

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: ER-2007-0004
Date Prepared: January 18, 2007

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

FILED

MAY 2 2007

Missouri Public
Service Commission

AQUILA, INC.
d/b/a AQUILA NETWORKS-MPS (ELECTRIC)
AND
AQUILA NETWORKS-L&P (ELECTRIC)

CASE NO. ER-2007-0004

January 2007
Jefferson City, Missouri

Staff Exhibit No. 238
Case No(s). ER-2007-0004
Date 4-12-07 Rptr KF

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Revenue Requirement

Line	7.81% Return	8.11% Return	8.40% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$ 901,102,049	\$ 901,102,049	\$ 901,102,049
2 Rate of Return	7.81%	8.11%	8.40%
3 Net Operating Income Requirement	\$ 70,376,070	\$ 73,079,376	\$ 75,692,572
4 Net Income Available (Sch 9)	\$ 56,656,500	\$ 56,656,500	\$ 56,656,500
5 Additional NOI BT Needed	\$ 13,719,570	\$ 16,422,876	\$ 19,036,072
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 24,172,758	\$ 25,857,127	\$ 27,485,348
8 Test Year Current Income Tax	\$ 15,624,411	\$ 15,624,411	\$ 15,624,411
9 Additional Current Tax Required	\$ 8,548,347	\$ 10,232,716	\$ 11,860,937
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	\$ 8,548,347	\$ 10,232,716	\$ 11,860,937
14 Gross Revenue Requirement	\$ 22,267,917	\$ 26,655,592	\$ 30,897,009
Allowance for known and Measurable Changes through December 31, 2006	\$ 10,000,000	10,000,000	10,000,000
TOTAL:	\$ 32,267,917	36,655,592	40,897,009

AQUILA, INC.
TOTAL COST OF CAPITAL

ITEM	PERCENT	COST RATE		WEIGHTED COST	
Aquila Networks MPS					
Long-Term Debt	52.50%	6.73%		3.53%	
Common Equity	47.50%	9.00%	10.25%	4.28%	4.87%
Total	100.00%			7.81%	8.40%
				8.11%	
Aquila Networks L&P					
Long-Term Debt	52.50%	7.95%		4.17%	
Common Equity	47.50%	9.00%	10.25%	4.28%	4.87%
Total	100.00%			8.45%	9.04%
				8.75%	

Accounting Schedule 1-2

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$1,625,821,510
Subtract from Total Plant	
2 Depreciation Reserve (Sch 5)	\$ 609,382,656

3 Net Plant in Service	\$1,016,438,854
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (22,433,178)
5 Materials and Supplies-Exempt	17,195,447
6 Undistributed Stores	4,138,781
7 Emission Allowances	14,674,323
8 Prepayments MoPub	30,583
9 Prepayments MoPub's share of UCU	2,226,046
10 Fuel Inventory - Oil & Propane	2,944,549
11 Fuel Inventory - Coal	10,419,775
12 Fuel Inventory-Tires/Fuel Stock	477,404
13 Prepaid Pension Asset	6,454,417
14 AAO Def Sib Rebl&W. Coal ER-90-101	847,822
15 AAO Def Sibley Rebuild & W. Coal 93	989,232
Subtract from Net Plant	
16 Federal Tax Offset 4.0849 %	\$ 912,798
17 State Tax Offset 10.9479 %	384,431
18 City Tax Offset 0.0000 %	0
19 Interest Expense Offset 18.7425 %	5,961,783
20 Customer Advances for Construction	9,824,203
21 Customer Deposits	4,239,498
22 Deferred Income Taxes-Depreciation	129,990,303
23 Deferred Inc Tax on 1990 AAO	268,495
24 Deferred Inc Tax 1992 AAO	318,258
25 Unamortized Investment Tax Credit	0
26 ERISA Minimum Tracker	1,402,237

