Sales Expenses	8,042	5,096	1,286	640	1,020	Sum of L 76 through 79
81		Administrative & General Expenses						
82		Operation						
83	920	A & G Salaries	155,224	98,950	39,180	7,661	9,432	Supervised O & M
84		Regulatory Allowance	5,366	2,272	1,008	776	1,309	\$0.005 per Mcf, Throughput Allocator
85	921	Office Supplies & Expenses	123,276	78,585	31,116	6,085	7,491	Supervised O & M
86	922	Transfers	(20,892)	(13,318)	(5,273)	(1,031)	(1,270)	Supervised O & M
87	923	Outside Services Employed	58,164	37,078	14,681	2,871	3,534	Supervised O & M
88 89	924 925	Property Insurance Injuries & Damages	10,402 73,878	6,306 47,095	2,726 18,647	601 3,646	769 4,489	L 10 T 4 Supervised O & M
90	925	Employee Pensions & Benefits	79,415	50,625	20,045	3,920	4,469	Supervised O & M
91	927	Franchise Requirements	79,413	00,023	20,043	0,920	4,020	Supervised O & M
92	928	Regulatory Commission Expense	30,779	13,035	5,783	4,453	7,508	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	7,349	4,685	1,855	363	447	Supervised O & M
96	931	Rents	4,123	2,628	1,041	203	251	Supervised O & M
07		T-1-1 O	507.004	007.040	400.000	00.540	00.707	0f1 00 th 00
97		Total Operation	527,084	327,940	130,809	29,548	38,787	Sum of L 83 through 96
98	935	Maintenance of General Plant	5,657	3,606	1,428	279	344	L 40 T 3
30	500	Maintenance of Ocherain lane	0,007	0,000	1,420	210	044	24010
99		Total A & G Expenses	532,741	331,547	132,237	29,827	39,131	L 97 + L 98
100		Total Operation & Maintenance	5,339,503	3,081,361	1,318,324	853,408	86,410	L 13 + L 33 + L 61
		5						L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	1,256,346	804,890	307,827	63,506	80,123	L 100 - L 12
102		Supervised O & M before General	663,205	422,772	167,398	32,734	40,301	(1)
102		Supervised O & IVI Delote General	003,205	422,112	107,396	32,134	40,301	(1)
103		Footnotes						
104		(1) L 33+ L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66						

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of Depreciation Expense and Other Taxes by Class Table 7

[A] [B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
	ne Acct.	Description	Total SJLP	Residential	General Service	Sales	Volume Transportation	Basis of Allocation or Reference
			\$	\$	\$	\$	\$	
	1 <u>Deprecia</u>	tion Expense						
2	2	Transmission	0	0	0	0	0	L 12 T 3
3	3	Distribution Plant	270,742	162,297	71,563	16,111	20,771	L 28 T 3
4	1	General Plant	97,229	61,980	24,541	4,799	5,908	L 40 T 3
	5	Common Plant	0	0	0	0	0	L 41 T 3
6	3	Amortization of Ltd Term Gas Plant	3,632	2,193	955	212	272	L 44 T 3
7	7	Amortization of Other Plant	2,250	1,358	592	131	169	L 44 T 3
8	3	Total Depreciation Expense	373,853	227,829	97,651	21,253	27,120	Sum of L 2 through 7
9	Taxes O	ther Than Income Taxes						
1	0	Ad Valorem (Property Taxes)	96,566	58,292	25,397	5,638	7,239	L 42 - L 5, T 3
1		City Franchise Tax	(2,033)	(1,227)	(535)	(119)		L 42 - L 5, T 3
1	2	Payroll Taxes	27,324	17,418	6,897	1,349	1,660	Supervised O & M
1		Miscellaneous Tax	16	7	3	2	4	Throughput Allocator
1		Sales/Use Tax	691	293	130	100	169	Throughput Allocator
			-					

74,782

31,892

8,919 Sum of L 10 through 14

6,970

122,564

15

Total Taxes Other

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation of Other Operating Revenues by Class Table 8

[A] [B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
Line Acct.		Total		General	Large	Volume	Basis of Allocation
No. No.	Description	SJLP	Residential	Service	Sales	Transportation	or Reference

- 1	140.	140.	Description	OULI	residential	CCIVICC	Cuico	Transportation	OI TELETICIO
_				\$	\$	\$	\$	\$	
	1	Other Operating	Revenues						
	2	487 Forfeit	ited Discounts	17,689	17,689				Direct to Class
	3	488 Misce	ellaneous Service Revenue	16,886	10,764	4,262	833	1,026	Supervised O&M
	4	493 Rent f	from Gas Property	0	0	0	0	0	L 42 T 3
	5	495 Other	Gas Revenue	(4)	(3)	(1)	(0)	(0)	Supervised O&M
	6	496 Provis	sion for Rate Refunds	0	0				
	7	Total (Other Operating Revenue	34,571	28,451	4,261	833	1,026	Sum of L 2 through 6

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Class Cost of Service Study Allocation Factors Table 9

[A]	[B]	[C]	[D]	(E)	[F]	[G] [H]	[1]
Line	Acct.		Total		General	Large Volume	Basis of Allocation
No.	No.	Description	SJLP	Residential	Service	Sales Transportation	or Reference

Line	Acct.		Total		General		Volume	Basis of Allocation
No.	No.	Description	SJLP Residential Service Sales Transporta					or Reference
	•	•						
1	Allocation	Factors						
	Modulon	1 dotors						
2		1 Throughout						
2		1. Throughput	044.070	454.400	001.001	.== .= .		
3		Annual Sales - Mcf	811,376	454,488	201,634	155,254	0	
4		Transportation - Mcf	261,785	0	0	0	261,785	
5		Throughput - Mcf	1,073,161	454,488	201,634	155,254	261,785	
6		Allocator	1.0000	0.4235	0.1879	0.1447	0.2439	
7		2. Sales						
8		Annual Sales - Mcf	811,376	454,488	201,634	155,254	Ö	
9		Allocator	1.0000	0.5601	0.2485	0.1913		
ŭ		, modeloi	1.0000	0.0001	0.2.00	0.1010	0.0000	
10		3. Peak Day						
11		Load Factor		20.00%	20.00%	40.00%	50.00%	
12		Peak Day - Mcf/day	11,486	6,226	2,762	1,063	1,434	
13		Allocator	1,0000			0.0926		
13		Allocator	1.0000	0.5420	0.2405	0.0926	0.1249	
14		4. Services					_	
15		Number of Customers	6,116	5,268	824	18	6	
16		Weighting Factor		1	2	5	5	
17		Weighted Number of Customers	7,036	5,268	1,648	90	30	
18		Allocator	1.0000	0.7487	0.2342	0.0128	0.0043	
19		Meters & Regulators						
20		Number of Customers	6,116	5,268	824	18	6	
21		Weighting Factor	- ,	1	5	15	15	
22		Weighted Number of Customers	9,748	5,268	4,120	270	90	
23		Allocator	1.0000	0.5404	0.4227	0.0277		
23		Allocator	1.0000	0.5404	0.4221	0.0211	0.0092	
24		Customer Accounts						
24			70.000	00.010	0.000	610		
25		Number of Bills	73,392	63,216	9,888	216	72	
26		Weighting Factor		1	1	5	10	
27		Weighted Number of Customers	74,904	63,216	9,888	1,080	720	
28		Allocator	1.0000	0.8440	0.1320	0.0144	0.0096	
29		Use per Customer		86	245	8,625	43,631	
		•						

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Summary of Cost of Service Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.						mission/Distrib			Meters &		omer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators N	leter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Total Cost	of Service													
2		Return Under Existing Rates	249,570	(31,849)	12,982	(86,250)	(198,387)	(72,380)	(125,445)	(193,062)	(51,270)	(128,587)	(12,825)	1,136,643	L 21 T 2
3		Rate Base	8,449,434	26,016	794,925	915,203	2,507,378	1,027,677	1,480,480	1,445,179	94,295	134,695	23,587	0	L 24 T 4
4		Proposed Rate of Return		10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	
7		1 toposed reac of rectain		10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	
5		Return Under Proposed Rates	851,998	2,623	80,156	92,284	252,831	103,626	149,284	145,725	9,508	13,582	2,378	0	L 3 x L4
6		Required Increase in Return	602,428	34,472	67,174	178,534	451,219	176,005	274,730	338,787	60,778	142,169	15,203	(1,136,643)	L 5 - L2
7		Incremental Income Taxes													
8		State													
9		Efective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
10		Incremental Taxes	51,070	2,922	5,695	15,135	38,251	14,921	23,290	28,720	5,152	12,052	1,289	(96,357)	
11		Federal												, ,	
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
13		Incremental Taxes	324,291	18,557	36,160	96,106	242,894	94,745	147,889	182,371	32,717	76,530	8,184	(611,862)	
14		Required Revenue Increase	977,789	55,951	109,029	289,775	732,364	285,671	445,908	549,878	98,648	230,752	24,676	(1,844,863)	L 6 + L10 + L13
15		Sales Revenue Under Existing Rates	6,006,898	0	0	0	0	0	0	0	0	0	0	6,006,898	I 10 T 2
10			5,550,050											5,500,050	2.0.2
16		Total Cost of Service	6,984,687	55,951	109,029	289,775	732,364	285,671	445,908	549,878	98,648	230,752	24,676	4,162,035	L 14 + L15
					2,901,530	1,307,810	0								

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Return Under Existing Rates Table 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	m	IJ	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.		• •	` '		Trans	mission/Distrib	ution		Meters &	Cust	omer Accounting	1	` '	Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
(\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Return Ur	nder Existing Rates													
2		Rate Base													
3		Gas Plant in Service	8,649,086	19,131	0	1,041,725	2,882,168	1,187,922	1,704,859	1,600,183	69,342	126,410	17,345	0	L 44 T3
4		Accumulated Depreciation	3,667,987	1,765	0	449,715	1,261,966	524,271	747,861	662,754	6,396	11,659	1,600	0	L 9 T4
		· -						•		•	•				
5		Net Plant in Service	4,981,099	17,367	0	592,010	1,620,202	663,651	956,998	937,430	62,946	114,751	15,745	0	L 3 - L4
6		Other Rate Base Items	3,468,335	8,649	794,925	323,192	887,176	364,026	523,482	507,749	31,349	19,944	7,842	0	L 23 T4
		-													
7		Total Rate Base	8,449,434	26,016	794,925	915,203	2,507,378	1,027,677	1,480,480	1,445,179	94,295	134,695	23,587	0	L 5 + L6
8		Return Under Existing Rates													
9		Operating Revenues													
10		Sales and Transport. Revenues	6,006,898											6,006,898	Exhibit TJS-5, Line 10 T 2
11		Other Operating Revenues	34,571	329	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	17,689	L 7 T8
		· · · · · · · · · · · · · · · · · · ·													
12		Total Operating Revenues	6,041,469	329	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	6,024,587	L 10 + L11
13		Net Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 9 + L10 + L11 T6
14		Net Revenues	1,958,312	7,047	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	1,934,712	L 12 + L13
15		Operating Revenue Deductions													
16		Operation and Maintenance	1,256,346	58,577	0	114,334	251,312	88,413	161,550	273,553	81,304	206,965	20,337	0	L 101 T6
17		Depreciation Expense	373,853	1,907	0	43,638	117,197	47,479	70,026	72,359	6,914	12,604	1,729	0	L 8 T6
18		Taxes Other Than Income Taxes	122,564	1.443	0	14.077	37.422	15,068	22,439	23,922	2.666	4.861	667	0	L 15 T6
19		Income Taxes	(44,021)	(23,031)	(12,982)	(84,142)	(203,911)	(77,305)	(126,231)	(172,787)	(38,422)	(93,669)	(9,611)	798,069	L 26 T6
		-	(11,021)	(20,001)	(12,002)	(01,112)	(200,011)	(11,000)	(120,201)	(2,)	(00,122)	(00,000)	(0,011)	700,000	2 20 10
20		Total Oper. Rev. Deductions	1,708,742	38,896	(12,982)	87,908	202,020	73,654	127.784	197,047	52,462	130,761	13,123	798.069	Sum of L 16 through L 19
			.,,. 12	,	(.=,= 3=)	,	,0	,	,	,	, .02	,		, 500	
21		Return Under Existing Rates	249,570	(31,849)	12,982	(86,250)	(198,387)	(72,380)	(125,445)	(193,062)	(51,270)	(128,587)	(12,825)	1,136,643	L 14 - L20
		-	,	(,)	-,	(,===)	(,,	(=,===)	, -,,	, , ,	(,)	, .,,	, .,,	, ,	•
22		Rate of Return	2.954%	-122.421%	1.633%	-9.424%	-7.912%	-7.043%	-8.473%	-13.359%	-54.372%	-95.466%	-54.372%	#DIV/0!	L 21 / L7
			2.00170				0 12 /0	0 10 70	2.11070	. 2.00070	21.07270		2		

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Gas Plant in Service Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.						smission/Distrib			Meters &		mer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services			Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Can Diant	in Coming													
	Gas Plant	in Service													
2		Intangible Plant													
3	301	Land & Land Rights	8,321	162	0	817	1,791	628	1,153	1,964	588	1,071	147	0	Supervised O & M
4	302		22.760	443	0		4,898	1.719	3,153	5,372	1,607	2,930	402	0	Supervised O & M
						_,	.,	.,	-,	-,	.,	_,,,,,,			
5		Total Intangible Plant	31,081	606	0	3,053	6,689	2,347	4,305	7,336	2,195	4,002	549	0	Sum of L 3 through L 4
6		Transmission Plant													
7	365	Land & Land Rights	0												
8	366		0												
9	367		0												
10	369		0												
11		Other Equipment	0												
12		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant													
13	374	Land & Land Rights	34.518			4.763	19,951	9.803							13.8% Throughput, 28.4% Services, 57.8% Peak
15	374		24,136			3.331	13,951	6.855							13.8% Throughput, 28.4% Services, 57.8% Peak
16	376		3,857,651			532,356	2,229,722	1,095,573							13.8% Throughput, 28.4% Services, 57.8% Peak
17	377	Compressor Station Equipment	0,007,001			0	2,229,722	1,035,575							50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip Gen.	333,113			166,557	166,557								50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip CG	475,048			237,524	237,524								50% Throughput, 50% Peak
20	380	Services	1.568.852			201,021	201,021		1,568,852						Services
21	381	Meters	694,266						1,000,002	694,266					Meters & Regulators
22	382	Meter Installations	118,572							118,572					Meters & Regulators
23	383	House Regulators	450,041							450,041					Meters & Regulators
24	384	House Regulator Installations	0							0					Meters & Regulators
25	385	Indust. Meas. & Req. Sta. Equip.	105,547							105,547					Meters & Regulators
26	386	Other Property on Cust. Premises	0			0	0	0							13.8% Throughput, 28.4% Services, 57.8% Peak
27	387	Other Equipment	5,472			755	3,163	1,554							13.8% Throughput, 28.4% Services, 57.8% Peak
28		Total Distribution Plant	7,667,216	0	0	945,286	2,670,868	1,113,785	1,568,852	1,368,426	0	0	0	0	Sum of L 14 through L 27
00		Our and Blant													
29 30	389	General Plant Land & Land Rights	3,626	71	0	356	780	274	502	856	256	467	64	0	Supervised O & M
31	390	Structure & Improvements	212,596	4.142	0		45.751	16,052	29,449	50.180	256 15.014	27,371	3.756	0	Supervised O & M Supervised O & M
32	391	Office Furniture & Equipment	511,353	9,964	0		110,044	38,610	70,832	120,698	36,113	65,834	9,033	0	Supervised O & M
33	392		14,892	290	0		3,205	1,124	2,063	3,515	1,052	1,917	263	0	Supervised O & M
34	393	Stores Equipment	81	2	0		17	6	11	19	6	10	1	0	Supervised O & M
35	394	Tools, Shop & Garage Equipment	139,223	2.713	ō		29,961	10,512	19,285	32,862	9,832	17,924	2,459	0	Supervised O & M
36	395	Laboratory Equipment	1,019	20	0		219	77	141	241	72	131	18	0	Supervised O & M
37	396	Power Operated Equipment	6,026	117	0	592	1,297	455	835	1,422	426	776	106	0	Supervised O & M
38	397	Communication Equipment	37,659	734	0	3,699	8,104	2,843	5,216	8,889	2,660	4,848	665	0	Supervised O & M
39	398	Miscellaneous Equipment	24,314	474	0	2,388	5,232	1,836	3,368	5,739	1,717	3,130	430	0	Supervised O & M
40		Total General Plant	950,789	18,526	0	93,387	204,612	71,791	131,702	224,421	67,147	122,409	16,796	0	Sum of L 30 through L 39
44		Total Common Blood	^								^			•	Currentiand O 9 M
41		Total Common Plant	0								0			0	Supervised O & M
42		Total Plant in Service	8,649,086	19,131	0	1,041,725	2,882,168	1,187,922	1,704,859	1,600,183	69,342	126,410	17,345	0	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	-	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	8,649,086	19,131	0	1,041,725	2,882,168	1,187,922	1,704,859	1,600,183	69,342	126,410	17,345	0	L 42 + L 43

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Accumulated Depreciation and Other Rate Base Items Table 4

[A]	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line /	Acct.				Trans	smission/Distrib	ution		Meters &	Custo	omer Accounting			Basis of Allocation
No.	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
,	·	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 Ac	cumulated Depreciation													
· <u></u>	<u></u>													
2	Accumulated Depreciation													
3	Intangible	31,081	606	0	3,053	6,689	2,347	4,305	7,336	2,195	4,002	549		L5T3
4	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	L 12 - L 7 T 3
5	Distribution	3,577,424	0	0	440,820	1,242,477	517,433	735,317	641,377	0	0	0	0	L 28 - L 14 T 3
6	General & Common	59,482	1,159	0	5,842	12,801	4,491	8,239	14,040	4,201	7,658	1,051	0	L 40 T 3
7	Common	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
8	Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
9	Total Accum. Depreciation	3,667,987	1,765	0	449,715	1,261,966	524,271	747,861	662,754	6,396	11,659	1,600	0	Sum of L 3 through L 8
10	Net Plant	4,981,099	17,367	0	592,010	1,620,202	663,651	956,998	937,430	62,946	114,751	15,745	0	L 44 - L 9 , T3
11 Otl	her Rate Base Items													
<u>5</u>	HOL TRAIG BASS ROME													
12	Cash Working Capital													Sales Allocator
13	Gas Storage	794,925		794,925										Direct
14	Other	(48,204)) (939)	0	(4,735)	(10,374)	(3,640)	(6,677)	(11,378)	(3,404)	(6,206)	(852)	0	L 102 T 6
15	Materials & Supplies	23,702		0	2.855	7.898	3,255	4,672	4,385	190	346	48	0	L 42 T 3
16	Prepayments	3,276,772		0	389,449	1,065,835	436,577	629,553	616,680	41,408	75,488	10,358	0	L 10 T 4
17	Customer Adv. for Construction	0	0	0	0	0	0	0	0	0	0	0	0	L 16 T 3
18	Customer Deposits	(37,206))								(37,206)			Customer Accounts Allocator
19	Accum. Deferred Income Taxes - Depreciation	(541,654)		0	(64,376)	(176,184)	(72,167)	(104,066)	(101,938)	(6.845)	(12,478)	(1,712)	0	L 10 T 4
20	Accum. Deferred Income Taxes - AAO	(,)	, (1,555)	0	0	0	(,)	0	0	0	0	(), ()	0	
21	Unamortized Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	
22	AAO Gas Pipe Replacement	0	0	0	0	0	Ō	0	0	Ō	0	0	0	L 16 T 3
	, ,		-											
23	Total Working Capital	3,468,335	8,649	794,925	323,192	887,176	364,026	523,482	507,749	31,349	19,944	7,842	0	Sum of L 13 through L 22
24	Total Rate Base	8,449,434	26,016	794,925	915,203	2,507,378	1,027,677	1,480,480	1,445,179	94,295	134,695	23,587	0	L 10 + L 23
	Total Nato Baco	5,115,101	20,010	. 5 4,525	0.0,200	2,007,070	.,521,011	., .55,400	.,,	34,200	.0.,000	20,007	0	- 10 · - 20

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Return and Income Taxes Under Existing Rates Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	m	IJ	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.	1-7	1 1			Trans	mission/Distrib	ution		Meters &	Custo	mer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services		Meter Reading		Other	Direct Assigned	or Reference
110.	110.	Bosonption	\$	\$	\$	\$	\$	S S	\$	\$	S S	\$	\$	\$	5111010100
			*	•	•	•	•	•	•	•	•	•	•	•	
1	Return an	d Income Taxes Under Existing Rates													
2		Operating Revenues													
3		Sales and Transport, Revenues	6.006.898											6.006.898	Direct to Class
4		Other Operating Revenues	34,571	329	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	17,689	L7T8
									•		•	•			
5		Total Operating Revenues	6,041,469	329	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	6,024,587	L3+L4
		· -													
6		Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 12, T 6
7		Net Revenues	1,958,312	7,047	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	1,934,712	L5-L6
8		Operating Revenue Deductions													
9		Operation and Maintenance Exp.	1,256,346	58,577	0	114,334	251,312	88,413	161,550	273,553	81,304	206,965	20,337	0	L 101 T 6
10		Depreciation Expense	373,853	1,907	0	43,638	117,197	47,479	70,026	72,359	6,914	12,604	1,729		L8T7
11		Taxes Other Than Income Taxes	122,564	1,443	0	14,077	37,422	15,068	22,439	23,922	2,666	4,861	667	0	L 15 T 7
12		Total Operating Rev. Deductions	1,752,763	61,927	0	172,050	405,931	150,960	254,015	369,834	90,884	224,429	22,734	0	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	205,549	(54,880)	0	(170,391)	(402,298)	(149,685)	(251,676)	(365,849)	(89,692)	(222,256)	(22,436)	1,934,712	
14		Interest Expense	334,513	1,030	31,471	36,233	99,267	40,686	58,612	57,215	3,733	5,333	934	0	Total 3.959% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	(128,964)	(55,910)	(31,471)	(206,624)	(501,565)	(190,371)	(310,289)	(423,064)	(93,425)	(227,588)	(23,369)	1,934,712	L 13 - L 14
40		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
16 17		Federal Income Tax	(8,060)		(1,967)		(31,348)	(11,898)	(19,393)		(5,839)		(1,461)	120,920	L 15 X L 16
18		Net Tax Adjustment	(8,060)	(3,494)	(1,967)	(12,914) 660	1.806	740	1,067	(26,441) 1,045	(5,639)	(14,224) 128	(1,461)		L 10 T4
10		Net Tax Adjustment	5,552	19	U	000	1,000	740	1,007	1,045	70	120	10	0	L 10 14
19		Total Single Business Tax	(2,508)	(3,475)	(1,967)	(12,254)	(29,542)	(11,158)	(18,326)	(25,397)	(5,769)	(14,096)	(1,443)	120 020	L 17 + L 18
15		Total Single Business Tax	(2,300)	(3,473)	(1,507)	(12,254)	(25,542)	(11,130)	(10,320)	(25,551)	(5,709)	(14,030)	(1,443)	120,320	E 17 1 E 10
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	(45,137)	(19,568)	(11,015)	(72,319)	(175,548)	(66,630)	(108,601)	(148,072)	(32,699)	(79,656)	(8,179)		L 15 X L 20
22		Net Tax Adjustment	29.177	102	(11,010)	3.468	9,491	3.887	5.606	5.491	369	672	92	077,149	L 10 T4
22		Net Tax Aujustinent	25,177	102		3,400	3,431	3,007	3,000	3,431	309	012	32	0	E 10 14
23		Total Federal Income Tax	(15,960)	(19,467)	(11,015)	(68,851)	(166,057)	(62,742)	(102,995)	(142,581)	(32,330)	(78,984)	(8,087)	677 149	L 21 + L 22
20		Total Total all Illourie Tax	(10,900)	(10,407)	(11,010)	(00,001)	(100,007)	(02,142)	(102,000)	(172,001)	(02,000)	(10,004)	(0,001)	077,140	C C
24		Deferred Income Taxes	(23,310)	(81)	0	(2,770)	(7,582)	(3,106)	(4,478)	(4,387)	(295)	(537)	(74)	0	L 10 T 4
25		Investment Tax Credits	(2.243)	(8)	ő	(267)	(730)	(299)	(431)	(422)	(28)	(52)	(7)		L 10 T 4
			(=,210)	(0)		(==//	(. 20)	(=30)	(.51)	()	(20)	(/	\' /		-
26		Total Income Tax	(44,021)	(23,031)	(12,982)	(84,142)	(203,911)	(77,305)	(126,231)	(172,787)	(38,422)	(93,669)	(9,611)	798,069	L 19 + L 23 + L 24 + L 25
			, ,,	(-,/	, ,/	(- , - /	, , ,	, ,,	, .,,	, , , , , ,	(,,	(,,	(-,,	,	

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Operation and Maintenance Expenses Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct. No.					Trans	Transmission/Distribution			Meters &	Customer Accounting		ng		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			•	•	•	•	9	•		6	e	•	•	¢.	

