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OMB No. 1902-0028
(Expires 7/31/96)



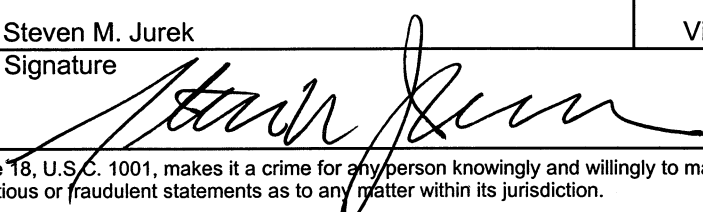
FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)
Aquila, Inc.
d/b/a Aquila Networks - MPS

Year of Report
Dec. 31, 2004

**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MPS	02 Year of Report <p style="text-align: center;">2004</p>	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) <p style="text-align: center;">1815 Capitol Avenue, Omaha, NE 68102</p>		
05 Name of Contact Person <p style="text-align: center;">Steven M. Jurek</p>	06 Title of Contact Person <p style="text-align: center;">Vice President, Regulatory Services</p>	
07 Address of Contact Person (Street, City, State, Zip Code) <p style="text-align: center;">1815 Capitol Avenue, Omaha, NE 68102</p>		
08 Telephone of Contact Person, Including Area Code <p style="text-align: center;">(402) 221-2262</p>	09 This Report Is <div style="display: flex; justify-content: space-between;"> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission </div>	10 Date of Report (Mo, Da, Yr) <p style="text-align: center;">12/31/04</p>
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name <p style="text-align: center;">Steven M. Jurek</p>	02 Title <p style="text-align: center;">Vice President, Regulatory Services</p>	
03 Signature 	04 Date Signed (Mo, Day, Yr) <p style="text-align: center;">3/08/05</p>	
<small>Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</small>		

VERIFICATION

The foregoing report must be verified by the oath of the President or chief officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

STATE OF Nebraska }
 } ss:
COUNTY OF Douglas }

Steven M. Jurek makes oath and says that
(Insert here the name of the affiant.)

he is Vice President, Regulatory Services
(Insert here the official title of the affiant.)

of Aquila, Inc., d/b/a Aquila Networks - MPS
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including

January 1, 20 04, to and including December 31, 20 04

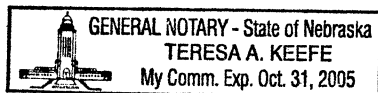
[Signature]
(Signature of affiant.)

Subscribed and sworn to before me, a General Notary in and for the

State and county above named, this 9th day of March, 20 05

My commission expires October 31, 20 05

[Signature]
(Signature of officer authorized to administer oaths.)



Name of Respondent Aquila, Inc. d/b/a Aquila Networks-MPS		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
STATEMENT OF INCOME FOR THE YEAR				
1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals. 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2. 4. Use page 122 for important notes regarding the statement of income or any account thereof. 5. Give concise explanations concerning unsettled rate proceedings where a			contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases. 6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income and expense accounts.	
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME	--		
2	Operating Revenues (400)	300-301	415,442,451	384,380,699
3	Operating Expenses	--		
4	Operation Expenses (401)	320-323	280,800,765	248,482,664
5	Maintenance Expenses (402)	320-323	26,428,874	23,214,792
6	Depreciation Expense (403)	336-338	36,745,802	32,672,127
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338		
8	Amort. & Depl. of Utility Plant (404-405)	336-338	2,051,969	1,997,327
9	Amort. of Utility Plant Acq. Adj. (406)	336-338		
10	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)	--		
11	Amort. of Conversion Expenses (407)	--		
12	Regulatory Debits (407.3)	--		
13	(Less) Regulatory Credits (407.4)	--		
14	Taxes Other Than Income Taxes (408.1)	262-263	14,600,548	14,324,272
15	Income Taxes -- Federal (409.1)	262-263	4,585,962	(2,469,847)
16	-- Other (409.1)	262-263	720,099	(387,821)
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	8,773,054	25,057,903
18	(Less) Provision for Deferred Income Taxes--Cr. (411.1)	234, 272-277	2,939,783	8,741,194
19	Investment Tax Credit Adj. -- Net (411.4)	266	(826,810)	(852,936)
20	(Less) Gains from Disp. of Utility Plant (411.6)	--		
21	Losses from Disp. of Utility Plant (411.7)	--		
22	(Less) Gains from Disposition of Allowances (411.8)	--		
23	Losses from Disposition of Allowances (411.9)	--		
24	Accretion Expenses (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)	--	370,940,480	333,297,287
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)	--	44,501,971	51,083,412

