

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: ER-2005-0436
Date Prepared: October 14, 2005

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

AQUILA, INC.

d/b/a AQUILA NETWORKS-L&P (ELECTRIC)

CASE NO. ER-2005-0436

*Jefferson City, Missouri
October 2005*

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Revenue Requirement

Line		7.72% Return	7.90% Return	8.08% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 166,730,120	\$ 166,730,120	\$ 166,730,120
2	Rate of Return	7.72%	7.90%	8.08%
3	Net Operating Income Requirement	\$ 12,871,565	\$ 13,171,679	\$ 13,471,794
4	Net Income Available (Sch 9)	\$ 11,059,090	\$ 11,059,090	\$ 11,059,090
5	Additional NOI BT Needed	\$ 1,812,475	\$ 2,112,589	\$ 2,412,704
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 3,326,847	\$ 3,506,613	\$ 3,686,379
8	Test Year Current Income Tax	\$ 2,241,193	\$ 2,241,193	\$ 2,241,193
9	Additional Current Tax Required	\$ 1,085,654	\$ 1,265,420	\$ 1,445,186
10	Required Deferred ITC	\$ 0	\$ 0	\$ 0
11	Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12	Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13	Total Additional Tax Required	\$ 1,085,654	\$ 1,265,420	\$ 1,445,186
14	Gross Revenue Requirement	\$ 2,898,129	\$ 3,378,009	\$ 3,857,890
	Allowance for Known and Measurable Changes	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>
	TOTAL	\$5,398,129	\$5,878,009	\$6,357,890

Aquila, Inc.
Case No. ER-2005-0436

Weighted Cost of Capital as of June 30, 2005
For Aquila Inc. d/b/a
Aquila Networks - MPS
Aquila Networks - L&P

Capital Component	Percentage Of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.50%	9.00%	9.50%
Common Stock Equity	36.16%	----	3.07%	3.25%	3.43%
Long Term Debt	63.84%	7.281%	4.65%	4.65%	4.65%
Short Term Debt	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
	<u>100.00%</u>		<u>7.72%</u>	<u>7.90%</u>	<u>8.08%</u>

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 369,456,935
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 196,390,258

3 Net Plant in Service	\$ 173,066,677
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (4,267,875)
5 Materials and Supplies-Exempt	5,871,789
6 Undistributed Stores	1,159,551
7 Emission Allowances	573,845
8 Prepayments L & P	218,237
9 Prepayments L & P's share of UCU	527,129
10 Fuel Inventory - Oil & Propane	555,678
11 Fuel Inventory - Coal	2,320,835
12 Prepaid Pension Asset	24,821,229
Subtract from Net Plant	
13 Federal Tax Offset 4.0849 %	\$ 123,193
14 State Tax Offset 10.9479 %	53,733
15 City Tax Offset 0.0000 %	0
16 Interest Expense Offset 19.0849 %	1,479,643
17 Customer Advances for Construction	3,600
18 Customer Deposits	681,110
19 Deferred Income Taxes-Depreciation	35,765,998
20 Unamortized Investment Tax Credit	0
21 BRISA Minimum Tracker	9,698

22 Total Rate Base	\$ 166,730,120
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant						
1	301.000 Organization	\$ 75,000	\$ 0	94.6240	\$ 0	\$ 70,968
2	303.000 Miscellaneous Intangible Plant	81,628	0	100.0000	0	81,628
3	Total	\$ 156,628	\$ 0		\$ 0	\$ 152,596
Production Steam Lake Road Plant						
4	310.000 Land & Land Rights	\$ 38,919	\$ 0	90.0700	\$ 0	\$ 35,054
5	311.120 Structures & Improve - Lake Road	11,785,208	0	90.0700	0	10,614,937
6	311.050 Struct & Imprv - Leasehold	11,411	0	90.0700	0	10,278
7	312.120 Boiler Plant Equip - Lake Road	35,800,709	0	83.4150	0	29,863,161
8	312.002 Boilr Plant - Pollution	11,667,565	0	83.4150	0	9,732,499
9	314.120 Turbogenerator Units Lake Rd	14,697,456	0	98.5120	0	14,478,758
10	315.120 Accessory Elect Equip - Lake Rd	3,140,294	0	90.0700	0	2,828,463
11	316.120 Misc Power Plt Equip - Lake Rd	238,013	0	73.3000	0	174,464
12	Total	\$ 77,379,575	\$ 0		\$ 0	\$ 67,737,614
Production Steam Iatan Plant						
13	310.001 Land & Land Rights	\$ 250,326	\$ 0	100.0000	\$ 0	\$ 250,326
14	311.110 Structures & Improvements - Iatan	4,358,684	0	100.0000	0	4,358,684
15	312.110 Boiler Plant Equip. - Iatan	41,073,076	0	100.0000	0	41,073,076
16	314.110 Turbogenerator Units - Iatan	10,958,015	0	100.0000	0	10,958,015
17	315.110 Accessory Elect. Equip. - Iatan	7,150,920	0	100.0000	0	7,150,920
18	316.110 Miscl. Power Plt. Equip. - Iatan	1,140,146	0	100.0000	0	1,140,146
19	Total	\$ 64,931,167	\$ 0		\$ 0	\$ 64,931,167
Production Plant Other						
20	341.000 Struct & Improvements	\$ 1,310,715	\$ 0	100.0000	\$ 0	\$ 1,310,715
21	342.000 Fuel Holders Prod & Acc	605,108	0	100.0000	0	605,108
22	343.000 Prime Movers	10,802,125	0	100.0000	0	10,802,125
23	344.000 Generators	3,112,011	0	100.0000	0	3,112,011
24	345.000 Accessory Elect Equip	1,126,064	0	100.0000	0	1,126,064
25	Total	\$ 16,956,023	\$ 0		\$ 0	\$ 16,956,023

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
26	350.000	Land & Land Rights	\$ 2,271,911	\$ 0	100.0000	\$ 0	\$ 2,271,911
27	352.000	Structures & Improvements	469,590	0	100.0000	0	469,590
28	353.000	Station Equipment	10,061,143	0	100.0000	0	10,061,143
29	353.000	Station Equipment - Lake Rd	24,586	0	100.0000	0	24,586
30	353.000	Station Equipment - Iatan	1,166,882	0	100.0000	0	1,166,882
31	355.000	Poles & Fixtures	10,462,512	0	100.0000	0	10,462,512
32	356.000	Overhead Conductors & Devices	8,838,212	0	100.0000	0	8,838,212
33	357.000	Underground Conduit	16,148	0	100.0000	0	16,148
34	358.000	Underground Conductors & Devices	31,692	0	100.0000	0	31,692
35		Total	\$ 33,342,676	\$ 0		\$ 0	\$ 33,342,676
Distribution Plant							
36	360.000	Land & Land Rights	\$ 768,264	\$ 0	100.0000	\$ 0	\$ 768,264
37	361.000	Structures & Improvements	1,893,580	0	100.0000	0	1,893,580
38	362.000	Station Equipment	34,409,921	0	100.0000	0	34,409,921
39	364.000	Poles, Towers & Fixtures	25,224,002	0	100.0000	0	25,224,002
40	365.000	Overhead Conductors & Devices	21,431,550	0	100.0000	0	21,431,550
41	366.000	Underground Conduit	6,887,428	0	100.0000	0	6,887,428
42	367.000	Underground Conductors & Devices	14,870,430	0	100.0000	0	14,870,430
43	368.000	Line Transformers - Oth Equip	6,970,647	0	100.0000	0	6,970,647
44	368.002	Elect Distr - Ln Trans - Convention	9,111,385	0	100.0000	0	9,111,385
45	368.003	Elec Distr - Ln Trans - Padmount	5,623,778	0	100.0000	0	5,623,778
46	369.100	Services - Overhead	1,173,617	0	100.0000	0	1,173,617
47	369.002	Services - Underground	7,399,827	0	100.0000	0	7,399,827
48	370.000	Meters	7,011,888	0	100.0000	0	7,011,888
49	371.000	Installation On Customers' Premises	3,780,393	0	100.0000	0	3,780,393
50	373.000	Street Lighting & Signal Systems	4,240,462	0	100.0000	0	4,240,462
51		Total	\$ 150,797,172	\$ 0		\$ 0	\$ 150,797,172

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
52	389.000	Land & Land Rights	\$ 544,238	\$ 0	100.0000	\$ 0	\$ 544,238
53	390.000	Structures & Improvements	4,994,672	0	100.0000	0	4,994,672
54	391.000	Office Furniture & Equipment	297,010	0	100.0000	0	297,010
55	391.000	Office Furn & Equip - Lake Rd	421,635	0	90.0700	0	379,767
56	391.000	Office Furn. & Equip - Iatan	1,742	0	100.0000	0	1,742
57	391.003	Gen Plant - Computer Hardware	630,129	0	100.0000	0	630,129
58	391.003	Gen Plt Comp Hrdw - Lake Rd	345,298	0	90.0700	0	311,010
59	391.004	Gen Plt-Computer Software	324,776	0	94.9240	0	308,290
60	391.004	Gen Plt Comp Sftw - Lake Rd	110,778	0	90.0700	0	99,778
61	391.004	Gen Plt Comp Sftw - Iatan	157,762	0	100.0000	0	157,762
62	391.011	Office Machines 1987 Elec Plant	26,472	0	100.0000	0	26,472
63	391.011	Off Machines 1987 Lake Rd	5,975	0	90.0300	0	5,379
64	392.002	Transportation Equip - Car	0	0	100.0000	0	0
65	392.003	Trans Equip-Light Trk Lake Road	161,077	0	90.0700	0	145,082
66	392.004	Trans Equip-Med Trk	385,774	0	100.0000	0	385,774
67	392.004	Trans Equip Med Trk - Lake Rd	18,196	0	90.0700	0	16,389
68	392.005	Transportation Equip-Heavy Trk	1,189,734	0	100.0000	0	1,189,734
69	392.005	Trans Equip Hvy Trk - Lake Rd	140,243	0	90.0700	0	126,317
70	392.006	Gen Plt - Trans Equip Trailers	289,464	0	100.0000	0	289,464
71	392.006	Trans Equip - Trailers - Lake Rd	1,859	0	90.0700	0	1,674
72	393.000	Stores Equipment - Elect Gen	106,872	0	100.0000	0	106,872
73	393.000	Stores Equipment - Lake Rd	841	0	90.0700	0	757
74	394.000	Tools Shop & Grg Eqp-Elect Gen	1,238,039	0	100.0000	0	1,238,039
75	394.000	Tools Shop & Grg Eqp - Lake Rd	436,659	0	90.0700	0	393,299
76	395.000	Laboratory Equipment - Gen Plt	319,145	0	100.0000	0	319,145
77	395.000	Laboratory Equipment - Lake Rd	359,404	0	90.0700	0	323,715
78	396.001	Power Oper Equip - Short Life	145,767	0	100.0000	0	145,767
79	396.002	Power Equip - Long Life Gen Plt	60,097	0	100.0000	0	60,097
80	396.002	Power Operated Equip-LL Lake Rd	994,194	0	90.0700	0	895,471
81	397.000	Communication Equipment	2,033,380	0	100.0000	0	2,033,380
82	397.000	Communications Equip - Lake Rd	0	0	90.0700	0	0
83	397.000	Communications Equip - Iatan	86,536	0	100.0000	0	86,536
84	398.001	Misc Equip. - Electric General	73,879	0	100.0000	0	73,879
85	398.000	Miscellaneous Equip - Lake Rd	10,234	0	90.0700	0	9,218
86		Total	\$ 15,911,881	\$ 0		\$ 0	\$ 15,596,858

