

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: GR-2004-0072
Date Prepared: January 6, 2004

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**AQUILA, INC. d/b/a AQUILA NETWORKS-MPS (GAS)
and d/b/a AQUILA NETWORKS-L&P (GAS)**

CASE NO. GR-2004-0072

*Jefferson City, Missouri
January 2004*

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Issue: Accounting Schedules
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MISSOURI PUBLIC SERVICE COMMISSION

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STAFF ACCOUNTING SCHEDULES

AQUILA, INC.

**d/b/a AQUILA NETWORKS-MPS (GAS)
NORTHERN/SOUTHERN SYSTEM**

CASE NO. GR-2004-0072

*Jefferson City, Missouri
January 2004*

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Revenue Requirement

Line		8.00% Return	8.18% Return	8.35% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 54,171,947	\$ 54,171,947	\$ 54,171,947
2	Rate of Return	8.00%	8.18%	8.35%
3	Net Operating Income Requirement	\$ 4,333,756	\$ 4,431,265	\$ 4,523,358
4	Net Income Available (Sch 9)	\$ 3,458,426	\$ 3,458,426	\$ 3,458,426
5	Additional NOIBT Needed	\$ 875,330	\$ 972,839	\$ 1,064,932
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 692,965	\$ 751,372	\$ 806,535
8	Test Year Current Income Tax	\$ 168,652	\$ 168,652	\$ 168,652
9	Additional Current Tax Required	\$ 524,313	\$ 582,720	\$ 637,883
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	\$ 524,313	\$ 582,720	\$ 637,883
14	Gross Revenue Requirement	\$ 1,399,643	\$ 1,555,559	\$ 1,702,815

AQUILA, INC.
CASE NO. GR-2004-0072

Weighted Cost of Capital as of December 31, 2002
For Aquila, Inc. d/b/a Aquila Networks MPS And
Aquila Networks L&P

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.72%	9.22%	9.72%
Common Stock Equity	35.31%	-----	3.08%	3.26%	3.43%
Long-Term Debt	64.31%	7.633%	4.91%	4.91%	4.91%
Short-Term Debt	0.38%	3.37%	0.01%	0.01%	0.01%
	<u>100.00%</u>		<u>8.00%</u>	<u>8.18%</u>	<u>8.35%</u>

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 78,389,722
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 28,139,183
3 Net Plant in Service	\$ 50,250,539
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (2,542,400)
5 Materials and Supplies-Exempt	1,091,576
6 Prepayments	99,857
7 Stores Gas N&S	283,719
8 Council Bluffs North/South	148,575
9 Gas Inventory	3,457,228
10 Prepaid Pension Asset	1,397,725
11 Unamortized AAO - GO-90-115	375,983
12 Unamortized AAO - GO-91-359	819,409
Subtract from Net Plant	
13 Federal Tax Offset ***** %	\$ 595,973
14 State Tax Offset ***** %	96,992
15 City Tax Offset 0.0000 %	0
16 Interest Expense Offset 18.8250 %	501,735
17 Customer Advances for Construction	43,490
18 Customer Deposits	168,263
19 Deferred Income Taxes-Depreciation	1,604,701
20 Deferred Income Taxes Shared Assets	(1,800,890)
21 Total Rate Base	\$ 54,171,947

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

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	\$ 1,939	\$ (169)	100.0000	\$ 0 P-1	\$ 1,770
2		Total	\$ 1,939	\$ (169)		\$ 0	\$ 1,770
Transmission Plant							
3	365.001	Land	\$ 6,298	\$ 0	100.0000	\$ 0 P-2	\$ 6,298
4	365.002	Land Rights & Rights-of-Way	228,277	0	100.0000	0 P-3	228,277
5	366.000	Structures and Improvements	10,880	0	100.0000	0 P-4	10,880
6	367.000	Mains	6,803,690	0	100.0000	0 P-5	6,803,690
7	369.000	Measuring and Regulator Equipment	372,214	0	100.0000	0 P-6	372,214
8		Total	\$ 7,421,359	\$ 0		\$ 0	\$ 7,421,359
Distribution Plant							
9	374.000	Land & Land Rights	\$ 1,774	\$ 0	100.0000	\$ 0 P-7	\$ 1,774
10	375.000	Structures & Improvements	59,033	0	100.0000	0 P-8	59,033
11	376.100	Mains - Metallic	7,106,623	(98,869)	100.0000	0 P-9	7,007,754
12	376.200	Mains - Nonmetallic	36,038,759	(9,430,943)	100.0000	0 P-10	26,607,816
13	378.000	Meas & Reg Sta Equip - General	231,404	(16,818)	100.0000	0 P-11	214,586
14	379.000	Meas & Reg Sta Equip - City Gate	418,109	0	100.0000	0 P-12	418,109
15	380.000	Services - Metallic	5,483,864	(474,045)	100.0000	0 P-13	5,009,819
16	380.200	Services - Nonmetallic	18,687,481	(2,330,260)	100.0000	0 P-14	16,357,221
17	381.000	Meters	2,994,363	(256,103)	100.0000	0 P-15	2,738,260
18	382.000	Meter Installations	3,650,417	(1,931,765)	100.0000	0 P-16	1,718,652
19	383.000	House Regulators	2,981,590	(709,532)	100.0000	0 P-17	2,272,058
20	385.000	Indus Meas & Reg Sta Equip	170,637	(11,881)	100.0000	0 P-18	158,756
21	385.002	Large Volume Meters	182,129	(25,502)	100.0000	0 P-19	156,627
22		Total	\$ 78,006,183	\$ (15,285,718)		\$ 0	\$ 62,720,465

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Direct Gas General Plant							
23	389.000	Land and Land Rights	\$ 2,613	\$ 0	100.0000	\$ 0 P-20	\$ 2,613
24	390.001	Structures & Improvements - Owned	240,178	0	100.0000	0 P-21	240,178
25	390.051	Structures & Improvements - Leased	65,023	(65,023)	100.0000	0 P-22	0
26	391.001	Office Furniture and Equipment	56,182	(56,182)	100.0000	0 P-23	0
27	391.003	Computer Hardware	280,341	(89,042)	100.0000	0 P-24	191,299
28	391.004	Computer Software	681	0	100.0000	0 P-25	681
29	392.050	Transportation Equip Heavy Truck	38,422	0	100.0000	0 P-26	38,422
30	392.060	Transportation Equip - Trailers	48,652	0	100.0000	0 P-27	48,652
31	393.000	Stores Equipment	9,833	0	100.0000	0 P-28	9,833
32	394.000	Tools, Shop & Garage Equip	569,096	(27,801)	100.0000	0 P-29	541,295
33	395.000	Laboratory Equipment	123,153	(21,670)	100.0000	0 P-30	101,483
34	396.000	Power Operated Equipment-Short Life	51,190	0	100.0000	0 P-31	51,190
35	396.080	Power Operated Equip - Long Life	83,850	(16,133)	100.0000	0 P-32	67,717
36	397.000	Communications Equipment	392,532	(30,672)	100.0000	0 P-33	361,860
37	398.000	Miscellaneous Equipment	47,150	(10,488)	100.0000	0 P-34	36,662
38		Total	\$ 2,008,896	\$ (317,011)		\$ 0	\$ 1,691,885
Common General Plant							
39	389.000	Land & Land Rights	\$ 15,012	\$ (1,309)	100.0000	\$ 0 P-35	\$ 13,703
40	390.000	Structures & Improvements - Owned	537,328	(46,860)	100.0000	0 P-36	490,468
41	390.051	Structures & Improve - Leased	12,358	(1,078)	100.0000	0 P-37	11,280
42	391.001	Office Furniture & Equipment	91,688	(7,996)	100.0000	0 P-38	83,692
43	391.003	Computer Hardware	35,387	(3,086)	100.0000	0 P-39	32,301
44	391.004	Computer Software	114	(10)	100.0000	0 P-40	104
45	392.003	Transportation Equip-Light Truck	1,976	(172)	100.0000	0 P-41	1,804
46	392.004	Transportation Equip-Med Truck	24,007	(2,094)	100.0000	0 P-42	21,913
47	392.005	Transportation Equip-Heavy Truck	84,169	(7,340)	100.0000	0 P-43	76,829
48	392.006	Transportation Equip-Trailers	6,941	(605)	100.0000	0 P-44	6,336
49	393.000	Stores Equipment	(8,074)	704	100.0000	0 P-45	(7,370)
50	394.000	Tools, Shop & Garage Equipment	12,094	(1,055)	100.0000	0 P-46	11,039
51	395.000	Laboratory Equipment	1,599	(139)	100.0000	0 P-47	1,460
52	396.070	Power Operated Equip-Short Life	10,515	(917)	100.0000	0 P-48	9,598
53	396.008	Power Operated Equip-Long Life	2,345	(205)	100.0000	0 P-49	2,140
54	397.000	Communication Equipment	142,493	(12,427)	100.0000	0 P-50	130,066
55	398.000	Miscellaneous Equipment	(3,774)	329	100.0000	0 P-51	(3,445)
56		Total	\$ 966,178	\$ (84,260)		\$ 0	\$ 881,918