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STATEMENT OF INCOME FOR THE YEAR (Continued)					
<p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached to page 122.</p> <p>8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p> <p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 23, and report the information in the blank space on page 122 or in a supplemental statement.</p>					
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(e)	(f)	(g)	(h)	(i)	(j)
367,169,124	335,469,779	48,273,327	48,910,920		
241,880,721	208,801,142	38,920,044	39,681,522		
25,485,923	22,125,356	942,951	1,089,436		
34,325,263	30,593,714	2,420,539	2,078,413		
2,014,761	1,952,996	37,208	44,331		
13,796,941	13,466,878	803,607	857,394		
6,180,026	(4,956,888)	(1,594,064)	2,487,041		
970,403	(778,342)	(250,304)	390,521		
8,475,422	23,085,542	297,632	1,972,361		
5,991,880	4,970,692	(3,052,097)	3,770,502		
(784,981)	(810,780)	(41,829)	(42,156)		
326,352,599	288,508,926	44,587,881	44,788,361		
40,816,525	46,960,853	3,685,446	4,122,559		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Line No.	Item (a)	Total (b)	Electric (c)		
1	UTILITY PLANT				
2	In Service				
3	Plant in Service (Classified)	\$1,356,638,175	\$1,215,236,696		
4	Property Under Capital Leases	0	0		
5	Plant Purchased or Sold	0	0		
6	Completed Construction not Classified	17,108,562	17,022,997		
7	Experimental Plant Unclassified	0	0		
8	TOTAL (Enter Total of lines 3 thru 7)	\$1,373,746,737	\$1,232,259,693		
9	Leased to Others	0	0		
10	Held for Future Use	1,224,927	1,224,927		
11	Construction Work in Progress	103,286,181	103,079,716		
12	Acquisition Adjustments	229,617	229,617		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	\$1,478,487,462	\$1,336,793,953		
14	Accum. Prov. for Depr., Amort., & Depl.	569,364,698	526,389,351		
15	Net Utility Plant (Enter Total of line 13 less 14)	\$909,122,764	\$810,404,602		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation	\$566,789,180	\$524,005,725		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0			
20	Amort. of Underground Storage Land and Land Rights	0			
21	Amort. of Other Utility Plant	2,386,563	2,194,671		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$569,175,743	\$526,200,396		
23	Leased to Others				
24	Depreciation	\$0	\$0		
25	Amortization and Depletion	0	0		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	\$0	\$0		
27	Held for Future Use				
28	Depreciation	0	\$0		
29	Amortization	0	0		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	\$0	\$0		
31	Abandonment of Leases (Natural Gas)	0			
32	Amort. of Plant Acquisition Adj.	188,955	188,955		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$569,364,698	\$526,389,351		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
\$72,430,343				\$68,971,136	3
0				0	4
0				0	5
85,565				0	6
0				0	7
\$72,515,908	\$0	\$0	\$0	\$68,971,136	8
0				0	9
0				0	10
54,837				151,628	11
0				0	12
\$72,570,745	\$0	\$0	\$0	\$69,122,764	13
29,157,955				13,817,392	14
\$43,412,790	\$0	\$0	\$0	\$55,305,372	15
					16
					17
\$29,101,294				\$13,682,161	18
0					19
0					20
56,661				135,231	21
\$29,157,955	\$0	\$0	\$0	\$13,817,392	22
					23
\$0				\$0	24
0	0	0	0	\$0	25
\$0	\$0	\$0	\$0	\$0	26
					27
\$0				\$0	28
0				0	29
\$0	\$0	\$0	\$0	\$0	30
0					31
\$0				\$0	32
\$29,157,955	\$0	\$0	\$0	\$13,817,392	33