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Common Plant							
87	389.010	Land and Land Rights	\$ 121,858	\$ 0	94.6240	\$ 0	\$ 115,307
88	390.000	Structures and Improvements	1,565,353	0	94.6240	0	1,481,200
89	391.001	Office Furn & Equipment	14,291	0	94.6240	0	13,523
90	391.003	Gen Plant Computer Hardware	159,637	0	94.6240	0	151,055
91	391.004	Computer Software	2,949	0	94.6240	0	2,790
92	391.011	Office Machines	38,910	0	94.6240	0	36,818
93	391.011	Gen Plt Office Machines - Iatan	0	0	100.0000	0	0
94	392.003	Trans Equip - Light Truck	0	0	94.6240	0	0
95	392.040	Trans Equip - Med Truck	64,963	0	94.6240	0	61,471
96	392.050	Trans Equip - Heavy Truck	0	0	94.6420	0	0
97	392.006	Transportation Equip-Trailers	0	0	94.6420	0	0
98	393.000	Stores Equipment	5,275	0	94.6420	0	4,992
99	394.000	Tools, Shop and Garage Equip	72,817	0	94.6420	0	68,915
100	396.002	Power Operated Equip-Long Life	0	0	94.6420	0	0
101	397.000	Communications Equipment	390,938	0	94.6420	0	369,992
102	398.000	Miscellaneous Equipment	17,470	0	94.6420	0	16,534
103		Total	\$ 2,454,461	\$ 0		\$ 0	\$ 2,322,597

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
UCU Common General Plant							
104	389.000	Land and Land Rights	\$ 58,577	\$ 0	94.6420	\$ 0 P-1	\$ 55,438
105	390.001	Structures & Improvements-Own	5,656,366	0	94.6420	0 P-2	5,353,298
106	390.051	Structures & Improve-Lease	560,193	0	94.6420	0 P-3	530,178
107	391.001	Office Furniture & Equipment	1,300,057	0	94.6420	0 P-4	1,230,400
108	391.003	UCU Gen Plt Computer Hardware	1,363,465	0	94.6420	0 P-5	1,290,411
109	391.004	UCU Gen Plt Computer Software	6,450,627	0	94.6420	0 P-6	6,105,002
110	391.005	UCU Gen Plt Computer System Develop	2,113,413	0	94.6420	0 P-7	2,000,176
111	392.002	Gen Plt Trans Equip - Cars	0	0	94.6420	0	0
112	392.004	Trans Equip - Med Truck	0	0	94.6420	0 P-8	0
113	394.000	Tools, Shop and Garage Equip	33,035	0	94.6420	0 P-9	31,265
114	395.000	Lab Equipment	6,417	0	94.6420	0 P-10	6,073
115	397.000	Communications Equipment	1,021,856	0	94.6420	0 P-11	967,105
116	398.000	Miscellaneous Equipment	53,767	0	94.6420	0 P-12	50,886
117		Total	\$ 18,617,773	\$ 0		\$ 0	\$ 17,620,232

118		Total Plant In Service	\$ 380,547,356	\$ 0		\$ 0	\$ 369,456,935

Accounting Schedule: 4

Williams

12:13 10/13/2005

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Total Plant

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 70,968	0.0000	\$ 0
2	303.000	Miscellaneous Intangible Plant	81,628	0.0000	0
3		Total	\$ 152,596		\$ 0
Production Steam Lake Road Plant					
4	310.000	Land & Land Rights	\$ 35,054	0.0000	\$ 0
5	311.120	Structures & Improve - Lake Road	10,614,937	1.9000	201,684
6	311.050	Struct & Imprv - Leasehold	10,278	0.0000	0
7	312.120	Boiler Plant Equip - Lake Road	29,863,161	2.1600	645,044
8	312.002	Boilr Plant - Pollution	9,732,499	2.1600	210,222
9	314.120	Turbogenerator Units Lake Rd	14,478,758	2.3300	337,355
10	315.120	Accessory Elect Equip - Lake Rd	2,828,463	2.3700	67,035
11	316.120	Misc Power Plt Equip - Lake Rd	174,464	2.9000	5,059
12		Total	\$ 67,737,614		\$ 1,466,399
Production Steam Iatan Plant					
13	310.001	Land & Land Rights	\$ 250,326	0.0000	\$ 0
14	311.110	Structures & Improvements - Iatan	4,358,684	1.8400	80,200
15	312.110	Boiler Plant Equip. - Iatan	41,073,076	2.0400	837,891
16	314.110	Turbogenerator Units - Iatan	10,958,015	2.3000	252,034
17	315.110	Accessory Elect. Equip. - Iatan	7,150,920	2.3400	167,332
18	316.110	Misc. Power Plt. Equip. - Iatan	1,140,146	2.4900	28,390
19		Total	\$ 64,931,167		\$ 1,365,847
Production Plant Other					
20	341.000	Struct & Improvements	\$ 1,310,715	1.7500	\$ 22,938
21	342.000	Fuel Holders Prod & Acc	605,108	3.0900	18,698
22	343.000	Prime Movers	10,802,125	4.7800	516,342
23	344.000	Generators	3,112,011	4.1100	127,904
24	345.000	Accessory Elect Equip	1,126,064	2.8400	31,980
25		Total	\$ 16,956,023		\$ 717,862

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Transmission Plant					
26	350.000	Land & Land Rights	\$ 2,271,911	0.0000	\$ 0
27	352.000	Structures & Improvements	469,590	1.8300	8,593
28	353.000	Station Equipment	10,061,143	1.7000	171,039
29	353.000	Station Equipment - Lake Rd	24,586	1.7000	418
30	353.000	Station Equipment - Iatan	1,166,882	1.7000	19,837
31	355.000	Poles & Fixtures	10,462,512	2.9300	306,552
32	356.000	Overhead Conductors & Devices	8,838,212	2.3200	205,047
33	357.000	Underground Conduit	16,148	1.7000	275
34	358.000	Underground Conductors & Devices	31,692	2.4900	789
35		Total	\$ 33,342,676		\$ 712,550
Distribution Plant					
36	360.000	Land & Land Rights	\$ 768,264	0.0000	\$ 0
37	361.000	Structures & Improvements	1,893,580	1.6100	30,487
38	362.000	Station Equipment	34,409,921	2.0800	715,726
39	364.000	Poles, Towers & Fixtures	25,224,002	3.8900	981,214
40	365.000	Overhead Conductors & Devices	21,431,550	2.1800	467,208
41	366.000	Underground Conduit	6,887,428	1.7000	117,086
42	367.000	Underground Conductors & Devices	14,870,430	2.4900	370,274
43	368.000	Line Transformers - Oth Equip	6,970,647	3.4500	240,487
44	368.002	Elect Distr - Ln Trans - Convention	9,111,385	3.4500	314,343
45	368.003	Elec Distr - Ln Trans - Padmount	5,623,778	3.4500	194,020
46	369.100	Services - Overhead	1,173,617	3.6400	42,720
47	369.002	Services - Underground	7,399,827	3.0500	225,695
48	370.000	Meters	7,011,888	2.0000	140,238
49	371.000	Installation On Customers' Premises	3,780,393	5.1200	193,556
50	373.000	Street Lighting & Signal Systems	4,240,462	3.1800	134,847
51		Total	\$ 150,797,172		\$ 4,167,901

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
52	389.000	Land & Land Rights	\$ 544,238	0.0000	\$ 0
53	390.000	Structures & Improvements	4,994,672	2.7300	136,355
54	391.000	Office Furniture & Equipment	297,010	4.1700	12,385
55	391.000	Office Furn & Equip - Lake Rd	379,767	4.1700	15,836
56	391.000	Office Furn. & Equip - Iatan	1,742	4.1700	73
57	391.003	Gen Plant - Computer Hardware	630,129	12.5000	78,766
58	391.003	Gen Plt Comp Hrdw - Lake Rd	311,010	12.5000	38,876
59	391.004	Gen Plt-Computer Software	308,290	11.1100	34,251
60	391.004	Gen Plt Comp Sftw - Lake Rd	99,778	11.1100	11,085
61	391.004	Gen Plt Comp Sftw - Iatan	157,762	11.1100	17,527
62	391.011	Office Machines 1987 Elec Plant	26,472	4.1700	1,104
63	391.011	Off Machines 1987 Lake Rd	5,379	4.1700	224
64	392.002	Transportation Equip - Car	0	11.2500	0
65	392.003	Trans Equip-Light Trk Lake Road	145,082	11.2500	16,322
66	392.004	Trans Equip-Med Trk	385,774	11.2500	43,400
67	392.004	Trans Equip Med Trk - Lake Rd	16,389	11.2500	1,844
68	392.005	Transportation Equip-Heavy Trk	1,189,734	11.2500	133,845
69	392.005	Trans Equip Hvy Trk - Lake Rd	126,317	11.2500	14,211
70	392.006	Gen Plt - Trans Equip Trailers	289,464	11.2500	32,565
71	392.006	Trans Equip - Trailers - Lake Rd	1,674	11.2500	188
72	393.000	Stores Equipment - Elect Gen	106,872	3.7000	3,954
73	393.000	Stores Equipment - Lake Rd	757	3.7000	28
74	394.000	Tools Shop & Grg Eqp-Elect Gen	1,238,039	3.6800	45,560
75	394.000	Tools Shop & Grg Eqp - Lake Rd	393,299	3.6800	14,473
76	395.000	Laboratory Equipment - Gen Plt	319,145	3.4300	10,947
77	395.000	Laboratory Equipment - Lake Rd	323,715	3.4300	11,103
78	396.001	Power Oper Equip - Short Life	145,767	4.4500	6,487
79	396.002	Power Equip - Long Life Gen Plt	60,097	4.4500	2,674
80	396.002	Power Operated Equip-LL Lake Rd	895,471	4.4500	39,848
81	397.000	Communication Equipment	2,033,380	3.7000	75,235
82	397.000	Communications Equip - Lake Rd	0	3.7000	0
83	397.000	Communications Equip - Iatan	86,536	3.7000	3,202
84	398.001	Miscl Equip. - Electric General	73,879	3.7100	2,741
85	398.000	Miscellaneous Equip - Lake Rd	9,218	3.7100	342
86		Total	\$ 15,596,858		\$ 805,451