			Ψ	Ψ	Ψ	Ÿ	Ψ	•	Ÿ	Ψ	•	Ψ	Ψ	Ψ	
1	O & M Expe	<u>enses</u>													
2	,	Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NG City Gate Purchases													
5	805	Other Gas Purchases													
6	805.1	Purchased Gas Cost Adjustment													
7	807	Other Purchased Gas Expenses													
8	810.0	Gas Used for Compressor Station Fuel													
Ü	010.0	Cas Osca for Compressor Clation Faci													
9		Subtotal Other Gas Supply Exp.	4,089,875											4,089,875	Direct
10	812	Gas Used for Other Util. Oper.	(6,718)	(6,718)										4,000,010	Throughput Allocator
11	813	Other Gas Supply Expenses	0	0											Throughput Allocator
															9
12		Total Other Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L9+L10+L11
13	٦	Total Production Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 12
14	1	Transmission Expenses													
15		Operation													
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	0	0											Throughput Allocator
18	852	Communication System Exp.	0												
19	853	Compressor Sta. Labor & Exp.	0												
20	854	Gas for Compressor Sta. Fuel	0			_							_		
21	856	Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L9T3
22	857	Meas. & Reg. Sta. Expenses	0			•		•			•	•	•	•	1.40.7.0
23	859	Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3
24	860	Rents	0	0	0	0	0	0	0	0	0	0	0	0_	L 12 T 3
25		Total Operation	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 16 through L 24
20		Total Operation	v	· ·	J	Ü	Ü	· ·	· ·	o o	· ·	Ü	Ü	·	Cum of E 10 through E 24
26		Maintenance													
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	L8T3
29	863	Mains	0	0	0	0	0	0	0	0	0	0	0	0	L9T3
30	865	Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0	0	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 11 T 3
32		Total Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 27 through L 31
33		Total Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L 25 + L 32
	_														
34		Distribution Expenses													
35		Operation	=							.=					
36	870	Supervision & Engineering	51,881	2	0	5,889	13,568	4,957	10,133	17,333	0	0	0	0	L 37 through 46
37 38	871 872	Load Dispatching	13 7	13			4								Throughput Allocator
38 39	872 873	Compressor Stn. Labor and Exp. Compressor Stn Fuel and Power	0	0	0	4 0	0	0	0	0	0	0	0	0	L 17 T 3 L 17 T 3
39 40	874	Mains & Services	97,465	0	0	9,562	40,048	19,677	28,178	0	0	0	0	0	L 16 T 3 + L 20 T 3
41	875	Meas. & Reg. Sta. Equip Gen.	97,400	0	0	9,562	40,046	19,677	20,170	0	0	0	0	0	L 18 T 3
41	875 876	Meas. & Reg. Sta. Equip Gen. Meas. & Reg. Sta. Equip Ind.	896	0	0	0	0	0	0	896	0	0	0	0	L 18 I 3 L 25 T 3
42	876 877	Meas. & Reg. Sta. Equip Ind. Meas. & Reg. Sta. Equip CG	38,572	0	0	19,286	19,286	0	0	896	0	0	0	0	L 25 T 3 L 19 T 3
43	878	Meter & House Regulators	104,483	0	0	19,200	19,266	0	0	104,483	0	0	0	0	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	22,301	0	0	0	0	0	22,301	104,463	0	0	0	0	L 20 T 3
46	880	Other Expenses	110,980	0	0	13,683	38,660	16,122	22,709	19,807	0	0	0	0	L 28 T 3
47	881	Rents	1,653	0	0	204	576	240	338	295	0	0	0	0	L 28 T 3
	001		.,000				5.5	2.0	555	200					
48		Total Operation	428,251	15	0	48,627	112,141	40,996	83,659	142,814	0	0	0	0	Sum of L 36 through L 47
		*	•					•							ŭ

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally (Isassified Cost of Service Study Operation and Maintenance Expenses Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
	Acct.	Description	Total	0	0.1		mission/Distribu		0	Meters &	Custo	mer Accounting	Other	Discot Assissed	Basis of Allocation
No.	No.	Description	Total \$	Commodity \$	Sales \$	Commodity \$	Peak \$	Customer \$	Services \$	Regulators I	Meter Reading \$	S S	Other \$	Direct Assigned \$	or Reference
			•	•	•	ů	•	· ·	•	•	Ť	· ·	•	¥	
49		Maintenance													
50	885	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0		L 51 through 59
51	886	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		L 15 T 3
52	887	Mains	30,295	0	0	4,181	17,511	8,604	0	0	0	0	0	0	L 16 T 3
53 54	888	Compressor Station Equipment Meas. & Reg. Sta. Equip Gen.	0 23,114	0	0	0 11,557	0 11,557	0	0	0	0	0	0	0	L 17 T 3 L 18 T 3
55	889 890	Meas. & Reg. Sta. Equip Gen. Meas. & Reg. Sta. Equip Ind.	2,383	0	0	11,557	11,557	0	0	2,383	0	0	0	-	L 25 T 3
56	891	Meas. & Reg. Sta. Equip CG	743	0	0	372	372	0	0	2,303	0	0	0		L 19 T 3
57	892	Services	7,536	0	0	0	0	ő	7,536	0	0	0	0		L 20 T 3
58	893	Meters & House Regulators	10,758	0	Ö	Ö	Ö	0	0	10,758	0	Ö	0	-	L 21 T 3 to L 24 T 3
59	894	Other Equipment	4,934	0	0	608	1,719	717	1,010	881	0	0	0		L 28 T 3
60		Total Maintenance	79,763	0	0	16,718	31,158	9,321	8,546	14,022	0	0	0	0	Sum of L 50 through L 59
0.4		Total Distribution	500.044	45		05.044	440.000	50.040	00.004	450,000	0	0			1.40 . 1.00
61		Total Distribution	508,014	15	0	65,344	143,299	50,316	92,204	156,836	U	U	0	U	L 48 + L 60
62		Customer Accounts Expenses													
63	901		14,147	0	0	0	0	0	0	0	5,057	9,090	0	n	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	41.780	Ū	5	Ü	J	3	3	Ü	41,780	5,000	U	0	Customer Accounts Allocator
65	903	Customer Records & Collection	75,102								,. 50	75,102			Customer Accounts Allocator
66	904	Uncollectible Accounts	58,747									58,747			Customer Accounts Allocator
67	905	Miscellaneous	0									0			Customer Accounts Allocator
68		Total Customer Accounts Expenses	189,776	0	0	0	0	0	0	0	46,837	142,939	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses			_			_	_	_	_			_	
70	907	Supervision	8,907	4,454	0	0	0	0	0	0	0	597	3,856	0	L71 + L72 + L73
71	908	Customer Assistance	0	0									0		50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	7,677	3,839								505	3,839		50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	1,189	595								595			50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	17,773	8,887	0	0	0	0	0	0	0	1,192	7,695	0	Sum of L 70 through L 73
, -		Total Gast. Gervice a IIII. Exp.	11,110	0,007	Ü	Ü	· ·	Ü	Ü	Ü	· ·	1,102	7,000	· ·	Guill of E 70 tillough E 70
75		Sales Expenses													
76	911		1,375	688	0	0	0	0	0	0	0	0	688	0	L77 +L78 +L79
77	912	Demonstrating & Selling	(237)	(119)									(119))	50% Customer Accts. and 50% Throughput
78	913	Advertising	2,117	1,059									1,059		50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	4,787	2,394									2,394		50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	8,042	4,021	0	0	0	0	0	0	0	0	4,021	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82		Operation Expenses													
83	920	A & G Salaries	155,224	3,024	0	15,246	33,405	11,720	21,501	36,639	10,962	19,984	2,742	0	Supervised O & M
84	320	Regulatory Allowance	5.366	5,366	U	15,240	33,403	11,720	21,501	30,039	10,302	13,304	2,142	U	Throughput Allocator
85	921	Office Supplies & Expenses	123,276	2,402	0	12,108	26,529	9,308	17,076	29,098	8,706	15,871	2,178	0	Supervised O & M
86	922	Transfers	(20,892)	(407)	ő	(2,052)	(4,496)	(1,577)	(2,894)	(4,931)	(1,475)	(2,690)	(369)		Supervised O & M
87	923	Outside Services Employed	58,164	1,133	ő	5,713	12,517	4,392	8,057	13,729	4,108	7,488	1,027	, 0	Supervised O & M
88	924	Property Insurance	10,402	36	ő	1,236	3,383	1,386	1,998	1,958	131	240	33		L 10 T 4
89	925	Injuries & Damages	73,878	1,439	ő	7,256	15,899	5,578	10,233	17,438	5,217	9,511	1,305		Supervised O & M
90	926	Employee Pensions & Benefits	79,415	1,547	0	7,800	17,090	5,996	11,000	18,745	5,608	10,224	1,403		Supervised O & M
91	927	Franchise Requirements	0	0	Ō	0	0	0	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	30,779	30,779											Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	Ō	0	0	0	0	0	0	0	0		Supervised O & M
95	930.2		7,349	143	Ö	722	1,582	555	1,018	1,735	519	946	130	0	Supervised O & M
96	931	Rents	4,123	80	0	405	887	311	571	973	291	531	73	0	Supervised O & M
97		Total Operation	527,084	45,544	0	48,435	106,796	37,669	68,562	115,382	34,068	62,106	8,522	0	Sum of L 83 through L 96
98	025	Maintenance of General Plant	E 057	440	^	550	4.047	427	704	4 225	400	700	100	•	1.40 T 2
98	935	Maintenance of General Plant	5,657	110	0	556	1,217	427	784	1,335	400	728	100	U	L 40 T 3
99		Total A & G Expenses	532,741	45,654	0	48,990	108,013	38,097	69,345	116,717	34,467	62,834	8,622	0	L 97 + L 98
55		Total A G Expenses	552,741	40,004	Ü	40,000	100,010	50,057	00,040	110,717	04,407	02,004	0,022	· ·	207 1200
100		Total Operation & Maintenance	5,339,503	51,859	0	114,334	251,312	88,413	161,550	273,553	81,304	206,965	20,337	4.089.875	L 13 + L 33 + L 61
			-,,		-	*			- ,			,	.,	,,	L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	1,256,346	58,577	0	114,334	251,312	88,413	161,550	273,553	81,304	206,965	20,337	0	L 100 - L 12
102		Supervised O & M before General (1)	663,205	12,922	0	65,140	142,723	50,076	91,866	156,541	46,837	85,384	11,716	0	(1)
400		Francisco (4)													
103		Footnotes (1) L 33 + L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L	47 1 66												
104		L 33 + L 01 + L 08 + L /4 + L 80 - L 20 - L 24 - L	47 - L 00												

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Depreciation Expense and Taxes Other Than Income Taxes Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Transı	mission/Distrib	ution		Meters &		omer Accounting	9		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Depreciation	on Expense													
	Deprediation	TEXPENSE.													
2		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	270,742	0	0	33,380	94,313	39,330	55,399	48,321	0	0	0	0	L 28 T 3
4		General Plant	97,229	1,894	0	9,550	20,924	7,341	13,468	22,950	6,867	12,518	1,718	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	3,632	8	0	437	1,210	499	716	672	29	53	7	0	L 44 T 3
7		Amortization of Other Plant	2,250	5	0	271	750	309	444	416	18	33	5	0	L 44 T 3
		T. 15											. ===		
8		Total Depreciation Expense	373,853	1,907	0	43,638	117,197	47,479	70,026	72,359	6,914	12,604	1,729	0	Sum of L 2 through L 7
9	Taxes Othe	er Than Income Taxes													
-															
10		Ad Valorem (Property Taxes)	96,566	208	0	11,638	32,220	13,285	19,055	17,848	752	1,372	188	0	L 42 - L 5, T 3
11		City Franchise Tax	(2,033)	(4)	0	(245)	(678)	(280)	(401)	(376)	(16)	(29)	(4)	0	L 42 - L 5, T 3
12		Payroll Taxes	27,324	532	0	2,684	5,880	2,063	3,785	6,449	1,930	3,518	483	0	Supervised O & M
13		Miscellaneous Tax	16	16											Throughput Allocator
14		Sales/Use Tax	691	691											Throughput Allocator
		_		·			·				·	·			
15		Total Taxes Other	122,564	1,443	0	14,077	37,422	15,068	22,439	23,922	2,666	4,861	667	0	Sum of L 10 through L 14

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Other Operating Revenues Table 8

[A]	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.				Transı	mission/Distrib	ution		Meters &	Cust	omer Accounting	1		Basis of Allocation
No.	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 <u>O</u>	ther Operating Revenues													
2	487 Forfeited Discounts	17,689											17.689	Direct to Class
3	488 Miscellaneous Service Revenue	16,886	329	0	1,659	3,634	1,275	2,339	3,986	1,193	2,174	298	0	Supervised O&M
4	493 Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
5	495 Other Gas Revenue	(4)	(0)	0	(0)	(1)	(0)	(1)	(1)	(0)	(1)	(0)	0	Supervised O&M
6	496 Provision for Rate Refunds)O												
7	Total Other Operating Revenue	34,571	329	0	1,658	3,633	1,275	2,338	3,985	1,192	2,173	298	17,689	Sum of L 2 through L 6

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Test Year Ended December 31, 2002 Functionally Classified Cost of Service Study Class Summary and Unit Costs Table 9

_[A]] [I	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	e Ac	cct.				Tran	smission/Distril	oution		Meters &	Cust	tomer Accountin	ig		Basis of Allocation
No	. N	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16	Sch TJS-16		
				Table 9, L 6	Table 9, L 9	Table 9, L 6	Table 9, L 13	Table 9, L 18	Table 9, L 18	Table 9, L 23	Table 9, L 28	Table 9, L 28	Γable 9, L 28		
1	Cost	t of Service													
2	Resi	idential	4,064,007	23,696	61,072	122,721	396,977	213,888	333,861	297,164	83,255	194,745	20,825	2,315,802	
3	Gene	eral Service	1,748,877	10,513	27,095	54,445	176,119	66,911	104,442	232,406	13,022	30,461	3,257	1,030,205	
4	Larg	je Volume	967,360	8,094	20,862	41,922	67,804	3,654	5,704	15,231	1,422	3,327	356	798,984	
5		nsportation	204,444	13,649	0	70,687	91,464	1,218	1,901	5,077	948	2,218	237	17,045	
			-									•			
6	Total	al .	6,984,687	55,951	109,029	289,775	732,364	285,671	445,908	549,878	98,648	230,752	24,676	4,162,035	
7		ck for Tie Out	0	0	0	0	0	0	0	0	0	0	0	0	
8	Unit	Customer Costs (\$/Month)													
															
9	Resi	idential	14.71						5.28	4.70	1.32	3.08	0.33		
10		eral Service	38.79						10.56	23.50	1.32	3.08	0.33		
		ge Volume	120.55						26.41	70.51	6.58	15.40	1.65		
		nsportation	144.19						26.41	70.51	13.17	30.81	3.29		
	·iuii	ioportation.	144.15						20.71	70.01	10.17	30.01	0.23		
13	Othe	er Unit Costs (\$/Mcf) (Excluding Cost of Gas)													
10	Juic	S. C Coole (4													
14	Resi	idential	1.80	0.05	0.13	0.27	0.87	0.47							
		eral Service	1.66	0.05	0.13	0.27	0.87	0.33							
		ge Volume	0.92	0.05	0.13	0.27	0.44	0.02							
		nsportation	0.68	0.05	0.00	0.27	0.35	0.00							

Aquila Networks - MPS Proposed Rates

[A]	[B]	[C]	[D]	[E]	[F]	[G]
				Pro	oposed	_
				Small Comm.	Small Vol.	Large Vol.
Line					>=5000	
No.	Description	Existing	Residential	<5000 Ccf	<40000 Ccf	>=40000 Ccf
140.		LXISTING	residential	10000 001	140000 001	7 - 1 0000 OCI
1	Residential					
2	Customer Charge	9.00	15.00			
3	Energy Charge, per Ccf	0.22295	0.29140			
4	Lifergy Charge, per CCi	0.22293	0.29140			
5	General Service					
6	Customer Charge	15.00		25.00	50.00	215.00
7	Energy Charge, per Ccf	15.00		25.00	30.00	213.00
8	First 600	0.24008		0.28180	0.21180	0.03870
9	Next 800	0.22208		0.28180	0.21180	0.03870
10	Next 1,000	0.22200		0.28180	0.21180	0.03870
11	Excess	0.20403		0.28180	0.21180	0.03870
12	Demand Charge, per Ccf of billing demand	0.07540		0.20100	0.21100	0.40000
13	Demand Charge, per Cci of billing demand					0.40000
14	Large Volume Firm					
15	Customer Charge	215.00				215.00
16	Energy Charge, per Ccf	210.00				210.00
17	First 200,000 Ccf	0.02460				0.03870
18	Excess	0.01000				0.03870
19	Demand Charge, per Ccf of billing demand	0.39000				0.40000
20	Demand Charge, per der of billing demand	0.55000				0.40000
21	Large Volume Interruptible					
22	Customer Charge	215.00				215.00
23	Energy Charge, per Ccf	210.00				210.00
24	First 200,000 Ccf	0.02460				0.03870
25	Excess	0.01000				0.03870
26	Demand Charge, per Ccf of billing demand	0.39000				0.40000
27	Joinana Charge, per cor or orming comana	0.0000				0000
28	Large Volume Transportation					
29	Customer Charge	215.00				215.00
30	Transport Charge, per Ccf					
31	First 200,000 Ccf	0.02460				0.03870
32	Excess	0.01000				0.03870
33	Demand Charge, per Ccf of billing demand	0.39000				0.40000
34	32, 42 22 2 3 3 22					
35	Small Volume Transportation					
36	Customer Charge	15.00			50.00	
37	Energy Charge, per Ccf					
38	First 600	0.23908			0.21180	
39	Next 800	0.22108			0.21180	
40	Next 1,000	0.20305			0.21180	
41	Excess	0.07546			0.21180	

Aquila - Missouri Public System Sales Revenues Under Proposed Rates

[A] [B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]	[Q]	[R]	[S]	П	[U]	[V]	[W]	[X]	[Y]	[Z]	[AA]	[AB]	[AC]
		Num	ber of Custor		_		Throug	ghpul			Test	t Year Sales	Revenues Un	der Existing Ra	tes		P	roposed Rates			Test Year	Sales Reve	nues Under Pro	oposed Rates		<u> </u>	
				Total	A				Total		Weather Ad	di	A	lization Adjust													
Line Rate	Rate	Per	Annual.	Adjusted Number of	Annual Billing	Per	Weather	Annual.	Adjusted	Synchron.	vveatner Ac	ajustment	Customer	Distribution	nen Cost of	Total	Customer	Distribution	Billing	Customer	Distribution	Billing	Total	Cost of	Total		
No. Schedule	Code	Books	Adjustment	Customers		Books		Adjustment	Throughput	Revenues	Margin	Cost of Gas		Charge	Gas	Revenues	Charge	Charge	Demand	Charge	Charge	Demand	Margin	Gas	Revenues	Differe	nce
Tito.	0000	DOUND	rajaounion	Cuotomoro	Mcf	Mcf	Mcf	Mcf	Mcf	S	S	\$	\$	S	S	S S	\$/Meter	\$/Mcf	\$/Mcf	\$	S	S	S	S	S	S	%
		Sch. TJS-8	Sch. TJS-10	[D]+[E]	Sch. TJS-8	Sch. TJS-8	Sch. TJS-4	Sch. TJS-10	[H]+[I]+[J]	Sch. TJS-8	Sch. TJS-4	Sch. TJS-4	Sch. TJS-10	Sch. TJS-10	Sch. TJS-10	[L] thru [Q]		Sch. TJS-20	4	12X[F]X[S]	[K]X[T]	[G]X[U]	[V]+[W]+[X]	[Q]+[N]+	[Y]+[Z]	[AA]-[R] (([AA]/[R])-1
																								Sch. TJS-8 [O]			
1 RESIDENTIAL																											
Southern System	MO001	27,984	186	28,170		2,153,362		14,891	2,255,237	21,239,627	193,930	542,086	20,088	33,199	92,800	22,121,730	15.00	2.91400		5,070,600	6,571,759		11,642,359	14,051,320	25,693,679	3,571,949	16.15%
3 Northern System	MO002	9,143	(4)			737,314	51,292	(345)	788,261	7,101,662	114,355	310,846	(432)	(769)	(2,091)	7,523,570	15.00	2.91400		1,645,020	2,296,992		3,942,012	4,779,131	8,721,143	1,197,572	15.92%
4 Eastern System	MO003	3,566	3		1	224,338	11,090	198	235,626	3,117,552	24,725	110,480	324	442	1,973	3,255,496	15.00	2.91400		642,420	686,615	-	1,329,035	2,344,715	3,673,750	418,254	12.85%
5 Total Residentia		40,693	185	40,878		3,115,014	149,366	14,744	3,279,124	31,458,840	333,011	963,412	19,980	32,871	92,682	32,900,796				7,358,040	9,555,366		16,913,406	21,175,166	38,088,572	5,187,776	15.77%
7 EXISTING RATE STRU	CTUPE																										
8 GENERAL SERVICE	CIUKE																										
9 Commercial																											
10 Southern System	MO051	3,531	5	3,536		1.088.637	40,032	1,598	1,130,268	9,676,001	82.970	249,483	900	3,312	9.960	10,022,627											
11 Northern System	MO052	1,382	(3)			387.257	23,169	(891)	409,535	3,415,019	49,122	140,413	(540)	(1,889)	(5,399)	3,596,727											
12 Eastern System	MO053	457	15	472		127,373	5,328	4,356	137,057	1,632,646	11,667	53,081	2,700	9,537	43,391	1,753,023											
13 Total Commercial		5,370	17	5,387	İ	1,603,267	68,530	5,063	1,676,860	14,723,667	143,760	442,978	3,060	10,961	47,952	15,372,377	İ										
14																											
15 Industrial								_					_	_	_												
16 Southern System	MO051 MO052	22		22		62,994 5.686	1,749 391	0	64,743 6,077	488,337 46.850	2,447 799	10,901 2,371	0	0	0	501,685											
17 Northern System 18 Total Industria	WO052	28	0	28	1	68,680	2.140	0	70,820	46,850 535,187	3,245	13,272	0	0	0	50,020 551,705											
19		20	U	20		00,000	2,140	U	70,620	555, 167	3,245	13,272	U	U	U	551,705											
20 Interdepartmental																											
21 Southern System	MO051	7		7		1,931		0	1,931	18,287	0	0	0	0	0	18,287											
22						,			,																		
23 Total General Service		5,405	17	5,422	İ	1,673,878	70,670	5,063	1,749,611	15,277,141	147,005	456,250	3,060	10,961	47,952	15,942,368	Ī										
24																											
25 PROPOSED RATE STR	UCTURE																										
26 Small Commercial 27 Small Volume		4,676	17	4,693		591,879	24,989 33,593	5,063	621,931								25.00 50.00	2.81800		1,407,900	1,752,601		3,160,501				
28 Large Volume		685 44		685 44	29,692	795,697 286,302	12,088		829,290 298,390								215.00	2.11800 0.38700	4 00000	411,000 113,520	1,756,436 115,477	110 700	2,167,436 347,765				
29 Total		5.405	17			1,673,878	70,670	5,063		15,277,141	147.005	456.250	3.060	10.961	47 952	15,942,368	215.00	0.36700	4.00000	1.932.420	3,624,514		5,675,703	11,347,850	17,023,553	1,081,185	6.78%
30		3,403	"	3,422	20,002	1,570,070	. 5,070	5,005	.,5,011	.0,2.7,141	,000	.00,200	3,000	. 3,301	,552	10,0 12,000				1,002,420	0,024,014	, , , , , ,	5,5.5,705	,5 11,000	,020,000	1,001,100	5.7070
31 LARGE VOLUME FIRM																											
32 Northern System	MO282	1		1	112	19,812	0	0	19,812	102,737	0	0	0	0	0	102,737	215.00	0.38700	4.00000		7,667	446	10,693	94,848	105,541	2,805	2.73%
33 Total Large Volume Firm	1	1	0	1	112	19,812	0	0	19,812	102,737	0	0	0	0	0	102,737	Ī			2,580	7,667	446	10,693	94,848	105,541	2,805	2.73%
34																											
35 LARGE VOLUME INTE		_		_	_		_	_		0.055	_	_	_	_	_	0.000	045.65	0.007	4.00000	_	400	_	465	4.0	0.555	0.7	0.0001
36 Northern System	MO262	0	n	0	0	471 471	0	0	471 471	2,022 2.022	0	0	0	0	0	2,022 2.022	215.00	0.38700	4.00000	0	182 182	0	182 182	1,906 1,906	2,088 2.088	66	3.28% 3.28%
37 Total Large Volume Inte	11.	0	U	U	0	4/1	U	U	4/1	2,022	U	U	0	U	U	2,022				U	182	0	182	1,906	2,088	99	3.28%
39 TOTAL SALES		46.099	202	46.301	29.804	4.809.175	220.036	19.807	5.049.017	46.840.739	480.016	1.419.662	23.040	43.832	140 634	48.947.923	ł			9 293 040	13.187.730	119.214	22.599.984	32.619.770	55 219 755	6.271.832	12.81%
- IOTAL GALLS		10,000	202	10,001	20,004	1,000,770	220,000	10,001	2,010,017	. 3,0 .0,1 00	100,010	., 110,002	20,040	10,002	110,004	.0,011,020	t			2,200,010	, ,	. 10,2.17	,000,004	-2,010,110	20,210,700	-,27 1,002	12.0170
40 Total Transportation		47	0	47	157,255	8,881,533	41,901	0	8,923,434	1,674,878	8,974	0	0	0	0	1,683,852				124,485	1,347,640	626,626	2,098,751	0	2,098,751	414,899	24.64%
																	Ì										
41 Total MPS		46,146	202	46,348	187,059	13,690,708	261,936	19,807	13,972,451	48,515,617	488,989	1,419,662	23,040	43,832	140,634	50,631,774				9,417,525	14,535,370	745,840	24,698,735	32,619,770	57,318,506	6,686,731	13.21%

Aquila - Missouri Public System Transportation Revenues Under Proposed Rates

[A]	[B]	[C]	[D] Annual Nu	[E] imber of Cust.			[H] al Billing Dem	[I] nand	[J]	[K] Throu	[L] ughput	[M]	[N] Tes	[O] st Year Sales	[P] Revenues Unde	[Q] r Existing R	[R]	[S]	[T] roposed Rate	[U]	[V] Test Year S	[W] Sales Reven	[X] ues Under	[Y] Prop. Rates	[Z]	[AA]
Line	Rate	Rate	Per	Annual.	Total Adjusted Number of	Per	Adjustment to Billing		Per	Weather	Annual	Total	Cunabran	Weather	Annualization .		Total	Cuatamar	Faoras	Billing	Customer	Грогом	Billing			
No.		Code		Annual. Adjustment		Books	Demand	Total	Books Mcf		Annual. Adjustment Mcf	Adjusted Throughput Mcf	Synchron. Revenues	Adjustment Margin \$	Customer Charge \$	Energy Charge \$	Revenues \$	Customer Charge \$/Meter	Energy Charge \$/Mcf	Demand \$/Mcf	Charge	Energy Charge \$	Demand \$	Total \$	Differ	rence %
			Sch. TJS-8	Sch. TJS-10	[D]+[E]	Sch. TJS-8		[G]+[H]		Sch. TJS-3		[J]+[L]	Sch. TJS-8	Sch. TJS-3	Sch. TJS-10				Sch. TJS-20	φπιοι	[F]X[S]	[M]X[T]		[V]+[W]+[X]		([Y]/[R])-1
1 2	LARGE VOLUME TRANSPORTA Southern System	ATION MO501	305		305	108,287		108,287	1,670,552	9,070		1,679,622	841,485	1,920			843,405	215.00	0.38700	4.00000	65,575	650,014	433,147	1,148,736	305,330	36.20%
3 4	First 20,000 Mcf Excess																									
5 6	Northern System First 20,000 Mcf	MO502	72		72	36,649		36,649	543,425	29,966		573,391	273,509	6,347			279,856	215.00	0.38700	4.00000	15,480	221,902	146,596	383,978	104,122	37.21%
8 9	Excess Eastern System First 20,000 Mcf	MO503	12		12	2,672		2,672	41,359	0		41,359	23,174	0			23,174	215.00	0.38700	4.00000	2,580	16,006	10,687	29,273	6,099	26.32%
10 11	Excess Total Large Volume Transportation	on	389	0	389	147,607	0	147,607	2,255,336	39,036	0	2,294,372	1,138,169	8,267	0	0	1,146,435				83,635	887,922	590,429	1,561,986	415,551	36.25%
12 13		ATION (1)																								
14 15 16	Southern System Schreiber Food First 60 Mcf	MO01E	12		12	0	1,127	1,127	8,176			8,176	10,906				10,906	215.00	0.38700	4.00000	2,580	3,164	4,510	10,254	(652)	-5.98%
17 18	Next 80 Mcf Next 100 Mcf																									
19 20	Excess PGA (L&U)																									_
21 22 23	Total Small Volume Transportation SPECIAL CONTRACT TRANSPORT		12	0	12	0	1,127	1,127	8,176	0	0	8,176	10,906	0	0	0	10,906 1,157,341				2,580	3,164	4,510	10,254	(652)	-5.98%
24 25	Southern System Pittsburgh Corning Co.	MO521	12		12	0		0	455,906			455,906	134,793				134,793	215.00		0.0000	2,580	132,213	0	134,793	0	0.00%
26 27	First 50,000 Mcf (1) Excess					-			,			100,000	,				10.1,100		0.29000 0.13000		_,,,,,,	,	_	,		
28 29	Tyson Foods Processing	MO522	12		12	0		0	670,458	519		670,977	150,081	114			150,195	215.00	0.22000	0.0000	2,580	147,615	0	150,195	0	0.00%
30 31 32	Tyson Foods Feed Mill	MO523	12		12	0		0	45,301	182		45,483	12,546	40			12,586	215.00	0.22000	0.0000	2,580	10,006	0	12,586	0	0.00%
33 34	Tyson Foods Hatchery	MO524	12		12	0		0	12,839	206		13,045	5,405	45			5,450	215.00	0.22000	0.0000	2,580	2,870	0	5,450	0	0.00%
35 36	Excel Corportion	MO525	12		12	0		0	13,255			13,255	3,243				3,243	215.00	0.05000	0.0000	2,580	663	0	3,243	0	0.00%
37 38	Marshall Municipal Utilities First 50,000 Mcf (2)	MO526	12		12	0		0	49,357			49,357	21,336				21,336	215.00	0.38000	0.0000	2,580	18,756	0	21,336	0	0.00%
39 40	Excess Total Southern System		72	0	72	0	0	0	1,247,116	907	0	1,248,023	327,403	199	0	0	327,602		0.03000		15,480	312,122	0	327,602	0	0.00%
41 42 43	Northern System Chillicothe Municipal Utilities	MO527	12		12	812		812	30,080			30,080	11,604				11,604	215.00		2.0000	2,580	7,400	1,625	11,604	0	0.00%
44 45	First 20,000 Mcf (3) Excess	WIGGET	12		12	012		012	30,000			30,000	11,004				11,004	210.00	0.24600 0.10000	2.0000	2,300	7,400	1,020	11,004		0.00%
46 47	Glen Gery Brick First 20,000 Mcf (4)	MO528	12		12	5,273		5,273	175,631			175,631	66,352				66,352	215.00	0.24600	3.9000	2,580	43,205	20,567	66,352	0	0.00%
48 49	Excess Wire Rope Corp	MO529	10		10	2,435		2,435	91,601			91,601	34,180				34,180	215.00	0.10000	3.9000	2,150	22,534	9,496	34,180	0	0.00%
50 51 52	First 20,000 Mcf Excess Total Northern System		34	0	34	8,521	0	8,521	297,312	0	0	297,312	112,136	0	0	0	112,136		0.24600 0.10000		7,310	73,139	31,687	112,136	0	0.00%
53 54	-		34	U	34	0,021	J	0,021	251,312	U	U	291,312	112,130	0	0	U	112,130				7,510	13,139	31,007	112,130		0.00%
55 56	Phelps County Medical Center	⁵⁾ MO530	12		12	0		0	37,193	494		37,687	11,878	123			12,002	215.00	0.25000	0.0000	2,580	9,422	0	12,002	0	0.00%
57 58	University of MO - TJ Hall	MO531	12		12	0		0	11,315	361		11,676	5,975	108			6,083	215.00	0.30000	0.0000	2,580	3,503	0	6,083	0	0.00%
59 60	Royal Canine USA, Inc. ⁽⁶⁾	MO532	12		12	0		0	54,654			54,654	16,244				16,244	215.00	0.25000	0.0000	2,580	13,664	0	16,244	0	0.00%
61 62	Briggs & Stratton ⁽⁷⁾	MO533	12		12	0		0	109,316	1,103		110,419	29,909	276			30,185		0.25000	0.0000	2,580	27,605	0	30,185	0	0.00%
63 64	Busy Bee Laundry ⁽⁸⁾	MO534	12		12	0		0	21,578			21,578	9,053				9,053	215.00	0.30000	0.0000	2,580	6,473	0	9,053	0	0.00%
65 66 67	Vonhoffmann Graphics Total Eastern System	MO535	12 72	0	12 72	0	0	0	30,362 264,418	1,958	0	30,362 266,376	13,207 86,265	508	0	0	13,207 86,773	215.00	0.35000	0.0000	2,580 15,480	10,627 71,293	0	13,207 86,773	0	0.00%
68 69	Total Special Contract Transporta	ation	178	0	178	8,521	0	8,521	1,808,846	2,864	0	1,811,710	525,804	707	0	0	526,511	1			38,270	456,554	31,687	526,511	0	0.00%
	Total Transportation		579	0	579	156,128	1,127	157,255	4,072,358	41,901	0	4,114,259	1,674,878	8,974	0	0	1,683,852				124,485	1,347,640	626,626	2,098,751	414,899	24.64%

⁽¹⁾ Existing small volume transportation customer qualifies as a large volume customer under proposed rates. Therefore, rates shown in this table are large volume rates.