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Acct 101, Gas Plant in Service (Classified), this page and the next include Acct 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and Acct 106, Completed Construction Not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions & retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	0	0
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Production Lands	0	0
9	325.2 Producing Leaseholds	0	0
10	325.3 Gas Rights	0	0
11	325.4 Rights-of-Way	0	0
12	325.5 Other Land and Land Rights		0
13	326 Gas Well Structures	0	0
14	327 Field Compressor Station Structures		0
15	328 Field Measuring and Regulating Station Structures		0
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction	0	0
18	331 Producing Gas Wells-Well Equipment	0	0
19	332 Field Lines		0
20	333 Field Compressor Station Equipment		0
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment	0	
23	336 Purification Equipment		0
24	337 Other Equipment	0	0
25	338 Unsuccessful Exploration & Development Costs	0	0
26	339 Asset Retirement Costs for Natural Gas Production & Gathering Plant		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	0	0
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	0	0
30	341 Structures and Improvements	0	0
31	342 Extraction and Refining Equipment	0	0
32	343 Pipe Lines	0	0
33	344 Extracted Products Storage Equipment	0	0
34	345 Compressor Equipment	0	0

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)					
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Acct 102. In showing the clearance of Account 102, include in column (e) amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
					1
			0	301	2
			0	302	3
			0	303	4
0	0	0	0		5
					6
					7
			0	325.1	8
			0	325.2	9
			0	325.3	10
			0	325.4	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0	339	26
0	0	0	0		27
					28
			0	340	29
			0	341	30
			0	342	31
			0	343	32
			0	344	33
			0	345	34

Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MPS		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
35	346 Gas Measuring and Regulating Equipment	0	0	
36	347 Other Equipment	0	0	
37	348 Asset Retirement Costs for Products Extraction Plant			
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0	
40	Manufactured Gas Production Plant (Submit Supplementary Statement)			
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	0	0	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	0		
45	350.2 Rights-of-Way	0		
46	351 Structures and Improvements	0		
47	352 Wells	0		
48	352.1 Storage Leaseholds and Rights	0		
49	352.2 Reservoirs	0		
50	352.3 Non-recoverable Natural Gas	0		
51	353 Lines	0		
52	354 Compressor Station Equipment	0		
53	355 Measuring and Regulating Equipment	0		
54	356 Purification Equipment	0		
55	357 Other Equipment	0		
56	358 Asset Retirement Costs for Products Extraction Plant			
57	TOTAL Underground Storage Plant (Enter Total of lines 43 thru 56)	0	0	
58	359 Other Storage Plant			
59	360 Land and Land Rights	0		
60	361 Structures and Improvements	0		
61	362 Gas Holders	0		
62	363 Purification Equipment	0		
63	363.1 Liquefaction Equipment	0		
64	363.2 Vaporizing Equipment	0		
65	363.3 Compressor Equipment	0		
66	363.4 Measuring and Regulating Equipment	0		
67	363.5 Other Equipment	0		
68	363.6 Asset Retirement Costs for Other Storage Plant			
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	0	0	
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
71	364.1 Land and Land Rights	0	0	
72	364.2 Structures and Improvements	0		
73	364.3 LNG Processing Terminal Equipment	0		
74	364.4 LNG Transportation Equipment	0		
75	364.5 Measuring and Regulating Equipment	0		
76	364.6 Compressor Station Equipment	0		
77	364.7 Communications Equipment	0		
78	364.8 Other Equipment	0		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas Terminaling and Processing Plant			
80	TOTAL Base Load Liquefied Natural Gas Terminaling and Processing Plant (Lines 71 thru 79)	0	0	
81	TOTAL Natural Gas Storage and Processing Plant (Total of lines 57, 69, & 80)	0	0	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	234,575		
84	365.2 Rights-of-Way			
85	366 Structures and Improvements	10,880		