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Common Plant			
87	389.010	Land and Land Rights	\$ 115,307	0.0000	\$ 0
88	390.000	Structures and Improvements	1,481,200	2.5100	37,178
89	391.001	Office Furn & Equipment	13,523	4.1700	564
90	391.003	Gen Plant Computer Hardware	151,055	12.5000	18,882
91	391.004	Computer Software	2,790	11.1100	310
92	391.011	Office Machines	36,818	4.1700	1,535
93	391.011	Gen Plt Office Machines - Iatan	0	100.0000	0
94	392.003	Trans Equip - Light Truck	0	11.2500	0
95	392.040	Trans Equip - Med Truck	61,471	11.2500	6,915
96	392.050	Trans Equip - Heavy Truck	0	11.2500	0
97	392.006	Transportation Equip-Trailers	0	11.2500	0
98	393.000	Stores Equipment	4,992	3.7000	185
99	394.000	Tools, Shop and Garage Equip	68,915	3.6800	2,536
100	396.002	Power Operated Equip-Long Life	0	4.4500	0
101	397.000	Communications Equipment	369,992	3.7000	13,690
102	398.000	Miscellaneous Equipment	16,534	3.7100	613
103		Total	\$ 2,322,597		\$ 82,408

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
UCU Common General Plant					
104	389.000	Land and Land Rights	\$ 55,438	0.0000	\$ 0
105	390.001	Structures & Improvements-Own	5,353,298	2.2200	118,843
106	390.051	Structures & Improve-Lease	530,178	0.0000	0
107	391.001	Office Furniture & Equipment	1,230,400	4.1700	51,308
108	391.003	UCU Gen Plt Computer Hardware	1,290,411	12.5000	161,301
109	391.004	UCU Gen Plt Computer Software	6,105,002	11.1100	678,266
110	391.005	UCU Gen Plt Computer System Develop	2,000,176	11.1100	222,220
111	392.002	Gen Plt Trans Equip - Cars	0	0.0000	0
112	392.004	Trans Equip - Med Truck	0	12.5000	0
113	394.000	Tools, Shop and Garage Equip	31,265	3.5700	1,116
114	395.000	Lab Equipment	6,073	3.5700	217
115	397.000	Communications Equipment	967,105	3.7000	35,783
116	398.000	Miscellaneous Equipment	50,886	4.1700	2,122

117		Total	\$ 17,620,232		\$ 1,271,176

118		Total Depreciation Expense	\$ 369,456,935		\$ 10,589,594

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	303.000	Miscellaneous Intangible Plant	\$ 32,014	\$ 0	94.6240	\$ 0	\$ 30,293
2		Total	\$ 32,014	\$ 0		\$ 0	\$ 30,293
Production Steam Lake Road Plant							
3	311.120	Structures & Improvements LR	\$ 4,945,310	\$ 0	90.0700	\$ 0	\$ 4,454,241
4	312.120	Boiler Plant Equipment LR	28,762,337	0	83.4150	0	23,992,103
5	314.120	Turbogenerator Units LR	8,296,755	0	99.9710	0	8,294,349
6	315.110	Accessory Electric Equip LR	2,754,766	0	90.0700	0	2,481,218
7	316.110	Miscl Power Plant Equip LR	184,824	0	73.3000	0	135,476
8		Total	\$ 44,943,992	\$ 0		\$ 0	\$ 39,357,387
Production Steam Iatan Plant							
9	311.110	Structures & Improvements Iatan	\$ 2,376,613	\$ 0	100.0000	\$ 0	\$ 2,376,613
10	312.110	Boiler Plant Equip. Iatan	31,911,802	0	100.0000	0	31,911,802
11	314.110	Turbogenerator Units - Iatan	7,432,680	0	100.0000	0	7,432,680
12	315.110	Accessory Elect. Equip. Iatan	3,663,324	0	100.0000	0	3,663,324
13	316.110	Miscl. Power Plt. Equip. Iatan	556,138	0	100.0000	0	556,138
14		Total	\$ 45,940,557	\$ 0		\$ 0	\$ 45,940,557
Production Plant Other							
15	341.000	Structures & Improvements	\$ 1,220,032	\$ 0	94.6240	\$ 0	\$ 1,154,443
16	342.000	Fuel Holders Prod & Acc	618,064	0	94.6240	0	584,837
17	343.000	Prime Movers	9,944,686	0	94.6240	0	9,410,060
18	344.000	Generators	2,815,319	0	94.6240	0	2,663,967
19	345.000	Accessory Elect Equip	724,997	0	94.6240	0	686,021
20		Total	\$ 15,323,098	\$ 0		\$ 0	\$ 14,499,328

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
21	352.000	Structures & Improvements	\$ 193,727	\$ 0	100.0000	\$ 0	\$ 193,727
22	353.000	Station Equipment	4,875,394	0	100.0000	0	4,875,394
23	353.000	Station Equipment Lake Rd	0	0	90.0700	0	0
24	353.000	Station Equipment - Iatan	0	0	100.0000	0	0
25	355.000	Poles & Fixtures	7,411,103	0	100.0000	0	7,411,103
26	356.000	Overhead Conductors & Devices	5,739,551	0	100.0000	0	5,739,551
27	357.000	Underground Conduit	3,812	0	100.0000	0	3,812
28	358.000	Underground Conductors & Devices	27,192	0	100.0000	0	27,192
29		Total	\$ 18,250,779	\$ 0		\$ 0	\$ 18,250,779
Distribution Plant							
30	361.000	Structures & Improvements	\$ 331,666	\$ 0	100.0000	\$ 0	\$ 331,666
31	362.000	Station Equipment	15,511,538	0	100.0000	0	15,511,538
32	364.000	Poles, Towers & Fixtures	12,040,152	0	100.0000	0	12,040,152
33	365.000	Overhead Conductors & Devices	9,566,944	0	100.0000	0	9,566,944
34	366.000	Underground Conduit	1,496,397	0	100.0000	0	1,496,397
35	367.000	Underground Conductors & Devices	3,968,188	0	100.0000	0	3,968,188
36	368.000	Line Transformers	15,148,401	0	100.0000	0	15,148,401
37	369.100	Services-OH	193,466	0	100.0000	0	193,466
38	369.200	Services-UG	1,915,096	0	100.0000	0	1,915,096
39	370.000	Meters	4,425,343	0	100.0000	0	4,425,343
40	371.000	Installation On Customers' Premises	1,442,794	0	100.0000	0	1,442,794
41	373.000	Street Lighting & Signal Systems	1,850,450	0	100.0000	0	1,850,450
42		Total	\$ 67,890,435	\$ 0		\$ 0	\$ 67,890,435

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
43	390.000	Structures & Improvements	\$ 2,377,343	\$ 0	94.6240	\$ 0	\$ 2,249,537
44	391.000	Office Furniture & Equipment	352,199	0	94.6240	0	333,265
45	391.000	Office Furn & Equip - Lake Rd	0	0	90.0700	0	0
46	391.000	Office Furn & Equip - Iatan	0	0	100.0000	0	0
47	391.011	Office Machines	24,801	0	94.6240	0	23,468
48	391.003	Gen Plant Computer Hardware	198,587	0	94.6240	0	187,911
49	391.003	Gen Plt Comp Hrdw - Lake Rd	0	0	90.0700	0	0
50	391.004	General Plant - Software	535,840	0	94.6240	0	507,033
51	391.004	Gen Plt Comp Sftw - Lake Rd	0	0	90.0700	0	0
52	391.004	Gen Plt Comp Sftw - Iatan	0	0	100.0000	0	0
53	392.002	Trans Equip - Cars	0	0	94.6240	0	0
54	392.003	Trans Equip - Light Trk	105,660	0	94.6240	0	99,980
55	392.004	Trans Equip - Medium Truck	406,217	0	100.0000	0	406,217
56	392.005	Trans Equip - Heavy Truck	1,118,595	0	100.0000	0	1,118,595
57	392.006	Transportation - Trailers	244,114	0	100.0000	0	244,114
58	393.000	Stores Equipment - Elect Gen	116,066	0	94.6240	0	109,826
59	393.000	Stores Equipment - Lake Rd	0	0	90.0700	0	0
60	394.000	Tools Shop & Grg Equip - Elect	914,732	0	100.0000	0	914,732
61	394.000	Tools Shop & Grg Eqp-Lake Rd	0	0	90.0700	0	0
62	395.000	Laboratory Equipment - Lake Rd	0	0	90.0700	0	0
63	395.000	Laboratory Equip - SJLP Cmmn	381,041	0	96.6240	0	368,177
64	396.001	Power Equip - Short Life	59,641	0	94.6240	0	56,435
65	396.002	Power Plant Equip - Long Life	388,068	0	94.6240	0	367,205
66	397.000	Communication Equipment	1,346,687	0	94.6240	0	1,274,289
67	397.000	Communications Equip - Iatan	0	0	100.0000	0	0
68	398.000	Miscellaneous Equipment	46,340	0	73.3000	0	33,967
69	399.000	Other Tangible Property	0	0	94.6240	0	0
70		Total	\$ 8,615,931	\$ 0		\$ 0	\$ 8,294,751