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Proposed Rates

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		Existi	ng		Prop	osed	
					Small Comm.	Small Vol.	Large Vol.
Line						>=5000	
١	5	D-11	FRT ²	.	#000 O f	40000 0 6	10000 0 5
No.	Description	Balance ¹	FRI	Residential	<5000 Ccf	<40000 Ccf	>=40000 Ccf
1	Residential						
2	Customer Charge	6.66	5.65	10.00			
3	Energy Charge, per Ccf	0.16350	0.16350	0.25350			
4							
5	General Service						
6	Customer Charge	12.31	9.39		20.00	40.00	215.00
7	Energy Charge, per Ccf	0.14010	0.14010		0.22500	0.19000	0.03870
8	Demand Charge, per Ccf of billing demand						0.40000
9							
10	Large Volume Firm						
11	Customer Charge	184.53	184.53				215.00
12	Energy Charge, per Ccf	0.07290	0.07290				0.03870
13	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
14							
15	Large Volume Interruptible						
16	Customer Charge	N/A	N/A				215.00
17	Energy Charge, per Ccf						0.03870
18	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
19							
20	Large Volume Transportation						
21	Customer Charge ³	47.25	47.25				215.00
22	Transport Charge, per Ccf	0.07290	0.07290				0.03870
23	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
24							
25	Small Volume Transportation						
26	Customer Charge					40.00	
27	Energy Charge, per Ccf					0.19000	

- All service territory excluding Fairfax, Rock Port, and Tarkio.
 Fairfax, Rock Port, and Tarkio.
 The \$47.25 charge is for each meter. Customers are also charged the Large Volume sales customer charge under existing rates.

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Revenues Under Proposed Rates - L&P

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]	[AA]	[AB]	[AC]
			Num	ber of Custor				Throu	ghput			Tes	t Year Sales	Revenues Under	r Existing Ra	te:		Р	roposed Rat	tes		Test Year S	ales Revenu	ues Under Pro	oposed Rates	•		
					Total																							
			_		Adjusted	Annual	_			Total		Weather A	djustment		zation Adjust	ment			_			_						
Line No.	Rate Schedule	Rate Code	Per Books	Annual. Adjustment	Number of	Billing	Per	Weather Adjustment	Annual.	Adjusted	Synchron.	Marrin	Coot of Coo	Customer Charge	Energy	Coot of Coo	Total	Charge	Energy	Demand Charge	Customer Charge	Energy Charge	Demand	Total	Cost of	Total	Differ	
INO.	Scriedule	Code	DOUKS	Aujustment	Customers	Demand Mcf	Books Mcf	Mcf	Mcf	Throughput	Revenues	Margin \$	Cost of Gas	S S	Charge \$	Cost of Gas	Revenues	Charge \$/Meter	Charge \$/Mcf	\$/Mcf	\$	Charge	Charge	Margin	Gas	Revenues	e	o/.
			Sch TIS-Q	Sch. TJS-11	ID1+IE1						Sch TIS-Q		Sch TIS-5	Sch. TJS-11 S		Sch TIS-11	[] 1 thru [O]		Sch. TJS-21			[K]X[T]	[G]X[U]	[V] thru [X]	[Q]+[N]+	[Y]+[Z]	[AA]-[R]	/σ /ΓΔΔ1/ΓΡ1_1
			OCII. 100-3	OCII. 100-11	[0],[0]		OCII. 100-3	OGI. 100-0 C	JCII. 100-11	[1,1],[1],[0]	OCII. 100-3	OCI1. 100-0	OGI. 100-0	OGII. 100-11	Juli. 100-11	OCII. 100-11	[E] tild [Q]		001. 100-2	'	12X[1]X[0]	[idx[i]	[O]X[O]	[v] und [x]	Sch. 9 [K]	[1].[2]	[AA]-[IA]	[/-v-j/[ix])-i
1	RESIDENTIAL																								oun o [rej			
2	Rate Schedule 910	MO004	4,026	(17)	4,009		328,376	17,384	(1,460)	344,300	2,507,898	28,423	87,490	(1,359)	(2,387)	(7,348)	2,612,717	10.00	2.53500		481,080	872,801		1,353,881	1,729,387	3,083,268	470,551	18.01%
3	Rate Schedule 911 - F	R' MO005	1,258	1	1,259		104,639	5,461	88	110,188	778,380	8,929	27,486	68	143	440	815,447	10.00	2.53500		151,080	279,326		430,406	549,929	980,336	164,889	20.22%
4	Total Residentia		5,284	(16)	5,268		433,015	22,846	(1,372)	454,488	3,286,278	37,352	114,976	(1,291)	(2,244)	(6,907)	3,428,164				632,160	1,152,127		1,784,287	2,279,316	4,063,604	635,440	18.54%
5																												
6	EXISTING RATE STR	UCTURE																										
7	GENERAL SERVICE																											
8	Commercial Rate Schedule 920	MO054	605	3	608		145.079	7.413	756	153.248	1.022.623	10.385	37.306	443	1.059	3.806	1.075.623	1										
10	Rate Schedule 921 - F			(2)			45,079	2,626	(444)	47,252	312,774	3.679	13,215	(225)	(622)	(2,233)	326,588											
11	Total Commercial		820	1	821		190,149	10,039	312	200,500		14,064	50,521	218	438		1,402,211											
12			1					-,		,	,,.		, . = .			,	' ' ' ' '	1										
13	Industrial																											
	Rate Schedule 920	MO054	2		2		804	33	0	837	5,522	46	164	0	0	0	5,731											
15	Total Industrial		2	0	2		804	33	0	837	5,522	46	164	0	0	0	5,731											
16																_												
17 18	Interdepartmental	MO454	1		1		297	0	0	297	995	0	0	0	0	0	995											
	Total General Service		823	1	824		191.250	10,071	312	201,634	1.341.914	14.110	50.685	218	438	1 573	1.408.937											
20	Total General Service		023	'	024		151,230	10,071	312	201,034	1,341,514	14,110	30,003	210	430	1,070	1,400,537											
21	LARGE VOLUME FIR	M																										
22	Commercial																											
23	Rate Schedule 930	MO284	7		7		49,758	1,457	0	51,215	303,530	1,062	7,333	0	0	0	311,925											
24	Rate Schedule 930	MO285	1		1		2,316		0	2,316	16,341	0	0	0	0	0	16,341											
25	Total Commercial		8	0	8		52,074	1,457	0	53,531	319,871	1,062	7,333	0	0	0	328,266											
26	lu di catalal																											
27 28	Industrial Rate Schedule 930	MO284	4		4		22,542		0	22,542	141,134	0	0	0	0	0	141,134											
29	Rate Schedule 930	MO285	6		6		79.181		0	79.181	474.513	0	0	0	0	0	474.513											
30	Total Commercial	0200	10	0	10		101,723	0	0	101,723	615,647	0	0	0	0	0												
31				-			,	-	-	,. ===	,		-	-	_	_	,											
32	Transportation										21,590						21,590											
33																												
	Total Large Volume Fire	irm	18	0	18		153,797	1,457	0	155,254	957,108	1,062	7,333	0	0	0	965,503											
35	PROPOSED RATE ST	TOUCTUS	Ţ															1										
	Small Commercial	IKUCIUR	E 745	4	746		97,320	3,251	312	100,884								20.00	2.25000		179,040	226,988		406,028				
	Small Volume		88	'	88		112,687	3,765	312	116,452								40.00	1.90000		42,240	221,259		263,499				
	Large Volume		8		8	21,221	135,040	4,512		139,552								215.00	0.38700			54,007	84,882	159,529				
40	Total		841	1	842		345,047	11,528	312	356,887	2,299,022	15,172	58,018	218	438	1,573	2,374,440	1 2.0.00	0.00,00		241,920	502,253	84,882		1,802,634	2,631,689	257,249	10.83%
41						'		,		,	,		,			,	,. ,	1			,	,	. ,	,		,	' '	
42	Total Sales		6,125	(15)	6,110	21,221	778,062	34,374	(1,060)	811,376	5,585,300	52,524	172,994	(1,073)	(1,806)	(5,335)	5,802,604				874,080	1,654,381	84,882	2,613,343	4,081,950	6,695,293	892,689	15.38%
43	Total Transportation	(page 2)	6		6	40,984	261,785			261,785	204,295						204,295	1			15,480	101,311	163,934	280,725	7,925	288,650	84,356	41.29%
44	Total SJPL		6.131	(15)	6 1 1 6	62 204	1,039,847	34.374	(1.060)	1,073,161	5 780 504	52.524	172.994	(1.073)	(1.806)	(5.335)	6.006.898				880 560	1 755 601	248 816	2,894,068	4 080 875	6 083 043	977 045	16.27%
44	I Otal SUFL		0,131	(15)	0,110	02,204	1,000,047	34,314	(1,000)	1,073,101	5,705,594	02,024	112,594	(1,073)	(1,000)	(0,000)	0,000,090	1			000,000	1,700,001	240,010	۷,054,000	7,005,015	0,300,340	J11,0 4 0	10.2170

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Transportation Revenues Under Proposed Rates

[/	4]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]
				Annual Nu	mber of Mete	er Charges		Throu	ghput			Test	Year Sales	Revenues Un	der Existing I	Rates	P	roposed Rate	es	Test Ye	ear Sales Re	evenues Und	er Proposed	Rates		
						Total																				
						Adjusted				Total	Annual		Weather	Annualization	n Adjustment	:										
Lir	ne	Rate	Rate	Per	Annual.	Meter	Per	Weather	Annual.	Adjusted	Billing	Synchron.	Adjustment	Meter	Energy	Total	Customer	Energy	Demand	Customer	Energy	Demand	Transition			
N	0.	Schedule	Code	Books	Adjustment	Charges	Books	Adjustment	Adjustment	Throughput	Demand	Revenues	Margin	Charge	Charge	Revenues	Charge	Charge	Charge	Charge	Charge	Charge	Charge	Total	Differe	ence
							Mcf	Mcf	Mcf	Mcf	Mcf	\$	\$	\$	\$	\$	\$/Meter	\$/Mcf	\$/Mcf	\$	\$	\$	\$	\$	\$	%
				Sch. TJS-9)	[D]+[E]	Sch. TJS-9			[G]+[I]						[L]+[O]		Sch. TJS-21		12 X 6 Cust	[J]X[R]	[K]X[S]	Sch. TJS-9	[T] thru [W]	[X]-[P]	([X]/[P])-1
																				X [Q]						
_ 1	TF	RANSPORTATION	MO504	117		117	261,785			261,785	40,984	204,295				204,295	215.00	0.38700	4.00000	15,480	101,311	163,934	7,925	288,650	84,356	41.29%

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Summary of Cost of Service Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
Line No.	Acct. No.	Description	Total MPS	Residential	General Service	Large Volume	Small Volume Transportation	Large Volume Transportation	Basis of Allocation or Reference
			\$	\$	\$	\$	\$	\$	
1	Total Cos	t of Service							
2		Return Under Existing Rates	1,323,726	544,618	578,334	291	3,319	197,165	L 21 T 2
3		Rate Base	54,107,748	37,363,701	13,711,252	43,513	17,968	2,971,313	L 24 T 4
4		Proposed Rate of Return	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	
5		Return Under Proposed Rates	5,269,283	3,638,664	1,335,270	4,238	1,750	289,361	L 3 X L 4
6		Required Increase in Return	3,945,557	3,094,046	756,937	3,947	(1,569)	92,196	L 5 - L 2
7 8 9 10 11		Incremental Income Taxes State Tax Effective Tax Rate Incremental Taxes Federal	334,479	6.25% 262,293	6.25% 64,168	6.25% 335	6.25% (133)	6.25% 7,816	
12 13		Effective Tax Rate Incremental Taxes	2,123,917	35.00% 1,665,543	35.00% 407,464	35.00% 2,124	35.00% (844)	35.00% 49,630	
14		Required Revenue Increase	6,403,952	5,021,882	1,228,568	6,406	(2,546)	149,642	L 6 + L 10 + L 13
15		Sales Revenue Under Existing Rates	45,073,571	29,645,300	14,189,346	104,758	10,906	1,123,261	L 10 T 2
16		Total Cost of Service	51,477,523	34,667,182	15,417,914	111,164	8,359	1,272,903	L 14 + L 15
17 18		Proposed Increase - \$ Proposed Increase - %	6,403,914 14.21%	5,025,176 16.95%		1,378 8.9	3,739 4%		L 17/L 15
19 20 21		Incremental State Tax Federal Tax	334,476 2,123,903	262,465 1,666,635		72,0 457,			
22		Total Proposed Increase in Return	3,945,535	3,096,076		849,	459		
23 24		Rate of Return Under Proposed Rates Composite GS, LV, SVT, LVT	9.74%	9.74%		9.7	3%		

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Return Under Existing Rates Table 2

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
								Small	Large	•
	Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
	No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
_				\$	\$	\$	\$	\$	\$	
	1	Return Un	der Existing Rates							
	2		Rate Base							
	3		Gas Plant in Service	79,192,416	54,334,293	19,605,406	48,794	29,618	5,174,306	L 44 T 3
	4		Accumulated Depreciation	27,988,418	18,772,731	6,977,598	20,203	11,556	2,206,331	L8T4
				, ,				,	, ,	
	5		Net Plant in Service	51,203,998	35,561,561	12,627,808	28,591	18,062	2,967,975	L3-L4
	6		Other Rate Base Items	2,903,750	1,802,139	1,083,444	14,922	(94)	3,338	L 23 T 4
							•	` '		
	7		Total Rate Base	54,107,748	37,363,701	13,711,252	43,513	17,968	2,971,313	L5+L6
	8		Return Under Existing Rates							
	9		Operating Revenues							
	10		Sales and Transport. Revenues	45,073,571	29,645,300	14,189,346	104,758	10,906	1,123,261	L3T5
	11		Other Operating Revenues	800,358	629,561	138,702	320	199	31,577	L7T8
	12		Total Operating Revenues	45,873,929	30,274,861	14,328,048	105,079	11,104	1,154,838	L 10 + L 11
	13		Net Gas Supply Expenses	28,879,912	18,818,329	9,973,467	96,673	416	(8,974)	L9+L10+L11, T6
	14		Net Revenues	16,994,017	11,456,532	4,354,580	8,405	10,688	1,163,812	L 12 - L 13
	15		Operating Revenue Deductions							
	16		Operation and Maintenance	11,383,989	8,170,082	2,561,968	6,461	3,867		L 101 T 6
	17		Depreciation Expense	3,320,370	2,326,440	811,137	1,763	1,133	179,897	
	18		Taxes Other Than Income Taxes	1,029,490	717,191	251,286	578	362		L 14 T 7
	19		Income Taxes	(63,558)	(301,799)	151,856	(688)	2,008	85,064	L 26 T 5
	20		Total Oper. Rev. Deductions	15,670,291	10,911,914	3,776,247	8,114	7,369	966,647	Sum of L 16 through L 19
	21		Return Under Existing Rates	1,323,726	544,618	578,334	291	3,319	197,165	L 14 - L 20
	22		Rate of Return	2.446%	1.458%	4.218%	0.669%	18.469%	6.636%	L 21 / L 7

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of Plant in Service by Class Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
Line No.	Acct.	Description	Total MPS	Residential	General Service	Large Volume	Small Volume Transportation	Large Volume Transportation	Basis of Allocation or Reference
140.	140.	Description	\$	\$	\$	\$	\$	\$	of Reference
1	Can Blant	in Service							
'	Gas Flaiit	III Selvice							
2		Intangible Plant							
3		Land & Land Rights	1,939	1,385	450	1	1	103	Supervised O & M
4	302	Other Equipment	0	0	0	0	0	0_	Supervised O & M
5		Total Intangible Plant	1,939	1,385	450	1	1	103	
6		Transmission Plant							
7	365	Land & Land Rights	234,575	115,578	61,238	474	207	57,078	50% Throughput, 50% Peak
8	366		10,880	5,361	2,840	22	10	2,647	50% Throughput, 50% Peak
9	367		6,803,690	3,352,270	1,776,153	13,760	6,008	1,655,500	50% Throughput, 50% Peak
10	369		372,214	183,395	97,169	753	329	90,569	50% Throughput, 50% Peak
11	371	Other Equipment	0	0	0	0	0	0_	50% Throughput, 50% Peak
12		Total Transmission Plant	7,421,359	3,656,603	1,937,400	15,009	6,553	1,805,794	Sum of L 7 through L 11
13		Distribution Plant							
14	374	Land & Land Rights	1,774	1,209	430	1	1	133	1.06% Throughput, 57.01% Services, 41.93% Peak
15	375	Structures & Improvements	59,033	40,220	14,324	37	22	4,430	1.06% Throughput, 57.01% Services, 41.93% Peak
16	376	Mains	33,615,570	22,902,680	8,156,751	20,875	12,732	2,522,532	1.06% Throughput, 57.01% Services, 41.93% Peak
17	377	Compressor Station Equipment	0	0	0	0		. 0	50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip Gen.	214,586	105,729	56,019	434	189	52,214	50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip CG	418,109	206,008	109,150	846	369	101,736	50% Throughput, 50% Peak
20 21	380 381	Services Meters	21,367,040 2,738,260	16,769,030 1,628,880	4,449,688 1,080,565	4,495 873	4,495 873	139,334 27,069	Services Meters & Regulators
22	382	Meter Installations	1,718,652	1,020,000	678,210	548	548	16,989	Meters & Regulators Meters & Regulators
23	383	House Regulators	2,272,058	1,351,556	896,593	725	725	22,460	Meters & Regulators
24	384	House Regulator Installations	0	0	0	0	0	0	Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	315,383	187,609	124,456	101	101	3,118	Meters & Regulators
26	386	Other Property on Cust. Premises	0	0	0	0	0	0	1.06% Throughput, 57.01% Services, 41.93% Peak
27	387	Other Equipment	0	0	0	0	0	0	1.06% Throughput, 57.01% Services, 41.93% Peak
28		Total Distribution Plant	62,720,465	44,215,276	15,566,186	28,933	20,054	2,890,015	Sum of L 14 through L 27
29		General Plant							
30	389	Land & Land Rights	32,969	23,541	7,656	18	11	1,743	Supervised O & M
31	390	Structure & Improvements	2,435,530	1,739,047	565,603	1,306	810	128,764	Supervised O & M
32	391	Office Furniture & Equipment	4,725,571	3,374,209	1,097,420	2,533	1,572	249,837	Supervised O & M
33	392	Transportation Equipment	204,819	146,247	47,565	110	68	10,829	Supervised O & M
34	393	Stores Equipment	1,759	1,256	408	1	. 1	93	Supervised O & M
35	394	Tools, Shop & Garage Equipment	562,039	401,314	130,522	301	187	29,715	Supervised O & M
36	395	Laboratory Equipment	104,939	74,930	24,370	56 71	35 44	5,548	Supervised O & M
37 38	396 397	Power Operated Equipment Communication Equipment	131,767 802,143	94,086 572,756	30,600 186,282	430	267	6,966 42,409	Supervised O & M Supervised O & M
39	398	Miscellaneous Equipment	47,117	33,643	10,942	25	16	2,491	Supervised O & M
40		Total General Plant	9,048,653	6,461,029	2,101,370	4,850	3,010	478,395	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	0	Supervised O & M
42		Total Plant in Service	79,192,416	54,334,293	19,605,406	48,794	29,618	5,174,306	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	79,192,416	54,334,293	19,605,406	48,794	29,618	5 174 306	L 42 + L 43
***		Total Flant III Selvice	13, 132,410	J 4 ,JJ 4 , <u>Z</u> 93	18,000,400	40,794	29,010	0,174,000	L 72 · L 73

⁽¹⁾ Common Plant has been included in General Plant by account.