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			0	346	35
			0	347	36
			0	348	37
0	0	0	0		38
0	0	0	0		39
		0	0		40
0	0	0	0		41
					42
					43
			0	350.1	44
			0	350.2	45
			0	351	46
			0	352	47
			0	352.1	48
			0	352.2	49
			0	352.3	50
			0	353	51
			0	354	52
			0	355	53
			0	356	54
			0	357	55
			0	358	56
0	0	0	0		57
				359	58
			0	360	59
			0	361	60
			0	362	61
			0	363	62
			0	363.1	63
			0	363.2	64
			0	363.3	65
			0	363.4	66
			0	363.5	67
			0	363.6	68
0	0	0	0		69
					70
0	0		0	364.1	71
0			0	364.2	72
0			0	364.3	73
			0	364.4	74
			0	364.5	75
			0	364.6	76
			0	364.7	77
			0	364.8	78
				364.9	79
0	0	0	0		80
0	0	0	0		81
					82
			234,575	365.1	83
			0	365.2	84
			10,880	366	85

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
86	367 Mains	6,803,690		
87	368 Compressor Station Equipment			
88	369 Measuring and Regulating Station Equipment	372,213		
89	370 Communication Equipment	0		
90	371 Other Equipment	0		
91	372 Asset Retirement Costs for Transmission Plant			
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	7,421,358	0	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	6,698		
95	375 Structures and Improvements	59,033		
96	376 Mains	43,081,365	475,028	
97	377 Compressor Station Equipment	0		
98	378 Measuring and Regulating Station Equipment-General	231,404		
99	379 Measuring and Regulating Station Equipment-City Gate	418,109		
100	380 Services	24,082,404	294,062	
101	381 Meters	2,945,076	61,910	
102	382 Meter Installations	3,634,557		
103	383 House Regulators	2,956,903	337,874	
104	384 House Regulator Installations	0		
105	385 Industrial Measuring and Regulating Station Equipment	350,233	38,949	
106	386 Other Property on Customers' Premises			
107	387 Other Equipment	219		
108	388 Asset Retirement Costs for Distribution Plant	0		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	77,766,001	1,207,823	
110	GENERAL PLANT			
111	389 Land and Land Rights	2,613		
112	390 Structures and Improvements	408,245	2,627	
113	391 Office Furniture and Equipment	290,960		
114	392 Transportation Equipment	89,237		
115	393 Stores Equipment	9,833		
116	394 Tools, Shop, and Garage Equipment	617,150	(2)	
117	395 Laboratory Equipment	133,003		
118	396 Power Operated Equipment	135,698		
119	397 Communication Equipment	392,533		
120	398 Miscellaneous Equipment	47,150	0	
121	Subtotal (Enter Total of lines 111 thru 120)	2,126,422	2,625	
122	399 Other Tangible Property	0	0	
123	399.1 Asset Retirement Costs for General Plant	0		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	2,126,422	2,625	
125	TOTAL (Accounts 101 and 106)	87,313,781	1,210,448	
126	Gas Plant Purchased (See Instr. 8)			
127	(Less) Gas Plant Sold (See Instr. 8)			
128	Experimental Gas Plant Unclassified			
129	TOTAL Gas Plant in Service (Enter Total of lines 125 thru 128)	87,313,781	1,210,448	

Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MPS	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			6,803,690	367	86
			0	368	87
			372,213	369	88
			0	370	89
			0	371	90
			0	372	91
0	0	0	7,421,358		92
					93
	(461)		6,237	374	94
			59,033	375	95
9,632,194	(21,578)		33,902,621	376	96
			0	377	97
16,818			214,586	378	98
			418,109	379	99
2,895,538	(7,471)		21,473,457	380	100
393,298	(2,977)		2,610,711	381	101
1,944,207	(1,614)		1,688,736	382	102
860,417	4,042		2,438,402	383	103
			0	384	104
73,950	12,273		327,505	385	105
			0	386	106
	(21)		198	387	107
			0	388	108
15,816,422	(17,807)	0	63,139,595		109
					110
			2,613	389	111
71,606	180,511		519,777	390	112
139,034	(482)		151,444	391	113
	(4,923)		84,314	392	114
			9,833	393	115
27,801	(4,074)		585,273	394	116
21,670	(936)		110,397	395	117
16,133	(62)		119,503	396	118
30,672	(26,722)		335,139	397	119
10,488			36,662	398	120
317,404	143,312	0	1,954,955		121
			0	399	122
			0	399.1	123
317,404	143,312	0	1,954,955		124
16,133,826	125,505	0	72,515,908		125
			0		126
			0		127
			0		128
16,133,826	125,505	0	72,515,908		129