27 Total Rate Base	\$ 901,102,049

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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	\$ 21,664	\$ 0	99.4470	\$ 0	\$ 21,544
2		Total	\$ 21,664	\$ 0		\$ 0	\$ 21,544
Steam Production Plant - Sibley							
3	310.000	Land & Land Rights	\$ 396,706	\$ 0	99.4600	\$ 0	\$ 394,564
4	311.120	Structures & Improve-Sibley	37,624,270	0	99.4600	0	37,421,099
5	312.120	Boiler Plant Equip-Sibley	142,769,506	0	99.4600	0	141,998,551
6	312.000	Boiler Pollution - Sibley	1,642,151	0	99.4600	0	1,633,283
7	314.120	Turbogenerator Units-Sibley	56,737,168	0	99.4600	0	56,430,787
8	315.120	Accessory Elect Equip-Sibley	17,128,871	0	99.4600	0	17,036,375
9	316.120	Misc Power Plt Equip-Sibley	1,152,398	0	99.4600	0	1,146,175
10		Total	\$ 257,451,070	\$ 0		\$ 0	\$ 256,060,834
Steam Production Jeffrey Energy Cen							
11	310.000	Land and Land Rights	\$ 267,264	\$ 111,704	99.4600	\$ 0 P-1	\$ 376,922
12	311.110	Structures & Improvements JEC	18,426,920	410,538	99.4600	0 P-2	18,735,736
13	312.110	Boiler Plant Equip. JEC	59,749,094	1,438,628	99.4600	0 P-3	60,857,308
14	312.000	Boiler Pollution Equip JEC	1,475,518	0	99.4600	0 P-4	1,467,550
15	314.110	Turbogenerator Units - JEC	18,508,531	0	99.4600	0 P-5	18,408,585
16	315.110	Accessory Elect. Equip. - JEC	6,420,686	0	99.4600	0 P-6	6,386,014
17	316.110	Misc. Power Plt. Equip. - JEC	1,735,641	32,089	99.4600	0 P-7	1,758,184
18		Total	\$ 106,583,654	\$ 1,992,959		\$ 0	\$ 107,990,299
Nevada & KCI							
19	340.000	Land and Land Rights	\$ 59,905	\$ 0	99.4600	\$ 0	\$ 59,582
20	341.000	Structures & Improvements	732,960	0	99.4600	0	729,002
21	342.000	Fuel Holders, Producers & Access	406,089	0	99.4600	0	403,896
22	343.000	Prime Movers	1,446,725	0	99.4600	0	1,438,913
23	343.000	Prime Mover JEC	182,530	0	99.4600	0	181,544
24	344.000	Generators	2,286,874	0	99.4600	0	2,274,525
25	345.000	Accessory Electric Equip	866,482	0	99.4600	0	861,803
26	346.000	Misc. Power Plt Equip	0	0	99.4600	0	0
27		Total	\$ 5,981,565	\$ 0		\$ 0	\$ 5,949,265

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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)
Ralph Green Plant							
28	340.000	Land & Land Rights	\$ 11,376	\$ 0	99.4600	\$ 0	\$ 11,315
29	341.000	Structures & Improvements	1,288,159	0	99.4600	0	1,281,203
30	342.000	Fuel Holders Prod & Acc	62,614	0	99.4600	0	62,276
31	343.000	Prime Movers	5,237,483	0	99.4600	0	5,209,201
32	344.000	Generators	6,395,295	0	99.4600	0	6,360,760
33	345.000	Accessory Elect Equip	1,130,021	0	99.4600	0	1,123,919
34	346.000	Misc Power Plt Equip	20,000	0	99.4600	0	19,892
35	Total		\$ 14,144,948	\$ 0		\$ 0	\$ 14,068,566
Greenwood Energy Center Plant							
36	340.000	Land and Land Rights	\$ 233,662	\$ 0	99.4600	\$ 0	\$ 232,400
37	341.000	Structures & Improvements	1,986,633	0	99.4600	0	1,975,905
38	342.000	Fuel Holders and Accessories	1,996,289	0	99.4600	0	1,985,509
39	343.000	Prime Movers	28,759,711	0	99.4600	0	28,604,409
40	344.000	Generators	7,358,389	0	99.4600	0	7,318,654
41	345.000	Accessory Electric Equip	5,858,198	0	99.4600	0	5,826,564
42	346.000	Miscellaneous Power Plant Equip	66,674	0	99.4600	0	66,314
43	Total		\$ 46,259,556	\$ 0		\$ 0	\$ 46,009,755
South Harper Generating Plant							
44	340.000	Land and Land Rights - SH	\$ 1,034,874	\$ (1,034,874)	99.4600	\$ 0 P-9	\$ 0
45	341.000	Structures & Improvements - SH	9,000,060	(9,000,060)	99.4600	0 P-10	0
46	342.000	Fuel Holders & Accessories-SH	3,950,058	(3,950,058)	99.4600	0 P-11	0
47	343.000	Prime Movers - SH	66,031,053	(66,031,053)	99.4600	0 P-12	0
48	344.000	Generators - SH	17,250,057	(17,250,057)	99.4600	0 P-13	0
49	345.000	Accessory Elect Equip - SH	17,778,976	(17,778,976)	99.4600	0 P-14	0
50	346.000	Misc. Power Plant Equip - SH	125,000	(125,000)	99.4600	0 P-15	0
51	Total		\$ 115,170,078	\$ (115,170,078)		\$ 0	\$ 0