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Common Plant							
71	390.000	Structures & Improvements Owned	\$ (1,111,671)	\$ 0	94.6240	\$ 0	\$ (1,051,908)
72	391.001	Office Furn & Equip-Other	(294,119)	0	94.6240	0	(278,307)
73	391.003	Computer Hardware	93,086	0	94.6240	0	88,082
74	391.004	Computer Software	3,397	0	94.6240	0	3,214
75	391.011	Office Machines	(26,513)	0	94.6240	0	(25,088)
76	392.003	Trans Equip - Light Truck	0	0	94.6240	0	0
77	392.004	Trans Equip - Med Truck	64,963	0	94.6240	0	61,471
78	392.005	Trans Equip - Heavy Truck	0	0	94.6240	0	0
79	392.006	Trans Equip - Trailers	0	0	94.6240	0	0
80	393.000	Stores Equipment	3,496	0	94.6240	0	3,308
81	394.000	Tools Shop & Garage Equip	40,839	0	94.6240	0	38,643
82	396.002	Power Oper Equip-Long Life	0	0	94.6240	0	0
83	397.000	Communication Equipment	(57,485)	0	94.6240	0	(54,395)
84	398.000	Miscellaneous Equipment	(3,430)	0	94.6240	0	(3,246)
85		Total	\$ (1,287,437)	\$ 0		\$ 0	\$ (1,218,226)
UCU General Common Plant							
86	390.001	Structures & Improvements-Owned	\$ 572,237	\$ 0	94.6240	\$ 0 R-1	\$ 541,474
87	390.051	Structures & Improve-Leased	412,902	0	64.6240	0 R-2	266,834
88	391.001	Office Furniture and Equipment	253,226	0	94.6240	0 R-3	239,613
89	391.003	Computer Hardware	9,070	0	94.6240	0 R-4	8,582
90	391.004	Computer Software	1,483,293	0	94.6240	0 R-5	1,403,551
91	391.005	Computer System Development	675,136	0	94.6240	0 R-6	638,841
92	392.000	Transportation Equipment Cars	(55)	0	94.6240	0 R-7	(52)
93	392.004	Trans Equip - Medium Truck	(491)	0	94.6240	0 R-8	(465)
94	394.000	Tool Shop & Garage Equip	27,151	0	94.6240	0 R-9	25,691
95	395.000	Lab Equipment	1,056	0	94.6240	0 R-10	999
96	397.000	Communications Equipment	198,718	0	94.6240	0 R-11	188,035
97	398.000	Miscellaneous Equipment	33,661	0	94.6240	0 R-12	31,851
98		Total	\$ 3,665,904	\$ 0		\$ 0	\$ 3,344,954
99		Total Depreciation Reserve	\$ 203,375,273	\$ 0		\$ 0	\$ 196,390,258

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 24,681,080	21.5900	44.1400	(22.5500)	(0.061781)	\$ (1,524,822)
2	Federal Income Tax Withheld	1,157,381	21.5900	16.5000	5.0900	0.013945	16,140
3	State Income Taxes Withheld	335,858	21.5900	18.5000	3.0900	0.008466	2,843
4	FICA Taxes Withheld - Employee	800,937	21.5900	16.5000	5.0900	0.013945	11,169
5	Net Payroll	8,758,480	21.5900	13.4173	8.1727	0.022391	196,111
6	Accrued Vacation	337,061	21.5900	365.0000	(343.4100)	(0.940849)	(317,124)
7	Purchased Gas	5,714	21.5900	40.7903	(19.2003)	(0.052604)	(301)
8	Purchased Oil	0	21.5900	40.7903	(19.2003)	(0.052604)	0
9	Injuries and Damages	150,613	21.5900	388.0000	(366.4100)	(1.003863)	(151,195)
10	Purchased Power	25,610,233	21.5900	36.4228	(14.8328)	(0.040638)	(1,040,749)
11	Lake Road - Coal & Freight	8,244,865	21.5900	20.0178	1.5722	0.004307	35,511
12	Iatan Fuel	5,635,242	21.5900	30.1656	(8.5756)	(0.023495)	(132,400)
13	Iatan Operations	6,522,338	21.5900	52.7408	(31.1508)	(0.085345)	(556,649)
14	Pension Fund Payment	13,405	21.5900	90.0000	(68.4100)	(0.187425)	(2,512)
15	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
16	Total Operation and Maintenance Expense	\$ 82,253,207					\$ (3,463,978)
Taxes							
17	Ad Valorem/Property Taxes	\$ 3,938,151	21.5900	160.9330	(139.3430)	(0.381762)	\$ (1,503,436)
18	FICA Taxes - Employer's	800,937	21.5900	5.0900	16.5000	0.045205	36,206
19	Unemployment Taxes (FUTA & SUTA)	43,551	21.5900	(64.9199)	86.5099	0.237013	10,322
20	Corporate Franchise Taxes	125,341	21.5900	99.0900	(77.5000)	(0.212329)	(26,614)
21	City Franchise Taxes	2,987,532	21.5900	(26.2260)	47.8160	0.131003	391,376
22	Sales Taxes	2,780,746	4.3800	(33.4556)	37.8356	0.103659	288,249
23	Total Taxes	\$ 10,676,258					\$ (803,897)

24	Total Cash Working Capital Req						\$ (4,267,875)

Accounting Schedule: 7

Williams

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Depreciation Reserve

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Statement

Line		Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues						
1	Sales to Retail Customers	\$ 93,519,908	\$ 5,959,623	100.0000	\$ 0 S-1	\$ 99,479,531
2	Sales for Resale Municipals	0	0	100.0000	0 S-2	0
3	Off System Sales	13,930,211	(6,398,888)	100.0000	0 S-3	7,531,323
4	Interdepartmental Sales	520	0	100.0000	0 S-4	520
5	Forfeited Discounts	134,000	0	100.0000	0 S-5	134,000
6	Misc. Service Revenues	232,076	0	100.0000	0 S-6	232,076
7	Rent from Electric Property	159,059	0	100.0000	(50,320) S-7	108,739
8	Other Electric Revenues	9,293,979	(6,968,287)	100.0000	(1,374) S-8	2,324,318
9	Total	\$ 117,269,753	\$ (7,407,552)		\$ (51,694)	\$ 109,810,507
Operation & Maintenance Expense						
10	500.000 Steam Oper Suprv & Eng	\$ 697,820	\$ (109)	100.0000	\$ 0 S-9	\$ 697,711
11	501.000 Fuel	25,171,205	4,215,881	100.0000	0 S-10	29,387,086
12	502.000 Steam Expenses	1,983,291	(366)	100.0000	0 S-11	1,982,925
13	504.000 Steam Transfer	(5,132,100)	(7,876,578)	100.0000	0 S-12	(13,008,678)
14	505.000 Steam Oper Electric Expense	593,256	49	100.0000	0 S-13	593,305
15	506.000 Misc Other Power Expenses	1,215,816	(88)	100.0000	0 S-14	1,215,728
16	507.000 Steam Oper Exp. - Rents	8,828	0	100.0000	0 S-15	8,828
17	509.000 Allowances	822,752	2,495,039	100.0000	0 S-16	3,317,791
18	510.000 Steam Maint Suprv & Eng	320,468	31,450	100.0000	0 S-17	351,918
19	511.000 Maintenance of Structures	207,755	20,539	100.0000	0 S-18	228,294
20	512.000 Maintenance of Boiler Plant	3,179,685	313,522	100.0000	0 S-19	3,493,207
21	513.000 Maintenance of Electric Plant	1,109,119	253,466	100.0000	(77,038) S-20	1,285,547
22	514.000 Maintenance of Misc Steam Plant	278,040	27,421	100.0000	0 S-21	305,461
23	546.000 Other Gen Oper Suprv & Eng	577	0	100.0000	0 S-22	577
24	547.000 Other Generation Fuel	137,958	23,223	100.0000	0 S-23	161,181
25	548.000 Other Power Generation Exp	144,636	17	100.0000	0 S-24	144,653
26	549.000 Misc Other Power Generation Exp	30,148	8	100.0000	0 S-25	30,156
27	550.000 Other Generation Rents	0	0	100.0000	0	0
28	551.000 Other Gen Maint Suprv & Eng	0	0	100.0000	0	0
29	552.000 Other Gen Maint of Structures	2,654	302	100.0000	0 S-26	2,956
30	553.000 Other Gen Maint of Gen Plant	296,287	82,048	100.0000	0 S-27	378,335
31	554.000 Other Gen Maint Misc Other Gen Plt	261	27	100.0000	0 S-28	288
32	555.001 Purchased Power-Energy (kWh)	10,843,146	31,929	100.0000	0 S-29	10,875,075
33	555.002 Purchased Power-Capacity (Demand)	8,935,400	436,600	100.0000	0 S-30	9,372,000
34	555.003 Purchased Power Emissions	1,005,531	(1,005,531)	100.0000	0 S-31	0
35	555.030 Purchased Power Resale to Others	2,364,660	2,998,498	100.0000	0 S-32	5,363,158
36	556.000 System Control/Load Dispatch	234,730	(772)	100.0000	0 S-33	233,958