** Transfers and Adjustments are netted in Adjustments column.

Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MPS		This Report is: (1) X An Original (2) A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATING REVENUES (Account 400)					
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p> <p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in MCF (14.73 psia at 60 F). If billings are on a term basis, give the Btu contents of the gas sold and the sales converted to MCF.</p> <p>5. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	GAS SERVICE REVENUES				
2	480 Residential Sales	\$31,824,930	\$31,684,192		
3	481 Commercial & Industrial Sales				
4	Small (or Comm.) (See Instr. 6)	11,974,750	12,776,455		
5	Large (or Ind.) (See Instr. 6)	635,440	605,233		
6	482 Other Sales to Public Authorities	1,175,594	1,775,035		
7	484 Interdepartmental Sales	20,217	17,832		
8	TOTAL Sales to Ultimate Consumers	\$45,630,931	\$46,858,747		
9	483 Sales for Resale				
10	TOTAL Nat. Gas Service Revenues	\$45,630,931	\$46,858,747		
11	Revenues from Manufactured Gas				
12	TOTAL Gas Service Revenues	\$45,630,931	\$46,858,747		
13	OTHER OPERATING REVENUES				
14	485 Intracompany Transfers				
15	487 Forfeited Discounts	131,585	177,787		
16	488 Misc. Service Revenues	70,622	59,363		
17	489 Rev. From Trans. of Gas of Others	2,421,098	1,788,708		
18	490 Sales of Prod. Ext. From Nat. Gas				
19	491 Rev. from Nat. Gas Proc. by Others				
20	492 Incidental Gasoline and Oil Sales				
21	493 Rent from Gas Property				
22	494 Interdepartmental Rents				
23	495 Other Gas Revenues	19,091	26,315		
24	TOTAL Other Operating Revenues	\$2,642,396	\$2,052,173		
25	TOTAL Gas Operating Revenues	\$48,273,327	\$48,910,920		
26	(Less) 496 Provision for Rate Refunds				
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$48,273,327			
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	\$44,435,120			
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)				
30	Sales for Resale				
31	Other Sales to Pub. Auth. (Local Dist. Only)	1,175,594			
32	Interdepartmental Sales	20,217			
33	TOTAL (Same as Line 10, Columns (b) and (d))	\$45,630,931			

Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MPS	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
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GAS OPERATING REVENUES (Account 400) (Continued)

footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 MCF per year or approximately 800 MCF per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108 - 109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year	Quantity for Previous Year	Number for Year	Number for Previous Year	
(d)	(e)	(f)	(g)	
				1
2,863,447	3,139,231	38,056	40,527	2
				3
1,176,544	1,347,905	4,570	5,025	4
76,628	76,613	31	29	5
121,123	219,725	247	304	6
2,122	2,173	7	7	7
4,239,864	4,785,647	42,911	45,892	8
				9
4,239,864	4,785,647	42,911	45,892	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
4,116,619				29
				30
121,123				31
2,122				32
4,239,864				33

Column (b) contains unbilled revenues of \$1,277,889

Column (d) contains unbilled MCF of 37,544

Name of Respondent Aquila, Inc d/b/a Aquila Networks - MPS		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2004	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses	Not	Not	
12	755 Field Compressor Station Fuel and Power	Applicable	Applicable	
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Enter Total of lines 7 thru 17)	\$0	\$0	
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment	Not	Not	
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	Applicable	Applicable	
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	\$0	\$0	
30	TOTAL Natural Gas Production and Gathering (Line 18 + Line 29)	\$0	\$0	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses	Not	Not	
40	777 Gas Processed by Others	Applicable	Applicable	
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility---Credit			
46	783 Rents			
47	TOTAL Operation (Enter Total of lines 33 thru 46)	\$0	\$0	

