Adjustment to Eliminate MPS Electric Jurisdictional Severance Costs Recorded During the Historic Test Year

Line No.	FERC Account	Total MPS Electric Expense Per Books	Jurisdictional Allocation Factors	Adjustment to Eliminate MPS Electric Severamce Costs
1	506000	231,284	00 06400/	222.002
2	557000	· ·	98.9619%	228,883
3		59,274	99.4621%	58,955
	566000	101,522	98.9619%	100,468
4	588000	550,854	99.8333%	549,936
5	880000	-	0.0000%	-
6	920000	1,031,482	99.4513%	1,025,823
7	921000	15,483	99.4513%	15,398
8	923000	87,948	99.4513%	87,465
9	926000	178,485	99.4513%	177,506
10	Subtotal	\$ 2,256,332		\$ 2,244,434
11	408100	149,716	99.4513%	148,895
12	926000	333,108	99.4513%	331,280
13		\$ 482,824		\$ 480,175
14	Total MPS E	lectric Jurisdiction	al Adjustment	\$ (2,724,609)

15 Source: Company CS-10 Workpapers

Adjustment to Eliminate SJLP Electric Jurisdictional Severance Costs Recorded During the Historic Test Year

		Total		Adjustment
		to Eliminate		
		SJLP		SJLP
		Electric	Jurisdictional	Electric
Line	FERC	Expense	Allocation	Severance
<u>No.</u>	_Account_	Per Books	Factors	Costs
1	557000	21,422	100.0000%	21,422
2	566000	22,105	100.0000%	22,105
3	588000	160,277	100.0000%	160,277
4	920000	249,976	100.0000%	249,976
5	921000	5,285	100.0000%	5,285
6	923000	26,360	100.0000%	26,360
7	926000	52,702	100.0000%	52,702
8	Subtotal	\$ 538,127		\$ 538,127
9	408100	30,889	100.0000%	30,889
10	926000	77,707	100.0000%	77,707
		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>,</u>
11		\$ 108,596		\$ 108,596
				- ·,
12	Total SJI P	Electric Jurisdiction	nal Adiustment	\$ (646,723)
	. J.a. Joli		iai / iajastiiiciit	Ψ (070,720)

13 Source: Company CS-10 Workpapers

Adjustment to Eliminate SJLP Steam Jurisdictional Severance Costs Recorded During the Historic Test Year

						justment
			Fotal		to	Eliminate
		9	SJLP			SJLP
		S	team	Jurisdictional	;	Steam
Line	FERC	Ex	pense	Allocation	Se	verance
No.	Account	Per	Books	Factors		Costs
1	557000			100.0000%		
			-			
2	566000		-	100.0000%		
3	588000		-	100.0000%		-
4	920000		6,752	100.0000%		6,752
5	921000		127	100.0000%		127
6	923000		796	100.0000%		796
7	926000		1,429	100.0000%		1,429
_		•				
8	Subtotal	\$	9,104		5	9,104
9	408100		1,298	100.0000%		1,298
10	926000		2,107	100.0000%		2,107
10	920000		2,107	100.0000 /8		2,107
11	Subtotal	\$	3,405		\$	3,405
12	Total SJLP S	Steam J	urisdictiona	al Adjustment	\$	(12,509)

13 Source: Company CS-10 Workpapers

Adjustment to Assign a Portion of Test Year ESF Costs Allocated to MPS Electric Operation to Divestiture Activities

			Dep't
1	E0E B		Costs
Line		epartment	Allocated
<u>No.</u>	<u>No.</u>	Description	to MPS
1	4031	General Counsel	\$ 371,214
2	4040	Executive	611,935
3	4043	Board of Directors Management	200,783
4	4120	External Communications	521,937
5	4130	Finance	1,213,962
6	4131	Corporate Secretary	56,592
7	4132	Shareholder Relations	375,240
8	4183	Corporate Financial Reporting	1,080,822
9	Total		\$ 4,432,484
10 11	•	to Eliminate one-half of Noted tment Costs Allocated to Total MPS	
12	•	mes 50%)	\$ 2,216,242
12	(Line 9 til	nes 30 /6)	\$ 2,210,242
13	Percent to	Electric Based Upon Payroll	
14	Annualization		
15		Electric \$249,529 87.23%	87.23%
16		Gas 36,536 12.77%	
17		Total \$286,065 100.00%	
18	Adjustment	to Total MPS Electric Operations:	\$ (1,933,185)
19	Jurisdiction	al Allocation Percentage	99.45133%
	our louistion.	a. / modation i ordoniago	00.4010070
20		Electric Adjustment to Remove One-half	
21	of Noted Es	SF Departments' Costs (1)	\$(1,922,579)
22	(1)	To the extent that the Company has reduce	ed any of
23	(-)	the above-listed ESF department costs in o	
24		Company adjustments, those amounts sho	
25		eliminated from this adjustment amount for	
26		reconciliation purposes	
_ -			