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

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							
57	389.000	Land And Land Rights	\$ 14,880	\$ (1,298)	100.0000	\$ 0 P-52	\$ 13,582
58	390.001	Structures & Improves - Own	1,449,262	(126,390)	100.0000	0 P-53	1,322,872
59	390.051	Structures & Improves - Lease	146,622	(12,787)	100.0000	0 P-54	133,835
60	391.001	Office urniture & Equipment	343,600	(29,965)	100.0000	0 P-55	313,635
61	391.003	UCU Gen Plt Computer Hardware	416,043	(36,283)	100.0000	0 P-56	379,760
62	391.004	UCU gen Plt Computer Software	2,893,726	(252,362)	100.0000	0 P-57	2,641,364
63	391.005	UCU Gen Plt Computer System Develop	637,210	(55,571)	100.0000	0 P-58	581,639
64	392.004	Trans Equip - Med Trucks	632	(55)	100.0000	0 P-59	577
65	394.000	Tools, Shop and Garage Equip	8,388	(732)	100.0000	0 P-60	7,656
66	395.000	Lab Equipment	1,801	(157)	100.0000	0 P-61	1,644
67	397.000	Communications Equipment	288,308	(25,143)	100.0000	0 P-62	263,165
68	398.000	Miscellaneous Equipment	13,799	(1,203)	100.0000	0 P-63	12,596
69		Total	\$ 6,214,271	\$ (541,946)		\$ 0	\$ 5,672,325
70			0	0	0.0000	0	0
71		Total	\$ 0	\$ 0		\$ 0	\$ 0
72		Total Plant In Service	\$ 94,618,826	\$ (16,229,104)		\$ 0	\$ 78,389,722

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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 Organization P-1 \$ (169)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (169)
 remove the Eastern system plant-in-service.
 (Williams)

 Mains - Metallic P-9 \$ (98,869)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (98,869)
 remove the Eastern system plant-in-service.
 (Williams)

 Mains - Nonmetallic P-10 \$ (9,430,943)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (9,430,943)
 remove the Eastern system plant-in-service.
 (Williams)

 Meas & Reg Sta Equip - General P-11 \$ (16,818)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (16,818)
 remove the Eastern system plant-in-service.
 (Williams)

 Services - Metallic P-13 \$ (474,045)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (474,045)
 remove the Eastern system plant-in-service.
 (Williams)

Aquila Networks-MPS North & South
Case: GR-04-072A
12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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 Services - Nonmetallic P-14 \$ (2,330,260)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
 (Williams) \$ (2,330,260)

 Meters P-15 \$ (256,103)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
 (Williams) \$ (256,103)

 Meter Installations P-16 \$ (1,931,765)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
 (Williams) \$ (1,931,765)

 House Regulators P-17 \$ (709,532)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
 (Williams) \$ (709,532)

 Indus Meas & Reg Sta Equip P-18 \$ (11,881)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
 (Williams) \$ (11,881)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Large Volume Meters	P-19	\$ (25,502)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(25,502)
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Structures & Improvements - Leased	P-22	\$ (65,023)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(65,023)
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Office Furniture and Equipment	P-23	\$ (56,182)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(56,182)
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Computer Hardware	P-24	\$ (89,042)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(89,042)
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Tools, Shop & Garage Equip	P-29	\$ (27,801)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(27,801)
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Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Laboratory Equipment	P-30	\$	(21,670)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$	(21,670)
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Power Operated Equip - Long Life	P-32	\$	(16,133)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$	(16,133)
--	--	----	----------

Communications Equipment	P-33	\$	(30,672)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$	(30,672)
--	--	----	----------

Miscellaneous Equipment	P-34	\$	(10,488)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$	(10,488)
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Land & Land Rights	P-35	\$	(1,309)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$	(1,309)
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Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements - Owned P-36 \$ (46,860)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
(Williams) \$ (46,860)

Structures & Improve - Leased P-37 \$ (1,078)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
(Williams) \$ (1,078)

Office Furniture & Equipment P-38 \$ (7,996)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
(Williams) \$ (7,996)

Computer Hardware P-39 \$ (3,086)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
(Williams) \$ (3,086)

Computer Software P-40 \$ (10)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service.
(Williams) \$ (10)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Transportation Equip-Light Truck P-41 \$ (172)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (172)
 remove the Eastern system plant-in-service.
 (Williams)

 Transportation Equip-Med Truck P-42 \$ (2,094)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (2,094)
 remove the Eastern system plant-in-service.
 (Williams)

 Transportation Equip-Heavy Truck P-43 \$ (7,340)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (7,340)
 remove the Eastern system plant-in-service.
 (Williams)

 Transportation Equip-Trailers P-44 \$ (605)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (605)
 remove the Eastern system plant-in-service.
 (Williams)

 Stores Equipment P-45 \$ 704

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ 704
 remove the Eastern system plant-in-service.
 (Williams)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Tools, Shop & Garage Equipment	P-46	\$ (1,055)	

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$ (1,055)	

Laboratory Equipment	P-47	\$ (139)	

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$ (139)	

Power Operated Equip-Short Life	P-48	\$ (917)	

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$ (917)	

Power Operated Equip-Long Life	P-49	\$ (205)	

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$ (205)	

Communication Equipment	P-50	\$ (12,427)	

1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)		\$ (12,427)	

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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*****
Miscellaneous Equipment          P-51          $          329
*****
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to
remove the Eastern system plant-in-service.
(Williams) \$ 329

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*****
Land And Land Rights            P-52          $       (1,298)
*****
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to
remove the Eastern system plant-in-service.
(Williams) \$ (1,298)

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*****
Structures & Improves - Own      P-53          $   (126,390)
*****
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to
remove the Eastern system plant-in-service.
(Williams) \$ (126,390)

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*****
Structures & Improves - Lease    P-54          $   (12,787)
*****
```

1. To adjust Sept. 30, 2003 natural gas plant-in-service to
remove the Eastern system plant-in-service.
(Williams) \$ (12,787)

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*****
Office urniture & Equipment      P-55          $   (29,965)
*****
```

1. To adjust Sept. 30, 2003 natural gas plant-in-service to
remove the Eastern system plant-in-service.
(Williams) \$ (29,965)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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 UCU Gen Plt Computer Hardware P-56 \$ (36,283)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (36,283)
 remove the Eastern system plant-in-service.
 (Williams)

 UCU gen Plt Computer Software P-57 \$ (252,362)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (252,362)
 remove the Eastern system plant-in-service.
 (Williams)

 UCU Gen Plt Computer System Develop P-58 \$ (55,571)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (55,571)
 remove the Eastern system plant-in-service.
 (Williams)

 Trans Equip - Med Trucks P-59 \$ (55)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (55)
 remove the Eastern system plant-in-service.
 (Williams)

 Tools, Shop and Garage Equip P-60 \$ (732)

1. To adjust Sept. 30, 2003 natural gas plant-in-service to \$ (732)
 remove the Eastern system plant-in-service.
 (Williams)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Total Plant

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

Lab Equipment	P-61	\$	(157)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(157)
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Communications Equipment	P-62	\$	(25,143)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(25,143)
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Miscellaneous Equipment	P-63	\$	(1,203)
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1. To adjust Sept. 30, 2003 natural gas plant-in-service to remove the Eastern system plant-in-service. (Williams)	\$	(1,203)
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Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 1,770	0.0000	\$ 0
2		Total	\$ 1,770		\$ 0
Transmission Plant					
3	365.001	Land	\$ 6,298	0.0000	\$ 0
4	365.002	Land Rights & Rights-of-Way	228,277	0.0000	0
5	366.000	Structures and Improvements	10,880	2.2200	242
6	367.000	Mains	6,803,690	1.6700	113,622
7	369.000	Measuring and Regulator Equipment	372,214	2.2700	8,449
8		Total	\$ 7,421,359		\$ 122,313
Distribution Plant					
9	374.000	Land & Land Rights	\$ 1,774	0.0000	\$ 0
10	375.000	Structures & Improvements	59,033	2.2200	1,311
11	376.100	Mains - Metallic	7,007,754	2.2200	155,572
12	376.200	Mains - Nonmetallic	26,607,816	2.2200	590,694
13	378.000	Meas & Reg Sta Equip - General	214,586	2.2700	4,871
14	379.000	Meas & Reg Sta Equip - City Gate	418,109	2.2700	9,491
15	380.000	Services - Metallic	5,009,819	2.2200	111,218
16	380.200	Services - Nonmetallic	16,357,221	2.2200	363,130
17	381.000	Meters	2,738,260	2.5000	68,457
18	382.000	Meter Installations	1,718,652	2.5000	42,966
19	383.000	House Regulators	2,272,058	2.5000	56,801
20	385.000	Indus Meas & Reg Sta Equip	158,756	2.2700	3,604
21	385.002	Large Volume Meters	156,627	2.2700	3,555
22		Total	\$ 62,720,465		\$ 1,411,670