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Statement

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
37	557.000	Other Expenses	341,747	(42,322)	100.0000	0 S-34	299,425
38	560.000	Trans Oper Suprv & Engineering	38,504	(68)	100.0000	0 S-35	38,436
39	561.000	Trans Oper Load Dispatch	387,784	(211)	100.0000	0 S-36	387,573
40	562.000	Trans Oper Station Expenses	149,587	37	100.0000	0 S-37	149,624
41	563.000	Trans Oper OH Line Expense	17,243	2	100.0000	0 S-38	17,245
42	564.000	Trans Oper Underground Line Exp	0	0	100.0000	0	0
43	565.000	Trans of Elect by Others	3,953,409	103,420	100.0000	0 S-39	4,056,829
44	566.000	Misc Transmission Exp	84,650	(216)	100.0000	0 S-40	84,434
45	567.000	Trans Oper Rents	230,964	0	100.0000	0 S-41	230,964
46	568.000	Trans Maint Suprv & Eng	7,429	(4,129)	100.0000	0 S-42	3,300
47	569.000	Trans Maint of Structures	0	0	100.0000	0	0
48	570.000	Trans Maint of Station Equip	250,019	(138,709)	100.0000	0 S-43	111,310
49	571.000	Trans Maint of OH Lines	280,126	(155,456)	100.0000	0 S-44	124,670
50	572.000	Trans Maint of UG Lines	0	0	100.0000	0	0
51	573.000	Trans Maint of Misc Trans Plant	51,574	(28,635)	100.0000	0 S-45	22,939
52	580.000	Distr Oper Suprv & Eng	601,912	(1,455)	100.0000	0 S-46	600,457
53	581.000	Distr Oper Load Dispatching	90,253	2	100.0000	0 S-47	90,255
54	582.000	Distr Oper Station Equipment	19,985	2	100.0000	0 S-48	19,987
55	583.000	Distr Oper OH Line Exp	102,823	28	100.0000	0 S-49	102,851
56	584.000	Distr Oper UG Line Exp	437,835	108	100.0000	0 S-50	437,943
57	585.000	Distr Oper Str Light & Signal	2,954	(1)	100.0000	0 S-51	2,953
58	586.000	Distr Oper Meter Expenses	579,825	130	100.0000	0 S-52	579,955
59	587.000	Distr Oper Cust Install Exp	7,446	2	100.0000	0 S-53	7,448
60	588.000	Distr Oper Misc Distr Exp	868,238	6	100.0000	0 S-54	868,244
61	589.000	Distr Operations Rents	13,031	0	100.0000	0 S-55	13,031
62	590.000	Distr Maint Suprv & Eng	0	0	100.0000	0 S-56	0
63	591.000	Distr Maint of Structures	48,217	(4,093)	100.0000	0 S-57	44,124
64	592.000	Distr Maint of Station Equip	511,592	(43,363)	100.0000	0 S-58	468,229
65	593.000	Distr Maint of OH Lines	2,008,842	(170,206)	100.0000	0 S-59	1,838,636
66	594.000	Distr Maint of UG Lines	209,830	(17,784)	100.0000	0 S-60	192,046
67	595.000	Distr Maint of Line Trans	62,973	(5,318)	100.0000	0 S-61	57,655
68	596.000	Distr Maint of Str Light&Signal	238,122	(20,151)	100.0000	0 S-62	217,971
69	597.000	Distr Maint of Meters	37,785	(3,205)	100.0000	0 S-63	34,580
70	598.000	Distr Maint of Misc Distr Plt	4,257	(360)	100.0000	0 S-64	3,897
71	901.000	Customer Accts Suprv	100,159	(4,109)	72.6900	0 S-65	69,819
72	902.000	Cust Accts Meter Reading Exp	774,414	304	91.6830	0 S-66	710,285
73	903.000	Cust Accts Records & Coll	1,519,705	(141,454)	92.5240	215,809 S-67	1,491,022
74	904.000	Uncollectible Accounts	506,567	0	93.3650	139,818 S-68	612,774
75	905.000	Misc Customer Accts Expense	44,148	(29)	69.5530	0 S-69	30,686
76	907.000	Customer Svc Supervision	110,277	(96)	99.8330	0 S-70	109,997
77	908.000	Customer Assistance Exp	82	0	0.0000	0 S-71	0

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
78	909.000	Information & Instruction Ads	30,596	(22,013)	91.8620	14,919 S-72	22,804
79	910.000	Misc Cust Accts & Info Exp	51,461	(127)	87.5400	0 S-73	44,938
80	911.000	Sales Supervision	28,662	(24)	91.3230	0 S-74	26,153
81	912.000	Sales Demonstration & Selling	40,411	(2,297)	91.5820	0 S-75	34,906
82	913.000	Sales Advertising Expense	455	(399)	82.6350	0 S-76	46
83	916.000	Misc Sales Expense	1,615	(1,615)	91.2710	0 S-77	0
84	920.000	Admin & General Salaries	2,607,451	(3,708)	89.2820	0 S-78	2,324,674
85	921.000	Office Supplies & Exp	1,324,087	(266,501)	90.9090	0 S-79	961,441
86	922.000	Admin Expense Transfer Credit	(224,829)	0	90.9750	0 S-80	(204,538)
87	923.000	Outside Services Employed	1,352,731	(305,111)	91.1780	(271,138) S-81	684,061
88	924.000	Property Insurance	502,009	(92,004)	94.4570	0 S-82	387,278
89	925.000	Injuries and Damages	1,273,549	(258,673)	91.6940	150,613 S-83	1,081,193
90	926.000	Employee Pensions & Benefits	3,763,573	2,488,623	82.3990	0 S-84	5,151,747
91	927.000	Franchise Requirements	0	0	89.9780	0	0
92	928.000	Regulatory Commission Expense	419,297	0	81.4450	(93,901) S-85	247,595
93	929.000	Duplicate Charges-Credit	(101,012)	0	94.5300	0 S-86	(95,487)
94	930.100	General Advertising Exp	2,490	(2,488)	90.3920	0 S-87	2
95	930.200	Misc General Expense	574,425	(80,161)	92.4100	(213,922) S-88	242,827
96	931.000	Admin & General Expense	641,995	(252,794)	87.3140	0 S-89	339,827
97	935.000	Admin & General Maint Exp	502,694	(128)	89.6770	0 S-90	450,686
98		Total	\$ 81,937,891	\$ 2,569,826		\$ (134,840)	\$ 82,253,207
Depreciation Expense							
99	403.000	Depreciation Expense	\$ 10,431,879	\$ 0	94.6240	\$ 718,533 S-91	\$ 10,589,594
100		Total	\$ 10,431,879	\$ 0		\$ 718,533	\$ 10,589,594
Other Operating Expenses							
101	404.000	Amort. of Limited Term Plant	\$ 0	\$ 0	100.0000	\$ 0 S-92	\$ 0
102	405.000	Amortization of Other Plant	1,346	0	94.6240	0 S-93	1,274
103	408.100	Taxes Other Than Income Taxes	4,954,948	148,160	94.5300	28,017 S-94	4,851,985
104		Total	\$ 4,956,294	\$ 148,160		\$ 28,017	\$ 4,853,259

105		Total Operating Expenses	\$ 97,326,064	\$ 2,717,986		\$ 611,710	\$ 97,696,060

106		Net Income Before Taxes	\$ 19,943,689	\$ (10,125,538)		\$ (663,404)	\$ 12,114,447

Aquila Inc. dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Statement

Line	No	Acc't	Description	Total	Company	Total Co	Alloc	Jurisdictional	Adjusted
				(A)	(B)	(C)	(D)	(E)	(F)

107	409,000	Current Income Taxes	\$ 1,501,502	\$ 1,501,502	0	100.0000	\$ 739,691	S-95	\$ 2,241,193
108		Total	\$ 1,501,502	\$ 1,501,502	0		\$ 739,691		\$ 2,241,193

109	410,100	Deferred Inc Taxes Util Oper	\$ 224,131	\$ 224,131	0	97.8370	\$ (762,803)	S-96	\$ (543,520)
110	411,100	Amort. of Excess Def. Inc. Tax	(616,291)	(616,291)	352,600	100.0000	0	S-97	(263,691)
111	411,400	Investment Tax Credit - Amort.	(384,270)	(384,270)	(2,726)	97.8370	0	S-98	(378,625)
112		Total	\$ (776,430)	\$ 349,874			\$ (762,803)		\$ (1,185,836)

113		Total Income Taxes	\$ 725,072	\$ 349,874			\$ (23,112)		\$ 1,055,357
114		Net Operating Income	\$ 19,218,617	\$ (10,475,412)			\$ (640,292)		\$ 11,059,090

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers	S-1	\$ 5,959,623
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1. To adjust test year revenues to reflect Staff's elimination of unbilled revenues. (McMellen)	\$	(684,177)
2. To adjust test year revenues to reflect Staff's annualized weather normalization. (Pyatte/Lange)	\$	3,100,054
3. To adjust test year revenues to reflect Staff's annualization of customer growth. (McMellen)	\$	900,480
4. To adjust test year revenues to reflect Staff's annualization of large volume customers. (McMellen)	\$	3,532,915
5. To adjust test year revenues to reflect billing corrections in the annualization. (Pyatte/Lange)	\$	(192,627)
6. To adjust test year to 365 days. (Pyatte/Lange)	\$	(231,002)
7. To adjust revenues to reflect the annualization of the 4/22/2004 Rate Change. (Pyatte)	\$	1,062,919
8. To remove the revenue from the Interim Energy Charge. (McMellen)	\$	(1,528,939)

Sales for Resale Municipals	S-2	
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1. To adjust test year revenues to remove the MPS and L&P transactions recorded as interchange sales.		
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year revenues to update Interchange revenues through Sept. 30, 2003.		

Off System Sales S-3	\$ (6,398,888)	

1. To remove from sales MPS transfers from test year. (Harris)	\$ (2,838,287)	
2. To remove the MPS transfers from the Know and Measurable period. (Harris)	\$ (491,784)	
3. To update the Off-system revenues through June 2005. (Harris)	\$ (3,068,817)	

Rent from Electric Property S-7		\$ (50,320)

1. To adjust test year revenues to remove/reclassify UED miscl cash deposit. (Clark)		\$ (50,320)

Other Electric Revenues S-8	\$ (6,968,287)	\$ (1,374)

1. To adjust revenues to remove steam revenues from the Other Revenues. (McMellen)	\$ (6,968,287)	
2. To adjust test year revenues to remove/reclassify USP power payment receipts. (Clark)		\$ (1,374)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Steam Oper Suprv & Eng	S-9	\$	(109)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	42,396	
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(31,416)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(1,587)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	261	
5. To Reflect a restructuring disallowance. (Preston)	\$	(7,096)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(785)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(1,468)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(414)	

Fuel	S-10	\$	4,215,881

1. To remove from sales MPS transfers from test year. (Harris)	\$	(1,653,523)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To remove the MPS transfers from the Know and Measurable period. (Harris)	\$ (528,910)	
3.	To update the Off-system revenues through June 2005. (Harris)	\$ (1,968,055)	
4.	To adjust test year fuel expense to reflect Staff's annualized levels. (Vesely)	\$ 8,366,369	

	Steam Expenses S-11	\$ (366)	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 66,551	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (49,315)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (2,491)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 410	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (11,139)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1,232)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (2,304)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (335)	
9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (511)	

Steam Transfer	S-12	\$ (7,876,578)	

1.	To adjust test year fuel expense transferred to the steam to reflect Staff's annualized level. (Vesely)	\$ (7,876,578)	

Steam Oper Electric Expense	S-13	\$ 49	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 20,867	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (15,462)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (781)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 128	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (3,493)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (386)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (722)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (102)	
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Misc Other Power Expenses	S-14	\$ (88)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 15,461	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (11,457)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (579)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 95	
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5.	To Reflect a restructuring disallowance. (Preston)	\$ (2,588)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (286)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (535)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (199)	
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Aquila Inc. DbA Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Allowances S-16	\$ 2,495,039	