Adjustment to Assign a Portion of Test Year ESF Costs Allocated to SJLP Electric Operation to Divestiture Activities

						Dep't Costs
Line	ESF De	partment			A	Allocated
No.	No.	Descript	ion			to SJLP
					_	
1	4031	General	Counsel		\$	-
2	4040	Executiv	/e			111,967
3	4043	Board of	f Directors Mana	agement		183,281
4	4120	External	Communication	ns		59,981
5	4130	Finance				154,939
6	4131	Corpora	te Secretary			365,615
7	4132	Shareho	older Relations			17,090
8	4183	Corpora	te Financial Rep	porting		110,722
9	Total				\$	1,003,595
10	Adjustment	to Eliminate	e one-half of No	ted		
11			Allocated to To			
12	(Line 9 tim		, , modulou to Te	nai Colli	\$	501,798
	`	,			•	,
13	Percent to E	lectric Bas	ed Upon Payrol	I		
14	Annualizatio	n Split				
15	E	Electric	\$358,118	93.98%		93.98%
16	(Gas	20,939	5.50%		
	5	Steam	1,983	0.52%		
17	-	Fotal	\$381,040	100.00%		
	• 11					
18	Adjustment	to Total SJ	LP Electric Ope	rations:	<u>\$</u>	(471,611)
19 20	(1)			ompany has red		of
21				those amounts s		
22				ustment amount		
23			ation purposes	22		

Adjustment to Assign a Portion of Test Year ESF Costs Allocated to SJLP Steam Operations to Divestiture Activities

						Dep't
Line	ESE D	epartment				Costs
No.	No.	Descript	ion			Allocated to SJLP
110.		Descript	IOH		-	10 SJLP
1	4031	General	Counsel		\$	111,967
2	4040	Executiv	re			183,281
3	4043	Board of	f Directors Mana	agement		59,981
4	4120	External	Communication	ns		154,939
5	4130	Finance				365,615
6	4131	Corpora	te Secretary			17,090
7	4132	Shareho	lder Relations			110,722
8	4183	Corpora	te Financial Re	oorting	_	321,389
9	Total				\$	1,324,985
10 11 12	•	ment Costs	e one-half of No Allocated to To		\$	662,492
13	Percent to I	Electric Bas	ed Upon Payrol	1		
14	Annualization	on Split				
15		Electric	\$358,118	93.98%		
16		Gas	20,939	5.50%		
		Steam	1,983	0.52%		0.52%
17	•	Total	\$381,040	100.00%		
18	Adjustment	to Total SJ	LP Steam Oper	ations:	\$	(3,448)
19 20 21 22 23	(1)	the abov Compar eliminate	ve-listed ESF de ny adjustments,	company has redu epartment costs i those amounts s ustment amount	n other hould be	

Adjustment to Eliminate Cost of Excess Capacity at Aquila's Downtown Office Building Located at 20 West 9th