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Direct Gas General Plant					
23	389.000	Land and Land Rights	\$ 2,613	0.0000	\$ 0
24	390.001	Structures & Improvements - Owned	240,178	2.2200	5,332
25	390.051	Structures & Improvements - Leased	0	2.2200	0
26	391.001	Office Furniture and Equipment	0	4.5500	0
27	391.003	Computer Hardware	191,299	14.2900	27,337
28	391.004	Computer Software	681	14.2900	97
29	392.050	Transportation Equip Heavy Truck	38,422	0.0000	0
30	392.060	Transportation Equip - Trailers	48,652	0.0000	0
31	393.000	Stores Equipment	9,833	3.7000	364
32	394.000	Tools, Shop & Garage Equip	541,295	3.7000	20,028
33	395.000	Laboratory Equipment	101,483	3.4500	3,501
34	396.000	Power Operated Equipment-Short Life	51,190	0.0000	0
35	396.080	Power Operated Equip - Long Life	67,717	0.0000	0
36	397.000	Communications Equipment	361,860	3.4500	12,484
37	398.000	Miscellaneous Equipment	36,662	4.3500	1,595
38		Total	\$ 1,691,885		\$ 70,738
Common General Plant					
39	389.000	Land & Land Rights	\$ 13,703	0.0000	\$ 0
40	390.000	Structures & Improvements - Owned	490,468	2.2200	10,888
41	390.051	Structures & Improve - Leased	11,280	0.0000	0
42	391.001	Office Furniture & Equipment	83,692	4.5500	3,808
43	391.003	Computer Hardware	32,301	14.2900	4,616
44	391.004	Computer Software	104	14.2900	15
45	392.003	Transportation Equip-Light Truck	1,804	0.0000	0
46	392.004	Transportation Equip-Med Truck	21,913	0.0000	0
47	392.005	Transportation Equip-Heavy Truck	76,829	0.0000	0
48	392.006	Transportation Equip-Trailers	6,336	0.0000	0
49	393.000	Stores Equipment	(7,370)	0.0000	0
50	394.000	Tools, Shop & Garage Equipment	11,039	3.7000	408
51	395.000	Laboratory Equipment	1,460	3.4500	50
52	396.070	Power Operated Equip-Short Life	9,598	0.0000	0
53	396.008	Power Operated Equip-Long Life	2,140	0.0000	0
54	397.000	Communication Equipment	130,066	3.4500	4,487
55	398.000	Miscellaneous Equipment	(3,445)	0.0000	0
56		Total	\$ 881,918		\$ 24,272

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
UCU Common General Plant					
57	389.000	Land And Land Rights	\$ 13,582	0.0000	\$ 0
58	390.001	Structures & Improves - Own	1,322,872	2.2200	29,368
59	390.051	Structures & Improves - Lease	133,835	0.0000	0
60	391.001	Office urniture & Equipment	313,635	4.5500	14,270
61	391.003	UCU Gen Plt Computer Hardware	379,760	14.2900	54,268
62	391.004	UCU gen Plt Computer Software	2,641,364	14.2900	377,451
63	391.005	UCU Gen Plt Computer System Develop	581,639	14.2900	83,116
64	392.004	Trans Equip - Med Trucks	577	0.0000	0
65	394.000	Tools, Shop and Garage Equip	7,656	3.7000	283
66	395.000	Lab Equipment	1,644	3.4500	57
67	397.000	Communications Equipment	263,165	3.4500	9,079
68	398.000	Miscellaneous Equipment	12,596	4.3500	548
69		Total	\$ 5,672,325		\$ 568,440
70			0	0.0000	0
71		Total	\$ 0		\$ 0

72		Total Depreciation Expense	\$ 78,389,722		\$ 2,197,433

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 126	\$ (11)	100.0000	\$ 0 R-1	\$ 115
2		Total	\$ 126	\$ (11)		\$ 0	\$ 115
Transmission Plant							
3	365.002	Land Rights & Rights-of-Way	\$ 51,895	\$ 0	100.0000	\$ 0 R-2	\$ 51,895
4	366.000	Structures & Improvements	8,290	0	100.0000	0 R-3	8,290
5	367.000	Mains	4,413,667	0	100.0000	0 R-4	4,413,667
6	369.000	Measuring and Regulator Equip	113,824	0	100.0000	0 R-5	113,824
7		Total	\$ 4,587,676	\$ 0		\$ 0	\$ 4,587,676
Distribution Plant							
8	375.000	Structures & Improvements	\$ 42,875	\$ 9	100.0000	\$ 0 R-6	\$ 42,884
9	376.100	Mains - Metallic	2,029,153	(75,935)	100.0000	0 R-7	1,953,218
10	396.200	Mains - Nonmetallic	13,544,221	(6,939,508)	100.0000	0 R-8	6,604,713
11	378.000	Meas. & Reg. Sta. Equip. - General	166,262	(16,398)	100.0000	0 R-9	149,864
12	379.000	Meas. & Reg. Sta. Equip - City Gate	210,521	45	100.0000	0 R-10	210,566
13	380.100	Services - Metallic	3,165,027	(384,424)	100.0000	0 R-11	2,780,603
14	380.900	Services - Nonmetallic	9,640,630	(1,767,223)	100.0000	0 R-12	7,873,407
15	381.000	Meters	987,917	(86,640)	100.0000	0 R-13	901,277
16	382.000	Meter Installations	1,867,827	(1,363,292)	100.0000	0 R-14	504,535
17	383.000	House Regulators	1,061,279	(495,709)	100.0000	0 R-15	565,570
18	385.001	Industr. Meas. & Reg. Sta. Equip.	80,289	(6,291)	100.0000	0 R-16	73,998
19	385.002	Indust Meas Large Volume Meters	11,367	(9,480)	100.0000	0 R-17	1,887
20		Total	\$ 32,807,368	\$ (11,144,846)		\$ 0	\$ 21,662,522

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Direct Gas General Plant							
21	390.001	Structures & Improve - Own	\$ 21,657	\$ 0	100.0000	\$ 0 R-18	\$ 21,657
22	390.051	Structures & Improve - Lease	65,023	(65,023)	100.0000	0 R-19	0
23	391.001	Office Furniture Equip	29,639	(29,639)	100.0000	0 R-20	0
24	391.003	Office Computer Hardware	133,880	(43,739)	100.0000	0 R-21	90,141
25	391.004	Office Computer Software	77	0	100.0000	0 R-22	77
26	392.030	Transportation Equip-Light Truck	(46)	0	100.0000	0 R-23	(46)
27	392.050	Transportation Equip-Heavy Truck	34,455	0	100.0000	0 R-24	34,455
28	392.000	Transportation Equip-Trailers	42,671	0	100.0000	0 R-25	42,671
29	393.000	Stores Equipment	7,394	0	100.0000	0 R-26	7,394
30	394.000	Tools, Shop and Garage Equip	569,096	(27,646)	100.0000	0 R-27	541,450
31	395.000	Laboratory Equipment	81,376	(7,715)	100.0000	0 R-28	73,661
32	396.070	Power Oper Equip - Short Life	53,561	0	100.0000	0 R-29	53,561
33	396.080	Pwer Oper Equip - Long Life	53,454	(8,402)	100.0000	0 R-30	45,052
34	397.000	Communications Equipment	98,916	(2,278)	100.0000	0 R-31	96,638
35	398.000	Miscellaneous Equipment	31,604	(5,499)	100.0000	0 R-32	26,105
36		Total	\$ 1,222,757	\$ (189,941)		\$ 0	\$ 1,032,816
MPS General Common Plant - Total							
37	390.001	Leasehold Improve - Owned	\$ 100,714	\$ (8,783)	100.0000	\$ 0 R-33	\$ 91,931
38	390.051	Structures & Improvements	10,830	(944)	100.0000	0 R-34	9,886
39	391.000	Office Furniture & Equipment	65,124	(5,679)	100.0000	0 R-35	59,445
40	391.003	Computer Hardware	8,415	(734)	100.0000	0 R-36	7,681
41	391.004	Computer Software	1	0	100.0000	0 R-37	1
42	392.003	Transportation Equip-Light Trucks	(952)	83	100.0000	0 R-38	(869)
43	392.004	Transportation Equip-Med Trucks	26,650	(2,324)	100.0000	0 R-39	24,326
44	392.005	Transportation Equip-Heavy Trucks	68,123	(5,941)	100.0000	0 R-40	62,182
45	392.006	Transportation Equip-Trailers	6,436	(561)	100.0000	0 R-41	5,875
46	393.000	Stores Equipment	150	(13)	100.0000	0 R-42	137
47	394.000	Tools, Shop and Garage Equip	9,252	(807)	100.0000	0 R-43	8,445
48	395.000	Laboratory Equipment	515	(45)	100.0000	0 R-44	470
49	396.070	Power Operated Equipment-Short Life	10,872	(948)	100.0000	0 R-45	9,924
50	396.080	Power Operated Equip-Long Life	(554)	48	100.0000	0 R-46	(506)
51	397.000	Communications Equipment	72,241	(6,300)	100.0000	0 R-47	65,941
52	398.000	Miscellaneous Equipment	4,352	(380)	100.0000	0 R-60	3,972
53		Total	\$ 382,169	\$ (33,328)		\$ 0	\$ 348,841