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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)
MPS - Turbines 1 thru 5							
52	340.000	Land & Land Rights	\$ 0	\$ 1,034,874	99.4600	\$ 0 P-16	\$ 1,029,286
53	341.000	Structures & Imprvmnts	0	13,816,010	99.4600	0 P-17	13,741,404
54	342.000	Fuel Holders & Access Equip	0	6,063,742	99.4600	0 P-18	6,030,998
55	343.000	Prime Movers	0	101,364,398	99.4600	0 P-19	100,817,030
56	344.000	Generators	0	26,480,596	99.4600	0 P-20	26,337,601
57	345.000	Accessory Elect Equip	0	27,292,541	99.4600	0 P-21	27,145,161
58	346.000	Misc'l Pwr Plt Equip	0	191,888	99.4600	0 P-22	190,852
59	Total		\$ 0	\$ 176,244,049		\$ 0	\$ 175,292,332
Transmission Plant							
60	350.000	Land & Land Rights	\$ 12,036,324	\$ 0	99.4600	\$ 0	\$ 11,971,328
61	352.000	Structures & Improvements	6,262,068	0	99.4600	0	6,228,253
62	353.000	Station Equipment	93,186,529	2,211,353	99.4600	0 P-35	94,882,733
63	354.000	Towers & Fixtures	323,639	0	99.4600	0	321,891
64	355.000	Poles & Fixtures	66,990,533	0	99.4600	0	66,628,784
65	356.000	Overhead Conductors & Devices	47,752,973	0	99.4600	0	47,495,107
66	358.000	Underground Conductors & Devices	65,293	0	99.4600	0	64,940
67	Total		\$ 226,617,359	\$ 2,211,353		\$ 0	\$ 227,593,036
Distribution Plant							
68	360.000	Land & Land Rights	\$ 4,584,805	\$ 0	99.4330	\$ 0	\$ 4,558,809
69	361.000	Structures & Improvements	5,935,347	0	99.4330	0	5,901,694
70	362.000	Station Equipment	78,399,500	0	99.4330	0	77,954,975
71	364.000	Poles, Towers & Fixtures	121,674,661	0	99.4330	0	120,984,766
72	365.000	Overhead Conductors & Devices	80,362,079	0	99.4330	0	79,906,426
73	366.000	Underground Conduit	35,833,305	0	99.4330	0	35,630,130
74	367.000	Underground Conductors & Devices	86,633,666	0	99.4330	0	86,142,453
75	368.000	Line Transformers	129,452,942	0	99.4330	0	128,715,944
76	369.001	Services - Overhead	12,811,604	0	99.4330	0	12,738,962
77	369.002	Services - Underground	46,535,842	0	99.4330	0	46,271,984
78	370.001	Meters	24,291,463	0	99.4330	0	24,153,730
79	370.002	Meters-PURPA Load Research	2,045,596	0	99.4330	0	2,033,997
80	371.000	Installation On Customers' Premises	13,625,667	0	99.4330	0	13,548,409
81	373.000	Street Lighting & Signal Systems	24,439,284	0	99.4330	0	24,300,713
82	Total		\$ 666,625,761	\$ 0		\$ 0	\$ 662,845,992