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of Accumulated Depreciation and Other Rate Base Items by Class Table 4

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[1]
1.5	44		T-4-1		0	1	Small	Large	Desir of Allegation
Line	Acct.	Description	Total MPS	Desidential	General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS \$	Residential \$	Service \$	Volume \$	ransportation \$	Transportation \$	or Reference
			Þ	\$	\$	2	\$	\$	
1	Accumulat	ed Depreciation							
2		Accumulated Depreciation							
3		Intangible	126	90	29	0	0	7	L5T3
4		Transmission	4,587,676	2,260,410	1,197,646	9,278	4,051	1,116,291	L 12 - L 7 T 3
5		Distribution	21,662,522	15,271,177	5,376,284	9,993	6,926	998,141	L 28 - L 14 T 3
6		General & Common	1,738,094	1,241,055	403,638	932	578	91,892	L 40 T 3
7		Retirement Work in Progress	0	0	0	0	0	0	L 42 T 3
		· ·							
8		Total Accum. Depreciation	27,988,418	18,772,731	6,977,598	20,203	11,556	2,206,331	Sum of L 3 through L 7
9		Net Plant	51,203,998	35,561,561	12,627,808	28,591	18,062	2,967,975	L 44 - L 8 , T3
10	Other Rate	e Base Items							
11		Cash Working Capital							
12		Gas Storage	3,460,490	2,252,190	1,193,291	15,009	0	0	Sales Allocator
13		Other	(468,796)	(334,735)	(108,869)	(251)	(156)	(24,785)	L 102 T 6
14		Materials & Supplies	1.659.577	1.138.644	410.856	1.023	621		L 42 T 3
15		Prepayments	2,957,237	2,053,823	729,307	1.651	1,043	171,413	
16		Customer Adv. for Construction	(43,496)	(29,634)	(10,554)	(27)			L 16 T 3
17		Customer Deposits	(168,433)	(148,125)	(19,653)	(20)			Customer Accounts Allocator
18		Accum. Deferred Income Taxes - Depreciation	(5,153,466)	(3,579,121)	(1,270,936)	(2,878)			
19		Accum, Deferred Income Taxes - AAO	(458,923)	(312,670)	(111,357)	(285)			L 16 T 3
20		Accum. Deferred Income Taxes - Synergies to MPS	(72,114)	(50,084)	(17,785)	(40)			L9T4
21		Unamortized Investment Tax Credit	(3,748)	(2,603)	(924)	(2)			L9T4
22		AAO Gas Pipe Replacement	1,195,422	814,455	290,067	742	453		L 16 T 3
			.,100,122	271,100	230,007			00,100	=
23		Total Other Rate Base	2,903,750	1,802,139	1,083,444	14,922	(94)	3,338	Sum of L 12 through L 22
24		Total Rate Base	54,107,748	37,363,701	13,711,252	43,513	17,968	2,971,313	L9+L23

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Return and Income Taxes Under Existing Rates Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	IJ
		• •	• • •		• •	• 1	Small	Large	.,
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Return and	d Income Taxes Under Existing Rates							
2		Operating Revenues							
3		Sales and Transport. Revenues	45,073,571	29,645,300	14,189,346	104,758	10,906	1,123,261	Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	800,358	629,561	138,702	320	199	31,577	L7T8
5		Total Operating Revenues	45,873,929	30,274,861	14,328,048	105,079	11,104	1,154,838	L3+L4
6		Gas Supply Expenses	28,879,912	18,818,329	9,973,467	96,673	416	(8,974)	L 12, T 6
7		Net Revenues	16,994,017	11,456,532	4,354,580	8,405	10,688	1,163,812	L5-L6
8		Operating Revenue Deductions							
9		Operation and Maintenance Exp.	11,383,989	8,170,082	2,561,968	6,461	3,867		L 101 T 6
10		Depreciation Expense	3,320,370	2,326,440	811,137	1,763	1,133	179,897	
11		Taxes Other Than Income Taxes	1,029,490	717,191	251,286	578	362	60,073	L 14 T 7
12		Total Operating Revenue Deductions	15,733,849	11,213,713	3,624,391	8,802	5,361	881,582	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	1,260,168	242,819	730,190	(397)		282,229	L 7 - L 12
14		Interest Expense	1,955,454	1,350,324	495,525	1,573	649	107,383	Total 3.614% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	(695,286)	(1,107,505)	234,665	(1,969)	4,677	174,846	L 13 - L 14
4.0		F# # 01 + F B +		0.050/	0.050/	0.050/	0.050/	0.050/	
16		Effective State Tax Rate	(40.455)	6.25%	6.25%	6.25%			1.45 7 1.40
17		State Tax	(43,455)	(69,219)	14,667	(123)			L 15 X L 16
18		Net Tax Adjustment	22,673	15,747	5,592	13	8	1,314	L 9 T 4
19		Total State Tax	(00.700)	(50.470)	00.050	(440)	300	40.040	1.47.1.40
19		Total State Tax	(20,782)	(53,472)	20,258	(110)	300	12,242	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	
			(0.40, 0.50)						L 15 X L 20
21 22		Federal Income Tax	(243,350)	(387,627)	82,133	(689)			
22		Net Tax Adjustment	111,098	77,158	27,399	62	39	6,440	L 9 T 4
23		Total Federal Income Tax	(132,252)	(310,468)	109,531	(627)	1.676	67.636	L 21 + L 22
23		Total redetal illicollie Tax	(132,232)	(310,400)	109,551	(027)	1,070	07,030	L 21 T L 22
24		Deferred Income Taxes	131.968	91,653	32,546	74	47	7.649	L9T4
24 25		Investment Tax Credits	(42,492)	(29,511)	(10,479)	(24)			L9T4
25		IIIVESIIIIEII I IAA OIEUIIS	(42,492)	(29,511)	(10,479)	(24)	(13)	(2,403)	L 3 1 4

(63,558) (301,799) 151,856

(688)

2,008

85,064 L 19 + L 23 + L 24 + L 25

26

Total Income Tax

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference

		\$	\$	\$	\$	\$	\$	
1	O & M Expenses							
2	Other Gas Supply Expenses							
3	803 Natural Gas Transmission Line Purchases							
4	804 NG City Gate Purchases							
5	805 Other Gas Purchases							
6	805.1 Purchased Gas Cost Adjustment							
7	807 Other Purchased Gas Expenses							
8	810 Gas Used for Compressor Station Fuel							
	Outstate Others One Ourselv From	00 007 544	40.000.454	0.070.000	00.754	440	•	Direct to Olone
9 10	Subtotal Other Gas Supply Exp. 812 Gas Used for Other Util. Oper.	28,907,544	18,830,451	9,979,890	96,754	449	0 (9,066)	Direct to Class
		(27,917) 285	(12,247)	(6,489)	(82)	(33)		
11	813 Other Gas Supply Expenses	285	125	66	1	0	93	Throughput Allocator
12	Total Other Gas Supply Expenses	28,879,912	18,818,329	9,973,467	96,673	416	(8,974)	L 9 + L 10 + L 11
13	Total Production Expenses	28,879,912	18,818,329	9,973,467	96,673	416	(8,974)	L 12
14	Transmission Expenses							
15	Operation							
16	850 Supervision & Engineering	0	0	0	0	0	0	L 17 through 23
17	851 Sys. Control & Load Dispatch.	26,932	11,815	6,260	79	32	8,746	Throughput Allocator
18	852 Communication System Expenses	0						
19	853 Compressor Sta. Labor & Exp.	0						
20	854 Gas for Compressor Sta. Fuel	0						
21	856 Mains Expenses	34,732	17,113	9,067	70	31	8,451	L9T3
22	857 Meas. & Reg. Sta. Expenses	0						
23	859 Other Expenses	24,650	12,145	6,435	50	22	5,998	L 12 T 3
24	860 Rents	0	0	0	0	0	0	L 12 T 3
25	Total Operation	86,314	41,073	21,762	199	84	23,195	Sum of L 16 through 24
26	Maintenance							
27	861 Supervision & Engineering	0						
28	862 Structures & Improvements	0	0	0	0	0	0	L8T3
29	863 Mains	95,913	47,258	25,039	194	85		L9T3
30	865 Meas. & Reg. Sta. Equip.	77	38	20	0	0		L 10 T 3
31	867 Other Equipment	0	0	0	0	0		L 11 T 3
32	Total Maintenance	95,990	47,296	25,059	194	85	23,357	Sum of L 27 through 31
33	Total Transmission Expenses	182,304	88,369	46,821	393	169	46,552	L 25 + L 32
34 35	Distribution Expenses Operation							
36	870 Supervision & Engineering	282,745	192,753	77,166	138	95	12,593	L 37 through 46
37	871 Load Dispatching	20,972	9,200	4,875	61	25	6,811	Throughput Allocator
38	872 Compressor Station Labor and Expenses	0	0	0	0	0	0	L 17 T 3
39	873 Compressor Station Fuel and Power	0	0	0	0	0	0	L 17 T 3
40	874 Mains & Services	402,599	290,488	92,308	186	126	19,491	L 16 T 3 and L 20 T 3
41	875 Meas. & Reg. Sta. Equip Gen.	61,609	30,356	16,083	125	54	14,991	L 18 T 3
42	876 Meas. & Reg. Sta. Equip Ind.	1,208	719	477	0	0	12	L 25 T 3
43	877 Meas. & Reg. Sta. Equip CG	11,012	5,426	2,875	22	10	2,679	L 19 T 3
44	878 Meter & House Regulators	429,186	255,305	169,364	137	137	4,243	L 21 T 3 to L 24 T 3
45	879 Customer Installation Expenses	214,475	168,322	44,664	45	45	1,399	L 20 T 3
46	880 Other Expenses	777,650	548,210	193,000	359	249	35,832	L 28 T 3
47	881 Rents	48,676	34,315	12,081	22	16		L 28 T 3
48	Total Operation	2,250,132	1,535,094	612,892	1,095	757	100,294	Sum of L 36 through 47

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of O&M Expenses by Class Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[ŋ]
Line No.	Acct.	Description	Total MPS	Residential	General Service	Large	Small Volume Transportation	Large Volume	Basis of Allocation or Reference
			\$	\$	\$	\$	\$	\$	
49 50	885	Maintenance	22 502	22,630	0 620	20	13	2,209	L 51 through 50
50 51	886	Supervision & Engineering Structures & Improvements	33,502 6	22,630	8,630 1	20 0	0	2,209	L 51 through 59 L 15 T 3
52	887	Mains	467,910	318,793	113,537	291	177	35,112	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip Gen.	43,244	21,307	11,289	87	38	10,522	L 18 T 3
55 56	890 891	Meas. & Reg. Sta. Equip Ind. Meas. & Reg. Sta. Equip CG	43,959 29,660	26,149 14,614	17,347 7,743	14 60	14 26	435 7,217	L 25 T 3 L 19 T 3
57	892	Services	141,745	111,243	29,518	30	30	924	L 20 T 3
58	893	Meters & House Regulators	65,477	38,950	25,838	21	21	647	L 21 T 3 to L 24 T 3
59	894	Other Equipment	133,119	93,843	33,038	61	43	6,134	L 28 T 3
60		Total Maintenance	958,622	647,532	246,943	585	362	63,201	Sum of L 50 through 59
61		Total Distribution	3,208,754	2,182,626	859,835	1,680	1,118	163,494	L 48 + L 60
62		Customer Accounts Expenses							
63	901	Supervision	34,962	30,747	4,079	4	4	128	L 64 + L 65 + L 67
64 65	902 903	Meter Reading Expenses Customer Records & Collection	239,795 678,708	210,883 596,877	27,979 79,191	28 80	28 80	876 2,480	Customer Accounts Allocator Customer Accounts Allocator
66	904	Uncollectible Accounts	714,425	628,288	83,359	84	84	2,610	Customer Accounts Allocator
67	905	Miscellaneous	2	2	0	0	0	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,667,892	1,466,797	194,608	197	197	6,094	Sum of L 63 through 67
69		Customer Service & Information Expenses							
70	907	Supervision	53,438	35,219	9,328	81	35 0	8,775	L 71 + L 72 + L 73
71 72	908 909	Customer Assistance Information and Instruction	0 43,492	0 28.664	7.592	0 66	28	0 7.142	50% Customer Accts. and 50% Throughput 50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	9,696	6,390	1,693	15	6	1,592	50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	106,626	70,274	18,613	162	69	17,509	Sum of L 70 through 73
75		Sales Expenses							
76 77	911	Supervison	9,099	5,997	1,588	14	6	1,494	L 77 + L 78 + L 79
77 78	912 913	Demonstrating & Selling Advertising	(200) 5,812	(132) 3,830	(35) 1,015	(0) 9	(0) 4	(33) 954	50% Customer Accts. and 50% Throughput 50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	20,850	13,742	3,640	32	14	3,424	50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	35,561	23,437	6,208	54	23	5,839	Sum of L 76 through 79
81		Administrative & General Expenses							
82	000	Operation	4 404 005	4 045 045	200 400	700	470	75 470	Our and and O O M
83 84	920	A & G Salaries Regulatory Allowance	1,421,805 34,688	1,015,215 15,217	330,186 8,063	762 101	473 41	75,170 11,265	Supervised O & M \$0.005 per Mcf, Throughput Allocator
85	921	Office Supplies & Expenses	984,618	703,049	228,658	528	327	52,056	Supervised O & M
86	922	Transfers	(211,161)	(150,776)	(49,038)	(113)	(70)	(11,164)	
87	923	Outside Services Employed	432,265	308,651	100,385	232	144	22,853	Supervised O & M
88	924	Property Insurance	(1,362)	(946)	(336)	(1)	(0)	(79)	L9T4
89 90	925 926	Injuries & Damages Employee Pensions & Benefits	1,713,830 1,448,089	1,223,730 1,033,982	398,003 336,290	919 776	570 482	90,609 76,559	Supervised O & M Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	242,077	106,199	56,268	708	285	78,616	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	Supervised O & M
95 96	930.2 931	Miscellaneous Rents	48,236 27,860	34,442 19,893	11,202 6,470	26 15	16 9	2,550 1,473	Supervised O & M Supervised O & M
97		Total Operation	6,140,945	4,308,656	1,426,151	3,953	2,277	399,909	Sum of L 83 through 96
98	935	Maintenance of General Plant	41,907	29,923	9,732	22	14	2,216	L 40 T 3
99		Total A & G Expenses	6,182,852	4,338,579	1,435,883	3,975	2,291	402,124	L 97 + L 98
100		Total Operation & Maintenance	40,263,901	26,988,410	12,535,435	103,134	4,283	632,639	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	11,383,989	8,170,082	2,561,968	6,461	3,867	641,613	L 100 - L 12
102		Supervised O & M before General	4,438,036	3,168,900	1,030,646	2,379	1,476	234,635	(1)
103 104		Footnotes (1) L 33+ L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66	i						

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of Depreciation Expense and Other Taxes by Class Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
							Small	Large	
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
		_							
1	Depreciation	on Expense							
2		Transmission	100,918	49,724	26,345	204	89	24,556	L 12 T 3
3		Distribution Plant	2,280,244	1,607,476	565,919	1,052	729	105,068	L 28 T 3
4		General Plant	889,657	635,244	206,605	477	296	47,035	L 40 T 3
5		Common Plant	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	28,971	19,877	7,172	18	11	1,893	L 44 T 3
7		Amortization of Other Plant	20,580	14,120	5,095	13	8	1,345	L 44 T 3
		Total December 5	0.000.070	0.000.440	044 407	4 700	4 400	470.007	Over of LO through 7
8		Total Depreciation Expense	3,320,370	2,326,440	811,137	1,763	1,133	179,897	Sum of L 2 through 7
9	Taxes Oth	er Than Income Taxes							
10		Ad Valorem (Property Taxes)	796,186	546,266	197,109	491	298	52,022	L 42 - L 5 T 3
11		Payroll Taxes	249,059	177,836	57,839	134	83	13,168	Supervised O & M
12		Miscellaneous Tax	(19,142)	(8,398)	(4,449)	(56)	(23)	(6,217)	Throughput Allocator
13		Sales/Use Tax	3,387	1,486	787	10	4	1,100	Throughput Allocator
44		Total Taura Other	4 000 400	747.404	054 000	570	200	00.070	O
14		Total Taxes Other	1,029,490	717,191	251,286	578	362	60,073	Sum of L 10 through 13

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation of Other Operating Revenues by Class Table 8

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
Line			Takal		0	1	Small	Large	Desir of Allershies
Line	Acct.		Total		General	Large	Volume	Volume	Basis of Allocation
No.	No.	Description	MPS	Residential	Service	Volume	Transportation	Transportation	or Reference
			\$	\$	\$	\$	\$	\$	
1	Other Ope	rating Revenues							
2	487	Forfeited Discounts	203,097	203,097					Direct to Class
3	488	Miscellaneous Service Revenue	104.359	74.516	24.235	56	35	5.517	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	53,164	37,961	12,346	28	18	2,811	Supervised O&M
6		Special Contract Revenues	439,738	313,987	102,120	236	146	23,249	Supervised O&M

800,358 629,561 138,702 320

199

31,577 Sum of L 2 through 6

7

Total Other Operating Revenue

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Cost of Service Study Allocation Factors Table 9

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
Line No.	Acct. No.	Description	Total MPS	Residential	General Service	Large Volume	Small Volume Transportation	Large Volume Transportation	Basis of Allocation or Reference
1	Allocation	Factors							
2 3 4		Throughput Annual Sales - Mcf Transportation - Mcf	4,676,335 2,261,189	3,043,497 0	1,612,554 0	20,283 0	0 8,176	0 2,253,013	
5 6		Throughput - Mcf Allocator	6,937,524 1.0000	3,043,497 0.4387	1,612,554 0.2324	20,283 0.0029	8,176 0.0012	2,253,013 0.3248	
7 8 9		Sales Annual Sales - Mcf Allocator	4,676,335 1.0000	3,043,497 0.6508	1,612,554 0.3448	20,283 0.0043	0.0000	0 0.0000	
10 11 12 13		Peak Day Load Factor Peak Day - Mcf/day Allocator	76,257 1.0000	20.00% 41,692 0.5467	20.00% 22,090 0.2897	65.00% 85 0.0011	45	12,345	
14 15 16 17 18		Services Number of Customers Weighting Factor Weighted Number of Customers Allocator	42,292 47,539 1.0000	37,309 1 37,309 0.7848	4,950 2 9,900 0.2083	1 10 10 0.0002	1 10 10 0.0002	31 10 310 0.0065	
19 20 21 22 23		5. Meters & Regulators Number of Customers Weighting Factor Weighted Number of Customers Allocator	42,292 62,719 1.0000	37,309 1 37,309 0.5949	4,950 5 24,750 0.3946	1 20 20 0.0003	1 20 20 0.0003	31 20 620 0.0099	

447,708

447,708

0.8794

82

59,400

59,400

0.1167

326

12

5

60

0.0001

20,283

12

60

0.0001

8,176

372 5 1,860

0.0037

72,678

507,504

509,088

1.0000

Allocator

Use per Customer

6. Customer Accounts Number of Bills Weighting Factor

Weighted Number of Customers

29

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Functionally Classified Cost of Service Study Summary of Cost of Service Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
	Acct.					Trans	mission/Distribu	ution		Meters &		omer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 <u>Tot</u>	tal Cost	of Service													
2		Return Under Existing Rates	1,330,094	(312,745)	51,638	(299,854)	(1,370,685)	(1,485,716)	(1,783,290)	(1,189,949)	(358,099)	(1,449,774)	(88,293)	9,616,860	L 21 T 2
3		Rate Base	54,055,149	184,546	3,460,490	2,087,103	12,139,110	13,946,579	15,209,994	5,647,051	376,267	911,235	92,773	0	L 24 T 4
4		Proposed Rate of Return		9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	
5		Return Under Proposed Rates	5,264,161	17,972	337,000	203,253	1,182,167	1,358,188	1,481,225	549,938	36,643	88,741	9,035	0	L 3 x L4
6		Required Increase in Return	3,934,067	330,717	285,361	503,107	2,552,852	2,843,904	3,264,516	1,739,887	394,742	1,538,514	97,328	(9,616,860)	L 5 - L2
7		Incremental Income Taxes State													
0		Efective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
10		Incremental Taxes	333,505	28,036	24,191	42,650	216,414	241,088	276,744	147,496		130,425	8.251	(815,255)	
11		Federal	333,303	20,030	24,131	42,030	210,414	241,000	210,144	147,430	33,404	130,423	0,231	(013,233)	
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
13		Incremental Taxes	2,117,731	178,027	153,612	270,825	1,374,216	1,530,890	1,757,308	936,591	212,492	828,191	52,392	(5,176,813)	
			_,,.	,	,	,	.,,	.,,	.,,	,	,	,	,	(=,,-,-,	
14		Required Revenue Increase	6,385,303	536,779	463,164	816,582	4,143,482	4,615,882	5,298,568	2,823,974	640,697	2,497,131	157,971	(15,608,928)	L 6 + L10 + L13
15		Sales Revenue Under Existing Rates	45,073,571	0	0	0	0	0	0	0	0	0	0	45,073,571	L 10 T 2
16		Total Cost of Service	51,458,874	536,779	463,164	816,582	4,143,482	4,615,882	5,298,568	2,823,974	640,697	2,497,131	157,971	29,464,643	L 14 + L15

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Return Under Evisting Rates Table 2

[A]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Trans	smission/Distrib	ution		Meters &	Cust	omer Accounting	g		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		•	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Return U	nder Existing Rates													
2		Rate Base												_	
3		Gas Plant in Service	79,112,404	248,977	0	4,663,541	19,607,614	20,734,038	23,250,201	8,518,622	507,634	1,456,614	125,163		L 44 T3
4		Accumulated Depreciation	27,961,692	47,817	0	2,568,719	7,560,369	6,925,626	7,741,673	2,716,204	97,494	279,751	24,038	0	L 8 T4
5		Net Plant in Service	51.150.712	201.159	0	2,094,822	12.047.245	13.808.412	15,508,528	5,802,418	410.140	1,176,863	101.125	0	L 3 - L4
5		Net Flant III Service	51,150,712	201,139	U	2,094,022	12,047,245	13,000,412	15,506,526	5,602,416	410,140	1,170,003	101,125	U	L 3 - L4
6		Other Rate Base Items	2,904,438	(16,613)	3,460,490	(7,719)	91.865	138.167	(298,534)	(155,367)	(33,872)	(265,627)	(8,352)	0	L 23 T4
-				(10,010)	2,,	(-,/		,	(===,===,	(100,001)	(00,01-)	(===,==:/	(0,000)		
7		Total Rate Base	54,055,149	184,546	3,460,490	2,087,103	12,139,110	13,946,579	15,209,994	5,647,051	376,267	911,235	92,773	0	L 5 + L6
8		Return Under Existing Rates													
9		Operating Revenues													
10		Sales and Transport. Revenues	45,073,571											45,073,571	
11		Other Operating Revenues	799,967	16,430	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	203,097	L 7 T8
40		T-1-1 O	45.873.538	16.430	0	00.007	00.050	101.306	404.070	97.289	00.400	00.404	8.260	45,276,668	L 10 + L11
12		Total Operating Revenues	45,873,538	16,430	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	45,276,668	L 10 + L11
13		Net Gas Supply Expenses	28.879.912	(27,632)	0	0	0	0	0	0	0	0	0	28,907,544	L 9 + L10 + L11 T6
13		Net Gas Supply Expenses	20,073,312	(21,032)	0	0	0	0	0	0	0		0	20,307,344	E 9 1 E 10 1 E 11 10
14		Net Revenues	16,993,626	44,062	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	16,369,124	L 12 + L13
15		Operating Revenue Deductions													
16		Operation and Maintenance	11,377,161	561,358	0	404,637	1,679,864	1,769,304	2,168,760	1,690,509	580,251	2,379,409	143,068	0	L 101 T6
17		Depreciation Expense	3,317,094	24,630	0	109,927	731,125	861,876	976,487	406,356	50,217	144,095	12,382	0	L 8 T6
18		Taxes Other Than Income Taxes	1,028,523	(6,401)	0	56.618	237,312	250,703	285.577	126,213	19.072	54.726	4.702	0	L 14 T6
19		Income Taxes	(59,246)	(222,780)	(51,638)	(247,992)	(1,181,263)	(1,294,861)	(1,523,261)	(935,841)	(257,943)	(1,032,332)	(63,599)	6,752,264	L 26 T6
				,	, , ,	, , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , ,	, ,	,	, , ,	, , , , , ,	, ,		
20		Total Oper. Rev. Deductions	15,663,532	356,807	(51,638)	323,191	1,467,038	1,587,022	1,907,563	1,287,238	391,598	1,545,898	96,553	6,752,264	Sum of L 16 through L 19
21		Return Under Existing Rates	1,330,094	(312,745)	51,638	(299,854)	(1,370,685)	(1,485,716)	(1,783,290)	(1,189,949)	(358,099)	(1,449,774)	(88,293)	9,616,860	L 14 - L20
22		Rate of Return	2.461%	-169.467%	1.492%	-14.367%	-11.291%	-10.653%	-11.724%	-21.072%	-95.171%	-159.100%	-95.171%	#DIV/0!	L 21 / L7
22		Rate of Return	2.461%	-109.467%	1.492%	-14.367%	-11.291%	-10.653%	-11.724%	-21.072%	-95.171%	-159.100%	-95.171%	#DIV/0!	L Z I / L /

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Gas Plant in Service Table 3

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.						smission/Distrib			Meters &		omer Accounting			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services			Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Gas Plant	in Service													
2		Intangible Plant													
3	301	Land & Land Rights	1,938	53	0	76	313	329	403	316	109	312	27	0	
4	302	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
5		Total Intangible Plant	1,938	53	0	76	313	329	403	316	109	312	27	0	Supervised O & M
Ü		· ·	1,000	00	ŭ		0.0	020	100	0.0	.00	0.2		ŭ	cape. Noce o a m
6		Transmission Plant													
7	365		234,575			117,288	117,288								50% Throughput, 50% Peak
8	366		10,880			5,440	5,440								50% Throughput, 50% Peak
9	367		6,803,690			3,401,845	3,401,845								50% Throughput, 50% Peak
10	369		372,214			186,107	186,107								50% Throughput, 50% Peak
11	371	Other Equipment	0			0	0								50% Throughput, 50% Peak
12		Total Transmission Plant	7,421,359	0	0	3,710,680	3,710,680	0	0	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant													
14	374	Land & Land Rights	1,770			15	744	1,011							1.06% Throughput, 57.01% Services, 41.93% P
15	375	Structures & Improvements	58,903			496	24,753	33,655							1.06% Throughput, 57.01% Services, 41.93% P
16	376	Mains	33,541,616			282,371	14,095,009	19,164,236							1.06% Throughput, 57.01% Services, 41.93% P
17	377	Compressor Station Equipment	00,041,010			0	14,000,000	13,104,200							50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip Gen.	214.586			107.293	107,293								50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip CG	418,109			209,055	209,055								50% Throughput, 50% Peak
20	380	Services	21,367,040			200,000	200,000		21,367,040						Services
21	381	Meters	2,738,260						21,307,040	2,738,260					Meters & Regulators
22	382	Meter Installations	1,718,652							1.718.652					Meters & Regulators
23	383	House Regulators	2,272,058							2.272.058					Meters & Regulators
24	384	House Regulator Installations	2,272,030							2,272,030					Meters & Regulators
25	385	Indust. Meas. & Req. Sta. Equip.	315,383							315,383					Meters & Regulators
26	386	Other Property on Cust. Premises	0 10,000			0	0	0		313,303					1.06% Throughput, 57.01% Services, 41.93% P
27	387	Other Equipment	0			0	0	0							1.06% Throughput, 57.01% Services, 41.93% P
28		Total Distribution Plant	62,646,377	0	0	599,229	14,436,852	19,198,903	21,367,040	7,044,353	0	0	0	0	Sum of L 14 through L 27
29		General Plant													
30	389	Land & Land Rights	32.947	907	0	1,288	5,319	5,592	6,860	5,370	1.849	5,306	456	0	Supervised O & M
31	390	Structure & Improvements	2.433.936	67.000	0	95.163	392.911	413,108	506.762	396.728	136,605	391.977	33.682	0	Supervised O & M
32	391	Office Furniture & Equipment	4,722,478	129,998	0	184,642	762,351	801,538	983,252	769,758	265,050	760,539	65,351	0	Supervised O & M
33	392	Transportation Equipment	204,685	5,634	0	8,003	33,042	34,741	42,617	33,363	11,488	32,964	2,832	0	Supervised O & M
34	393	Stores Equipment	1,758	48	0	69	284	298	366	287	99	283	24	0	Supervised O & M
35	394	Tools, Shop & Garage Equipment	561.671	15,461	0	21.960	90,671	95,331	116,944	91,552	31,524	90.455	7.773	0	Supervised O & M
36	395	Laboratory Equipment	104.870	2.887	0	4,100	16.929	17.799	21,835	17.094	5.886	16.889	1,451	0	Supervised O & M
37	396	Power Operated Equipment	131,681	3,625	0	5,149	21,257	22,350	27,417	21,464	7,391	21,207	1,822	0	Supervised O & M
38	397	Communication Equipment	801,618	22,067	0	31.342	129,405	136,057	166,902	130,663	44,991	129,098	11,093	0	Supervised O & M
39	398	Miscellaneous Equipment	47,086	1,296	ő	1,841	7,601	7,992	9,804	7,675	2,643	7,583	652	ő	Supervised O & M
40		Total General Plant	9,042,730	248,924	0	353,557	1,459,770	1,534,806	1,882,758	1,473,953	507,525	1,456,302	125,136	0	Sum of L 30 through L 39
															· ·
41		Total Common Plant	0								0				Supervised O & M
42		Total Plant in Service	79,112,404	248,977	0	4,663,541	19,607,614	20,734,038	23,250,201	8,518,622	507,634	1,456,614	125,163	0	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	-	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	79,112,404	248,977	0	4,663,541	19,607,614	20,734,038	23,250,201	8,518,622	507,634	1,456,614	125,163	0	L 42 + L 43

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Accumulated Depreciation and Other Rate Base Items Table 4