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Depreciation Reserve

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 - Gas					
54	390.001	Structures & Improves - Owned	\$ 84,492	\$ (5,147)	100.0000	\$ 0 R-48	\$ 79,345
55	390.051	Structures & Improve - Lease	68,730	(5,994)	100.0000	0 R-49	62,736
56	391.000	Office Furniture & Equipment	39,025	(3,708)	100.0000	0 R-50	35,317
57	391.003	UCU Gen Plt Computer Hardware	(101,381)	37,753	100.0000	0 R-51	(63,628)
58	391.004	UCU Gen Plt Computer Software	90,435	155,460	100.0000	0 R-52	245,895
59	391.005	UCU Gen Plt Computer Sys Dev	57,863	41,342	100.0000	0 R-53	99,205
60	392.020	Transportation Equip-Cars	(16)	(1)	100.0000	0 R-54	(17)
61	392.004	Trans Equip - Med Trucks	(248)	(11)	100.0000	0 R-55	(259)
62	394.000	Tools, Shop & Garage Equip	6,146	(168)	100.0000	0 R-56	5,978
63	395.000	Lab Equipment	122	37	100.0000	0 R-57	159
64	397.000	Communications Equipment	38,732	(2,602)	100.0000	0 R-58	36,130
65	398.000	Miscellaneous Equipment	6,970	(618)	100.0000	0 R-59	6,352
66		Total	\$ 290,870	\$ 216,343		\$ 0	\$ 507,213

67		Total Depreciation Reserve	\$ 39,290,966	\$ (11,151,783)		\$ 0	\$ 28,139,183

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Organization R-1 \$ (11)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Structures & Improvements R-6 \$ 9

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Mains - Metallic R-7 \$ (75,935)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Mains - Nonmetallic R-8 \$ (6,939,508)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Meas. & Reg. Sta. Equip. - General R-9 \$ (16,398)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (16,398)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Meas. & Reg. Sta. Equip - City Gate R-10 \$ 45

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ 45
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Services - Metallic R-11 \$ (384,424)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (384,424)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Services - Nonmetallic R-12 \$ (1,767,223)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (1,767,223)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Meters R-13 \$ (86,640)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (86,640)

 Meter Installations R-14 \$ (1,363,292)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (1,363,292)

 House Regulators R-15 \$ (495,709)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (495,709)

 Industr. Meas. & Reg. Sta. Equip. R-16 \$ (6,291)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (6,291)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

Indust Meas Large Volume Meters	R-17	\$ (9,480)
---------------------------------	------	------------

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$ (9,480)
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Structures & Improve - Lease	R-19	\$ (65,023)
------------------------------	------	-------------

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$ (65,023)
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Office Furniture Equip	R-20	\$ (29,639)
------------------------	------	-------------

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$ (29,639)
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Office Computer Hardware	R-21	\$ (43,739)
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1. (Williams)		\$ (43,739)
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Tools, Shop and Garage Equip	R-27	\$ (27,646)
------------------------------	------	-------------

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$ (27,646)
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Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

```
*****
Laboratory Equipment           R-28           $      (7,715)
*****
```

```
1. To adjust the Sept. 30, 2003 accumulated depreciation
   reserve to remove the Eastern system depreciation reserve
   balance.
   (Williams)           $      (7,715)
```

```
*****
Pwer Oper Equip - Long Life    R-30           $      (8,402)
*****
```

```
1. To adjust the Sept. 30, 2003 accumulated depreciation
   reserve to remove the Eastern system depreciation reserve
   balance.
   (Williams)           $      (8,402)
```

```
*****
Communications Equipment       R-31           $      (2,278)
*****
```

```
1. To adjust the Sept. 30, 2003 accumulated depreciation
   reserve to remove the Eastern system depreciation reserve
   balance.
   (Williams)           $      (2,278)
```

```
*****
Miscellaneous Equipment        R-32           $      (5,499)
*****
```

```
1. To adjust the Sept. 30, 2003 accumulated depreciation
   reserve to remove the Eastern system depreciation reserve
   balance.
   (Williams)           $      (5,499)
```

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Leasehold Improve - Owned R-33 \$ (8,783)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (8,783)

 Structures & Improvements R-34 \$ (944)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (944)

 Office Furniture & Equipment R-35 \$ (5,679)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (5,679)

 Computer Hardware R-36 \$ (734)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (734)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Transportation Equip-Light Trucks R-38 \$ 83

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ 83
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Transportation Equip-Med Trucks R-39 \$ (2,324)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (2,324)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Transportation Equip-Heavy Trucks R-40 \$ (5,941)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (5,941)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

 Transportation Equip-Trailers R-41 \$ (561)

1. To adjust the Sept. 30, 2003 accumulated depreciation \$ (561)
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Stores Equipment R-42 \$ (13)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (13)

 Tools, Shop and Garage Equip R-43 \$ (807)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (807)

 Laboratory Equipment R-44 \$ (45)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (45)

 Power Operated Equipment-Short Life R-45 \$ (948)

1. To adjust the Sept. 30, 2003 accumulated depreciation
 reserve to remove the Eastern system depreciation reserve
 balance.
 (Williams) \$ (948)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Power Operated Equip-Long Life	R-46	\$	48

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$	48

Communications Equipment	R-47	\$	(6,300)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$	(6,300)

Structures & Improves - Owned	R-48	\$	(5,147)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$	(7,369)
2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions. (Traxler)		\$	2,222

Structures & Improve - Lease	R-49	\$	(5,994)

1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)		\$	(5,994)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

 Office Furniture & Equipment R-50 \$ (3,708)

- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (3,403)
- 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
 (Traxler) \$ (305)

 UCU Gen Plt Computer Hardware R-51 \$ 37,753

- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ 8,841
- 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
 (Traxler) \$ 28,912

 UCU Gen Plt Computer Software R-52 \$ 155,460

- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (7,887)
- 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
 (Traxler) \$ 163,347

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

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

UCU Gen Plt Computer Sys Dev	R-53	\$	41,342
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- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (5,046)

- 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
 (Traxler) \$ 46,388

Transportation Equip-Cars	R-54	\$	(1)
---------------------------	------	----	-----

- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (1)

Trans Equip - Med Trucks	R-55	\$	(11)
--------------------------	------	----	------

- 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
 (Williams) \$ (22)

- 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
 (Traxler) \$ 11

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Tools, Shop & Garage Equip	R-56	\$ (168)
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1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)	\$	(536)
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2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions. (Traxler)	\$	368
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Lab Equipment	R-57	\$ 37
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1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)	\$	(11)
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2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions. (Traxler)	\$	48
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Communications Equipment	R-58	\$ (2,602)
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1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance. (Williams)	\$	(3,378)
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2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions. (Traxler)	\$	776
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Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Miscellaneous Equipment	R-59	\$	(618)
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- | | | |
|---|----|-------|
| 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
(Williams) | \$ | (608) |
| 2. To adjust reserve to writedown the reserve for corporate general plant allocated to the divisions.
(Traxler) | \$ | (10) |