Line	Total	Percent to		Total \$ Amounts to:		FERC Account MPS		FERC Account SJLP	
No.	Company	MPS	SJLP	MPS	SJLP	921	935	921	935
4	Took Voor Actual I	Distribution (0.000	0=/					
1	Test Year Actual I	,		•	04.070	455 505		_,	
2	1,300,807	19.12%	6.30%	248,751	81,979	155,725	93,026	51,306	30,673
3	Distribution to M	PS and S.II P	Iltilizina Augu	et 2003 FSF AI	location Facto	re as Reflected in	n "Undated" Ca	100	
4	1,300,807	20.30%	6.80%	264,064	88,455	165,311	98,753	55,359	33,096
•	1,000,007	20.00 /0	0.0070	204,004	00,400	105,511	90,733	33,339	33,090
5	Adjustment to Tes								
6	Excess Capacity		h Building Allo	cated to MPS &	k				
7	SJLP Electric Ope	erations:							
8	Work Stations In U	lse at 20 Wes	t 9th Building (C)PC-865)	544				
Ū	Work oldions in o	30 41 20 1103	courbailding (c	Di O-003)	344				
9	Work Station Capa	bility at 20 W	est 9th Building	(OPC-865)	847				
10	Excess Capacity P	ercentage			35.77%	35.77%	<u>35.77%</u>	<u>35.77%</u>	35.77%
11	Adjustment if Pos	ted to Test V	ear Actual One	erating Reculte					
12	Total MPS/SLP		•	•		(55,708)	(33,278)	(18,354)	(10.072)
	rotal iii Grozi	rajaouriorii (E		2.110 140. 10)		(00,700)	(00,270)	(10,554)	(10,973)
13	Percent to MPS/	SJLP Electric	Operations (Of	PC-867)		86.874%	92.808%	92.058%	88.029%
14	Total MPS/SJLP	' Electric Oper	ations Adjustme	ent (Line 12 time	es Line 13)	(48,396)	(30,885)	(16,896)	(9,659)
15	Retail Jurisdictio	nal Allocation	Percentages			99.45133%	99.45133%	100.00%	100.009/
15	rietan sunsulctio	nai Allocation	reicemages			99.4010076	99,4013376	100.00%	100.00%
16	Adjustment to M	PS/SJLP Tes	t Year Actual Ele	ectric Retail Ope	erations				
17	(Line No. 14 tin	nes Line No. 1	15)			\$ (48,130)	\$ (30,716)	\$ (16,896)	\$ (9,659)
18	Adjustment if Pos	•	's Updated/Adj	usted Operatin	g Results				
19	(Line No. 4 times	s Line No.10)				(59,137)	(35,327)	(19,804)	(11,840)
20	Percent to MPS/	S.II P Flectric	Operations (OI	PC-867)		86.874%	92.808%	92.058%	99 0009/
	· Orocin to ivii O	COL: LICOLIO	Operations (Or	0 0077		00.07 + 76	32.000 /8	92.03078	88.029%
21	Total MPS/SJLP	Electric Oper	ations Adjustme	ent (Line 19 time	es Line 20)	(51,375)	(32,786)	(18,231)	(10,422)
00	Batan ta a mar	1.40	_				,	,	
22	Retail Jurisdictio	nal Allocation	Percentages			<u>99.45133%</u>	99.45133%	100.00%	100.00%
23	Adjustment to M	IPS/S II P Tae	t Voor Actual Ele	actric Retail On	erations				
24	Line No. 21 tim			cono netan Opi	siauviis	\$ (51,093)	\$ (32,606)	\$ (18,231)	\$ (10,422)
			,			(01,000)	\$ (02,000)	Ψ (10,231)	Ψ (10,422)

Adjustment to Eliminate Cost of Excess Office Space Allocated to MPS and SJLP Electric Rate Base

	Total Company	MPS Operations		SJLP Operations		
	at 12/31/02	Electric	Gas	Electric	Gas	
Gross Plant	\$ 60,965,447	\$13,611,890	\$ 1,263,680	\$ 4,711,950	\$ 73,978	
Accum. Depre.	5,231,176	1,167,976	108,431	404,312	6,348	
Net Plant	\$ 55,734,272	\$ 12,443,913	\$1,155,249	\$ 4,307,638	\$ 67,630	
Excess Capacity Percentage (1)	35.77%	35.77%	35.77%	35.77%	35.77%	
Adjustment to Elimin	nate Total Division	al Excess Office (Capacity in Dowr	ntown Kansas Cit	ty	
Gross Plant	\$ (21,809,363)	\$ (4,869,424)	\$ (452,060)	\$ (1,685,621)	\$ (26,464)	
Accum. Depre.	(1,871,365)	(417,824)	(38,789)	(144,636)	(2,271)	
Net Plant	\$ (19,937,998)	\$ (4,451,601)	\$ (413,271)	\$ (1,540,985)	\$ (24,193)	
Jurisdictional Factors		99.45133%	100.00%	100.00%	100.00%	
Adjustment to Elimin	nate Jurisdictional	Divisional Exces	s Office Capacity	in Downtown K	ansas City	
Gross Plant		\$ (4,842,707)	\$ (452,060)	\$ (1,685,621)	\$ (26,464)	
Accum. Depre.		\$ (415,531)	\$ (38,789)	\$ (144,636)	\$ (2,271)	
Net Plant		\$ (4,427,176)	\$ (413,271)	\$ (1,540,985)	\$ (24,193)	
Note (1) Work Stations In Use at 20 West 9th Building (OPC-865) 544						
Work Station Capabil	ity at 20 West 9th Bu	uilding (OPC-865)		847		
Excess Capacity Perc	centage			35.77%		