[A]	[B] [C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line A	cct.				Trans	mission/Distrib	ution		Meters &	Custo	omer Accounting	3		Basis of Allocation
No.	No. Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	_
1 <u>Acc</u>	cumulated Depreciation													
2	Accumulated Depreciation													
3	Intangible	126	3	0	5	20	21	26	21	7	20	2	0	L3T3
4	Transmission	4,587,676	0	0	2,293,838	2,293,838	0	0	0	0	0	0	0	L 12 - L 7 T 3
5	Distribution	21,636,934	0	0	206,964	4,986,114	6,630,794	7,380,001	2,433,062	0	0	0	0	L 28 - L 14 T 3
6	General & Common	1,736,956	47,814	0	67,912	280,397	294,810	361,646	283,122	97,487	279,731	24,037	0	L 40 T 3
7	Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
8	Total Accum. Depreciation	27,961,692	47,817	0	2,568,719	7,560,369	6,925,626	7,741,673	2,716,204	97,494	279,751	24,038	0	Sum of L 3 through L 7
9	Net Plant	51,150,712	201,159	0	2,094,822	12,047,245	13,808,412	15,508,528	5,802,418	410,140	1,176,863	101,125	0	L 44 - L 8 , T3
10 <u>Oth</u>	er Rate Base Items													
11	Cash Working Capital													Sales Allocator
12	Gas Storage	3,460,490		3,460,490										Direct
13	Other	(468,796)	(12,905)	0	(18,329)	(75,678)	(79,568)	(97,607)	(76,413)	(26,311)	(75,498)	(6,487)	0	L 102 T 6
14	Materials & Supplies	1,657,900	5,218	0	97,730	410,902	434,508	487,237	178,518	10,638	30,525	2,623	0	L 42 T 3
15	Prepayments	2,954,159	11,618	0	120,984	695,777	797,491	895,680	335,113	23,687	67,969	5,840	0	L9T4
16	Customer Adv. for Construction	(43,496)	0	0	(366)	(18,278)	(24,852)	0	0	0	0	0	0	L 16 T 3
17	Customer Deposits	(168,433)									(168,433)			Customer Accounts Allocator
18	Accum. Deferred Income Taxes - Depreciation	(5,148,103)	(20,246)	0	(210,835)	(1,212,504)	(1,389,758)	(1,560,868)	(583,989)	(41,279)	(118,446)	(10,178)		L9T4
19	Accum. Deferred Income Taxes - AAO	(458,923)	0	0	(3,863)	(192,851)	(262,209)	0	0	0	0	0		L 16 T 3
20	Accum. Deferred Income Taxes - Synergies to MPS	(72,039)	(283)	0	(2,950)	(16,967)	(19,447)	(21,842)	(8,172)	(578)	(1,657)	(142)	0	L9T4
21	Unamortized Investment Tax Credit	(3,744)	(15)	0	(153)	(882)	(1,011)	(1,135)	(425)	(30)	(86)	(7)	0	
22	AAO Gas Pipe Replacement	1,195,422	0	0	10,064	502,346	683,013	0	0	0	0	0	0	L 16 T 3
23	Total Working Capital	2,904,438	(16,613)	3,460,490	(7,719)	91,865	138,167	(298,534)	(155,367)	(33,872)	(265,627)	(8,352)	0	Sum of L 12 through L 22
24	Total Rate Base	54,055,149	184,546	3,460,490	2,087,103	12,139,110	13,946,579	15,209,994	5,647,051	376,267	911,235	92,773	0	L 9 + L 23

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Return and Income Taxes Under Existing Rates Table 5

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	m	IJ	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.				• • •	Trans	mission/Distrib	ution		Meters &	Cust	omer Accountin	q	• • •	Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
		•	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Return an	d Income Taxes Under Existing Rates													
2		Operating Revenues													
3		Sales and Transport. Revenues	45,073,571											45,073,571	Direct to Class
4		Other Operating Revenues	799,967	16,430	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	203,097	L7T8
5		Total Operating Revenues	45,873,538	16,430	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	45,276,668	L3+L4
						_				_					
6		Gas Supply Expenses	28,879,912	(27,632)	0	0	0	0	0	0	0	0	0	28,907,544	L 12, T 6
7		Nath	40,000,000	44.000	0	00.007	96.353	101.306	404.070	97.289	33.499	96.124	8.260	16.369.124	15.10
/		Net Revenues	16,993,626	44,062	U	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	16,369,124	L5-L6
8		Operating Revenue Deductions													
a		Operating Nevertue Deductions Operation and Maintenance Exp.	11,377,161	561,358	0	404.637	1,679,864	1,769,304	2,168,760	1,690,509	580,251	2,379,409	143,068	0	L 101 T 6
10		Depreciation Expense	3.317.094	24,630	0	109,927	731,125	861,876	976,487	406,356	50,217	144,095	12,382		L8T7
11		Taxes Other Than Income Taxes	1.028.523	(6,401)	0	56.618	237.312	250.703	285,577	126.213	19.072	54.726	4.702		L 14 T 7
- 11		raxes Other main income raxes	1,020,525	(0,401)	U	30,010	237,312	250,703	200,011	120,213	19,072	34,720	4,702	U	. [14 1 7
12		Total Operating Rev. Deductions	15,722,778	579,587	0	571,182	2,648,301	2,881,883	3,430,824	2,223,078	649,541	2,578,230	160,152	0	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	1,270,848	(535,525)	0	(547,845)	(2,551,949)	(2,780,577)	(3,306,551)	(2,125,789)	(616,041)	(2,482,106)	(151,892)	16,369,124	L 7 - L 12
14		Interest Expense	1,955,454	6,676	125,184	75,501	439,134	504,520	550,224	204,283	13,612	32,964	3,356	0	Total 3.614% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	(684,606)	(542,201)	(125,184)	(623,347)	(2,991,083)	(3,285,097)	(3,856,775)	(2,330,072)	(629,653)	(2,515,070)	(155,248)	16,369,124	L 13 - L 14
40		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
16			(40.700)											1.023.070	L 15 X L 16
17		Federal Income Tax	(42,788) 22.673	(33,888)	(7,824)	(38,959)	(186,943)	(205,319)	(241,048)	(145,630)	(39,353)	(157,192)	(9,703) 45	1	
18		Net Tax Adjustment	22,673	89	0	929	5,340	6,121	6,874	2,572	182	522	45	0	L 9 T4
19		Total Single Business Tax	(20,114)	(33,798)	(7,824)	(38,031)	(181,603)	(199,198)	(234,174)	(143,058)	(39,172)	(156,670)	(9,658)	1 022 070	L 17 + L 18
19		Total Siligle Busiless Tax	(20,114)	(33,790)	(1,024)	(30,031)	(101,003)	(199,190)	(234,174)	(143,036)	(39,172)	(130,070)	(9,000)	1,023,070	L 17 + L 10
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	(239,612)	(189,770)	(43,814)	(218,171)	(1,046,879)	(1,149,784)	(1,349,871)	(815,525)	(220,379)	(880,275)	(54,337)	5.729.193	L 15 X L 20
22		Net Tax Adjustment	111.098	437	(40,014)	4.550	26.166	29.992	33.684	12.603	891	2.556	220	0,723,133	L 9 T4
22		Net Tax Adjustitient	111,030	437	- 0	4,550	20,100	23,332	33,004	12,003	031	2,330	220	0	. 2314
23		Total Federal Income Tax	(128,514)	(189,333)	(43,814)	(213,621)	(1,020,713)	(1,119,792)	(1,316,187)	(802,923)	(219,488)	(877,718)	(54,117)	5,729,193	L 21 + L 22
			/	,	,	,			,				,		
24		Deferred Income Taxes	131,831	518	0	5,399	31,049	35,588	39,970	14,955	1,057	3,033	261	0	L9T4
25		Investment Tax Credits	(42,448)	(167)	0	(1,738)	(9,997)	(11,459)	(12,870)	(4,815)	(340)	(977)	(84)	0	L9T4
						-		-	-			-			•
26		Total Income Tax	(59,246)	(222,780)	(51,638)	(247,992)	(1,181,263)	(1,294,861)	(1,523,261)	(935,841)	(257,943)	(1,032,332)	(63,599)	6,752,264	L 19 + L 23 + L 24 + L 25

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Operation and Maintenance Expenses Table 6 Page 1 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Trans	mission/Distr	ribution		Meters &	Cus	tomer Accountin	g		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	8	8	9	8	\$	\$	8	\$	\$	8	\$	

			Ψ	•	•	Ÿ	Ÿ	Ψ	Ψ	Ψ	Ψ	Ψ	•	Ÿ	
1	O & M Expe	<u>enses</u>													
2	(Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NG City Gate Purchases													
5	805	Other Gas Purchases													
6	805.1	Purchased Gas Cost Adjustment													
7 8	807 810.0	Other Purchased Gas Expenses Gas Used for Compressor Station Fuel													
0	010.0	Gas Osed for Compressor Station Fuel													
9		Subtotal Other Gas Supply Exp.	28,907,544											28,907,544	Direct
10	812	Gas Used for Other Util. Oper.	(27,917)	(27,917)											Throughput Allocator
11	813	Other Gas Supply Expenses	285	285											Throughput Allocator
40		Total Other Occupants Francisco	00.070.040	(07.000)	•		•		0	0	•	0	0	00 007 544	10.140.144
12		Total Other Gas Supply Expenses	28,879,912	(27,632)	0	0	0	0	U	U	0	U	U	28,907,544	L 9 + L 10 + L 11
13	1	Total Production Expenses	28,879,912	(27,632)	0	0	0	0	0	0	0	0	0	28,907,544	L 12
14	7	Transmission Expenses													
15		Operation													
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23
17 18	851 852	Sys. Control & Load Dispatch.	26,932	26,932											Throughput Allocator
19	853	Communication System Exp. Compressor Sta. Labor & Exp.	0												
20	854	Gas for Compressor Sta. Fuel	0												
21	856	Mains Expenses	34,732	0	0	17,366	17,366	0	0	0	0	0	0	0	L9T3
22	857	Meas. & Reg. Sta. Expenses	0												
23	859	Other Expenses	24,650	0	0	12,325	12,325	0	0	0	0	0	0		L 12 T 3
24	860	Rents	0	0	0	0	0	0	0	0	0	0	0	0_	L 12 T 3
25		Total Operation	86,314	26,932	0	29,691	29,691	0	0	0	0	0	0	0	Sum of L 16 through L 24
26		Maintenance													
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	L8T3
29	863	Mains	95,913	0	0	47,957	47,957	0	0	0	0	0	0	0	L9T3
30	865	Meas. & Reg. Sta. Equip.	77 0	0	0	39	39	0	0	0	0	0	0	0	L 10 T 3
31	867	Other Equipment		0	U	0	0	0	U	0	0	0	0	0	L 11 T 3
32		Total Maintenance	95,990	0	0	47,995	47,995	0	0	0	0	0	0	0	Sum of L 27 through L 31
33		Total Transmission Expenses	182,304	26,932	0	77,686	77,686	0	0	0	0	0	0	0	L 25 + L 32
34	ı	Distribution Expenses													
35	070	Operation 2 Facility and a second	000 500	0.000	0	0.750	40.00=		00.704	70.004	•	•	•	_	1 07 thannah 40
36 37	870 871	Supervision & Engineering Load Dispatching	282,530 20,972	3,090 20,972	U	6,750	46,937	55,757	93,701	76,294	0	0	0	U	L 37 through 46 Throughput Allocator
38	872	Compressor Stn. Labor and Exp.	20,972	20,972	0	0	0	0	0	0	0	0	0	0	L 17 T 3
39	873	Compressor Stn Fuel and Power	0	0	0	Ö	Ö	Ö	0	0	Ö	Ö	0	0	L 17 T 3
40	874	Mains & Services	402,057	0	0	2,068	103,208	140,326	156,456	0	0	0	0	0	L 16 T 3 + L 20 T 3
41	875	Meas. & Reg. Sta. Equip Gen.	61,609	0	0	30,805	30,805	0	0	0	0	0	0	0	L 18 T 3
42	876	Meas. & Reg. Sta. Equip Ind.	1,208	0	0	0	0	0	0	1,208	0	0	0	0	L 25 T 3
43 44	877 878	Meas. & Reg. Sta. Equip CG	11,012 429,186	0	0	5,506 0	5,506 0	0	0	0 429.186	0	0	0	0	L 19 T 3 L 21 T 3 to L 24 T 3
44 45	878 879	Meter & House Regulators Customer Installation Expenses	429,186 214.475	0	0	0	0	0	0 214.475	429,186 0	0	0	0	0	L 21 3 to L 24 3 L 20 T 3
45 46	879 880	Other Expenses	214,475 776.731	0	0	7,430	178,998	238,041	214,475	87,341	0	0	0	0	L 20 T 3 L 28 T 3
47	881	Rents	48,619	0	0	465	11,204	14,900	16,582	5,467	0	0	0	0	L 28 T 3
40		Total Occupation	0.040.000	04.000		50.000	070.055	440.003	740 407	500 400	•	•	_		
48		Total Operation	2,248,399	24,062	0	53,023	376,657	449,024	746,137	599,496	0	0	0	0	Sum of L 36 through L 47

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Operation and Maintenance Expenses Table 6 Page 2 of 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
	Acct. No.	Description	Total	Commodity	Sales	Trans Commodity	mission/Distrib Peak	ution Customer	Services	Meters &	Cust Meter Reading	omer Accounting	g Other	Direct Assigned	Basis of Allocation or Reference
No.	INU.	Description	ı otai \$	\$	\$ \$	\$	Peak \$	Customer \$	Services \$	Regulators \$	s	Accounting \$	S S	S SIGNED	or reference
			•	Ť	v	Ť	Ť	•	· ·	•	¥	•	*	Ť	
49		Maintenance													
50	885	Supervision & Engineering	33,459	0	0	1,508	9,535	11,136	6,775	4,505	0	0	0	0	L 51 through 59
51 52	886 887	Structures & Improvements Mains	6 466,881	0	0	0 3,930	3 196,195	3 266,755	0	0	0	0	0	0	L 15 T 3 L 16 T 3
53	888	Compressor Station Equipment	400,001	0	0	3,930	190,195	200,755	0	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip Gen.	43,244	ő	0	21,622	21,622	ő	ő	0	ő	0	Ö	0	L 18 T 3
55	890	Meas. & Reg. Sta. Equip Ind.	43,959	0	0	0	0	0	0	43,959	0	0	0	0	L 25 T 3
56	891	Meas. & Reg. Sta. Equip CG	29,660	0	0	14,830	14,830	0	0	0	0	0	0	0	L 19 T 3
57	892	Services	141,745	0	0	0	0	0	141,745	0	0	0	0	0	L 20 T 3
58	893	Meters & House Regulators	65,477	0	0	0	0	0	0	65,477	0	0	0	0	L 21 T 3 to L 24 T 3
59	894	Other Equipment	132,962	0	0	1,272	30,641	40,748	45,350	14,951	0	0	0	0	L 28 T 3
60		Total Maintenance	957,392	0	0	43,163	272,825	318,643	193,870	128,892	0	0	0	0	Sum of L 50 through L 59
								0.0,0.0							
61		Total Distribution	3,205,792	24,062	0	96,186	649,482	767,667	940,007	728,387	0	0	0	0	L 48 + L 60
62		Customer Accounts Expenses	24.002		0	0	0	0	0	0	0.400	25.024	0	0	1.64 . 1.65 . 1.67
63 64	901 902	Supervision Meter Reading Expenses	34,962 239,795	0	0	0	0	0	0	0	9,128 239,795	25,834	0	0	L 64 + L 65 + L 67 Customer Accounts Allocator
65	902	Customer Records & Collection	678,708								239,195	678,708			Customer Accounts Allocator Customer Accounts Allocator
66	904	Uncollectible Accounts	714,425									714,425			Customer Accounts Allocator
67	905	Miscellaneous	2									2			Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,667,892	0	0	0	0	0	0	0	248,923	1,418,969	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses													
70	907	Supervision Supervision	53,438	26,719	0	0	0	0	0	0	0	4,871	21,848	0	L71 +L72 +L73
71	908	Customer Assistance	00,430	20,719	U	U	U	U	U	U	U	4,071	21,046	U	50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	43,492	21,746									21,746		50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	9,696	4,848								4,848	,-		50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	106,626	53,313	0	0	0	0	0	0	0	9,719	43,594	0	Sum of L 70 through L 73
75		Colon Function													
75 76	911	Sales Expenses Supervison	9,099	4,550	0	0	0	0	0	0	0	0	4,550	0	L77 +L78 +L79
76 77	912	Demonstrating & Selling	(200)	(100)	U	U	U	U	U	U	U	U	(100)	U	50% Customer Accts. and 50% Throughput
78	913	Advertising	5,812	2,906									2,906		50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	20,850	10,425									10,425		50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	35,561	17,781	0	0	0	0	0	0	0	0	17,781	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82		Operation Caperist Expenses													
83	920	A & G Salaries	1,420,875	39,113	0	55,554	229,372	241,163	295,836	231,601	79,747	228,827	19,663	0	Supervised O & M
84		Regulatory Allowance	34,688	34,688											Throughput Allocator
85	921	Office Supplies & Expenses	983,974	27,086	0	38,472	158,843	167,008	204,870	160,386	55,226	158,466	13,617	0	Supervised O & M
86	922	Transfers	(211,023)	(5,809)	0	(8,251)	(34,065)	(35,817)	(43,936)	(34,396)		(33,985)	(2,920)	0	Supervised O & M
87	923	Outside Services Employed	431,982	11,891	0	16,890	69,735	73,320	89,942	70,413	24,245	69,569	5,978	0	Supervised O & M
88 89	924 925	Property Insurance Injuries & Damages	(1,361) 1,712,708	(5) 47,147	0	(56) 66,964	(320) 276,483	(367) 290,695	(413) 356,597	(154) 279,169	(11) 96,126	(31) 275,826	(3) 23,701	0	L 9 T 4 Supervised O & M
90	925	Employee Pensions & Benefits	1,712,706	39,836	0	56,581	233,612	245,621	301,305	279,169	81,221	275,626	20,026	0	Supervised O & M
91	927	Franchise Requirements	1,447,141	39,630	0	0 0	233,012	245,621	0 0 1,303	233,002	01,221	233,037	20,020	0	Supervised O & M
92	928	Regulatory Commission Expense	242,077	242,077	0	3	3	o o	o	0	3	3	J	0	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
95	930.2		48,204	1,327	0	1,885	7,782	8,182	10,036	7,857	2,705	7,763	667	0	Supervised O & M
96	931	Rents	27,842	766	0	1,089	4,495	4,726	5,797	4,538	1,563	4,484	385	0	Supervised O & M
97		Total Operation	6,137,107	438,117	0	229,128	945,935	994,529	1,220,034	955,296	328,978	943,977	81,113	^	Sum of L 83 through L 96
91		Total Operation	0,137,107	430,117	U	229,120	940,935	994,029	1,220,034	900,290	320,976	340,317	01,113	U	Julii Oi E 03 tillougii E 90
98	935	Maintenance of General Plant	41,880	1,153	0	1,637	6,761	7,108	8,720	6,826	2,350	6,745	580	0	L 40 T 3
			<u> </u>												
99		Total A & G Expenses	6,178,987	439,270	0	230,765	952,696	1,001,637	1,228,753	962,122	331,329	950,721	81,693	0	L 97 + L 98
100		Total Operation 8 Maintenance	40.057.070	F22 700	^	404.607	1 670 06 1	1 700 201	0.460.760	1 000 500	E00.051	0.070.400	142.000	20 007 511	1.42 . 1.22 . 1.64
100		Total Operation & Maintenance	40,257,073	533,726	0	404,637	1,679,864	1,769,304	2,168,760	1,690,509	580,251	2,379,409	143,068	28,907,544	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	11,377,161	561,358	0	404,637	1,679,864	1,769,304	2,168,760	1,690,509	580,251	2,379,409	143,068	0	L 100 - L 12
			, , 101	00.,000	Ū	.0 .,007	.,0.0,004	.,. 00,004	_,,,,,,,,,	.,000,000	000,201	_,0.0,.00	0,000	•	- · · · ·
102		Supervised O & M before General (1)	4,435,131	122,088	0	173,407	715,964	752,767	923,424	722,921	248,923	714,263	61,375	0	(1)
103		Footnotes (1)	.=												
104		L 33 + L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 4	+/ - L 66												

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Depreciation Expense and Taxes Other Than Income Taxes Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Transi	mission/Distrib	ution		Meters &	Cus	omer Accounting	1		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Depreciati	on Expense													
2		Transmission	100,918	0	0	50,459	50,459	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	2,277,550	0	0	21,785	524,861	697,989	776,813	256,102	0	0	0	0	L 28 T 3
4		General Plant	889,075	24,474	0	34,761	143,523	150,901	185,111	144,918	49,899	143,183	12,303	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	28,971	91	0	1,708	7,180	7,593	8,514	3,120	186	533	46	0	L 44 T 3
7		Amortization of Other Plant	20,580	65	0	1,213	5,101	5,394	6,048	2,216	132	379	33	0	_ L 44 T 3
8		Total Depreciation Expense	3,317,094	24,630	0	109,927	731,125	861,876	976,487	406,356	50,217	144,095	12,382	0	Sum of L 2 through L 7
9	Taxes Oth	er Than Income Taxes													
10		Ad Valorem (Property Taxes)	795,382	2,503	0	46,887	197,133	208,458	233,755	85,644	5,103	14,642	1,258	0	L 42 - L 5 T 3
11		Payroll Taxes	248,896	6,851	0	9,731	40,179	42,245	51,822	40,570	13,969	40,084	3,444	0	Supervised O & M
12		Miscellaneous Tax	(19,142)	(19,142)											Throughput Allocator
13		Sales/Use Tax	3,387	3,387											Throughput Allocator
14		Total Taxes Other	1,028,523	(6,401)	0	56,618	237,312	250,703	285,577	126,213	19,072	54,726	4,702	0	Sum of L 10 through L 13

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Other Operating Revenues Table 8

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line	Acct.					Transr	mission/Distrib	ution		Meters &	Cust	omer Accounting	3		Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Other Opera	ting Revenues													
2	487 F	orfeited Discounts	203,097											203,097	Direct to Class
3	488 N	liscellaneous Service Revenue	104,291	2,871	0	4,078	16,836	17,701	21,714	16,999	5,853	16,796	1,443	0	Supervised O&M
4	493 R	tent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
5	495 C	Other Gas Revenue	53,129	1,463	0	2,077	8,577	9,018	11,062	8,660	2,982	8,556	735	0	Supervised O&M
6	S	pecial Contract Revenues	439,450	12,097	0	17,182	70,941	74,587	91,497	71,630	24,664	70,772	6,081	0	Supervised O&M
7	т	otal Other Operating Revenue	799,967	16,430	0	23,337	96,353	101,306	124,272	97,289	33,499	96,124	8,260	203,097	Sum of L 2 through L 6

Aquila Networks - MPS - w/o Eastern System Test Year Ended December 31, 2002, Update to K&M 9/30/03 Class Summary and Unit Costs Table 9

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
Line						Tran	smission/Distrib	oution		Meters &		tomer Account			Basis of Allocation
No.	No.	Description	Total	Commodity	Sales	Commodity	Peak	Customer	Services	Regulators	Meter Reading	Accounting	Other	Direct Assigned	or Reference
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				Sch TJS-14	Sch TJS-14	Sch TJS-14		Sch TJS-14			Sch TJS-14	Sch TJS-14			
				Table 9, L 6	Table 9, L 9	Table 9, L 6	Table 9, L 13	Table 9, L 18	Table 9, L 18	Table 9, L 23	Table 9, L 28	Table 9, L 28	Table 9, L 28		
1	Cost of S	Service													
2	Resident	ial	34,658,788	235,485	301,441	358,235	2,265,350	3,622,582	4,158,360	1,679,868	563,449	2,196,056	138,925	19,139,036	
3	General S		15,413,559	124,769	159,714	189,806	1,200,264	961,258	1,103,427	1,114,389	74,756	291,363	18,432	10,175,381	
4	Large Vo		111,111	1,569	2,009	2,387	4,645	971	1,115	901	76	294	19	97,126	
5	Small Vo	lume Transportation	8,338	633	0	962	2,434	971	1,115	901	76	294	19	934	
6	Large Vo	lume Transportation	1,267,078	174,323	0	265,191	670,789	30,100	34,552	27,916	2,341	9,123	577	52,165	
7	Total		51,458,874	536,779	463,164	816,582	4,143,482	4,615,882	5,298,568	2,823,974	640,697	2,497,131	157,971	29,464,643	
8	Check for	r Tie Out	0	0	0	0	0	0	0	0	0	0	0	0	
9	Unit Cust	tomer Costs (\$/Month)													
10	Resident		19.51						9.29	3.75	1.26	4.91	0.31		
	General S		43.81						18.58	18.76	1.26	4.91	0.31		
	Large Vo		200.29						92.88	75.04	6.29	24.53	1.55		
		lume Transportation	200.29						92.88	75.04	6.29	24.53	1.55		
14	Large Vo	lume Transportation	200.29						92.88	75.04	6.29	24.53	1.55		
15	Other Un	it Costs (\$/Mcf) (Excluding Cost of Gas)													
	Resident		2.23	0.08	0.10	0.12	0.74	1.19							
	General S		1.63	0.08	0.10	0.12	0.74	0.60							
	Large Vo		0.57	0.08	0.10	0.12	0.23	0.05							
		lume Transportation	0.61	0.08	0.00	0.12	0.30	0.12							
20	Large Vo	lume Transportation	0.51	0.08	0.00	0.12	0.30	0.01							

Aquila Networks - MPS - w/o Eastern System Proposed Rates

[A]	[B]	[C]	[D]	[E]	[F]	[G]
				Pro	oposed	
				Small Comm.	Small Vol.	Large Vol.
Line					>=5000	
No.	Description	Existing	Residential	<5000 Ccf	<40000 Ccf	>=40000 Ccf
1	Residential					
2	Customer Charge	9.00	15.00			
3	Energy Charge, per Ccf	0.22295	0.29980			
4						
5	General Service					
6	Customer Charge	15.00		25.00	50.00	215.00
7	Energy Charge, per Ccf					
8	First 600	0.24008		0.28350	0.20850	0.03870
9	Next 800	0.22208		0.28350	0.20850	0.03870
10	Next 1,000	0.20405		0.28350	0.20850	0.03870
11	Excess	0.07546		0.28350	0.20850	0.03870
12	Demand Charge, per Ccf of billing demand					0.40000
13						
14	Large Volume Firm					
15	Customer Charge	215.00				215.00
16	Energy Charge, per Ccf					
17	First 200,000 Ccf	0.02460				0.03870
18	Excess	0.01000				0.03870
19	Demand Charge, per Ccf of billing demand	0.39000				0.40000
20						
21	Large Volume Interruptible	045.00				045.00
22	Customer Charge	215.00				215.00
23	Energy Charge, per Ccf	0.00400				0.00070
24 25	First 200,000 Ccf Excess	0.02460 0.01000				0.03870 0.03870
25		0.01000				0.40000
27	Demand Charge, per Ccf of billing demand	0.39000				0.40000
28	Large Volume Transportation					
29	Customer Charge	215.00				215.00
30	Transport Charge, per Ccf	213.00				213.00
31	First 200,000 Ccf	0.02460				0.03870
32	Excess	0.01000				0.03870
33	Demand Charge, per Ccf of billing demand	0.39000				0.40000
34	action go, po. ooi of bining dollarid	3.00000				3.10000
35	Small Volume Transportation					
36	Customer Charge	15.00			50.00	
37	Energy Charge, per Ccf					
38	First 600	0.23908			0.20850	
39	Next 800	0.22108			0.20850	
40	Next 1,000	0.20305			0.20850	
41	Excess	0.07546			0.20850	