Miscellaneous Equipment	R-60	\$	(380)
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- | | | |
|---|----|-------|
| 1. To adjust the Sept. 30, 2003 accumulated depreciation reserve to remove the Eastern system depreciation reserve balance.
(Williams) | \$ | (380) |
|---|----|-------|

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

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	\$ 6,150,345	21.5900	44.1400	(22.5500)	(0.061781)	\$ (379,974)
2	Federal Income Taxes Withheld	92,497	21.5900	16.2733	5.3167	0.014566	1,347
3	State Income Taxes Withheld	21,618	21.5900	18.4940	3.0960	0.008482	183
4	FICA Taxes Withheld - Employee	33,955	21.5900	16.2689	5.3211	0.014578	495
5	Net Payroll	2,234,540	21.5900	13.3844	8.2056	0.022481	50,235
6	Accrued Vacation	97,294	21.5900	365.0000	(343.4100)	(0.940849)	(91,539)
7	Purchased Gas	26,946,030	21.5900	39.0721	(17.4821)	(0.047896)	(1,290,607)
8	Purchased Gas Reversal	(26,946,030)	0.0000	0.0000	0.0000	0.000000	0
9	Injuries & Damages	339,527	21.5900	388.0000	(366.4100)	(1.003863)	(340,839)
10	Pension Fund Payments	200,455	21.5900	90.0000	(68.4100)	(0.187425)	(37,570)
11	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
12	Total Operation and Maintenance Expense	\$ 9,170,231					\$ (2,088,269)
Taxes							
13	Advalorem/Property Taxes	\$ 530,529	21.5900	193.0000	(171.4100)	(0.469616)	\$ (249,145)
14	FICA Taxes - Employer's	33,955	21.5900	16.2689	5.3211	0.014578	495
15	Unemployment Taxes (FUTA & SUTA)	969	21.5900	109.3199	(87.7299)	(0.240356)	(233)
16	Corporate Franchise Taxes	0	21.5900	(78.0000)	99.5900	0.272849	0
17	City Franchise Taxes	459,107	21.5900	73.3590	(51.7690)	(0.141833)	(65,117)
18	Sales Taxes and Use Taxes	1,565,584	4.3800	37.0500	(32.6700)	(0.089507)	(140,131)
19	Total Taxes	\$ 2,590,144					\$ (454,131)
20	Total Cash Working Capital Req						\$ (2,542,400)

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1	480.000	Residential Sales	\$ 31,391,671	\$ (20,899,782)	100.0000	\$ 0 S-1	\$ 10,491,889
2	481.000	Commercial & Industrial Sales	13,241,508	(9,668,542)	100.0000	0 S-2	3,572,966
3		Sale to Public Authorities	2,118,724	(1,629,906)	100.0000	0 S-82	488,818
4	484.000	Interdepartmental Sales	17,947	0	100.0000	0 S-3	17,947
5	487.000	Forfeited Discounts	203,096	0	100.0000	0 S-4	203,096
6	488.000	Miscellaneous Service Revenues	47,907	0	100.0000	0 S-5	47,907
7	489.000	Gas Transportation	1,689,543	(87,238)	100.0000	0 S-6	1,602,305
8	495.000	Other Revenues	53,163	0	100.0000	0 S-7	53,163
9		Total	\$ 48,763,559	\$ (32,285,468)		\$ 0	\$ 16,478,091
Operation & Maintenance Expense							
10	803.000	Nat Gas Trans Line Purchases	\$ 15,373,141	\$ (15,373,141)	100.0000	\$ 0 S-8	\$ 0
11	804.000	Natural Gas City Gate Purchases	9,210,747	(9,210,747)	100.0000	0 S-9	0
12	805.000	Other Gas Purchases	(1,495,444)	1,495,444	100.0000	0 S-10	0
13	805.100	Purchased Gas Cost Adjustments	4,615,903	(4,615,903)	100.0000	0 S-11	0
14	808.100	Gas Withdrawn From Storage - Debit	1,847,265	(1,847,265)	100.0000	0 S-12	0
15	812.000	Gas Used-Other Utility Oper-Credit	(31,372)	31,399	100.0000	0 S-13	27
16	813.000	Other Gas Supply Expense	277	0	100.0000	0 S-14	277
17	824.000	Other Gas Storage Expenses	0	0	100.0000	0 S-15	0
18	850.000	Operations Suprv & Engineering	0	0	100.0000	0 S-16	0
19	851.000	System Control & Load Dispatch	25,920	(9)	100.0000	0 S-17	25,911
20	856.000	Mains Expense	33,986	(7)	100.0000	0 S-18	33,979
21	859.000	Other Transmission Expesne	24,488	(13)	100.0000	0 S-19	24,475
22	860.000	Rents - Operations	750	0	100.0000	0 S-20	750
23	863.000	Maintenance of Mains	94,396	(19,554)	100.0000	0 S-21	74,842
24	865.000	Maint of Meas & Reg Station Equip	77	(36)	100.0000	0 S-22	41
25	870.000	Distr Opererations Suprv & Eng.	280,659	(1,358)	89.0350	0 S-23	248,676
26	871.000	Distribution Load Dispatching	20,201	(22)	89.0350	0 S-24	17,966
27	873.000	Compressor Sta Fuel & Power	0	0	89.0350	0 S-25	0
28	874.000	Mains Services Expenses	458,998	14,101	89.0350	0 S-26	421,224
29	875.000	Meas & Reg Sta Exp - General	60,881	(20)	89.0350	0 S-27	54,188
30	876.000	Meas & REg Sta Exp - Industrial	1,180	0	89.0350	0 S-28	1,051
31	877.000	Meas & Reg Sta Exp - City Gate	10,637	(4)	89.0350	0 S-29	9,467
32	878.000	Meter & House Regulator Expense	546,440	(173)	89.0350	0 S-30	486,369
33	879.000	Customer Installation Expense	240,391	(77)	89.0350	0 S-31	213,964
34	880.000	Distribution - Other Expenses	910,210	(242,006)	89.0350	0 S-32	594,935
35	881.000	Distribution - Rents	79,658	(99)	89.0350	0 S-33	70,835
36	885.000	Dist. Maint Suprv & Engineering	31,761	(35)	89.0350	0 S-34	28,247

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
37	886.000	Maint of Structures & Improvements	5	(2)	89.0350	0 S-35	3
38	887.000	Maintenance of Mains	486,250	(109,975)	89.0350	0 S-36	335,016
39	888.000	Maint of Compressor Sta Equip	0	0	89.0350	0 S-37	0
40	889.000	Maint of Meas & Reg Sta Equip-Gen	41,861	(7,839)	89.0350	0 S-38	30,291
41	890.000	Maint of Meas & Reg Sta Equip-Ind	42,181	(5,415)	89.0350	0 S-39	32,735
42	891.000	Maint of Meas & Reg St Equip-City G	29,528	(7,144)	89.0350	0 S-40	19,930
43	892.000	Maintenance of Services	204,670	(44,639)	89.0350	0 S-41	142,484
44	893.000	Maint of Meters & House Regulators	63,882	(10,093)	89.0350	0 S-42	47,891
45	894.000	Maintenance of Other Equipment	40,172	(48,476)	89.0350	0 S-43	(7,393)
46	895.000		98,789	(98,789)	100.0000	0 S-44	0
47	901.000	Customer Accounts Supervision	191,225	(19,715)	15.9990	0 S-45	27,440
48	902.000	Cust Accts Meter Reading Exp	2,020,937	(726)	11.3990	0 S-46	230,284
49	903.000	Cust Accts Records & Collection	3,771,979	(195,453)	14.7089	42,195 S-47	568,263
50	904.000	Uncollectible Accounts	3,656,342	64	29.5170	(650,195) S-48	429,066
51	905.000	Misc Customer Accounts Exp	12	(2)	15.3060	0 S-49	2
52	907.000	Customer Service Supervision	379,989	(4,827)	12.3070	0 S-50	46,171
53	908.000	Customer Assistance Expesne	0	0	17.8060	42,500 S-51	42,500
54	909.000	Information & Instruction Ads	318,132	(146,927)	16.3290	0 S-52	27,956
55	910.000	Misc Customer Accounts & Info Exp	47,011	(1,126)	17.7170	0 S-53	8,129
56	911.000	Sales & Supervision	51,479	3,228	14.1100	0 S-54	7,719
57	912.000	Sales Demonstrating & Selling	59,901	(7,058)	0.0000	0 S-55	0
58	913.000	Sales Advertising Expenses	341,015	(193,753)	8.2381	0 S-56	12,132
59	916.000	Miscellaneous Sales Expense	357,896	(10,472)	5.3450	0 S-57	18,570
60	920.000	Admin & General Salaries	9,493,982	(1,310,418)	13.6320	0 S-58	1,115,583
61	921.000	Office Supplies and Expense	9,621,142	(3,639,429)	11.6730	0 S-59	698,245
62	922.000	Admin Expense Transfer Credit	(1,240,859)	17,582	10.6999	0 S-60	(130,889)
63	922.001	Admin Expense Transfer Credit	(556,877)	92,214	10.6999	0 S-61	(49,718)
64	923.000	Outside Services Employed	3,965,838	(705,884)	10.6040	0 S-62	345,686
65	924.000	Property Insurance	919,216	(16,240)	0.0000	0 S-63	0
66	925.000	Injuries & Damages	2,305,770	1,916,036	31.1771	0 S-64	1,316,237
67	926.000	Employee Pensions & Benefits	10,936,104	(2,139,950)	11.7679	217,619 S-65	1,252,742
68	927.000	Franchise Requirements	0	0	17.7590	0 S-66	0
69	928.000	Regulatory Commission Expense	951,593	1,319	15.7570	39,745 S-67	189,895
70	929.000	Duplicate Charges - Credit	(215,339)	0	0.0000	0 S-68	0
71	930.100	General Advertising Expense	0	0	12.8070	0 S-69	0
72	930.200	Miscellaneous General Expenses	785,419	(404,888)	11.3830	0 S-70	43,316
73	931.000	Admin & General Expense	226,349	(1,017)	11.9441	0 S-71	26,914
74	935.000	Admin & General Maint Expense	599,510	(49,138)	6.5060	0 S-72	35,807
75		Total	\$ 82,336,254	\$ (36,918,477)		\$ (308,136)	\$ 9,170,231