Name of Respondent Aquila, Inc d/b/a Aquila Networks - MPS		This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment	Not	Not	
52	787 Maintenance of Pipe Lines	Applicable	Applicable	
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	\$0	\$0	
58	TOTAL Products Extraction (Line 47 + Line 57)	\$0	\$0	
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling	Not	Not	
63	797 Abandoned Leases	Applicable	Applicable	
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	\$0	\$0	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purch., Intracompany Transfers			
69	801 Natural Gas Field Line Purchases			
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	40,537,354	28,640,643	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases	1,027,796	785,001	
75	(Less) 805.1 Purchased Gas Cost Adjustments	(9,791,408)	(536,421)	
76	(Less) 805.2 Incremental Gas Cost Adjustments	163,649	(75,593)	
77	TOTAL Purchased Gas (Enter Total of lines 67 thru 75)	\$31,937,391	\$28,813,630	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses---Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations	Not	Not	
83	807.4 Purchased Gas Calculations Expenses	Applicable	Applicable	
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Exp. (Enter Total of lines 80 thru 84)	\$0	\$0	
86	808.1 Gas Withdrawn from Storage---Debit	5,747,110	2,499,796	
87	(Less) 808.2 Gas Delivered to Storage---Credit	(7,007,411)		
88	809.1 Withdrawals of Liquefied Nat. Gas for Processing---Debit			
89	(Less) 809.2 Deliveries of Nat. Gas for Processing---Credit			
90	Gas Used in Utility Operations---Credit			
91	810 Gas Used for Compressor Station Fuel---Credit			
92	811 Gas Used for Products Extraction---Credit			
93	812 Gas Used for Other Utility Operations---Credit	(34,022)	(31,077)	
94	TOTAL Gas Used in Util. Oper. - Cr. (Enter Total of Lines 91 thru 93)	(\$34,022)	(\$31,077)	
95	813 Other Gas Supply Expenses	0	0	
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89, 94,95)	\$30,643,068	\$31,282,349	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	\$30,643,068	\$31,282,349	

Name of Respondent Aquila, Inc d/b/a Aquila Networks - MPS		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power	Not	Not	
107	820 Measuring and Regulating Station Expenses	Applicable	Applicable	
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	\$0	\$0	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines	Not	Not	
120	834 Maintenance of Compressor Station Equipment	Applicable	Applicable	
121	835 Maintenance of Measuring and Regulating Station Eqpt.			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	\$0	\$0	
125	TOTAL Underground Storage Expense (Line 114 + Line 124)	\$0	\$0	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents	Not	Not	
131	842.1 Fuel	Applicable	Applicable	
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	\$0	\$0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment	Not	Not	
140	843.5 Maintenance of Liquefaction Equipment	Applicable	Applicable	
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	\$0	\$0	
146	TOTAL Other Storage Expenses (Line 134 + Line 145)	\$0	\$0	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching	Not	Not	
157	845.1 Fuel	Applicable	Applicable	
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts---Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)	\$0	\$0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment	Not	Not	
170	847.4 Maintenance of LNG Transportation Equipment	Applicable	Applicable	
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	\$0	\$0	
176	TOTAL Liq. Nat. Gas Terminaling & Processing Exp. (Line 165 + Line 175)	\$0	\$0	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	\$0	\$0	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	1,295	35	
181	851 System Control and Load Dispatching	0	8,607	
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses	24,175	44,232	
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses	457	0	
190	860 Rents	0	90	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	\$25,927	\$52,964	