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Total Plant in Service

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
83	389.000	Land & Land Rights	\$ 1,028,675	\$ 0	99.4470	\$ 0	\$ 1,022,986
84	390.001	Structures & Improvements	15,166,821	0	99.4470	0	15,082,948
85	390.051	Structures & Improv - Leased	138,056	0	99.4470	0	137,293
86	391.001	Office Furniture & Equipment	2,391,744	0	99.4470	0	2,378,518
87	391.003	Computer Hardware	2,003,194	0	99.4470	0	1,992,116
88	391.004	Computer Software	342,129	0	99.4470	0	340,237
89	391.005	Computer Systems Development	40,000	0	99.4470	0	39,779
90	392.001	Transportation Equip.-Subunit	0	0	99.4470	0	0
91	392.002	Transportation Equip - Cars	98,243	0	99.4470	0	97,700
92	392.003	Transportation Equip-Light Trk	136,777	0	99.4470	0	136,021
93	392.004	Transportation Equip-Med Truck	472,898	0	99.4470	0	470,283
94	392.005	Transportation Equip-Heavy Truck	749,758	0	99.4470	0	745,612
95	392.006	Transportation Equip.-Trailers	524,912	0	99.4470	0	522,009
96	393.000	Stores Equipment	107,726	0	99.4470	0	107,130
97	394.000	Tools, Shop, & Garage Equipment	3,726,459	0	99.4470	0	3,705,852
98	395.000	Laboratory Equipment	2,040,184	0	99.4470	0	2,028,902
99	396.001	Power Operated Equip-Short Life	246,528	0	99.4470	0	245,165
100	396.002	Power Operated Equip-Long Life	3,392,922	0	99.4470	0	3,374,159
101	397.000	Communication Equipment	9,063,112	0	99.4470	0	9,012,993
102	398.000	Miscellaneous Equipment	199,360	0	99.4470	0	198,258
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103		Total	\$ 41,869,498	\$ 0		\$ 0	\$ 41,637,961

Accounting Schedule: 3

Williams

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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
UCU Common General Plant							
104	389.000	Land and Land Rights	\$ 278,510	\$ 0	99.4470	\$ 0	P-24 \$ 276,970
105	390.000	Structures & Improvements-Own	26,836,194	0	99.4470	0	P-25 26,687,790
106	390.051	Structures & Improve-Lease	2,423,487	0	99.4470	0	P-26 2,410,085
107	391.001	Office Furniture & Equipment	6,617,460	0	99.4470	0	P-27 6,580,865
108	391.003	UCU Gen Plt Computer Hardware	6,661,316	0	99.4470	0	P-28 6,624,479
109	391.004	UCU Gen Plt Computer Software	32,013,305	0	99.4470	0	P-29 31,836,271
110	391.005	UCU Gen Plt Computer System Develop	9,978,575	0	99.4470	0	P-30 9,923,393
111	394.000	Tools, Shop and Garage Equip	141,368	0	99.4470	0	P-31 140,586
112	395.000	Lab Equipment	27,574	0	99.4470	0	P-32 27,422
113	397.000	Communications Equipment	3,598,222	0	99.4470	0	P-33 3,578,324
114	398.000	Miscellaneous Equipment	267,219	0	99.4470	0	P-34 265,741
115		Total	\$ 88,843,230	\$ 0		\$ 0	\$ 88,351,926

116		Total Plant In Service	\$1,569,568,383	\$ 65,278,283		\$ 0	\$1,625,821,510

Accounting Schedule: 3-5

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land and Land Rights	P-1	\$ 111,704
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1. To include in the plant-in-service the Jeffery Energy Center \$ 111,704
common plant at September 30, 2006.
(Williams)

Structures & Improvements JEC	P-2	\$ 410,538
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1. To include in the plant-in-service the Jeffery Energy Center \$ 410,538
common plant at September 30, 2006.
(Williams)

Boiler Plant Equip. JEC	P-3	\$ 1,438,628
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1. To include in the plant-in-service the Jeffery Energy Center \$ 1,438,628
common plant at September 30, 2006.
(Williams)

Miscl. Power Plt. Equip. - JEC	P-7	\$ 32,089
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1. To include in the plant-in-service the Jeffery Energy Center \$ 32,089
common plant at September 30, 2006.
(Williams)

Land and Land Rights - SH	P-9	\$ (1,034,874)
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1. To eliminate all cost associated with the south Harper plant \$ (1,034,874)
at Sept. 30, 2006.
(Williams)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Structures & Improvements - SH P-10 \$ (9,000,060)