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Depreciation Expense							
76	403.000	Depreciation Expense	\$ 38,059,183	\$ 0	7.7542	\$ (753,752) S-73	\$ 2,197,433
77		Total	\$ 38,059,183	\$ 0		\$ (753,752)	\$ 2,197,433
Other Operating Expenses							
78	404.000	Amortization Limited Term Plant	\$ 176,833	\$ 0	7.7542	\$ 0 S-74	\$ 13,712
79	405.000	Amortization of Other Plant	1,637,494	0	7.7542	0 S-75	126,975
80		Cost of Removal/Salvage	0	0	7.7542	68,272 S-76	68,272
81	408.000	Taxes Other Than Income Taxes	13,937,825	(277,634)	7.2446	0 S-77	989,626
82		Total	\$ 15,752,152	\$ (277,634)		\$ 68,272	\$ 1,198,585
83		Total Operating Expenses	\$ 136,147,589	\$ (37,196,111)		\$ (993,616)	\$ 12,566,249
84		Net Income Before Taxes	\$ (87,384,030)	\$ 4,910,643		\$ 993,616	\$ 3,911,842
Current Income Taxes							
85	409.100	Current Income Taxes	\$ 3,151,769	\$ 0	14.9420	\$ (302,285) S-78	\$ 168,652
86		Total	\$ 3,151,769	\$ 0		\$ (302,285)	\$ 168,652
Deferred Income Taxes							
87	410.100	Deferred Income Taxes-Utility Oper	\$ 5,084,812	\$ 0	100.0000	\$ (4,743,148) S-79	\$ 341,664
88	411.100	Def Inc Tax Utility Oper Oper-Cred	(8,095,540)	0	100.0000	8,081,132 S-80	(14,408)
89	411.400	Investment Tax Credit	(858,144)	0	100.0000	815,652 S-81	(42,492)
90		Total	\$ (3,868,872)	\$ 0		\$ 4,153,636	\$ 284,764
91		Total Income Taxes	\$ (717,103)	\$ 0		\$ 3,851,351	\$ 453,416
92		Net Operating Income	\$ (86,666,927)	\$ 4,910,643		\$ (2,857,735)	\$ 3,458,426

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Residential Sales	S-1	\$ (20,899,782)	
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1. To remove the Eastern system revenues to adjust per book revenues to the Northern and Southern System revenues.
(Williams) \$ (3,112,998)
2. To adjust test year revenues to increase revenues to reflect normal weather for residential customers.
(Harris) \$ 109,179
3. To adjust test year revenues residential revenues to reflect the removal of test year gas costs.
(Harris) \$ (17,804,809)
4. To adjust test year revenues to reflect the annualization of residential customer growth.
(Harris) \$ (91,154)

Commercial & Industrial Sales	S-2	\$ (9,668,542)	
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1. To increase revenues to reflect normal weather for general service commercial customers.
(Harris) \$ 40,131
2. To decrease general service revenues by removing test year gas costs.
(Harris) \$ (9,560,282)
3. To decrease large volume revenues by removing test year gas costs.
(Harris) \$ (96,574)
4. To increase revenues to reflect normal weather for general service industrial customers.
(Ross) \$ 3,245

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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5. To decrease revenues to reflect a large volume customer switching rates during test year. (Ross)	\$ (3,338)	
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6. To adjust test year revenues to reflect the annualization of GS-Commercial customer growth. (Harris)	\$ (51,724)	
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Gas Transportation	S-6	\$ (87,238)
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1. To remove the Eastern system revenues to adjust per book revenues to the Northern and Southern System revenues. (Williams)	\$ (101,158)	
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2. To decrease revenues to reflect a transportation customer leaving the system during the test year. (Ross)	\$ (3,090)	
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3. To increase revenues to reflect normal weather for transportation customers. (Ross)	\$ 8,268	
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4. To increase transportation revenues to reflect a large volume customer switching during the test year. (Ross)	\$ 8,543	
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5. To increase revenues to reflect normal weather for (special contract) transportation customers. (Ross)	\$ 199	
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Nat Gas Trans Line Purchases	S-8	\$ (15,373,141)
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1. To eliminate natural gas transmission line purchases during the test year. (Harris)	\$ (15,373,141)	
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Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Income Statement

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

 Natural Gas City Gate Purchases S-9 \$ (9,210,747)

1. To eliminate natural gas city gate purchases during the test year.
 (Harris) \$ (9,210,747)

 Other Gas Purchases S-10 \$ 1,495,444

1. To eliminate the credit for other gas purchases that occurred during the test year.
 (Harris) \$ 1,495,444

 Purchased Gas Cost Adjustments S-11 \$ (4,615,903)

1. To eliminate the purchase gas cost adjustment that occurred during the test year.
 (Harris) \$ (4,615,903)

 Gas Withdrawn From Storage - Debit S-12 \$ (1,847,265)

1. To eliminate the natural gas withdrawn from storage during the test year.
 (Harris) \$ (1,847,265)

 Gas Used-Other Utility Oper-Credit S-13 \$ 31,399

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

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To remove the credit for natural gas used for other utility operations during the test year. (Harris)	\$ 31,372	
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3.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 21	
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 Other Gas Supply Expense

S-14

1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 2	
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2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (2)	
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 System Control & Load Dispatch

S-17

\$ (9)

1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 247	
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2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (256)	
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 Mains Expense

S-18

\$ (7)

1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 182	
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Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(189)
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Other Transmission Expesne	S-19	\$	(13)
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1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	40
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(41)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(3)
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(9)

Maintenance of Mains	S-21	\$	(19,554)
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1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	371
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(384)
3. To adjust test year expense to annualize transmission maintenance expense excluding payroll. (Preston)	\$	(19,541)

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Income Statement

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

 Maint of Meas & Reg Station Equip S-22 \$ (36)

- | | | |
|--|----|------|
| 1. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman) | \$ | (3) |
| 2. To adjust test year expense to annualize transmission maintenance expense excluding payroll. (Preston) | \$ | (22) |
| 3. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman) | \$ | (11) |

 Distr Operations Suprv & Eng. S-23 \$ (1,358)

- | | | |
|--|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves) | \$ | 3,249 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves) | \$ | (3,362) |
| 3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman) | \$ | (276) |
| 4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller) | \$ | (38) |
| 5. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman) | \$ | (931) |

Aquila Networks-MPS North & South
 Case: GR-04-072A
 12-Months Ended December 31, 2002

Adjustments to Income Statement

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

 Distribution Load Dispatching S-24 \$ (22)

- | | | |
|---|----|-------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 194 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (200) |
| 3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | \$ | (4) |
| 4. To reflect non-labor corporate costs at August factors (CS-16A).
(Hyneman) | \$ | (12) |

 Mains Services Expenses S-26 \$ 14,101

- | | | |
|---|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 3,955 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (4,094) |
| 3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | \$ | 3,258 |
| 4. To reflect non-labor corporate costs at August factors (CS-16A).
(Hyneman) | \$ | 10,982 |