Aquila - Missouri Public System Sales Revenues Under Proposed Rates

[A] [B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]	[AA]	[AB]	[AC]
		Nun	nber of Custo				Throug	phput			Tes	st Year Sales	Revenues Und	er Existing Ra	te:		Pr	oposed Rates			Test Year	Sales Reve	nues Under Pre	posed Rates		ļ	
Line Rate	Rate	Per	Annual.	Total Adjusted Number of	Annual Billing	Per	Weather	Annual.	Total Adjusted	Synchron.	Weather A	djustment	Annua Customer	ization Adjustr	nen Cost of	Total	Customer	Distribution	Billing	Customer	Distribution	Billing	Total	Cost of	Total		
No. Schedule	Code	Books	Adjustment			Books	Adjustment		Throughput	Revenues	Margin	Cost of Gas		Charge	Gas	Revenues	Charge		Demand	Charge	Charge	Demand	Margin	Gas	Revenues	Differe	ence
		Sch. TJS-8	Sch. TJS-10	[D]+[E]	Mcf Sch. TJS-8	Mcf Sch. TJS-8	Mcf Sch. TJS-4	Mcf Sch. TJS-10	Mcf [H]+[I]+[J]	\$ Sch. TJS-8	\$ Sch. TJS-4	\$ Sch. TJS-4	\$ Sch. TJS-10	\$ Sch. TJS-10	\$ Sch. TJS-10	\$ [L] thru [Q]	\$/Meter	\$/Mcf Sch. TJS-20	\$/Mcf	\$ 12X[F]X[S]	\$ [K]X[T]	\$ [G]X[U]	\$ [V]+[W]+[X]	\$ [Q]+[N]+	\$ [Y]+[Z]	\$ [AA]-[R] (% ([AA]/[R])-1
																								Sch. TJS-8 [O]			
1 RESIDENTIAL 2 Southern System	MO001	27,984	186	28,170		2,153,362	86,984	14,891	2,255,237	21,239,627	193,930	542,086	20,088	33,199	92,800	22,121,730	15.00	2.99800		5,070,600	6,761,199		11,831,799	14,051,320	25,883,119	3,761,389	17.00%
3 Northern System	MO002	9,143	(4)	9,139		737,314	51,292	(345)	788,261	7,101,662	114,355	310,846	(432)	(769)	(2,091)	7,523,570	15.00	2.99800		1,645,020	2,363,206		4,008,226	4,779,131	8,787,357	1,263,786	16.80%
4 Eastern System 5 Total Residentia	MO003	37,127	182	37,309	1	2.890.676	138,276	14,546	3,043,497	28,341,288	308,285	852,932	19,656	32,430	90,709	29,645,300				6,715,620	9,124,405		15,840,025	18,830,451	34,670,476	5,025,176	16.95%
6		07,121	102	07,000		2,000,010	100,210	11,010	0,010,101	20,011,200	000,200	002,002	10,000	02,100	00,700	20,010,000				0,7 10,020	0,121,100		10,010,020	10,000,101	01,010,110	0,020,170	10.0070
7 EXISTING RATE STRUC 8 GENERAL SERVICE	TURE																										
9 Commercial 10 Southern System	MO051	3,531	5	3,536		1.088.637	40,032	1,598	1,130,268	9,676,001	82.970	249,483	900	3,312	9.960	10,022,627											
11 Northern System	MO052	1,382	(3)			387,257	23,169	(891)	409,535	3,415,019	49,122	140,413	(540)	(1,889)	(5,399)	3,596,727											
12 Eastern System13 Total Commercial	MO053	4,913	2	4,915		1,475,894	63,202	707	1,539,803	13,091,021	132,093	389,896	360	1,424	4,561	13,619,354											
14		,,,,,,		.,		.,,	,		.,,	,	,	,		., .= .	.,	,											
15 Industrial 16 Southern System	MO051	22		22		62,994	1.749	0	64.743	488,337	2.447	10,901	0	0	0	501,685											
17 Northern System	MO052	6		6		5,686	391	0	6,077	46,850	799	2,371	0	0	ő	50,020											
18 Total Industria 19		28	0	28		68,680	2,140	0	70,820	535,187	3,245	13,272	0	0	0	551,705											
20 Interdepartmental																											
21 Southern System 22	MO051	7		7		1,931		0	1,931	18,287	0	0	0	0	0	18,287											
23 Total General Service 24		4,948	2	4,950	İ	1,546,505	65,342	707	1,612,554	13,644,495	135,338	403,168	360	1,424	4,561	14,189,346											
25 PROPOSED RATE STRU	JCTURE																										
26 Small Commercial 27 Small Volume		4,287 619	2	4,289 619		544,272 724,247		707	567,975 754,848								25.00 50.00	2.83500 2.08500		1,286,700 371,400	1,610,210 1,573,858		2,896,910 1,945,258				
28 Large Volume		42		42			11,745		289,731								215.00	0.38700	4.00000		112,126	113,869	334,355				
29 Total		4,948	2	4,950	28,467	1,546,505	65,342	707	1,612,554	13,644,495	135,338	403,168	360	1,424	4,561	14,189,346				1,766,460	3,296,194	113,869	5,176,523	9,979,890	15,156,413	967,067	6.82%
30 31 LARGE VOLUME FIRM																											
32 Northern System	MO282	1		1	112		0	0	19,812	102,737	0	0	0	0	0	102,737	215.00	0.38700	4.00000		7,667	446	10,693	94,848	105,541	2,805	2.73%
33 Total Large Volume Firm34		1	0	1	112	19,812	0	0	19,812	102,737	0	0	0	0	0	102,737				2,580	7,667	446	10,693	94,848	105,541	2,805	2.73%
35 LARGE VOLUME INTER								_			_	_			_								***				
 36 Northern System 37 Total Large Volume Intern 	MO262	0	0	0		471 471		0	471 471	2,022 2.022	0	0	0	0	0	2,022	215.00	0.38700	4.00000	0	182 182	0	182 182	1,906 1,906	2,088 2.088	66 66	3.28% 3.28%
38		·		_	_		-				_		Ů							•				, , , , , , , , , , , , , , , , , , , ,	,		
39 TOTAL SALES		42,076	184	42,260	28,579	4,457,464	203,618	15,253	4,676,335	42,090,541	443,623	1,256,100	20,016	33,853	95,270	43,939,404				8,484,660	12,428,448	114,315	21,027,423	28,907,095	49,934,518	5,995,114	13.64%
40 Total Transportation		47	0	47	154,584	8,224,045	39,943	0	8,263,988	1,565,439	8,466	0	0	0	0	1,573,905				106,425	1,260,341	615,939	1,982,705	0	1,982,705	408,800	25.97%
41 Total MPS		42,123	184	42,307	183,162	12,681,509	243,560	15,253	12,940,322	43,655,980	452,089	1,256,100	20,016	33,853	95,270	45,513,309				8,591,085	13,688,790	730,254	23,010,128	28,907,095	51,917,224	6,403,914	14.07%

Aquila - Missouri Public System - w/o Eastern System Transportation Revenues Under Proposed Rates

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]	[AA]
			Annual NU	umber of Cu	Total		I Billing Den Adjustment	nano		Inro	ughput	Tatal	Te		Revenues Uno			P	roposed Rate	25	rest year s	sales Reven	ues under	Prop. Rates		
Line No.	Rate Schedule	Rate Code	Per Books	Annual. Adjustmen	Adjusted Number of Customers	Per Books	to Billing Demand	Total	Per Books		Annual. Adjustment	Total Adjusted Throughput	Synchron. Revenues	Weather Adjustment Margin	Annualization Customer Charge	Energy Charge	Total Revenues	Customer Charge	Energy Charge	Billing Demand	Customer Charge	Energy Charge	Billing Demand	Total	Differ	rence
			Sch. TJS-8	Sch. TJS-1	D [D]+[E]	Sch. TJS-8		[G]+[H]	Mcf Sch. TJS-8	Mcf Sch. TJS-3	Mcf Sch. TJS-10	Mcf [J]+[L]	\$ Sch. TJS-8	\$ Sch. TJS-3	Sch. TJS-10	Sch. TJS-10	\$ [N]+[Q]	\$/Meter	\$/Mcf Sch. TJS-20	\$/Mcf	\$ [F]X[S]	\$ [M]X[T]	(G]X[U]	\$ [V]+[W]+[X]	\$ [Y]-[R]	% ([Y]/[R])-1
2	LARGE VOLUME TRANSPORTA Southern System	TION MO501	305		305	108,287		108,287	1,670,552	9,070		1,679,622	841,485	1,920			843,405	215.00	0.38700	4.00000	65,575	650,014	433,147	1,148,736	305,330	36.20%
3 4 5	First 20,000 Mcf Excess Northern System	MO502	72		72	36,649		36,649	543,425	29,966		573,391	273,509	6,347			279,856	215.00	0.38700	4.00000	15,480	221,902	146,596	383,978	104,122	37.21%
6 7 8	First 20,000 Mcf Excess Eastern System	MO503																								
9 10 11	First 20,000 Mcf Excess Total Large Volume Transportation	1	377	0	377	144,936	0	144,936	2,213,977	39,036	0	2,253,013	1,114,995	8,267	0	0	1,123,261				81,055	871,916	579,742	1,532,714	409,452	36.45%
12	SMALL VOLUME TRANSPORTA																									
14 15 16 17 18	Southern System Schreiber Food First 60 Mcf Next 80 Mcf Next 100 Mcf Excess	MO01E	12		12	0	1,127	1,127	8,176			8,176	10,906				10,906	215.00	0.38700	4.00000	2,580	3,164	4,510	10,254	(652)	-5.98%
20	PGA (L&U) Total Small Volume Transportation	1	12	0	12	0	1,127	1,127	8,176	0	0	8,176	10,906	0	0	0	10,906 1,134,167				2,580	3,164	4,510	10,254	(652)	5.98%
23 24	SPECIAL CONTRACT TRANSPO Southern System	RTATION	<u>v</u>														1,134,107									
25 26 27	Pittsburgh Corning Co. First 50,000 Mcf (1) Excess	MO521	12		12	0		0	455,906			455,906	134,793				134,793	215.00	0.29000 0.13000	0.0000	2,580	132,213	0	134,793	0	0.00%
28 29	Tyson Foods Processing	MO522	12		12	0		0	670,458	519		670,977	150,081	114			150,195	215.00	0.22000	0.0000	2,580	147,615	0	150,195	0	0.00%
30 31	Tyson Foods Feed Mill	MO523	12		12	0		0	45,301	182		45,483	12,546	40			12,586	215.00	0.22000	0.0000	2,580	10,006	0	12,586	0	0.00%
32 33	Tyson Foods Hatchery	MO524	12		12	0		0	12,839	206		13,045	5,405	45			5,450	215.00	0.22000	0.0000	2,580	2,870	0	5,450	0	0.00%
34 35 36	Excel Corportion	MO525	12		12	0		0	13,255			13,255	3,243				3,243	215.00	0.05000	0.0000	2,580	663	0	3,243	0	0.00%
37 38 39	Marshall Municipal Utilities First 50,000 Mcf ⁽²⁾ Excess	MO526	12		12	0		0	49,357			49,357	21,336				21,336	215.00	0.38000 0.03000	0.0000	2,580	18,756	0	21,336	0	0.00%
	Total Southern System		72	0	72	0	0	0	1,247,116	907	0	1,248,023	327,403	199	0	0	327,602		0.00000		15,480	312,122	0	327,602	0	0.00%
42 43 44	Northern System Chillicothe Municipal Utilities First 20,000 Mcf ⁽³⁾	MO527	12		12	812		812	30,080			30,080	11,604				11,604	215.00	0.24600	2.0000	2,580	7,400	1,625	11,604	0	0.00%
45 46 47	Excess Glen Gery Brick First 20,000 Mcf ⁽⁴⁾	MO528	12		12	5,273		5,273	175,631			175,631	66,352				66,352	215.00	0.10000	3.9000	2,580	43,205	20,567	66,352	0	0.00%
48 49 50	Excess Wire Rope Corp First 20,000 Mcf	MO529	10		10	2,435		2,435	91,601			91,601	34,180				34,180	215.00	0.10000	3.9000	2,150	22,534	9,496	34,180	0	0.00%
	Excess Total Northern System		34	0	34	8,521	0	8,521	297,312	0	0	297,312	112,136	0	0	0	112,136	1	0.10000		7,310	73,139	31,687	112,136	0	0.00%
55	Eastern System Phelps County Medical Center ⁽⁵⁾	MO530																								
56 57	University of MO - TJ Hall	MO531																								
58 59	Royal Canine USA, Inc. ⁽⁶⁾	MO532																								
60 61	Briggs & Stratton ⁽⁷⁾	MO533																								
62 63 64	Busy Bee Laundry ⁽⁸⁾	MO534																								
65 66	Vonhoffmann Graphics Total Eastern System	MO535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0	0	0	0	0	#DIV/0!
67 68	Total Special Contract Transportat	ion	106	0	106	8,521	0	8,521	1,544,428	907	0	1,545,335	439,539	199	0	0	439,738				22,790	385,261	31,687	439,738	0	0.00%
69 70	Total Transportation		495	0	495	153,456	1,127	154,584	3,766,581	39,943	0	3,806,524	1,565,439	8,466	0	0	1,573,905	<u> </u>			106,425	1,260,341	615,939	1,982,705	408,800	25.97%

⁽¹⁾ Existing small volume transportation customer qualifies as a large volume customer under proposed rates. Therefore, rates shown in this table are large volume rates.

BLACK & VEATCH

Schedule TJS-26 P1/13 WP-TJS-2

MEMORANDUM

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

To: File

From: Larry Loos/Jerrad Hammer

The purpose of this memorandum is to discuss the development of the mains classification and customer weighting factors for the Aquila Networks – MPS class cost of service study. The following relationships are analyzed.

- 1. Accounts 367 and 376 Mains A factor is developed which recognizes the proportion of investment in Accounts 367 and 376 which should be classified for allocation purposes as customer related, capacity (peak) related, and commodity (throughput) related.
- 2. Account 380 Services A weighting factor is developed which recognizes the relative difference in the unit cost of service lines used to serve each customer class.
- 3. Accounts 381 through 385 A composite weighting factor is developed which recognizes the relative difference in the unit cost to serve each customer class for the following elements:
 - A. Accounts 381 and 385 Meters
 - B. Accounts 382 and 385 Meter Installations
 - C. Accounts 383 and 385 Regulators

All workpapers used in connection with these analyses are attached.

Throughout our analyses, relative relationships are developed based on costs restated to current cost levels. We restate embedded cost to current cost levels using Handy-Whitman trend factors. By developing relationships at current cost levels, inflationary impacts do not affect the analyses. This analysis is based on plant investment as of December 31, 2002.

Mains

There are three components of cost associated with service from a gas distribution system. These cost components are customer related, capacity (peak) related, and energy (commodity or throughput) related. Investment in mains is generally related to all three components of cost.

BLACK & VEATCH CORPORATION

Schedule TJS-26 P 2/13 WP-TJS-3

MEMORANDUM

Page 2

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

Providing retail natural gas service involves a number of functions. These functions include gas supply, peaking supply, transmission, distribution, and customer related (customer specific). For gas distribution systems, distribution mains usually serve both a transmission and a distribution function.

As a functional classification, transmission represents the movement of natural gas from sources of supply to general areas of consumption. The distribution function on the other hand represents the movement of gas within general areas of consumption.

Unlike most gas distribution systems, we have worked with; MPS has a significant investment in transmission mains (Account 367). Most systems have little if any investment in this account. Since MPS has a significant transmission mains investment, and based on the relative capacity of MPS's transmission versus distribution mains, we have concluded to treat distribution and transmission investment separately as opposed to aggregating investment for analysis purposes.

The allocation of investment in facilities serving a transmission function should recognize that these facilities are used to meet both peak and annual requirements of customers. These facilities, though sized to meet system peak requirements, are also used to meet annual requirements, to recognize this dual use the cost of these facilities should be allocated on a basis that recognizes both peak and annual use of the facilities. A variety of methods have been used to recognize the dual nature of these facilities. For the purpose of allocating costs on the MPS system, we use an equal weighting (Atlantic Seaboard) of peak and annual considerations.

If we examine transmission mains in total we find that the trended original cost of mains in service as of December 31, 2002 is \$30,679,470 (See Attachment A). Using the Atlantic Seaboard classification, 50 percent (\$15,339,735) is allocated on capacity (peak) and 50 percent (\$15,339,735) on commodity (throughput).

The allocation of investment in facilities serving a distribution function should recognize that the cost of these facilities is driven by two principle factors. First is the cost of extending the system to connect individual customers. Second is the cost associated with the capacity (peak day) requirements of the customers connected. Though facilities

¹ The customer related function is not the same as the customer related cost component. Likewise, though there is a great deal of similarity between the functions of a gas distribution system, and primary accounts used in connection with accounting systems, the two are not the same. For example, within the distribution primary account are the services, meters, and regulators used to serve individual customers. Costs associated with these items are considered customer related. There is also a customer component of distribution mains, which recognizes the implication of the distance between individual customers.

BLACK & VEATCH CORPORATION

Schedule TJS-26 P3/13 WP-TJS-4

MEMORANDUM Page 3

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

serving a distribution function are also used to meet customers' annual requirements, due to the local nature of the facilities and their customer specific cost, we do not allocate any cost associated with the distribution function on the basis of annual throughput. By allocating costs of facilities, which are functionally classified as distribution on the basis of number of customers and peak period requirements, reasonable results are achieved.

In other gas rate cases, we have used a classification/allocation basis for distribution mains that recognizes the functional use (transmission/distribution) of these facilities by classifying costs on a basis that recognizes the customer, capacity, and commodity related components of cost embedded in the distribution mains investment. Development of this classification takes two steps. First, we define what facilities serve a transmission function. Normally we conclude that mains of a certain size or larger (usually 6 inches) serve a transmission function. In the second step we determine how the remaining investment (distribution function) should be split between customer and capacity. In our prior analysis, we have analyzed these relationships based on examination of relative capacity and cost relationships.

In evaluating what facilities serve a distribution function, we examine the relative capacity provided by various pipe sizes. Pipeline flow formulas generally suggest that the capacity of a pipeline is proportional to its diameter to something on the order of the 2.5 power. Raising the diameter to the 2.5 power and multiplying by distance results in an indication of the relative capacity of the system. In Attachment A, we show this development in column E. As shown, the relative capacity of distribution mains less than or equal to 6 inch amounts to 96 percent of the total capacity of distribution mains.

With respect to MPS's distribution mains, the trended original cost of 6 inch mains amounts to \$8,231,555. The relative capacity of 6 inch mains amounts to 3,758,346 units; thus, the relative unit cost of capacity (6 inch distribution mains) amounts to about \$2.19 per unit. The total relative capacity of mains under 8 inches is 13,748,659 units. Therefore, the cost of capacity associated with mains under 8 inches can be considered to be \$30,112,407 (2.19 X 13,748,659) or 45.4 percent (30,112,407 / 66,406,154) of the trended original cost of mains under 8 inches. With 45.4 percent of cost related to capacity, the remainder (54.6 percent) is customer related. If 54.6 percent of the cost of mains under 8 inches is customer related and the cost of mains under 8 inches amount to 98.5 percent of the total, the customer component amounts to 53.8 percent (.985 X .546) of the cost of distribution mains (See Attachment A).

Combining the cost of 6 inch and smaller distribution mains with the 8 inch and larger ones, which we conclude serve a transmission function, we find that 0.8 percent of the total investment in distribution mains should be allocated on the basis of annual throughput

Schedule TJS-26 P4/13 WP-TJS-5

MEMORANDUM Page 4

Aquila Networks - MPS

Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

(commodity), 45.4 percent on the basis of capacity (peak), and 53.8 on the basis of number of customers (See lines 30-32 of Attachment A).

In summary, since MPS has a significant transmission mains investment, our classification of mains should not be aggregated but should treat distribution and transmission separately. Therefore, we find that 50 percent of the investment in transmission mains (Account 367) should be allocated on the basis of capacity and 50 percent on the basis of throughput (commodity). With respect to distribution mains (Account 376) .8 percent of mains should be allocated on the basis of throughput, 53.8 percent on the basis of number of customers, and the balance (45.4 percent) on the basis of capacity.

Services

Plant investment in service lines is allocated to customer classes based on the number of customers weighted to recognize the relative differences in the unit investment cost in service lines used to connect customers in that class. The investment incurred to connect customers is a function of: 1) the average length of services and 2) the unit cost per foot. The unit cost per foot is primarily a function of the size of the service required. In Attachment B, we show available information regarding services provided by MPS. Attachment B lines 44 through 46 shows the calculated average service line length and the calculated trended per foot cost. From these values we calculate the average cost of service lines for the three respective sizes of services.

These calculated values do not correspond to our expectations. Specifically, we expect the service length and trended cost per service to increase as the size of the service increases. In order to recognize more reasonable relationships, for the purpose of this analysis we will assume an average service length of 60 feet for the 1 inch and less services, 300 feet for the 2 inch services, and 350 feet for the 3 inch and greater services. We then calculate the unit cost per service for each of the customer classes (See lines 59-62 of Attachment B) based on service costs derived from these estimated service line lengths and on the unit cost per foot.

We assume for the purpose of this analysis that smaller diameter services are used to serve small customers with progressively larger services being used to serve larger customers. Therefore, we assume that all residential customers are served by 1 inch or less services, general service customers are served by the remainder of the 1 inch or less services, some 2 inch services, and some 3 inch or greater services; large volume customers are served by 2 inch services and some 3 inch or greater services; and special contract transportation customers are all served by 3 inch or greater services (See lines 59-62 of Attachment B).

MEMORANDUM Page 5

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

Based on the previously identified assumptions, we find that the average cost per service for the respective customer classes is as follows:

Customer Class	Service Cost	Relative Cost
Residential	705	1.0
General Service	1,216	1.7
Large Volume ²	7,164	10.2
Special Contract Trans.	14,806	21.0

Therefore, we find that weighting factors of 1, 2, 10, and 20 should be used in connection with the service investment for the residential, general service, large volume and special contract transportation customers respectively.

Accounts 381 through 385

We do not distinguish between individual accounts because of the lack of detailed information available for the items contained within these accounts. Specifically, meter installations in account 382 and 385 are either classified as residential, commercial/industrial, or unclassified and there are only three different classifications of regulators in accounts 383 and 385. This lack of detail makes it difficult to develop weighting factors for these accounts that fairly represent the costs associated with the respective customer classes. As a result, we include these costs with the meter costs and develop a single weighting factor for each respective customer class.

Meters (Accounts 381 and 385). Account 381 contains all of MPS's small volume meters and some large meters and account 385 contains many of the large volume meters. There is no information regarding which customers were served with meters charged to account 385. Furthermore, 38.5 percent of the trended unit cost (of account 381) is attributed to meters not classified by size (See line 9 of Attachment C).

Based on the estimated number of customers using the various size meters, as well as the estimated number of meters in inventory by size, we determined the average trended meter cost by class. As shown in Attachment C, we find that the average cost per meter for the respective customer classes is as follows:

Customer Class

Meter Cost

² The large volume class in this study includes the large volume sales, small volume transportation, and large volume transportation customer classes. These classes were combined because of the relatively small number of customers contained within each class and similar usage characteristics. A single weighting factor was developed to be used for the three customer classes.

Schedule TJS-26 P6/13 WP-TJS-7

MEMORANDUM Page 6

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

Residential	75
General Service	300
Large Volume	1,231
Special Contract Trans.	6,503

These average unit costs are based on the following assumptions:

- 1) The number of meters estimated in inventory represent the total number of meters less the number of customers. Meters in inventory are distributed by size based on the total number of meters.
- 2) The residential customers use all of the meters less than 750 cf per hour and 19,210 meters listed not classified by size (note the relatively low unit cost per meter of these unclassified meters (\$82) which is comparable to the \$69 unit cost of the less than 750 cf per hour meters).
- 3) The general service customers use the all of the meters between 750 and 9,999 cf per hour, the not classified by size meters not assigned to the residential customers (2,400), and 229 meters between 10,000 and 19,999 cf per hour.
- 4) The 33 large volume customers all use meters between 10,000 and 19,999 cf per hour.
- 5) The 15 special contract transportation customers use 4 meters between 20,000 and 29,999 cf per hour, 9 meters between 30,000 and 39,999 cf per hour, and the 2 meters between 50,000 and 150,000 cf per hour.

Meter Installations (Accounts 382 and 385). The meter installations in this accounts are classified as residential, commercial/industrial, or unclassified. Examination of the accounts shows a total of 46,063 meter installations (40,508 unclassified, 5,539 residential, and 16 commercial/industrial). The large number of unclassified installations, as well as, their low unit cost per installation compared to residential installations suggests that the residential customers use the unclassified meter installations. The data also suggest that both the general service and large volume customer classes use some meter installations classified as residential.

An examination of the accounts (See Attachment D) suggests the following average cost of the meter installation attributable to each customer class:

Customer Class

Meter Inst. Cost

Schedule TJS-26 P7/13 WF TJS-8

MEMORANDUM Page 7

Aquila Networks - MPS
Development of Customer Weighting Factors

B & V Project 134814.100 June 23, 2003

Residential	79
General Service	457
Large Volume	605
Special Contract Trans.	5,364

Regulators (Accounts 383 and 385). The investment analyzed includes both the regulator and the regulator installations. We therefore use a composite trend factor to trend original cost. This composite trend factor was developed assuming that 85 percent of the cost is attributable to the regulator and 15 percent to the installation. The number of regulators included in these accounts (74,795) is about 33 percent greater than the number of customers (46,146). Therefore, we assigned a weighted number of regulators to each customer class (See lines 27-30 of Attachment E).

An examination of the accounts (See Attachment E) suggests the following average cost of the regulator and regulator installation attributable to each customer class:

Customer Class	Regulator Cost
Residential	31
General Service	107
Large Volume	1,318
Special Contract Trans.	1,607

Weighting Factor. Combining the above costs per customer yield the following:

	Res.	Gen. Serv.	Large Vol.	Spec. Cont.
Meter	75	300	1,231	6,503
Meter Install.	79	457	605	5,364
Regulator	_31	<u> 107</u>	<u>1,318</u>	<u>1,607</u>
Total Cost	185	864	3,154	13,474
Relative Cost	1.0	4.7	17.1	73.1

Therefore, based on the average costs we developed for meters, meter installations, and regulators we find that weighting factors of 1, 5, 20, and 50 should be used in connection with plant investment in accounts 381 through 385 for the residential, general service, large volume, and special contract transportation customers respectively. See Attachment F for a summary of the average throughput per customer for each of the customer classes, as well as, the relative costs to serve each customer class and the weighting factors assigned to each respective customer class.