1. To include SO2 annualized emissions expense. (Vesely)	\$ 2,495,039	
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***** Steam Maint Suprv & Eng S-17	\$ 31,450	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 19,327	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (14,321)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (724)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 119	
5. To Reflect a restructuring disallowance. (Preston)	\$ (3,235)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (358)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (669)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (244)	
9. To normalize production maintenance expense. (Clark)	\$ 31,555	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Maintenance of Structures S-18	\$ 20,539	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 6,850	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (5,076)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (256)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 42	
5. To Reflect a restructuring disallowance. (Preston)	\$ (1,147)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (127)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (237)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (3)	
9. To normalize production maintenance expense. (Clark)	\$ 20,493	

Maintenance of Boiler Plant S-19	\$ 313,522	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 42,913	

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L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To annualize payroll as of June 30, 2005. (Preston)	\$ (31,798)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,606)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 264	
5. To Reflect a restructuring disallowance. (Preston)	\$ (7,183)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (794)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,486)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (180)	
9. To normalize production maintenance expense. (Clark)	\$ 313,392	

Maintenance of Electric Plant S-20 \$ 253,466 \$ (77,038)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 5,577	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (4,132)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (209)	

Aquila Inc. DbA Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 34	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (933)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (103)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (193)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (11)	
9.	To normalize production maintenance expense. (Clark)	\$ 108,639	
10.	To adjust the test year expense to reflect the normalization of the turbine maintenance accruals. (Clark)	\$ 144,797	
11.	To remove the Transportation depreciation expense cleared to maintenance expense. (Williams)		\$ (77,038)

	Maintenance of Misc Steam Plant S-21	\$ 27,421	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,632	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,950)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (99)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 16	
5. To Reflect a restructuring disallowance. (Preston)	\$ (441)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (49)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (91)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (15)	
9. To normalize production maintenance expense. (Clark)	\$ 27,418	

Other Gen Oper Suprv & Eng	S-22	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 34	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (25)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
(Preston)

5. To Reflect a restructuring disallowance. \$ (6)
(Preston)

6. To reflect a disallowance for Lobbying Costs. \$ (1)
(Preston)

7. To reflect a disallowance for Community Relations Department. \$ (1)
(Preston)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.
(Preston)

Other Generation Fuel S-23 \$ 23,223

1. To remove from sales MPS transfers from test year. \$ (86,719)
(Harris)

2. To remove the MPS transfers from the Know and Measurable period. \$ 79,443
(Harris)

3. To update the Off-system revenues through June 2005. \$ 17,523
(Harris)

4. To adjust test year other generation fuel expense to reflect Staff's annulized level. \$ 12,976
(Vesely)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Power Generation Exp	S-24	\$ 17
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	8,698
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(6,445)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(326)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	54
5. To Reflect a restructuring disallowance. (Preston)	\$	(1,456)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(161)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(301)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(46)

Misc Other Power Generation Exp	S-25	\$ 8
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	1,068
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(791)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (40)	
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 7	
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5. To Reflect a restructuring disallowance. (Preston)	\$ (179)	
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (20)	
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7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (37)	
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8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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Other Gen Maint of Structures	S-26	\$ 302
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 27	
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2. To annualize payroll as of June 30, 2005. (Preston)	\$ (20)	
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3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (1)	
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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5.	To Reflect a restructuring disallowance. (Preston)	\$	(5)
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6.	To reflect a disallowance for Lobbying Costs. (Preston)		
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(1)
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9.	To normalize production maintenance expense. (Clark)	\$	302
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Other Gen Maint of Gen Plant	S-27	\$	82,048
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	2,394
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(1,774)
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(90)
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	15
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5.	To Reflect a restructuring disallowance. (Preston)	\$	(401)
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(44)
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (83)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (14)	
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9.	To normalize production maintenance expense. (Clark)	\$ 30,107	
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10.	To adjust the test year expense to reflect the normalization of the turbine maintenance accruals. (Clark)	\$ 51,938	
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Other Gen Maint Misc Other Gen Plt	S-28	\$ 27	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 12	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (9)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)		
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
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5.	To Reflect a restructuring disallowance. (Preston)	\$ (2)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)		
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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7. To reflect a disallowance for Community Relations
Department.
(Preston)

8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston)

9. To normalize production maintenance expense. \$ 26
(Clark)

Purchased Power-Energy (kWh) S-29 \$ 31,929

1. To adjust test year purchase power to reflect Staff's
annualized level. \$ 31,929
(Vesely)

Purchased Power-Capacity (Demand) S-30 \$ 436,600

1. To adjust test year purchased power demand charges to
reflect Staff's annualized level. \$ 436,600
(Vesely)

Purchased Power Emissions S-31 \$ (1,005,531)

1. To adjust test year purchase power demand charges emissions \$ (1,005,531)
NPPD expense to reflect Staff's annualized level.
(Vesely)

Purchased Power Resale to Others S-32 \$ 2,998,498

1. To remove from sales MPS transfers from test year. \$ (1,098,043)
(Harris)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To remove the MPS transfers from the Know and Measurable period. (Harris)	\$ (42,318)	
3. To update the Off-system revenues through June 2005. (Harris)	\$ 4,138,859	

System Control/Load Dispatch S-33	\$ (772)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 12,539	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (9,291)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (469)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 77	
5. To Reflect a restructuring disallowance. (Preston)	\$ (2,099)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (232)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (434)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (386)	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (477)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Expenses	S-34	\$ (42,322)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	14,108
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(10,454)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(528)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	87
5. To Reflect a restructuring disallowance. (Preston)	\$	(2,361)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(261)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(488)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(437)
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(1,944)
10. To adjust test year to remove advertising expense. (Clark)	\$	(33)
11. To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Preston)	\$	(18,228)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
12.	To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ (1,812)	
13.	To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ 343	
14.	To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (6,661)	
15.	To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (2,315)	
16.	To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ (940)	
17.	To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ (3,596)	
18.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (4,648)	
19.	To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ (2,154)	

	Trans Oper Suprv & Engineering S-35	\$ (68)	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,100	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,556)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (79)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 13	
5. To Reflect a restructuring disallowance. (Preston)	\$ (352)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (39)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (73)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (47)	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (35)	

Trans Oper Load Dispatch

S-36

\$ (211)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 12,620	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (9,352)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (472)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 78	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (2,112)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (234)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (437)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (285)	
9.	To adjust test year to remove advertising expense. (Clark)	\$ (17)	

Trans Oper Station Expenses

S-37

\$ 37

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 5,516	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (4,088)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (207)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 34	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (923)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (102)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (191)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (2)	

Trans Oper OH Line Expense	S-38	\$ 2	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 211	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (156)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (8)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 1	
5.	To Reflect a restructuring disallowance. (Preston)	\$ (35)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (4)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (7)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston)

Trans of Elect by Others S-39 \$ 103,420

1. To adjust test year transmission expense to reflect Staff's
annualized level.
(Vesely)

Misc Transmission Exp S-40 \$ (216)

1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) \$ 1,487
2. To annualize payroll as of June 30, 2005.
(Preston) \$ (1,102)
3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) \$ (56)
4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) \$ 9
5. To reflect a restructuring disallowance.
(Preston) \$ (249)
6. To reflect a disallowance for Lobbying Costs.
(Preston) \$ (28)
7. To reflect a disallowance for Community Relations
Department.
(Preston) \$ (51)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(18)
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9.	To remove all Dues and Donations expense from the test year. (Clark)	\$	(208)
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Trans Maint Suprv & Eng	S-42	\$	(4,129)
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	373
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(276)
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(14)
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	2
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5.	To reflect a restructuring disallowance. (Preston)	\$	(62)
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(7)
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(13)
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(9)
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9.	To normaille transmission maintenance expense. (Clark)	\$	(4,123)
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Maint of Station Equip	S-43	\$ (138,709)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	10,298
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2. To annualize payroll as of June 30, 2005. (Preston)	\$	(7,631)
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3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(386)
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	63
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5. To reflect a restructuring disallowance. (Preston)	\$	(1,724)
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(191)
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7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(356)
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8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(36)
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9. To normalize transmission maintenance expense. (Clark)	\$	(138,746)
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Trans Maint of OH Lines	S-44	\$ (155,456)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	244
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (181)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (9)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 1	
5.	To reflect a restructuring disallowance. (Preston)	\$ (41)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (5)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (8)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (4)	
9.	To normalize transmission maintenance expense. (Clark)	\$ (155,453)	

Trans Maint of Misc Trans Plant	S-45	\$ (28,635)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 1,352	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,002)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (51)	

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 8	
5.	To reflect a restructuring disallowance. (Preston)	\$ (226)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (25)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (47)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (24)	
9.	To normalize transmission maintenance expense. (Clark)	\$ (28,620)	

Distr Oper Suprv & Eng	S-46	\$ (1,455)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 31,691	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (23,483)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,186)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 195	
5.	To reflect a restructuring disallowance. (Preston)	\$ (5,304)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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6.	To reflect a disallowance for Lobbying Costs.	\$	(586)
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(Preston)

7.	To reflect a disallowance for Community Relations	\$	(1,097)
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Department.

(Preston)

8.	To annualize Incentive Compensation based upon July, 2005	\$	(706)
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corporate allocations.

(Preston)

9.	To remove all Dues and Donations expense from the test year.	\$	(979)
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(Clark)

Distr Oper Load Dispatching	S-47	\$	2
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1.	To annualize payroll, Company's Adjustment No. CS-5.	\$	5,605
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(Preston)

2.	To annualize payroll as of June 30, 2005.	\$	(4,153)
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(Preston)

3.	To reflect payroll using Staff's modified Massachusetts's	\$	(210)
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formula.

(Preston)

4.	To adjust payroll to reflect the impact of South Harper on	\$	34
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the corporate allocations.

(Preston)

5.	To reflect a restructuring disallowance.	\$	(938)
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(Preston)

6.	To reflect a disallowance for Lobbying Costs.	\$	(104)
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(Preston)

7.	To reflect a disallowance for Community Relations	\$	(194)
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Department.