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj Total Co Mo Juris
No Description Adjustment Adjustment

Meas & Reg Sta Exp - General S-27 \$ (20)

- 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves) \$ 565
- 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves) \$ (585)

Meas & REg Sta Exp - Industrial S-28

- 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves) \$ 7
- 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves) \$ (7)

Meas & Reg Sta Exp - City Gate S-29 \$ (4)

- 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves) \$ 91
- 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves) \$ (95)

Aquila Networks-MPS North & South

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Meter & House Regulator Expense S-30 \$ (173)

- | | | |
|--|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 4,951 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (5,124) |

 Customer Installation Expense S-31 \$ (77)

- | | | |
|--|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 2,153 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (2,229) |
| 3. To reflect non-labor corporate costs at August factors (CS-16A).
(Hyneman) | \$ | (1) |

 Distribution - Other Expenses S-32 \$ (242,006)

- | | | |
|--|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 5,686 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (5,884) |

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (9,730)	
4.	To remove State-Based Reorganization Costs (CS-10) MPS (Corrected). (Hyneman)	\$ (199,283)	
5.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (32,795)	

	Distribution - Rents S-33	\$ (99)	

1.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (23)	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (76)	

	Dist. Maint Suprv & Engineering S-34	\$ (35)	

1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 426	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (441)	
3.	To adjust test year expense to annualize the distribution maintenance expense, excluding payroll. (Preston)	\$ (20)	

Aquila Networks-MPS North & South
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Adjustments to Income Statement

Adj No Description Total Co Adjustment Mo Juris Adjustment

Maint of Structures & Improvements S-35 \$ (2)

1. To adjust test year expense to annualize the distribution
maintenance expense, excluding payroll.
(Preston) \$ (2)

Maintenance of Mains S-36 \$ (109,975)

1. To adjust test year expense to reflect the payroll
annualization at Sept. 30, 2003.
(Eaves) \$ 2,245

2. To adjust test year payroll cost to remove cost associated
with the corporate financial restructuring.
(Eaves) \$ (2,323)

3. To adjust test year non-payroll costs to remove cost
associated with the corporate financial restructuring.
(Hyneman) \$ (21)

4. To adjust test year expense to annualize the distribution
maintenance expense, excluding payroll.
(Preston) \$ (109,804)

5. To reflect non-labor corporate costs at August factors
(CS-16A).
(Hyneman) \$ (72)

Maint of Meas & Reg Sta Equip-Gen S-38 \$ (7,839)

1. To adjust test year expense to reflect the payroll
annualization at Sept. 30, 2003.
(Eaves) \$ 286

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(296)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(169)
4. To adjust test year expense to annualize the distribution maintenance expense, excluding payroll. (Preston)	\$	(7,090)
5. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(570)

Maint of Meas & Reg Sta Equip-Ind	S-39	\$ (5,415)

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	379
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(392)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(126)
4. To adjust test year expense to annualize the distribution maintenance expense, excluding payroll. (Preston)	\$	(4,852)
5. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(424)

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Maint of Meas & Reg St Equip-City G	S-40	\$	(7,144)
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|---|--|----|---------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | | \$ | 121 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | | \$ | (125) |
| 3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | | \$ | (53) |
| 4. To adjust test year expense to annualize the distribution maintenance expense, excluding payroll.
(Preston) | | \$ | (7,087) |

Maintenance of Services	S-41	\$	(44,639)
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- | | | | |
|--|--|----|----------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | | \$ | 1,015 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | | \$ | (1,050) |
| 3. To adjust test year expense to annualize the distribution maintenance expense, excluding payroll.
(Preston) | | \$ | (44,426) |
| 4. To reflect non-labor corporate costs at August factors
(CS-16A).
(Hyneman) | | \$ | (178) |

Aquila Networks-MPS North & South
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 12-Months Ended December 31, 2002

Adjustments To Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Maint of Meters & House Regulators	S-42	\$ (10,093)

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	557
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(577)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(626)
4. To adjust test year expense to annualize the distribution maintenance expense, excluding payroll. (Preston)	\$	(7,338)
5. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(2,109)

Maintenance of Other Equipment	S-43	\$ (48,476)

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	12
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(12)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(14)

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to annualize the distribution maintenance expense, excluding payroll. (Preston)	\$ (48,414)	
5.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (48)	
***** S-44		\$ (98,789)	
1.	To eliminate from cost in service an amount booked to a non existing gas expense account. (Williams)	\$ (98,789)	
***** Customer Accounts Supervision S-45		\$ (19,715)	
1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 944	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (977)	
3.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (4,331)	
4.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (752)	
5.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (14,599)	

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Cust Accts Meter Reading Exp	S-46	\$ (726)

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	10,339
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(10,701)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(83)
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(281)

Cust Accts Records & Collection	S-47	\$ (195,453) \$ 42,195

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	30,119
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(31,171)
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(51,601)
4. To adjust test year expense to reflect the inclusion of interest on customer deposits. (Preston)		\$ 8,413

Aquila Networks-MPS North & South

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
5.	To adjust test year expense to reflect the annualization of postage expense. (Preston)	\$ 31,129	
6.	To adjust test year expense to include in the cost of service interest costs associated with the sale of accounts receivables. (Preston)		\$ 33,782
7.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (173,929)	

	Uncollectible Accounts S-48	\$ 64	\$ (650,195)

1.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 15	
2.	To adjust test year expense to reflect the annualization of the Bad Debts expense. (Harris)		\$ (650,195)
3.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 49	

	Misc Customer Accounts Exp S-49	\$ (2)	

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

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Customer Service Supervision	S-50	\$ (4,827)	

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)		\$ 4,599	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)		\$ (4,760)	
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)		\$ (1,068)	
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (3,598)	

Customer Assistance Expesne	S-51		\$ 42,500

1. To adjust test year expense to include in the cost of service money for a weatherization program. (Ross)			\$ 42,500

Information & Instruction Ads	S-52	\$ (146,927)	

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)		\$ 736	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)		\$ (761)	

Aquila Networks-MPS North & South

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (5,233)	
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (124,029)	
5. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (17,640)	

Misc Customer Accounts & Info Exp S-53	\$ (1,126)	

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 548	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (567)	
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (253)	
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (854)	

Sales & Supervision S-54	\$ 3,228	

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 835	

Aquila Networks-MPS North & South

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(864)
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3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	745
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4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	2,512
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Sales Demonstrating & Selling	S-55	\$	(7,058)
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1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	577
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2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(597)
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3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(1,610)
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4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(5,428)
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Sales Advertising Expenses	S-56	\$	(193,753)
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1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$	64
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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (66)	
3.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 20,948	
4.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (285,306)	
5.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 70,607	

	Miscellaneous Sales Expense S-57	\$ (10,472)	

1.	To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 3,252	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (3,366)	
3.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (2,370)	
4.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (7,988)	

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & General Salaries	S-58	\$	(1,310,418)
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|----|--|----|-------------|
| 1. | To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | \$ | 104,389 |
| 2. | To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | \$ | (108,035) |
| 3. | To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | \$ | (32,326) |
| 4. | To remove State-Based Reorganization Costs (CS-10) MPS (Corrected).
(Hyneman) | \$ | (1,165,485) |
| 5. | To reflect non-labor corporate costs at August factors (CS-16A).
(Hyneman) | \$ | (108,961) |

Office Supplies and Expense	S-59	\$	(3,639,429)
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|----|---|----|-------------|
| 1. | To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | \$ | (271,532) |
| 2. | To adjust test year expense to remove corporate allocated TransUCU costs (CS-56) included in per book expense.
(Hyneman) | \$ | (813,833) |
| 3. | To adjust test year expense to remove corporate allocated prior period payroll costs (CS-83) from test year expense.
(Hyneman) | \$ | (1,542,962) |

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year expense to reflect the annualization of postage expense. (Preston)	\$ 5,791	
5. To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (86,170)	
6. To remove State-Based Reorganization Costs (CS-10) MPS (Corrected). (Hyneman)	\$ (15,483)	
7. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (915,240)	

Admin Expense Transfer Credit S-60	\$ 17,582	

1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003. (Eaves)	\$ 72	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (74)	
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 4,023	
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 13,561	

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12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Admin Expense Transfer Credit	S-61	\$ 92,214
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|---|--|-----------|
| 1. To adjust test year expense to reflect the payroll annualization at Sept. 30, 2003.
(Eaves) | | \$ 67 |
| 2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring.
(Eaves) | | \$ (70) |
| 3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | | \$ 21,099 |
| 4. To reflect non-labor corporate costs at August factors
(CS-16A).
(Hyneman) | | \$ 71,118 |