Name of Respondent Aquila, Inc d/b/a Aquila Networks - MPS		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	0	0	
194	862 Maintenance of Structures and Improvements	0	0	
195	863 Maintenance of Mains	0	50,615	
196	864 Maintenance of Compressor Station Equipment	0	165	
197	865 Maintenance of Measuring and Reg. Station Equipment	0	0	
198	866 Maintenance of Communication Equipment	0	0	
199	867 Maintenance of Other Equipment	0	0	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	50,780	
201	TOTAL Transmission Expenses (Line 191 + 200)	\$25,927	\$103,744	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	396,765	446,810	
205	871 Distribution Load Dispatching	5,703	6,893	
206	872 Compressor Station Labor and Expenses	0	785	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	392,683	461,442	
209	875 Measuring and Regulating Station Expenses---General	64,146	45,163	
210	876 Measuring and Regulating Station Expenses---Industrial	0	289	
211	877 Measuring and Regulating Station Expenses---City Gate Check Station	2,506	5,813	
212	878 Meter and House Regulator Expenses	496,934	538,685	
213	879 Customer Installations Expenses	217,500	193,826	
214	880 Other Expenses	382,445	350,193	
215	881 Rents	64,033	50,758	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	\$2,022,715	\$2,100,657	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	23,898	40,903	
219	886 Maintenance of Structures and Improvements	518	1,525	
220	887 Maintenance of Mains	323,381	414,753	
221	888 Maintenance of Compressor Station Equipment	121	0	
222	889 Maintenance of Meas. and Reg. Sta. Eqpt.---General	24,294	22,061	
223	890 Maintenance of Meas. and Reg. Sta. Eqpt.---Industrial	80,444	105,659	
224	891 Maintenance of Meas. and Reg. Sta. Eqpt.---City Gate Check Station	70,062	53,899	
225	892 Maintenance of Services	212,088	182,927	
226	893 Maintenance of Meters and House Regulators	47,861	54,611	
227	894 Maintenance of Other Equipment	1,046	219	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	\$783,713	\$876,557	
229	TOTAL Distribution Expenses (Line 216 + Line 228)	\$2,806,428	\$2,977,214	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	47,424	34,334	
233	902 Meter Reading Expenses	376,667	351,512	
234	903 Customer Records and Collection Expenses	825,104	829,109	
235	904 Uncollectible Accounts	797,011	514,526	
236	905 Miscellaneous Customer Accounts Expenses	30,329	36,530	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$2,076,535	\$1,766,011	

Name of Respondent Aquila, Inc d/b/a Aquila Networks - MPS		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	7,677	9,667	
241	908 Customer Assistance Expenses	768	4,542	
242	909 Informational and Instructional Expenses	24,004	46,496	
243	910 Miscellaneous Customer Service and Informational Exp.	22,778	34,471	
244	TOTAL Customer Service and Informational Expenses (Enter Total of lines 240 thru 243)	\$55,227	\$95,176	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	22,214	15,013	
248	912 Demonstrating and Selling Expenses	32,305	- 22,361	
249	913 Advertising Expenses	802	1,117	
250	916 Miscellaneous Sales Expenses	4,093	3,849	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$59,414	\$42,340	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	1,122,256	1,331,116	
255	921 Office Supplies and Expenses	397,441	476,447	
256	(Less) 922 Administrative Expenses Transferred---Credit	(96,725)	(179,477)	
257	923 Outside Services Employed	442,449	507,089	
258	924 Property Insurance	4,385	430	
259	925 Injuries and Damages	383,908	599,510	
260	926 Employee Pensions and Benefits	1,138,506	1,061,564	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	243,033	155,806	
263	(Less) 929 Duplicate Charges---Credit	0	0	
264	930.1 General Advertising Expenses	834	5,691	
265	930.2 Miscellaneous General Expenses	121,674	154,636	
266	931 Rents	279,397	232,213	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	\$4,037,158	\$4,345,025	
268	Maintenance			
269	935 Maintenance of General Plant	159,238	162,099	
270	TOTAL Administrative and General Expense (Line 267 + Line 269)	\$4,196,396	\$4,507,124	
271	TOTAL Operation & Maintenance Expense (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$39,862,995	\$40,773,958	