(Preston)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (38)	
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Distr Oper Station Equipment	S-48	\$ 2	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 67	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (49)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (2)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
5.	To reflect a restructuring disallowance. (Preston)	\$ (11)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (2)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper OH Line Exp	S-49	\$ 28
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1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) \$ 3,890
2. To annualize payroll as of June 30, 2005.
(Preston) \$ (2,882)
3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) \$ (146)
4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) \$ 24
5. To reflect a restructuring disallowance.
(Preston) \$ (651)
6. To reflect a disallowance for Lobbying Costs.
(Preston) \$ (72)
7. To reflect a disallowance for Community Relations
Department.
(Preston) \$ (135)
8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston)

Distr Oper UG Line Exp	S-50	\$ 108
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1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) \$ 15,126
2. To annualize payroll as of June 30, 2005.
(Preston) \$ (11,209)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (566)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 93	
5.	To reflect a restructuring disallowance. (Preston)	\$ (2,532)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (280)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (524)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		

Distr Oper Str Light & Signal	S-51	\$ (1)	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 183	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (136)	
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (7)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 1	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. To reflect a restructuring disallowance. (Preston)	\$ (31)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (3)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (6)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (2)	

Distr Oper Meter Expenses S-52	\$ 130	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 23,817	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (17,648)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (892)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 147	
5. To reflect a restructuring disallowance. (Preston)	\$ (3,986)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (441)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (825)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (28)	
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9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (14)	
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Distr	Oper	Cust	Install	Exp	S-53	\$ 2	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 371	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (275)	
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3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (14)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 2	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (62)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (7)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (13)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper Misc Distr Exp	S-54	\$	6
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	25,374
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(18,802)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(950)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	156
5. To reflect a restructuring disallowance. (Preston)	\$	(4,247)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(470)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(878)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(168)
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(9)

Distr Maint of Structures	S-57	\$	(4,093)
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1. To normalize the distribution maintenance expense. (Clark)	\$	(4,093)
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Maint of Station Equip	S-58	\$ (43,363)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	9,793
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(7,257)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(367)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	60
5. To reflect a restructuring disallowance. (Preston)	\$	(1,639)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(181)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(339)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(9)
9. To normalize the distribution maintenance expense. (Clark)	\$	(43,424)

Distr Maint of OH Lines	S-59	\$ (170,206)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	44,830
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (33,219)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,678)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 276	
5.	To reflect a restructuring disallowance. (Preston)	\$ (7,503)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (830)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,552)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (11)	
9.	To normalize the distribution maintenance expense. (Clark)	\$ (170,511)	
10.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (8)	

Distr Maint of UG Lines

S-60

\$ (17,784)

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 3,521	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (2,609)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (132)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 22	
5. To reflect a restructuring disallowance. (Preston)	\$ (569)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (65)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (122)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
9. To normalize the distribution maintenance expense. (Clark)	\$ (17,810)	

Distr Maint of Line Trans S-61	\$ (5,318)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 3,980	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (2,950)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (149)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 24	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (666)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (74)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (138)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9.	To normalize the distribution maintenance expense. (Clark)	\$ (5,345)	
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Distr Maint of Str Light&Signal	S-62	\$ (20,151)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 8,452	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (6,263)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (316)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 52	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (1,415)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (156)	
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7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (293)	
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8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9. To normalize the distribution maintenance expense. (Clark)	\$ (20,212)	
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Distr Maint of Meters S-63	\$ (3,205)	
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 1,462	
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2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,083)	
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3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (55)	
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 9	
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5. To reflect a restructuring disallowance. (Preston)	\$ (245)	
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (27)	
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7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (51)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(8)
9.	To normalize the distribution maintenance expense. (Clark)	\$	(3,207)

	Distr Maint of Misc Distr Plt S-64	\$	(360)

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	88
2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(65)
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(3)
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	1
5.	To reflect a restructuring disallowance. (Preston)	\$	(15)
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(2)
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(3)
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
9.	To normalize the distribution maintenance expense. (Clark)	\$	(361)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Customer Accts Suprv	S-65	\$	(4,109)
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	4,408
2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(3,266)
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(165)
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	27
5.	To reflect a restructuring disallowance. (Preston)	\$	(738)
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(82)
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(153)
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(100)
9.	To remove all Dues and Donations expense from the test year. (Clark)	\$	(3,922)
10.	To adjust test year to remove advertising expense. (Clark)	\$	(118)

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Cust Accts Meter Reading Exp	S-66	\$ 304	
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 42,322	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (31,360)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,584)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 260	
5. To reflect a restructuring disallowance. (Preston)	\$ (7,084)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (783)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,465)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (2)	

Cust Accts Records & Coll	S-67	\$ (141,454)	\$ 215,809
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 43,421	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (32,175)	

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,625)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 267	
5.	To reflect a restructuring disallowance. (Preston)	\$ (7,268)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (804)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,503)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (535)	
9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (425)	
10.	To include in the cost of service interest costs associated with Staff's imputation of an accounts receivable sales program. (Williams)		\$ 166,429
11.	To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Preston)	\$ (64,150)	
12.	To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ (6,376)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
13. To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ 1,207	
14. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (23,443)	
15. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (8,146)	
16. To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ (3,309)	
17. To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ (12,654)	
18. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (16,356)	
19. To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ (7,580)	
20. To adjust test year expense to reflect Staff's annualization of interest on customer deposits. (Boateng)		\$ 49,380

Uncollectible Accounts S-68		\$ 139,818

1. To adjust test year expense to reflect staff's annualization of Bad Debt expense. (McMellen)		\$ 139,818

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Misc Customer Accts Expense	S-69	\$ (29)
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- | | | |
|--|----|---------|
| 1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) | \$ | 2,298 |
| 2. To annualize payroll as of June 30, 2005.
(Preston) | \$ | (1,703) |
| 3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) | \$ | (86) |
| 4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) | \$ | 14 |
| 5. To reflect a restructuring disallowance.
(Preston) | \$ | (385) |
| 6. To reflect a disallowance for Lobbying Costs.
(Preston) | \$ | (43) |
| 7. To reflect a disallowance for Community Relations
Department.
(Preston) | \$ | (80) |
| 8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston) | \$ | (38) |
| 9. To remove all Dues and Donations expense from the test year.
(Clark) | \$ | (6) |

Customer Svc Supervision	S-70	\$ (96)
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|--|----|-------|
| 1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) | \$ | 5,748 |
|--|----|-------|

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (4,259)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (215)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 35	
5. To reflect a restructuring disallowance. (Preston)	\$ (962)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (106)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (199)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (138)	

Customer Assistance Exp

S-71

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 4	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (3)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)		

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
(Preston)

5. To reflect a restructuring disallowance.
(Preston)

\$ (1)

6. To reflect a disallowance for Lobbying Costs.
(Preston)

7. To reflect a disallowance for Community Relations Department.
(Preston)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.
(Preston)

Information & Instruction Ads S-72 \$ (22,013) \$ 14,919

1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston)

\$ 552

2. To annualize payroll as of June 30, 2005.
(Preston)

\$ (409)

3. To reflect payroll using Staff's modified Massachusetts formula.
(Preston)

\$ (21)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
(Preston)

\$ 3

5. To reflect a restructuring disallowance.
(Preston)

\$ (92)

6. To reflect a disallowance for Lobbying Costs.
(Preston)

\$ (10)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (19)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (12)	
9. To adjust test year to remove advertising expense. (Clark)	\$ (22,005)	
10. To reflect Staff's annualized level of advertising expense. (Clark)		\$ 14,919

Misc Cust Accts & Info Exp S-73	\$ (127)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,162	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,602)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (81)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 13	
5. To reflect a restructuring disallowance. (Preston)	\$ (362)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (40)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (75)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (36)	
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9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (96)	
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10.	To adjust test year to remove Advertising expense. (Clark)	\$ (10)	
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Sales Supervision	S-74	\$ (24)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 1,558	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,155)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (58)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 10	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (261)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (29)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (54)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (35)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Sales Demonstration & Selling	S-75	\$	(2,297)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	1,481
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(1,097)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(55)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	9
5. To reflect a restructuring disallowance. (Preston)	\$	(248)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(27)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(51)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(33)
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(246)
10. To adjust test year to remove advertising expense. (Clark)	\$	(2,030)

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales Advertising Expense	S-76	\$ (399)
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1. To adjust test year to remove advertising expense. (Clark)		\$ (399)
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Misc Sales Expense	S-77	\$ (1,615)
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1. To adjust test year to remove advertising expense. (Clark)		\$ (1,615)
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Admin & General Salaries	S-78	\$ (3,708)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)		\$ 150,991
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2. To annualize payroll as of June 30, 2005. (Preston)		\$ (111,885)
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3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)		\$ (5,652)
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		\$ 929
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5. To reflect a restructuring disallowance. (Preston)		\$ (25,272)
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6. To reflect a disallowance for Lobbying Costs. (Preston)		\$ (2,794)
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7. To reflect a disallowance for Community Relations Department. (Preston)		\$ (5,227)
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (4,397)	
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9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (281)	
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10.	To adjust test year to remove advertising expense. (Clark)	\$ (120)	
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Office Supplies & Exp	S-79	\$ (266,501)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,620	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,942)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (98)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 16	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (439)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (48)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (91)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (67)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (35,133)	
10. To adjust test year to remove advertising expense. (Clark)	\$ (3,370)	
11. To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Peston)	\$ (103,851)	
12. To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ (10,322)	
13. To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ 1,954	
14. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (37,951)	
15. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (13,188)	
16. To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ (5,356)	
17. To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ (20,485)	
18. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (26,479)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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19.	To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ (12,271)	
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Admin Expense Transfer Credit S-80

1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston)
2. To annualize payroll as of June 30, 2005.
(Preston)
3. To reflect payroll using Staff's modified Massachusetts formula.
(Preston)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
(Preston)
5. To reflect a restructuring disallowance.
(Preston)
6. To reflect a disallowance for Lobbying Costs.
(Preston)
7. To reflect a disallowance for Community Relations Department.
(Preston)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.
(Preston)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Outside Services Employed S-81	\$ (305,111)	\$ (271,138)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 211	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (157)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (8)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 1	
5. To reflect a restructuring disallowance. (Preston)	\$ (35)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (4)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (7)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (5)	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (252)	
10. To adjust test year to remove advertising expense. (Clark)	\$ (491)	
11. To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Preston)	\$ (138,665)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
12.	To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ (13,782)	
13.	To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ 2,609	
14.	To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (50,673)	
15.	To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (17,609)	
16.	To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ (7,152)	
17.	To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ (27,352)	
18.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (35,355)	
19.	To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ (16,385)	
20.	To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)		\$ (271,138)