Aquila Networks - MPS Analysis of Mains (Account 367 and 376) For Year Ended Dec. 31, 2002

Attachment A

Description Diameter	© Original \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ft. (() 51.762.00 41.205.00 33.495.00 140.462.00 212.477.00 613.64		Cumulative Relative "Capacity" 0.11% 0.35% 0.76% 5.43% 19.92% 93.07% 100.00% 24.21% 99.68% 99.68% 99.99% 100.00%	Trended Original Cost \$ \$ 411,069.23 444,876.46 519,568.50 2.298,152.04 5,634,334.50 20,989,936.75 381,512.46 30,679,469.95 51,925.24 18,932,417.54 8231,554,66 864,746.81 17,666,56 1,425.16	Trended Cost per Foot [GJ/[D] [GJ/[D] 15.51 16.36 26.52 34.21 10.35 27.15 16.43 34.14 50.87 214.58 95.01	\$ Per Capacity Unit [GJ/fE] [GJ/fE] 2.74 2.74 2.74 2.74 2.74 2.74 2.74 2.74	Cumulative Relative 70C 1.34% 2.79% 4.48% 11.97% 30.34% 98.76% 6.11% 58.11% 58.11% 58.46%
Mains	22.22	4 -	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.11% 0.35% 0.76% 5.43% 19.92% 93.07% 100.00% 24.16% 24.21% 69.68% 99.68% 99.99%	\$ 411,069.23 444,876.46 519,568.50 2,299,152.04 5,634,334,50 20,989,396.75 30,679,469.95 51,925,24 18,932,417,54 8,231,554,66 864,746.81 171,666,56 171,666,56 171,666,56	(G)/[D] 7.94 10.80 15.51 16.35 26.52 34.21 10.35 27.15 11.18 13.32 11.18 24.77 16.43 34.14 50.87 214.58	(G)/(E) 7.94 3.92 2.74 1.05 0.61 0.12 0.65 75.33 11.18 8.99 8.99 2.90 2.90 2.90	1.34% 4.48% 4.48% 11.97% 30.34% 98.76% 0.76% 58.11% 58.11% 98.26% 98.46%
Mains	22.72		(BJZ)^2.5-[D] 113.548 1189,476 2,189,586 6,799,072 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,768,634 6,519,632 3,768,634 6,519,632 3,768,634 6,519,632 1,323	0.11% 0.35% 0.76% 5.43% 19.92% 93.07% 100.00% 24.16% 24.16% 25.89% 99.68% 99.99%	411,069.23 444,876.46 519,568.50 2,298,152.04 5,634,334,50 20,989,936.75 381,512.46 30,679,469.95 51,925,24 18,932,417,54 8231,554,66 864,746.81 17,666,56 1,455.16 67,443,993,00	7.94 10.80 15.51 16.36 26.52 34.21 10.35 27.15 11.18 24.77 16.43 34.14 50.87 214.58	7.94 3.92 3.92 7.74 0.03 0.03 0.05 0.05 0.05 0.05 0.05 0.05	1.34% 4.48% 4.48% 11.97% 30.34% 98.76% 58.11% 58.11% 58.18% 98.46%
Name Name Name Name Name Name Name Name	2 2 2	51,762.00 41,205.00 33,495.00 140,462.00 512,471.00 613,647.00 36,874.00 1,129,916 1,152,916 1,152,519 241,098 16,998 16,998 16,998 16,998 16,998	51,762 113,548 189,476 2,189,586 6,799,072 34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,788,346 6,519,632 3,788,346 6,43,396 44,721 1,323	0.11% 0.35% 0.35% 0.76% 5.43% 19.92% 93.07% 100.00% 24.16% 24.21% 69.67% 99.68% 99.98%	411,069,23 444,876,46 519,568.50 2,298,152.04 5,634,334.50 20,989,307.5 30,679,469.95 51,925,24 18,932,417,54 8,231,554,66 864,746.81 17,566,56 1,425,16 17,566,56 1,425,16	7.94 10.80 16.36 26.52 34.21 10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58	7.94 3.92 2.74 1.05 0.61 0.65 0.65 7.5.33 11.18 8.99 2.90 2.90	1.34% 2.79% 4.48% 11.97% 30.34% 98.76% 100.00% 58.11% 58.11% 58.18% 98.46%
suije W	65,240.23 169,263.56 1,476,474.15 1,003,190.81 3,136,094.39 346,571.62 6,279,062.51 374,342.08 22,980,009.67 13,454.47	41,205.00 33,495.00 140,462.00 613,647.00 613,647.00 36,874.00 1,129,916 1,129,916 1,152,519 241,098 16,998 16,998 16,998	113,548 189,476 2,189,586 6,799,072 34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,788,346 6,519,632 3,788,346 6,43,396 44,721 1,323	0.35% 0.76% 5.43% 19.92% 93.07% 100.00% 24.16% 24.21% 69.67% 99.68% 99.68%	444,876,46 519,568.50 2,298,152.04 5,634,334.50 20,989,936.75 381,512.46 30,679,469.95 51,925,24 18,932,417,54 8,231,554,66 864,746.81 17,666,56 1,455,16 17,666,56 1,455,16 17,666,56 1,455,16	10.80 15.51 16.36 26.52 34.21 10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58	3.92 2.74 1.05 0.63 0.61 0.65 7.5.33 11.18 8.99 2.90 2.90	2.79% 4.48% 11.97% 30.34% 98.76% 100.00% 58.11% 58.11% 86.26% 98.46%
Wains	169,263.56 1,476,474.15 1,003,180,81 3,136,084.39 346,571.62 6,279,062.51 374,342.08 22,980,009,67 12,335,961,47	33,495,00 140,462,00 212,471,00 36,874,00 1,129,916 1,129,916 1,152,519 241,098 16,998 16,998 16,998 16,998	189,476 2,189,586 6,799,072 34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,758,346 6,519,632 44,721 1,323	0.76% 5.43% 19.92% 93.07% 100.00% 0.05% 24.16% 24.21% 69.67% 99.68% 99.68%	519,568.50 2,298,152.04 5,634,354.50 20,989,936.75 381,512.46 30,679,469.95 51,925.24 18,932,417.54 8231,554.66 864,746.81 17,566.56 1,455.16 17,666.56 1,455.16 1,455.16	15.51 16.36 26.52 34.21 10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58	2.74 0.63 0.63 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.0	4,48% 11.97% 30.34% 98.76% 100.00% 58.11% 58.11% 58.18% 86.26% 98.46%
Wains	1,476,474.15 1,003,190.81 3,136,094.39 346,571.62 6,279,062.51 374,342.08 22,980,009,67 12,335,961,47	140,462.00 212,471.00 613,647.00 36,874.00 1,129,916 1,129,916 1,152,519 241,098 16,998 16,998 16,998 16,998 16,998 16,998	2,189,586 6,799,072 34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,758,9346 64,721 1,323	5.43% 19.92% 93.07% 100.00% 24.16% 24.16% 95.89% 99.68% 99.99%	2.298,152.04 5,634,354.50 20,989,396.75 381,512.46 30,679,409.95 514,113.86 51,925.24 18,932,417.54 8,231,554.66 864,746.81 171,666.56 1,425.16 17,666.56	16.36 26.52 34.21 10.35 27.15 11.18 24.77 16.43 34.14 50.87 214.58 95.01	7.5 0.083 0.651 0.065 0.	11.97% 30.34% 98.76% 100.00% 0.76% 58.11% 58.18% 98.26% 98.46%
Nains	1,003,190.81 3,136,094.39 346,571.62 6,279,062.51 374,342.08 22,980,009.67 13,454.47	212,471,00 613,647,00 36,874,00 1,129,916 , 38,606 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998 16,998	6,799,072 34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,758,346 543,334 44,721 1,323	19.92% 93.07% 100.00% 24.16% 24.21% 69.67% 99.68% 99.99%	5,634,354,50 20,989,936.75 381,512.46 30,679,469.95 514,113.86 51,925.24 18,932,417.54 8,231,554,66 864,746.81 171,666,56 1,425.16 17,566,56 1,425.16 17,566,56	26.52 34.21 10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58 95.01	0.83 0.061 0.05 75.33 11.18 8.99 2.90 2.90 2.90	30.34% 98.76% 100.00% 0.76% 58.11% 58.18% 86.26% 98.46%
Nair Nair Nair Nair Nair Nair Nair Nair	3,136,094,39 346,571.62 6,279,062.51 374,342.08 22,980,009.67 13,454.47 12,335,961,47	613,647.00 36,874.00 1,129,916 , 38,606 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998	34,303,910 3,251,609 46,898,963 6,825 3,458,081 5,776 6,519,632 3,758,346 54,721 1,323	93.07% 100.00% 0.05% 24.16% 24.21% 69.67% 99.68% 99.68%	20,989,936.75 381,512.46 30,679,469.95 514,113.86 51,925.24 18,932,417.54 8,231,554.66 864,746.81 17,666,56 1,425.16 67,443,993.00	34.21 10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58	0.61 0.12 0.15 75.33 11.18 8.99 2.90 2.90 2.19	98.76% 100.00% 0.76% 58.11% 58.18% 98.26% 98.46%
Nains	346,571.62 6,279,082.51 374,342.08 22,980,009.67 13,454.47	36,874,00 1,129,916 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998 16,998	3,251,609 46,898,963 3,458,081 5,776 6,519,332 3,758,346 543,893 44,721 1,323	0.05% 24.14% 24.21% 69.67% 99.68% 99.68%	381,512,46 30,679,469.95 514,113.86 51,925.24 18,932,417.54 8,231,554.66 864,746.81 17,666,56 1,425.16 67,443,993.00	10.35 27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58	0.12 0.65 75.33 11.18 8.99 2.90 2.90	100.00% 0.76% 58.11% 58.18% 86.26% 98.46%
Nains	6,279,062.51 374,342.08 22,980,009.67 12,335,961.47	1,129,916 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998	6,898,963 3,458,081 5,776 6,519,632 3,786,346 543,936 44,721 1,323	0.05% 24.16% 24.21% 69.67% 99.68% 99.99%	30,679,469.95 514,113.86 38,676,143.16 51,925.24 18,932,417.54 8231,554.66 864,746.81 17,666.56 1,425.16 67,443,993.00	27.15 13.32 11.18 24.77 16.43 34.14 50.87 214.58 95.01	0.65 75.33 11.18 8.99 2.90 2.19	0.76% 58.11% 58.18% 86.26% 98.46%
Nains	374,342.08 22,980,009.67 13,454.47 12.335,961.47	, 38,606 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998	6,825 3,458,081 5,776 6,519,632 3,788,346 543,936 44,721 1,323	0.05% 24.16% 24.21% 69.67% 99.68% 99.99%	514,113.86 38,676,143.16 51,925.24 18,932,417.54 8.231,554.66 864,746.81 171,666.56 1745.16	13.32 11.18 24.77 16.43 34.14 50.87 214.58	75.33 11.18 8.99 2.90 2.19	0.76% 58.11% 58.18% 86.26% 98.46%
Nains	374,342.08 22,980,009.67 13,454.47 12.335.961.47	, 38,606 3,458,081 2,096 1,152,519 241,098 16,998 16,998 16,998 16,998 16,998	6,825 3,458,081 5,776 6,519,632 3,786,346 543,936 44,721 1,323	0.05% 24.16% 24.21% 69.67% 95.89% 99.68% 99.99%	514,113.86 38,676,143.16 51,925.24 18,932,447.54 862,7554,66 864,756.81 171,666.56 1,425.16 67,443,993.00	13.32 11.18 24.77 16.43 34.14 50.87 214.58 95.01	75.33 11.18 8.99 2.90 2.190	0.76% 58.11% 58.18% 86.26% 98.46%
, ,	3/4,342.08 22,980,009.67 13,454.47 12.335,961.47	3,458,081 3,458,081 1,152,519 241,098 16,998 16,998 16,998 16,998	6,825 3,458,081 5,776 6,519,632 3,758,346 543,936 44,721	0.05% 24.16% 24.21% 69.67% 95.89% 99.68% 99.99%	38,576,143,16 38,676,143,16 51,925,24 18,932,447,54 864,754,81 171,666,56 1,425,16 67,443,993,00	13.32 11.18 24.77 16.43 34.14 50.87 214.58 95.01	2.53 8.99 2.90 2.19 6.33	0.76% 58.11% 58.18% 86.26% 98.46%
, ,	22,980,009.67 13,454.47 12.335,961,47	3,458,081 2,096 1,152,519 241,098 16,998 800 15	3,458,081 5,776 6,519,632 3,758,346 543,936 44,721 1,323	24.16% 24.21% 69.67% 95.89% 99.99% 100.00%	38,676,143.16 51,925.24 18,932,417.54 86,746.81 171,666.56 1,425.16 67,443,993.00	11.18 24.77 16.43 34.14 50.87 214.58 95.01	8.1.18 8.99 2.90 2.19 6.19	58.11% 58.18% 86.26% 98.46%
, ,	13,454,47 12.335,961,47	2,096 1,152,519 241,098 16,998 800 15 4,910,213	5,776 6,519,632 3,758,346 543,936 44,721	24.21% 69.67% 95.89% 99.68% 99.99%	51,925.24 18,932,417.54 8,231,554.66 864,746.81 171,666.56 1,425.16 67,443,993.00	24.77 16.43 34.14 50.87 214.58 95.01	8.99 2.90 2.19	58.18% 86.26% 98.46%
· ·	12.335,961,47	1,152,519 241,098 16,998 800 15 4,910,213	6,519,632 3,758,346 543,936 44,721 1,323	69.67% 95.89% 99.68% 99.99%	18,932,417.54 8,231,554.66 864,746.81 171,666.56 1,425.16 67,443,993.00	16.43 34.14 50.87 214.58 95.01	2.90 2.19	86.26% 98.46%
		241,098 16,998 800 15 4,910,213	3,758,346 543,936 44,721 1,323	95.89% 99.68% 99.99% 100.00%	8,231,554.66 864,746.81 171,666.56 1,425.16 67,443,993.00	34.14 50.87 214.58 95.01	2.19	98.46%
· ·	4,172,941.74	16,998 800 15 4,910,213	543,936 44,721 1,323	99.68% 99.99% 100.00%	864,746.81 171,666.56 1,425.16 67,443,993.00	50.87 214.58 95.01	1 50	
	540,224.86	800 15 4,910,213	44,721 1,323	99.99%	171,666.56 1,425.16 67,443,993.00	214.58 95.01	00.1	99.74%
•	153,083.44	4,910,213	1,323	100.00%	1,425.16 67,443,993.00	95.01	3.84	100.00%
	1,215.79	4,910,213		1	67,443,993.00		1.08	100.00%
	40,571,233.52		14,338,639			13.74	4.70	
	46,850,296.03	6,040,129	61,237,603		98,123,462.94			
Commodity Total Distribution Capacity Customer Commodity	3,139,531.26				15,339,734.97			20.00%
Total Distribution Capacity Customer Commodity	3,139,531.26				15,339,734.97			50.00%
Distribution Capacity Customer Commodity	6,279,062.51	1,129,916	46,898,963	100.00%	30,679,469.95	27.15	0.65	100.00%
Capacity Customer Commodity								
Customer	18 397 353 63				30 583 023 53			45 35%
Commodity	21,832,664.82				36 293 747 21			53.81%
•	341,215.07				567 222 26			0.84%
Total	40.571.233.52	4 910 213	14 338 639	100 00%	67 443 993 00	13.74	4 70 -	100 008%
		2	0000	200	00:000:044:00		ř	200
35 (1) Relative to 2-inch.								
alculations	Distribution System							
	13,748,659 S	Sum of [E] through 6"	.9.					
	30 112 407 26 11	[G]/[E] of 6" line 44 * line 45						
	66,406.154.47 S	Sum of 1G1 through 6"	.9 (
Capacity		Line 46 / Line 47	,					
•		1 - Line 48						
Customer		53.81% Line 49 * [J] of 6"						

Aquila Networks - MPS Summary of Services For Year Ended Dec. 31, 2002

	[A]	[B]	[C]	[D]	[E]		[G]	[H]	
				Original	Original	Trended Original	Trended	% of	
	Description		Quantity	Cost	Unit Cost	Cost	Unit Cost	Total	
			ft.	\$	\$	\$	\$		
	Iron Services		000 007	4 707 440 05	6.88	8,392,543.96	12.04	69.37%	
1	<= 1-inch		696,907 202,640	4,797,112.25 667,668.19	3.29	3,684,721.13	18.18	30.45%	
2	2-inch >= 3-inch		715	5,524.89	7.73	21,705.35	30.36	0.18%	
	Total Iron Services		900,262	5,470,305.33	6.08	12,098,970.45	13.44	100.00%	
5									
	PE Services		004 000	0.500.700.60	0.10	2,749,108.94	9.76	91.65%	
7	<= 1-inch 2-inch		281,669 12,895	2,588,702.68 193,238.37	9.19 14.99	202,171.30	15.68	6.74%	
8 9			2,003	45,061.67	22.50	48,326.17	24.13	1.61%	
	Total PE Services		296,567	2,827,002.72	9.53	2,999,606.41	10.11	100.00%	
11									
	Plastic Services		0.004.004	44 000 000 77	6.92	24,631,313.24	11.93	82.48%	
13			2,064,881 291,844	14,280,839.77 1,016,945.82	3.48	5,040,465.00	17.27	16.88%	
14 15			3,445	38,366.86	11.14	190,684.17	55.35	0.64%	
	Total Plastic Services	-	2,360,170	15,336,152.45	6.50	29,862,462.41	12.65	100.00%	
17									
	Steel Services			10.010.01	4.74	11,461.31	4.98	84,55%	
19			2,302 61	10,912.64 1,962.51	4.74 32.17	2,094.53	34.34	15.45%	
20	2-inch Total Steel Services		2,363	12,875.15	5.45	13,555.84	5.74	100%	
22			2,000	·,					
	Other Services						40.07	100.000/	
24			1,957	31,514.48	16.10	35,370.57	18.07	100.00%	
25									
26	Total Services <= 1-inch		3,047,716	21,709,081.82	7.12	35,819,798.02	11.75	79.58%	
28			507,440	1,879,814.89	3.70	8,929,451.96	17.60	19.84%	
29			6,163	88,953.42	14.43	260,715.70	42.30	0.58%	
	Total Total Services		3,561,319	23,677,850.13	6.65	45,009,965.68	12.64	100.00%	
31		viene							
32	2 DOT Report - Number of Ser	vices							
	Material	1" or Less	2"	>= 3"	Total				
35		10,423	246	9	10,678				
36	-	38,353	417	18	38,788				
	7 Total	48,776	663	27	49,466				
38 39		[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
40		Number		Average	Trended	Trended Cost	Trended Cost		ive Cost
4		of Services	Quantity	Service Length	Cost	per Foot	per Service	per foot	per Service
42			ft.	ft.	\$	\$	\$		
	3 <u>Actual Data</u> 4 <= 1-inch	48,776	3,047,716	62.48	35,819,798.02	11.75	734.37	1.00	1.00
	5 2-inch	663	507,440	765.37	8,929,451.96	17.60	13,468.25	1.50	18.34
	3 >= 3-inch	27	6,163	228.26	260,715.70	42.30	9,656.14	3.60	13.15
47	7 Total	49,466	3,561,319	72.00	45,009,965.68	12.64	909.92		
48									
	Adjusted Data <= 1-inch	48,776	2,926,560	60.00	34,395,851.88	11.75	705.18	1.00	1.00
	1 2-inch	663	198,900	300.00	3,500,055.17	17.60	5,279.12	1.50	7.49
	2 >= 3-inch	27	9,450	350.00	399,766.89	42.30	14,806.18	3.60	21.00
5		49,466	3,134,910	63.38	38,295,673.94	12.22	774.18		
54		ימו	IC1	[D]	(E)	[F]	[G]	[H]	
5: 5:		[B] Number of	[C] Number of		<u> </u>		Unit Cost	Relative	
5	· 1	Customers	Services	1" or Less	2"	<= 3"	per Service	Unit Cost	
5							\$	4.00	
5		40,693	43,621	43,621	005		705.18 1,216.27	1.00 1.72	
6		5,405	5,794 35	5,155	635 28	4 7	7,164.37	10.16	
6: 6:		33 15	35 16		20	16	14,806.18	21.00	
	3 Total Number of Customers	46,146	49,466	48,776	663	27	~		

Aquila Networks - MPS Summary of Meters For Year Ended Dec. 31, 2002

	[A]	[B]	[C]	[D]	(E)	[F]	[G]				
			ĺ	Original	Original	Trended Original	Trended				
İ	Description		Quantity	Cost	Unit Cost	Cost	Unit Cost				
				\$	\$	\$	\$				
	Account 381				E0 70	1,479,030.54	68.52				
1	<750		21,585 350	1,290,569.13 90,014.23	59.79 257.18	189,995.59	542.84				
2	750-999 1000-9999		2,303	458,302.43	199.00	816,776.12	354.66				
3 4	1000-9999		2,303	170,656.08	772.20	281,154.35	1,272.19				
5	20000-29999		4	8,971.78	2,242.95	17,457.37	4,364.34				
6	30000-39999		5	22,033.42	4,406.68	27,502.14	5,500.43				
7	50000-74999		1	7,860.82	7,860.82	8,989.77	8,989.77				
8	100000-150000		1	10,854.17	10,854.17	12,347.34	12,347.34				
9	Not Classified by Size	Acces	21,713	664,978.24	30.63	1,775,093.89	81.75				
	Total Account 381 Meters		46,183	2,724,240.30	58.99	4,608,347.11	99.78				
11											
	Account 385		37	23,741.90	641.67	24,625.91	665.57				
13 14	750-999 1000-9999		99	83,018.05	838.57	120,170.27	1,213.84				
15	1000-9999		42	24,852.20	591.72	42,538.05	1,012.81				
16	30000-39999		4	22,953.37	5,738.34	31,245.18	7,811.30				
	Total Account 385 Meters	-	182	154,565.52	849.26	218,579.41	1,200.99				
18											
19	Account 381 & 385										
20	<750		21,585	1,290,569.13	59.79	1,479,030.54	68.52				
21	750-999		387	113,756.13	293.94	214,621.50 936,946.39	554.58 390.07				
22	1000-9999		2,402	541,320.48 195,508.28	225.36 743.38	323,692.40	1,230.77				
23	10000-19999		263 4	8,971.78	2,242.95	17,457.37	4,364.34				
24 25	20000-29999 30000-39999		9	44,986.79	4,998.53	58,747.33	6,527.48				
25 26	50000-39999		1	7,860.82	7,860.82	8,989.77	8,989.77				
27	100000-14999		i	10,854.17	10,854.17	12,347.34	12,347.34				
28	Not Classified by Size		21,713	664,978.24	30.63	1,775,093.89	81.75				
	Total Meters	***	46,365	2,878,805.82	62.09	4,826,926.52	104.11				
30											
31	Number of Customers										
32	Residential		40,693								
33			5,405 33								
34	LV CC Trans		15								
35 36	SC Trans. Total Number of Customers	-	46,146								
37	Total (4diliper of Odstorners		,								
38		Number of									
	Meters	<u>Meters</u>	Cost	Unit Cost	Meter Weight	Residential	Gen. Serv.	ΓΛ	SC Trans.	Inventory	Total
40			\$	\$/Meter							
41					4.00	04 400				102	21,585
42		21,585	1,479,030.54	68.52	1.00 8.09	21,483	385			2	387
43		387	214,621.50	554.58 390.07	5.69		2,391			11	2,402
44		2,402 263	936,946.39 323,692.40	1,230.77	17.96		229	33		1	263
45 46		4	17,457.37	4,364.34	63.69				4	0	4
47		9	58,747.33	6,527.48	95.26				9	0	9
48		1	8,989.77	8,989.77	131.20				1	0	1
49		1	12,347.34	12,347.34	180.20				1	0	1
50		21,713	1,775,093.89	81.75	1.19	19,210	2,400		A P	103	21,713
	Total Meters	46,365	4,826,926.52	104.11		40,693	5,405	33	15	219	46,365
52				Duludhin Madeill	faiabta	1,09	4.38	17.96	94.90		
53				Relative Meter W	reignts	1.09	4.38	11.50	J4.JU		
54				\$/Meter		74.77	300.43	1,230.77	6,502.79		
55				ψ1 1810 CO 1		,	2000	.,			

Schedule TJS-26 PV/13

Aquila Networks - MPS Summary of Meter Installations For Year Ended Dec. 31, 2002

																	\$/Installation	78.63	456.51	605.23	5,364.28	
王	Relative Unit Cost		1.00	17.98			1.00	9.82				1.00	5.88	69.14		Relative	Unit Cost ⁽¹⁾	1.01	5.88	7.80	69.14	
<u>[9</u>	% of Total		55.46%	0.05%	100.00%		8.03%	91.97%	100.00%			54.59%	43.92%	1.49%	100.00%		Total	40,620	5,395	33	15	46,063
E	Trended Unit Cost	₩	77.59	1,394.74	123.10		604.06	5,931.36	3,472.60			77.59	456.51	5,364.28	124.99	llations	Unclassified	40,508				40,508
回	Trended Original Cost	6	3,143,019.99	2,789.48	5,667,195.69		7,248.74	83,038.97	90,287.71			3,143,019.99	2,528,634.95	85,828.45	5,757,483.39	Meter Installations	Comm./Ind.			~	15	16
0	Original Unit Cost	₩	35.21	1,376.99	_ 77.66 _		57.08	5,907.08	3,207.08			35.21	387.60	5,340.82	79.42		Residential	112	5,395	32		5,539
<u></u>	Original Cost	6	1,426,093.99	2,753.99	3,575,071.28		684.92	82699.14	83,384.06			1,426,093.99	2,146,908.22	85,453.13	3,658,455.34	Number of	Regulators	40,620	5,395	33	15	46,063
[8]	Quantity		40,508	2,0	46,037		12	14	26			40,508	5,539	16	46,063	Number of	Customers	40,693	5,405	33	15	46,146
[A]	Description	Account 382	4 Unclassified 2 Residential	3 Commercial/Industrial	5 Total Meter Installations6	7 Account 385 8 Meter Installations	9 Residential	10 Commercial/Industrial	11 Total Meter Installations	12	13 Account 382 & 385 Combined 14 Meter Installations	17 Unclassified	15 Residential	16 Commercial/Industrial	18 Total Meter Installations	20 21	22	23 24 Residential	25 General Service	9	27 SC Trans.	28 Total

(1) Relative to the trended unit cost of the unclassified meter installations

Schedule TJS-Z7 PIZ/13 WP-TJS-13 07/18/2003

Aquila Networks - MPS Summary of Regulators For Year Ended Dec. 31, 2002

	\$/Reg. 30.82 107.10 1,317.90
	Relative Unit Cost 1.00 3.47 42.75 52.14
[H] Relative Unit Cost 1.00 11.92 53.98 1.22 1.00 0.30	1.00 11.94 52.14 1.22 Total 65,957 8,761 53 24 74,795
[G] % of Total 70.72% 23.28% 3.35% 2.65% 100.00% 47.37%	30.82 70.66% 367.95 23.30% 1,607.22 3.39% 37.63 2.65% 41.19 100.00% >= 3-inch Unclassified 241 2,168
(F) Trended Unit Cost \$ 30.82 367.40 1,664.03 37.63 41.15 41.15 433.29 685.99	30.82 367.95 1,607.22 37.63 41.19 >= 3-inch 41 24
[E] Trended Original Cost \$ 2,176,560 716,426 103,170 81,580 3,077,736.25 1,300 2,743.94	2,176,560.12 717,870.55 104,469.53 81,579.99 3,080,480.19 7,939 1,939
(D) Original Unit Cost 13.92 206.22 1,074.32 1,392.24 305.52 305.52 577.20	13.92 206.83 1,038.84 16.69 19.92 < 2-inch 65,957 4,654
Cost \$ Cost \$ 982,999 402,132 66,608 36,194 1,487,933.28	982,998.61 403,524.70 67,524.54 36,194.24 1,490,242.09 Number of Regulators 65,957 8,761 53 24
[B] Quantity 70,611 1,950 62 2,168 74,791 3	70,611 1,951 65 2,168 74,795 Number of Customers 40,693 5,405 33 15
[A] Description Account 383 2 < 2-inch 3	14 Accounts 383 & 385 15 Regulators 16 < 2-inch 17 2-inch 19 Unclassified 20 Total Regulators 21 22 23 24 25 26 Customers 27 Residential 28 General Service 29 LV 30 SC Trans. 31 Total Customers

Schedule TJS-26 P13/13 wp. TJS-14

Aquila Networks - MPS Summary Throughput per Customer For Year Ended Dec. 31, 2002

	[8]	[5]	[0]	[E]	旦	[9]	王
	•			Services Weighting Factor	ighting	Accts. 381-385 Weighting Factor	11-385 Factor
	Sustomers	Throughput	Throughput Throughput/Cust	Relative	Nsed	Relative	Osed
		mcf	mcf				
	40,693	3,115,014	76.55	1.00	_	1.00	
	5,405	1,673,878	309.69	1.72	2	4.69	S
	33	2,283,795	69,205.91	10.16	9	17.12	20
	15	1,808,846	120,589.73	21.00	20	73.14	ũ
ı	46,146	8,881,533	192.47				

BLACK & VEATCH

Schedule TJS-Z7 P1/13 WP-TWS-193

MEMORANDUM

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

To: File

From: Larry Loos/Jerrad Hammer

The purpose of this memorandum is to discuss the development of the mains classification and customer weighting factors for the Aquila Networks – L&P class cost of service study. The following relationships are analyzed.

- 1. Account 376 Distribution Mains A factor is developed which recognizes the proportion of investment in Account 376 which should be classified for allocation purposes as customer related, capacity (peak) related, and commodity (throughput) related.
- 2. Account 380 Services A weighting factor is developed which recognizes the relative difference in the unit cost of service lines used to serve each customer class.
- 3. Accounts 381 through 385 A composite weighting factor is developed which recognizes the relative difference in the unit cost to serve each customer class for the following elements:
 - A. Accounts 381 and 385 Meters
 - B. Accounts 382 and 385 Meter Installations
 - C. Accounts 383 Regulators

All workpapers used in connection with these analyses are attached.