Outside Services Employed	S-62	\$ (705,884)
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|---|--|--------------|
| 1. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring.
(Hyneman) | | \$ (138,801) |
| 2. To remove State-Based Reorganization Costs (CS-10) MPS
(Corrected).
(Hyneman) | | \$ (99,233) |
| 3. To reflect non-labor corporate costs at August factors
(CS-16A).
(Hyneman) | | \$ (467,850) |

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Property Insurance	S-63	\$ (16,240)

1. To adjust test year expense to reflect Staff's annualization of insurance expense. (Miller)	\$	(16,240)

Injuries & Damages	S-64	\$ 1,916,036

1. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(21,467)
2. To adjust test year expense to reflects Staff's annualization of Injuries and Damages costs. (Miller)	\$	(608,447)
3. To adjust test year expense to reflect Staff's annualization of insurance expense. (Miller)	\$	2,618,307
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(72,357)

Employee Pensions & Benefits	S-65	\$ (2,139,950) \$ 217,619

1. To adjust Test Year expense to reflect the annualization of the employer's share of health, dental and vision expense. (Eaves)	\$	(117,758)
2. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(82,804)

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test employee pensions & benefits expense to reflect the annualized employer ESOP contribution. (Eaves)	\$ (342)	
4.	To adjust test year employee pensions & benefits expense to remove the over accrual of the medical, dental and vision insurance expense. (Eaves)	\$ (267,750)	
5.	To adjust test year employee pension & benefits expense to remove the corporate allocated charges for Aquila's Supplemental Executive Retirement Program (SERP). (Hyneman)	\$ (465,151)	
6.	To adjust test year employee pensions & benefits expense to reflect the annualization of 2003 OPEB costs. (Traxler)	\$ (474,008)	
7.	To adjust test year employee pensions & benefits expense to reflect the ERISA contribution for pension costs. (Traxler)	\$ 137,263	
8.	To adjust test year employee pensions & benefits expense to reflect the amortization of the prepaid pension asset. (Traxler)		\$ 217,619
9.	To adjust test year employee pensions & benefits expense to reflect the annualization of 401K O&M expense. (Eaves)	\$ (697)	
10.	To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (54)	
11.	To remove State-Based Reorganization Costs (CS-10) MPS (Corrected). (Hyneman)	\$ (589,545)	
12.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (279,104)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Regulatory Commission Expense	S-67	\$ 1,319
		\$ 39,745

1. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 302	
2. To adjust test year expense to reflect Staff's annualization of rate case expense. (Miller)		\$ 55,098
3. To adjust test year expense to reflect Staff's annualization of the PSC assessment. (Miller)		\$ (15,353)
4. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 1,017	

Miscellaneous General Expenses	S-70	\$ (404,888)

1. To adjust Test Year expense to reflect the annualization of the employer's share of health, dental and vision expense. (Eaves)	\$ 925	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (958)	
3. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (14,146)	
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (349)	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
5.	To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (342,679)	
6.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (47,681)	

	Admin & General Expense S-71	\$ (1,017)	

1.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (233)	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (784)	

	Admin & General Maint Expense S-72	\$ (49,138)	

1.	To adjust Test Year expense to reflect the annualization of the employer's share of health, dental and vision expense. (Eaves)	\$ 1,120	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,159)	
3.	To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (11,234)	
4.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (37,865)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Cost of Removal/Salvage	S-76	\$ 68,272

1. To adjust test year expense to reflect Staff's inclusion of the cost of removal/salvage. (Featherstone)		\$ 68,272

Taxes Other Than Income Taxes	S-77	\$ (277,634)

1. To adjust test year expense to reflect the annualization of FICA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$	(112,242)
2. To adjust test year non-payroll costs to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	15,971
3. To adjust test year expense to reflect the annualization of the medicare portion of FICA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$	(106,444)
4. To adjust test year expense to reflect the annualization of FUTA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$	(3,957)
5. To adjust test year expense to reflect the annualization of MO SUTA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$	8,772
6. To adjust test year expense to reflect Staff's annualization of property taxes. (Miller)	\$	41,257

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
7.	To remove State-Based Reorganization Costs (CS-10) MPS (Corrected). (Hyneman)	\$ (174,824)	
8.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 53,833	

	Def Inc Tax Utility Oper Oper-Cred S-80		\$ 8,081,132

1.	To adjust test expense to reflect the annualization of the Deferred Income Tax operating credit. (Harris)		\$ 8,081,132

	Investment Tax Credit S-81		\$ 815,652

1.	To adjust test year expense to reflect the annualization of the Investment Tax Credit. (Harris)		\$ 815,652

	Sale to Public Authorities S-82	\$ (1,629,906)	

1.	To remove the Eastern system revenues to adjust per book revenues to the Northern and Southern System revenues. (Williams)	\$ (1,629,906)	

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Income Tax

Line	Test Year	8.00% Return	8.18% Return	8.35% Return	
(A)	(B)	(C)	(D)	(E)	
1	Net Income Before Taxes (Sch 9)	\$ 3,911,842	\$ 5,311,485	\$ 5,467,401	\$ 5,614,657
2	Add to Net Income Before Taxes Book Depreciation Expense	\$ 2,197,433	\$ 2,197,433	\$ 2,197,433	\$ 2,197,433
3	Total	\$ 2,197,433	\$ 2,197,433	\$ 2,197,433	\$ 2,197,433
4	Subtr from Net Income Before Taxes Interest Expense 4.9200 %	\$ 2,665,260	\$ 2,665,260	\$ 2,665,260	\$ 2,665,260
5	Straight Line Tax Depreciation	2,103,822	2,103,822	2,103,822	2,103,822
6	Tax Depreciation over St/Line Tax	889,982	889,982	889,982	889,982
7	Total	\$ 5,659,064	\$ 5,659,064	\$ 5,659,064	\$ 5,659,064
8	Net Taxable Income	\$ 450,211	\$ 1,849,854	\$ 2,005,770	\$ 2,153,026
9	Provision for Federal Income Tax Net Taxable Income	\$ 450,211	\$ 1,849,854	\$ 2,005,770	\$ 2,153,026
10	Deduct Missouri Income Tax 100.0 %	\$ 23,606	\$ 96,992	\$ 105,167	\$ 112,888
11	Deduct City Income Tax	0	0	0	0
12	Federal Taxable Income	426,606	1,752,862	1,900,603	2,040,138
13	Total Federal Tax	\$ 145,046	\$ 595,973	\$ 646,205	\$ 693,647
14	Provision for Missouri Income Tax Net Taxable Income	\$ 450,211	\$ 1,849,854	\$ 2,005,770	\$ 2,153,026
15	Deduct Federal Income Tax 50.0 %	\$ 72,523	\$ 297,987	\$ 323,103	\$ 346,824
16	Deduct City Income Tax	0	0	0	0
17	Missouri Taxable Income	377,688	1,551,868	1,682,668	1,806,203
18	Total Missouri Tax	\$ 23,606	\$ 96,992	\$ 105,167	\$ 112,888

Aquila Networks-MPS North & South

Case: GR-04-072A

12-Months Ended December 31, 2002

Income Tax

Line	Test Year	8.00% Return	8.18% Return	8.35% Return	
(A)	(B)	(C)	(D)	(E)	
Provision for City Income Tax					
19	Net Taxable Income	\$ 450,211	\$ 1,849,854	\$ 2,005,770	\$ 2,153,026
20	Deduct Federal Income Tax	\$ 145,046	\$ 595,973	\$ 646,205	\$ 693,647
21	Deduct Missouri Income Tax	23,606	96,992	105,167	112,888
22	City Taxable Income	281,559	1,156,889	1,254,398	1,346,491
23	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
24	Federal Income Tax	\$ 145,046	\$ 595,973	\$ 646,205	\$ 693,647
25	Missouri Income Tax	23,606	96,992	105,167	112,888
26	City Income Tax	0	0	0	0
27	Total	\$ 168,652	\$ 692,965	\$ 751,372	\$ 806,535
Deferred Income Taxes					
28	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
29	Deferred Repair Allowance	0	0	0	0
30	Deferred Tax Depreciation	0	0	0	0
31	Amort of Deferred Tax Depreciation	341,664	341,664	341,664	341,664
32	Amort of Repair Allowance	0	0	0	0
33	Amort of Deferred ITC	0	0	0	0
34	Deferred Unbilled	0	0	0	0
35	Total	\$ 341,664	\$ 341,664	\$ 341,664	\$ 341,664
36	Total Income Tax	\$ 510,316	\$ 1,034,629	\$ 1,093,036	\$ 1,148,199