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Property Insurance S-82	\$ (92,004)	

1. To adjust the test year expense to reflect Staff's annualized level of insurance expense. (Clark)	\$ (92,004)	

Injuries and Damages S-83	\$ (258,673)	\$ 150,613

1. To adjust the test year expense to reflect Staff's annualized level of insurance expense. (Clark)	\$ 4,849	
2. To adjust test year to remove the injuries and damages expense. (Clark)	\$ (263,522)	
3. To reflect Staff's annualized level of injuries and damages expense. (Clark)		\$ 150,613

Employee Pensions & Benefits S-84	\$ 2,488,623	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 9	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (7)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)		
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		

Aquila Inc. Dba Aquila Networks L & P
Case: ER-05-436L
L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
5.	To reflect a restructuring disallowance. (Preston)	\$	(2)
6.	To reflect a disallowance for Lobbying Costs. (Preston)		
7.	To reflect a disallowance for Community Relations Department. (Preston)		
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
9.	To include in Test year expense amortization of the ERISA Minimum Tracker. (Preston)	\$	(1,852)
10.	To eliminated from the test year the cost associated with the Long Term Incentive Plan. (Preston)	\$	(18,562)
11.	To annualize the FAS 106 cost to reflect the 2005 level. (Traxler)	\$	391,140
12.	To adjust the FAS 106 cost to eliminate the impact of the funding deficiency. (Traxler)	\$	(282,480)
13.	To adjust test year expense to reflect the 5 year average of the ERISA minimum contribution and the amortization of the prepaid pension asset. (Preston)	\$	1,363,151
14.	To adjust test year to reflect an annualized level of 401K expense. (Preston)	\$	19,013
15.	To adjust test year expense to reflect Staff's annualization of the ESOP Expense. (Preston)	\$	9,602

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Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
16.	To adjust test year expense to reflect Staff's annualization of medical, dental and vision self insured portion. (Preston)	\$ 286,439	
17.	To adjust test year expense to reflect Staff's annualization of medical, dental and vision the premium based portion. (Preston)	\$ 10,957	
18.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (253,196)	
19.	To include the L&P share of the Iatan pension expense (Vesely)	\$ 964,411	

	Regulatory Commission Expense S-85		\$ (93,901)

1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment. (Boateng)		\$ (3,338)
2.	To adjust test year expense to reflect Staff's annualization of rate case expense. (Boateng)		\$ (90,563)

	General Advertising Exp S-87	\$ (2,488)	

1.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (841)	
2.	To adjust test year to remove advertising expense. (Clark)	\$ (1,647)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc General Expense S-88	\$ (80,161)	\$ (213,922)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 95	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (70)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (4)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ 1	
5. To reflect a restructuring disallowance. (Preston)	\$ (16)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (2)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (3)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ (1)	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (118,173)	
10. To adjust test year to remove advertising expense. (Clark)	\$ (8,154)	
11. To reflect Staff's annualized level of advertising expense. (Clark)		\$ 1,311

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
12. To adjust test year expense to reclassify prepaid insurance write-off on 12/31/2004. (Clark)		\$ (215,233)
13. To adjust test year expense to record Tranisition cost incurred in merger with SJLP. (Hyneman)	\$ 46,166	

Admin & General Expense S-89	\$ (252,794)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)		
2. To annualize payroll as of June 30, 2005. (Preston)		
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)		
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
5. To reflect a restructuring disallowance. (Preston)		
6. To reflect a disallowance for Lobbying Costs. (Preston)		
7. To reflect a disallowance for Community Relations Department. (Preston)		
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (342)	
10. To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Preston)	\$ (115,015)	
11. To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ (11,431)	
12. To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ 2,164	
13. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (42,030)	
14. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (14,606)	
15. To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ (5,932)	
16. To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ (22,687)	
17. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (29,325)	
18. To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ (13,590)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & General Maint Exp	S-90	\$	(128)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	11,061	
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2. To annualize payroll as of June 30, 2005. (Preston)	\$	(8,196)	
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3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(414)	
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	68	
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5. To reflect a restructuring disallowance. (Preston)	\$	(1,851)	
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(205)	
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7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(383)	
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8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	(203)	
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9. To adjust test year to remove advertising expense. (Clark)	\$	(5)	
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Taxes Other Than Income Taxes S-94	\$ 148,160	\$ 28,017

1. To adjust test year expense to reflect Staff's annualization of the FICA taxes. (Preston)	\$ 7,677	
2. To adjust the test year Medicare portion of the FICA taxes to reflect Staff's annualization. (Preston)	\$ 1,440	
3. To adjust test year expense to reflect Staff's annualization of the FUTA taxes. (Preston)	\$ 55	
4. To adjust test year expense to reflect Staff's annualization of the MO SUTA taxes. (Preston)	\$ (3,223)	
5. To adjust test year expense to reflect Aquila's July 1, 2005 corporate allocations. (Preston)	\$ 3,277	
6. To adjust corporate expense to reflect Staff's modification to the Massachusetts formula. (Preston)	\$ 326	
7. To adjust corporate expenses to reflect the impact on the Massachusetts formula with Staff's level of South Harper Plant. (Preston)	\$ (62)	
8. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ 1,197	
9. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ 416	

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
10. To adjust corporate expenses to reflect Staff's community relations adjustment. (Hyneman)	\$ 169	
11. To adjust corporate expenses to reflect Staff's 20 W 9th lease revenue adjustment. (Hyneman)	\$ 646	
12. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ 835	
13. To adjust corporate expense to reflect Staff's six sigma adjustment. (Preston)	\$ 387	
14. To adjust test year expense to reflect the MO franchise taxes pushed out to the business units. (Clark)		\$ 28,017
15. To adjust test year expense to reflect Staff's annualization of property taxes. (Williams)	\$ 135,020	

Amort. of Excess Def. Inc. Tax S-97	\$ 352,600	

1. To adjust test year expense to reflect Staff's annualization of the Amort of Excess Def Inc Taxes. (Harris)	\$ 352,600	

Investment Tax Credit - Amort. S-98	\$ (2,726)	

1. To adjust test year expense to reflect Staff's annualization of the amortization of the Investment Tax Credit. (Harris)	\$ (2,726)	

Aquila Inc. Dba Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Tax

Line		Test Year	7.72% Return	7.90% Return	8.08% Return
	(A)	(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 12,114,447	\$ 15,012,576	\$ 15,492,456	\$ 15,972,337

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 10,589,594	\$ 10,589,594	\$ 10,589,594	\$ 10,589,594
3	Tran Depr Exp to Maint	0	0	0	0
4	50 % Meals & Entertainment	26,081	26,081	26,081	26,081
5	Contributions in Aid of Construct.	265,789	265,789	265,789	265,789
6	Advances for Construction	0	0	0	0
		-----	-----	-----	-----
7	Total	\$ 10,881,464	\$ 10,881,464	\$ 10,881,464	\$ 10,881,464
	Subtr from Net Income Before Taxes				
8	Interest Expense 4.6500 %	\$ 7,752,951	\$ 7,752,951	\$ 7,752,951	\$ 7,752,951
9	Straight Line Tax Depreciation	10,410,143	10,410,143	10,410,143	10,410,143
10	Tax Depreciation over S/L Tax	(1,149,997)	(1,149,997)	(1,149,997)	(1,149,997)
		-----	-----	-----	-----
11	Total	\$ 17,013,097	\$ 17,013,097	\$ 17,013,097	\$ 17,013,097

12	Net Taxable Income	\$ 5,982,814	\$ 8,880,943	\$ 9,360,823	\$ 9,840,704

	Provision for Federal Income Tax				
13	Net Taxable Income	\$ 5,982,814	\$ 8,880,943	\$ 9,360,823	\$ 9,840,704
14	Deduct Missouri Income Tax 100.0 %	\$ 313,691	\$ 465,646	\$ 490,808	\$ 515,969
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	5,669,123	8,415,297	8,870,015	9,324,735
		-----	-----	-----	-----
17	Total Federal Tax	\$ 1,927,502	\$ 2,861,201	\$ 3,015,805	\$ 3,170,410

Aquila Inc. DbA Aquila Networks L & P

Case: ER-05-436L

L & P Known & Measurable Through Jun. 30, 2005

Income Tax

Line		Test Year	7.72% Return	7.90% Return	8.08% Return
(A)		(B)	(C)	(D)	(E)
Provision for Missouri Income Tax					
18	Net Taxable Income	\$ 5,982,814	\$ 8,880,943	\$ 9,360,823	\$ 9,840,704
19	Deduct Federal Income Tax 50.0 %	\$ 963,751	\$ 1,430,601	\$ 1,507,903	\$ 1,585,205
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	5,019,063	7,450,343	7,852,921	8,255,499
22	Total Missouri Tax	\$ 313,691	\$ 465,646	\$ 490,808	\$ 515,969
Provision for City Income Tax					
23	Net Taxable Income	\$ 5,982,814	\$ 8,880,943	\$ 9,360,823	\$ 9,840,704
24	Deduct Federal Income Tax	\$ 1,927,502	\$ 2,861,201	\$ 3,015,805	\$ 3,170,410
25	Deduct Missouri Income Tax	313,691	465,646	490,808	515,969
26	City Taxable Income	3,741,621	5,554,096	5,854,210	6,154,325
27	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
28	Federal Income Tax	\$ 1,927,502	\$ 2,861,201	\$ 3,015,805	\$ 3,170,410
29	Missouri Income Tax	313,691	465,646	490,808	515,969
30	City Income Tax	0	0	0	0
31	Total	\$ 2,241,193	\$ 3,326,847	\$ 3,506,613	\$ 3,686,379
Deferred Income Taxes					
32	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33	Deferred Repair Allowance	0	0	0	0
34	Deferred Tax Depreciation	(543,520)	(543,520)	(543,520)	(543,520)
35	Amort of Deferred Tax Depreciation	0	0	0	0
36	Amort of Repair Allowance	0	0	0	0
37	Amort of Deferred ITC	0	0	0	0
38	Deferred Unbilled	0	0	0	0
39	Total	\$ (543,520)	\$ (543,520)	\$ (543,520)	\$ (543,520)

40	Total Income Tax	\$ 1,697,673	\$ 2,783,327	\$ 2,963,093	\$ 3,142,859