Throughout our analyses, relative relationships are developed based on costs restated to current cost levels. We restate embedded cost to current cost levels using Handy-Whitman trend factors. By developing relationships at current cost levels, inflationary impacts do not affect the analyses. This analysis is based on plant investment as of December 31, 2002.

Mains

There are three components of cost associated with service from a gas distribution system. These cost components are customer related, capacity (peak) related, and energy (commodity or throughput) related. Investment in mains is generally related to all three components of cost.

Schedule TJS-27 P2/13 WP-TUS-194

MEMORANDUM Page 2

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

Providing retail natural gas service involves a number of functions. These functions include gas supply, peaking supply, transmission, distribution, and customer related (customer specific). For gas distribution systems, distribution mains usually serve both a transmission and a distribution function.

As a functional classification, transmission represents the movement of natural gas from sources of supply to general areas of consumption. The distribution function on the other hand represents the movement of gas within general areas of consumption. For accounting purposes, most gas distribution systems do not classify any investment in mains as transmission. Gas distribution systems almost by definition must have distribution (and/or transmission) mains that serve a transmission function.

In Attachment A, we summarize basic data relating to distribution mains (Account 376). As shown, L&P has no mains classified as transmission. Examination of available maps of L&P's facilities indicates that there are substantial quantities of cross-country transmission mains. Based on the foregoing, and in consideration of further detail shown in Attachment A we conclude that all mains 6 inches and greater serve a transmission function and that all mains 4 inches and less serve a distribution function.

The allocation of investment in facilities serving a transmission function should recognize that these facilities are used to meet both peak and annual requirements of customers. These facilities, though sized to meet system peak requirements, are also used to meet annual requirements. To recognize this dual use, the cost of these facilities should be allocated on a basis that recognizes both peak and annual use of the facilities. A variety of methods have been used to recognize the dual nature of these facilities. For the purpose of allocating costs on the L&P's system, we use an equal weighting (Atlantic Seaboard) of peak and annual considerations.

If we examine 6 inch and larger mains we find that the trended original cost of mains in service as of December 31, 2002 is \$2,246,063 (See Line 13 of Attachment A). Using the Atlantic Seaboard classification, 50 percent (\$1,123,031.50) is allocated on capacity (peak) and 50 percent (\$1,123,031.50) on commodity (throughput).

¹ The customer related function is not the same as the customer related cost component. Likewise, though there is a great deal of similarity between the functions of a gas distribution system, and primary accounts used in connection with accounting systems, the two are not the same. For example, within the distribution primary account are the services, meters, and regulators used to serve individual customers. Costs associated with these items are considered customer related. There is also a customer component of distribution mains, which recognizes the implication of the distance between individual customers.

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

The allocation of investment in facilities serving a distribution function should recognize that the cost of these facilities is driven by two principle factors. First is the cost of extending the system to connect individual customers. Second is the cost associated with the capacity (peak day) requirements of the customers connected. Though facilities serving a distribution function are also used to meet customers' annual requirements, due to the local nature of the facilities and their customer specific cost, we do not allocate any cost associated with the distribution function on the basis of annual throughput. By allocating costs of facilities, which are functionally classified as distribution on the basis of number of customers and peak period requirements, reasonable results are achieved.

In other gas rate cases, we have used a classification/allocation basis for distribution mains that recognizes the functional use (transmission/distribution) of these facilities by classifying costs on a basis that recognizes the customer, capacity, and commodity related components of cost embedded in the distribution mains investment. Development of this classification takes two steps. First, we define what facilities serve a transmission function. Normally we conclude that mains of a certain size or larger (usually 8 inches) serve a transmission function. However, based on the size break down of mains on the L&P system, we have decided that mains 6 inches and larger serve a transmission function. In the second step we determine how the remaining investment (distribution function) should be split between customer and capacity. In our prior analysis, we have analyzed these relationships based on examination of relative capacity and cost relationships.

In evaluating what facilities serve a distribution function, we examine the relative capacity provided by various pipe sizes. Pipeline flow formulas generally suggest that the capacity of a pipeline is proportional to its diameter to something on the order of the 2.5 power. Raising the diameter to the 2.5 power and multiplying by distance results in an indication of the relative capacity of the system. In Attachment A, we show this development in column E. As shown, the relative capacity of distribution mains less than or equal to 4 inch amounts to 71.4 percent of the total capacity of distribution mains.

With respect to L&P's distribution mains, the trended original cost of 4 inch mains amounts to \$3,740,522. The relative capacity of 4 inch mains amounts to 897,081 units; thus, the relative unit cost of capacity (4 inch distribution mains) amounts to about \$4.17 per unit. The total relative capacity of mains under 6 inches is 1,623,170 units. Therefore, the cost of capacity associated with mains under 6 inches can be considered to be \$6,768,618 (4.17 X 1,623,170) or 59.3 percent (6,768,618/11,415,760) of the trended original cost of mains under 6 inches. With 59.3 percent of cost related to capacity, the remainder (40.7 percent) is customer related. If 40.7 percent of the cost of mains under 6 inches is customer related and the cost of mains under 6 inches amount to 83.6 percent of

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

the total, the customer component amounts to 34.0 percent (.836 X .407) of the cost of distribution mains (See Attachment A).

Combining the cost of 4 inch and smaller distribution mains with the 6 inch and larger ones, which we conclude serve a transmission function, we find that 13.8 percent of the total investment in distribution mains should be allocated on the basis of annual throughput (commodity), 57.8 percent on the basis of capacity (peak), and 28.4 on the basis of number of customers (See lines 21-25 of Attachment A).

In summary, since L&P has a no investment in mains classified as transmission, our classification of mains realizes that some of the investment classified as distribution mains, in fact serves a transmission function. Therefore, we find that with respect to distribution mains (Account 376) 13.8 percent of mains should be allocated on the basis of throughput, 28.4 percent on the basis of number of customers, and the balance (57.8 percent) on the basis of capacity.

Services

Plant investment in service lines is allocated to customer classes based on the number of customers weighted to recognize the relative differences in the unit investment cost in service lines used to connect customers in that class. The investment incurred to connect customers is a function of: 1) the average length of services and 2) the unit cost per foot. The unit cost per foot is primarily a function of the size of the service required. In Attachment B, we show available information regarding services provided by L&P. Attachment B lines 60 through 62 shows the calculated average service line length and the calculated trended per foot cost. From these values we calculate the average cost of service lines for the three respective sizes of services.

These calculated values do not correspond to our expectations. Specifically, we expect the service length and trended cost per service to increase as the size of the service increases. In order to recognize more reasonable relationships, for the purpose of this analysis we will assume an average service length of 19 feet for the 1 inch and less services, 80 feet for the over 1 inch through 2 inch services, and 100 feet for the over 2 inch through 4 inch services. We then recalculated the unit cost per service for each of the customer classes (See lines 66-68 of Attachment B) based on service costs derived from these estimated service line lengths and on the unit cost per foot.

We assume for the purpose of this analysis that smaller diameter services are used to serve small customers with progressively larger services being used to serve larger customers.

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

Therefore, we assume that all residential customers are served by 1 inch or less services, general service customers are served by the remainder of the 1 inch or less services and some over 1 inch through 2 inch services, and the large volume customers are served by some over 1 inch through 2 inch services and some over 2 inch through 4 inch services (See lines 75-77 of Attachment B).

Based on the previously identified assumptions, we find that the average cost per service for the respective customer classes is as follows:

Customer Class	Service Cost	Relative Cost
Residential	369	1.0
General Service	490	1.3
Large Volume ²	1,946	5.3

Therefore, we find that weighting factors of 1, 2, and 5 should be used in connection with the service investment for the residential, general service, and large volume customers respectively.

Accounts 381 through 385

We do not distinguish between individual accounts because of the lack of detailed information available for the items contained within these accounts. Specifically, meter installations in account 382 and 385 are either classified as commercial, commercial/industrial, or unclassified and there are only three different classifications of regulators in accounts 383 and 385. This lack of detail makes it difficult to develop weighting factors for these accounts that fairly represent the costs associated with the respective customer classes. As a result, we include these costs with the meter costs and develop a single weighting factor for each respective class.

Meters (Accounts 381 and 385). Account 381 contains most of L&P's small volume meters and some large meters and account 385 contains many of the large volume meters. There is no information regarding which customers were served with meters charged to account 385. Furthermore, 17.3 percent of the trended unit cost (of account 381) is attributed to meters not classified by size (See line 4 of Attachment C).

² The large volume class in this study includes the large volume sales and large volume transportation customer classes. These classes were combined because of the relatively small number of customers contained within each class and similar usage characteristics. A single weighting factor was developed to be used for the three customer classes.

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

Based on the estimated number of customers using the various size meters we determine the average trended meter cost by class. As shown in Attachment C, we find that the average cost per meter for the respective customer classes is as follows:

Customer Class	Meter Cost
Residential	99
General Service	475
Large Volume	964

These average unit costs are based on the following assumptions:

- 1) The total number of meters listed in accounts 381 and 385 is less than the total number of customers. Therefore, the number of meters aggregated to the various customer classes represents a weighted total based on the total number of customers and total number of meters listed (See Lines 18-20 of Attachment C.
- 2) The residential customers all use meters less than 750 cf per hour.
- 3) The general service customers use the remaining less than 750 cf per hour meters, all of the meters between 750 and 999 cf per hour, the not classified by size meters, and 220 meters between 1,000 and 9,999 cf per hour.
- 4) The large volume customers all use meters between 1,000 and 9,999 cf per hour.

Meter Installations (Accounts 382 and 385). The meter installations in this accounts are classified as commercial, commercial/industrial, or unclassified. Examination of the accounts shows a total of 5,220 meter installations (5,165 unclassified, 53 commercial, and 2 commercial/industrial). The large number of unclassified installations, as well as, their low unit cost per installation compared to the commercial/industrial installations suggests that the residential customers use the unclassified meter installations. The data also suggest that some of the general service customers also use meters listed as not classified.

An examination of the accounts (See Lines 17-19 of Attachment D) suggests the following average cost of the meter installation attributable to each customer class:

Customer Class	Meter Inst. Cost
Residential	85
General Service	144
Large Volume	1,275

Aquila Networks – L&P (formerly St. Joseph Light & Power Co.)

B & V Project 134814.100

Development of Customer Weighting Factors

June 25, 2003

Regulators (Accounts 383 and 385). The investment analyzed includes both the regulator and the regulator installations. We therefore use a composite trend factor to trend original cost. This composite trend factor was developed assuming that 85 percent of the cost is attributable to the regulator and 15 percent to the installation. The number of regulators included in these accounts (7,216) is about 18 percent greater than the number of customers (6,130). Therefore, we assigned a weighted number of regulators to each customer class (See lines 11-13 of Attachment E).

An examination of the accounts (See Attachment E) suggests the following average cost of the regulator and regulator installation attributable to each customer class:

Customer Class	Regulator Cost
Residential	36
General Service	466
Large Volume	614

Weighting Factor. Combining the above costs per customer yield the following:

	Res.	Com.	<u>Ind.</u>
Meter	99	475	964
Meter Install.	85	1 44	1,275
Regulator	<u>36</u>	<u>466</u>	<u>614</u>
Total Cost	220	1,082	2,756
Relative Cost	1.0	4.9	13.0

Therefore, based on the average costs we developed for meters, meter installations, and regulators we find that weighting factors of 1, 5, and 15 should be used in connection with plant investment in accounts 381 through 385 for the residential, general service, and large volume customers respectively. See Attachment F for a summary of the average throughput per customer for each of the customer classes, as well as, the relative costs to serve each customer class and the weighting factors assigned to each respective customer class.

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)
Analysis of Mains (Account 376)
For Year Ended Dec. 31, 2002

Ð	Cumulative Relative TOC		0.33%	30.20%	56.70%	200	03.36%	94.7.%	100.00%				50.00%	20.00%	100.00%	0	29.29%	34.02%	400.00%	0,00.00	%92 25	28.42%	13.81%	100.00%									
	ji P	[G]/[E]	37 94	2 7	ο τ΄ α -	7 7	4. 0	0.50	1.72	- - - -					3.46				1 60 1	50.				6.01									
王	Trended Cost per Foot	[a]/[b]	6 71	- 0	04 c	77:17	23.59	102.29	55.01	<u>.</u>					80.32				4 70	00				18.10	9								
[9]	Trended Original Cost	છ	15 563 71	10,000,01	0,577,004.90	7,401,909.17	3,740,522.21	1,531,186.05	714,876.89	13,001,022.48			1,123,031.47	1,123,031.47	2,246,062.95		6,768,617.98	3,883,131.30	764,010.25	11,410,708.04	7 801 640 46	7,001,040,40	3,003,131.30	13 661 822 49									
E	Cumulative Relative "Capacity"		0.05%	0,000	21.06%	07.00.70	71.43%	81.70%	100.00%					1	28.57%				77	7.1.45%				100 00									
Ш	"Capacity"	(1) ([B]/2)^2.5*[D]	1 204	102,704	1406,021	702,002	897,081	233,344	415,872	2,2/2,385					649,216				7 000	1,623,170				2 272 385	1		through 4"	C C	through 4"	ne 31] of 4"	ne 34
0	Length	Ħ	707	0,700	468,621	92,390	158,583	14,969	12,996	754,959					27,965				1	7.26,994				754 959	2)	_	Sum of [E] through 4"	[G]/[E] of 4"	LITTE 20 LITTE 29 Sum of [G] through 4"	Line 30 / Line 31	1 - Line 32	Line 33 * [J] of 4"	Line 33 - Line 34
<u>O</u>	Original Cost	₩	00 900 90	00.002,00	1,383,866.02	421,322.00	1,393,748.10	225,221.96	77,959.40	3,538,524.44			151,590.68	151,590.68	303,181.36		1,918,295.61	1,100,519.15	216,528.32	3,235,343.08	00 888 080 0	7,009,000.29	1,100,519.15	3 538 524 44	11.11.10.00.00			- 1	11 415 759 54	_	40.71%		%69.9
[8]	Diameter		<u>Mains</u>	- (N C	ი ·	4 (ဖ	80			er)				Ć.														Capacity		Customer	Commodity
Ā	Description		Account 376: Distribution Mains		2 > 1-Inch and <= 2-Inch			5 6-inch		/ Total Acount 376	괴	10 Transmission (6" and Larger)		12 Commodity	l3 Total	15 Distribution (4" and Smaller)			Ö	19 lotal 20	o .			24 Commodity 25 Total	25 26	27 Calculations	28	900	30 31	32	33	34	35

Schedule TJS-27 P9/13 Attachment B

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Summary of Services For Year Ended Dec. 31, 2002

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	<u>[H]</u>	
				Original	Original	Trended Original	Trended	% of	
	Description	<u> </u>	Quantity	Cost	Unit Cost \$	Cost	Unit Cost \$	Total	
			ft.	\$	Þ	\$	Φ		
1	Plastic Services								
2	<= 1-inch		5,425 304	326,096.01 13,939.81	60.11 45.85	501,243.47 16,876.96	92.40 55.52	88.94% 2.99%	
3 4	1 1/4-inch 2-inch		24	32,504.47	1,354.35	45,452.87	1,893.87	8.07%	
	Total Plastic Services	•	5,753	372,540.29	64.76	563,573.30	97.96	100.00%	
6	Data Cardina						f		
8	Poly Services 1/2-inch		64	91.02	1.42	318.69	4.98	3.60%	
9	5/8-inch		535	2,437.70	4.56	5,779.73	10.80	65,30%	
10	3/4-inch		14	5.73	0.41 5.84	28.41 2,724.09	2.03 11.74	0.32% 30.78%	
11 12	1-inch Total Poly Services		232 845	1,354.96 3,889.41	4.60	8,850.93	10.47	100.00%	
13	rotari oly contioco			,		,			
	PVC Services			4 007 70	222.00	6,050.84	1,008.47	100.00%	
15 16	<= 1-inch		6	4,997.79	832.96	6,050.64	1,006.47	100.0076	
	PE Services								
18	<=1-inch		12,326	557,680.22	45.24	660,830.90	53.61	92.16%	
19	2-inch Total PE Services		2,990 15,316	48,870.24 606,550.46	16.34 39.60	56,200.66 717,031.55	18.80 46.82	7.84% 100.00%	
21	Total FE Services		10,010	000,000.40	00.00	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
22	Steel Services					070 400 70	0.4**	03 0001	
23 24	<= 1-inch 1 1/4-inch		102,795 4,851	155,831.88 9,553.49	1.52 1.97	973,196.79 61,644.60	9.47 12.71	93.66% 5.93%	
24 25	2-inch		245	1,085.00	4.43	4,273.74	17.44	0.41%	
26	Total Steel Services		107,891	166,470.37	1.54	1,039,115.14	9.63	100.00%	
27	Dinationated Ctaal Con-	inan							
29	Plasticoated Steel Serv 2-inch	ices	4	1,719.44	429.86	4,804.04	1,201.01	100.00%	
30									
	Black Coated Services		42	840.06	20.00	973.11	23.17	100.00%	
32 33	2-inch		42	840.08	20.00	373.11	20.11	100.0070	
	Other Services								
35	3/4-inch		2,695	41,554.19	15.42	248,427.61	92.18 573.02	18.76% 0.65%	
36 37	1-inch 2-inch		15 21	2,318.58 6,313.51	154.57 300.64	8,595.24 15,226.59	725.08	1.15%	
38	Unclassified		14,974	313,141.93	20.91	1,051,833.23	70.24	79.44%	
	Total Other Services		17,705	363,328.21	20.52	1,324,082.66	74.79	100.00%	
40	Total Services								
42	***************************************		124,107	1,092,368.08	8.80	2,407,195.77	19.40	65.69%	
43		nch	5,155	23,493.30	4.56	78,521.56	15.23	2.14%	
44 45	>= 2-inch Unclassified		3,326 14,974	91,332.72 313,141.93	27.46 20.91	126,931.01 1,051,833.23	38.16 70.24	3.46% 28.70%	
	Total Total Services		147,562	1,520,336.03	10.30	3,664,481.57	24.83	100.00%	
47									
	DOT Report - Number	of Services							
49 50	Material	1" or Less	Over 1" thru 2"	Over 2" thru 4"	Total				
51	Steel	4,271	115	7	4,393				
52 53	PE Total	2,109 6,380	28 143	7	2,137 6,530	-			
54		0,000	173	•	0,000				
55		[B]	[C]	[D]	(E)	[F]	[G] Trended Cost	[H] Relat	[I] ive Cost
56 57	1	Number of Services	Quantity	Average Service Length	Trended Cost	Trended Cost per Foot	per Service	per Foot	per Service
58	<u> </u>	15. 50171003	ft.	ft.	\$	\$	\$		
	Actual Data	0.000	404.407	40.45	2 407 405 77	10.40	377 20	1.00	1.00
	1" or Less Over 1" thru 2"	6,380 143	124,107 5,155	19.45 36.05	2,407,195.77 78,521.56	19.40 15.23	377.30 549.10	0.79	1.46
	Over 2" thru 4"	7	3,326	475.14	126,931.01	38.16	18,133.00	1.97	48.06
63	Total	6,530	132,588	20.30	2,612,648.34	19.71	400.10		
64 65									
	Adjusted Data 1" or Less	6,380	121,220	19.00	2,351,199.14	19.40	368.53	1.00	1.00
67	Over 1" thru 2"	143	11,440	80.00	174,255.41	15.23	1,218.57	0.79	3.31
	Over 2" thru 4"	7	700	100.00	26,714.28	- 38.16 19.14	3,816.33 390.84	1.97	10.36
69 70		6,530	133,360	20.42	2,552,168.83	19,14	330.04		
71									i
72		Number of	1	4" 1	Service Size	Ougr 2" the 4"	Unit Cost	Relative	
73 74		Customers	Services	1" or Less	Over 1" thru 2"	Over 2" thru 4"	per Service \$	Unit Cost	Ī
75		5,284	5,628	5,628			368.53	1.00	
76	General Service	823	877	752	125		489.68	1.33	
77 78		<u>24</u> 6,131	25 6,530	6,380	18 143	7 7	1,945.94	5.28	
78	Total	0,131	6,530	0,360	143	,			

964.41

474.87

99.44

\$/Meter

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Summary of Meters For Year Ended Dec. 31, 2002

																				F c+c	<u> </u>	5,415	33	243	288	A/A A'C	
	囯	% of Total		75.56%	2.82% 4.35%	17.26%	100.00%	100.00%		58.79%	2.20%	25.59%	13.43%	100.00%						>	<u> </u>			23		73	9.70
	[0]	Trended Unit Cost	₩	99.44	609.55 179.34	427.03	120.59	2,904.64		99.44	609.55	964.41	427.03	9,230.05						3000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	262	33	220	288	803	4.78
	[F]	Trended Original Cost	₩	538,453.53	20,115.15 31,025.82	122,984.75	712,579.25	203,324.96		538,453.53	20,115.15	234,350.78	122,984.75	915,904.21						;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;	Nesidellia Nesidellia	5,153				5,153	1.00
31, 2002	[E]	Original Unit Cost	ь	73.59	372.96 132.81	291.18	87.61	1,080.55		73.59	372.96	405.82	291.18	99.23						+4~!~!	ilibiavy lajawi	1.00	6.13	9.70	4.29		Neights
ror rear Eliueu Dec. 31, 2002	[D]	Original Cost	ω	398,516.90	12,307.54 22,976.82	83,860.86	517,662.12	75,638.34		398,516.90	12,307.54	98,615.16	83,860.86	593,300.46						100		99.44	609.55	964.41	427.03	153.19	Relative Meter Weights
ב ב	[0]	Quantity		5,415	33 173	288	5,909	70		5,415	33	243	288	5,979	Meters	5,153	803	5 979))	1	8 8	538,453.53	20,115.15	234,350.78	122,984.75	915,904.21	
	[8]						(0						j			5.284	823	6 131		Number	S Neies	5,415	33	243	288	5,979	
	[A]	Description		A	2 750-999 3 1.000-9.999		5 Total Account 381 Meters 6	7 Account 385 8 1,000-9,999	9 10 Total Meters	11 <750			14 Not Available	15 Total	16 17 Number of Customers	18 Residential		20 LV 21 Total			24 <u>Meters</u> 25 26	27 <750	•			31 Total Meters	

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Summary of Meter Installations For Year Ended Dec. 31, 2002

王	Relative Unit Cost		1.00 5.36		1.00	1.00		\$/Installation	85.14	143.82	
[9]	% of Total		99.79%	100.00%		86.25% 13.75%	100.00%	Relative Unit Cost	1.00	1.69	
E	Trended Unit Cost	ઝ	85.14 456.61	85.29	1,305.37	85.14 1,274.51	97.68	Total	4,499	701	5,220
回	Trended Original Cost	₩	439,768.19 913.21	440,681.40	69,184.62	439,768.19 70,097.84	509,866.03	Meter Installations ed Com./Ind.		35 20	55
[0]	Original Unit Cost	↔	22.80 395.44	22.95	414.45	22.80 413.76	26.92	Met Unclassified	4,499	999	5,165
<u> </u>	Original Cost	&	117,780.86	118,571.74	21,965.90	117,780.86 22,756.78	140,537.64	Number of Regulators	4,499	701	5,220
8	Quantity		5,165	5,167	53	<u>ined</u> 5,165	5,220	Number of Customers	5,284	823	6,131
Ā	Description		1 Account 382 2 Unclassified 3 Commercial/Industrial	Total Meter Install	5 6 <u>Account 385</u> 7 Commercial 8	9 Account 382 & 385 Combined10 Unclassified11 Commercial/Industrial	12 Total Meter Installations	5 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	16 17 Residential	18 General Service	19 LV 20 Total

Schedule TJS-27 P12/13 WP.TJJ-204

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)
Summary of Regulators
For Year Ended Dec. 31, 2002

												Ĺ	€/Keg.	35.60	465.79	613 94	5	
												Relative	Unit Cost	1.00	13.08	17.04	17:11	
王		Relative	Unit Cost			1.00	17.98	11.06	13.61				Total	6.219	696	a c	707	7,216
[G]		% of	Total			32.88%	32.47%	0.17%	34.48%	100.00%		-	>= 3-inch Unclassified		491			491
囯		Trended	Unit Cost			35.60	640.11	393.67	484.46	95.61		Regulators	>= 3-inch			c	ς.	က
	Trended	Original	Cost			226,858.74	224,038.77	1,181.01	237,867.69	689,946.21			2-inch		325	3 6	CZ	350
[0]		Original	Unit Cost			16.72	455.16	356.41	265.51	55.05			< 2-inch	A 219	7,73	2		6,372
<u></u>		Original	Cost			106,530.15	159,306.43	1,069.23	130,365,94	397,271.75		Number of	Regulators	A 210	6-4.0 080	000	28	7,216
<u>B</u>			Quantity			6.372	350	6	491	7,216		Number of	Customers	10C A	1,204 1,000	070	24	6,131
Ā			Description		Account 383	< 2-inch	2-inch	>= 3-inch	Inclassified	6 Total Regulators						General Service	^_	14 Total
				•	-	~	l cc	A	ן ע	ာ ဖ	7	- ω	တ	2 5	_ (7	73	14

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.) Summary Throughput per Customer For Year Ended Dec. 31, 2002

ſ	و ع	- v 1
王	1-385 Factors Used	
[9]	Accts 381-385 Weighting Factors Relative Used	1.00 4.93 12.96
E	Services Veighting Factors elative Used	- 0 m
回	Services Weighting Far Relative	1.00 1.33 5.28
[0]	Throughput Throughput/Cust	mcf 81.95 232.38 17,315.92 169.60
<u></u>	Throughput	mcf 5,284 433,015 823 191,250 24 415,582 6,131 1,039,847
[8]	Customers 1	5,284 823 24 6,131
₹	Customer Class	1 Residential 2 General Service 3 LV 4 Total

MPS-NS District Service Line Function	Imhoff's Direct Service Line Costs (1)	Imhoff's Functionalization Summary (2)
	\$1,950,318	\$2,868,239
Depreciation Expense		
380 Services	\$474,348	\$474,348
	\$474,348	\$474,348
O&M Expense		
870 Supervision & Engineering		\$41,866
871 Load Dispatch		\$3,025
874 Main & Services	\$126,153	\$163,694
879 Customer Install Other	\$148,165	\$148,165
880 Other Operation Expenses		\$100,162
881 Rents		\$11,926
885 Supervision & Engineering		\$6,616
892 Services	\$142,484	\$142,484
894 Other Equipment Maint.	* 440 000	-\$1,732
Total Distribution O&M Expense	\$416,802	\$616,205
Administrative and General Expenses	\$0	\$365,923
Total O&M Expense	\$416,802	\$982,128
Total Taxes Other Than Income		\$280,826
Total Income Taxes		\$214,326
Total Rate Base Alloc. To Service Line Function Rate of Return Return on Rate Base Tax Multiplier Total Return on Rate Base	\$11,071,040 8.18% \$905,611 1.1696 \$1,059,168	\$11,205,511 8.18% \$916,611
Total	\$1,950,318	\$2,868,239

⁽¹⁾ Direct service line costs shown in Imhoff's Schedule 5 (\$1,950,318), Customer Charge Table. Detail from Imhoff's electronic cost of service file, "cos for MPS-NS district - 1.10.04 Imhoff Work Paper.xls"

⁽²⁾ Source: Imhoff's electronic cost of service file, "cos for MPS-NS district - 1.10.04 Imhoff Work Paper.xls"