1. To eliminate all cost associated with the south Harper plant \$ (9,000,060)
 at Sept. 30, 2006.
 (Williams)

 Fuel Holders & Accessories-SH P-11 \$ (3,950,058)

1. To eliminate all cost associated with the south Harper plant \$ (3,950,058)
 at Sept. 30, 2006.
 (Williams)

 Prime Movers - SH P-12 \$ (66,031,053)

1. To eliminate all cost associated with the south Harper plant \$ (66,031,053)
 at Sept. 30, 2006.
 (Williams)

 Generators - SH P-13 \$ (17,250,057)

1. To eliminate all cost associated with the south Harper plant \$ (17,250,057)
 at Sept. 30, 2006.
 (Williams)

 Accessory Elect Equip - SH P-14 \$ (17,778,976)

1. To eliminate all cost associated with the south Harper plant \$ (17,778,976)
 at Sept. 30, 2006.
 (Williams)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Miscl. Power Plant Equip - SH	P-15	\$ (125,000)
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1. To eliminate all cost associated with the South Harper plant
at Sept. 30, 2006.
(Williams)

Land & Land Rights	P-16	\$ 1,034,874
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1. To include the cost for MPS units 1 thru 5.
(Williams)

Structures & Improvements	P-17	\$ 13,816,010
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1. To include the cost for MPS units 1 thru 5.
(Williams)

Fuel Holders & Access Equip	P-18	\$ 6,063,742
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1. To include the cost for MPS units 1 thru 5.
(Williams)

Prime Movers	P-19	\$ 101,364,398
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1. To include the cost for MPS units 1 thru 5.
(Williams)

Williams

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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Generators	P-20	\$ 26,480,596
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1. To include the cost for MPS units 1 thru 5. (Williams)		\$ 26,480,596
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Accessory Elect Equip	P-21	\$ 27,292,541
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1. To include the cost for MPS units 1 thru 5. (Williams)		\$ 27,292,541
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Misc Pwr Plt Equip	P-22	\$ 191,888
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1. To include the cost for MPS units 1 thru 5. (Williams)		\$ 191,888
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Station Equipment	P-35	\$ 2,211,353
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1. To add the additional transmission plant for added plant at MPS turbines 1 thru 5. (Williams)		\$ 2,211,353
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 21,544	0.0000	\$ 0
2		Total	\$ 21,544		\$ 0
Steam Production Plant - Sibley					
3	310.000	Land & Land Rights	\$ 394,564	0.0000	\$ 0
4	311.120	Structures & Improve-Sibley	37,421,099	1.8700	699,775
5	312.120	Boiler Plant Equip-Sibley	141,998,551	2.1900	3,109,768
6	312.000	Boiler Pollution - Sibley	1,633,283	2.1900	35,769
7	314.120	Turbogenerator Units-Sibley	56,430,787	2.3300	1,314,837
8	315.120	Accessory Elect Equip-Sibley	17,036,375	2.4000	408,873
9	316.120	Misc Power Plt Equip-Sibley	1,146,175	2.5000	28,654
10		Total	\$ 256,060,834		\$ 5,597,676
Steam Production Jeffrey Energy Cen					
11	310.000	Land and Land Rights	\$ 376,922	0.0000	\$ 0
12	311.110	Structures & Improvements JEC	18,735,736	1.8700	350,358
13	312.110	Boiler Plant Equip. JEC	60,857,308	2.1000	1,278,003
14	312.000	Boiler Pollution Equip JEC	1,467,550	2.1000	30,819
15	314.110	Turbogenerator Units - JEC	18,408,585	2.3100	425,238
16	315.110	Accessory Elect. Equip. - JEC	6,386,014	2.3700	151,349
17	316.110	Misc. Power Plt. Equip. - JEC	1,758,184	2.5900	45,537
18		Total	\$ 107,990,299		\$ 2,281,304
Nevada & KCI					
19	340.000	Land and Land Rights	\$ 59,582	0.0000	\$ 0
20	341.000	Structures & Improvements	729,002	1.7500	12,758
21	342.000	Fuel Holders, Producers & Access	403,896	3.0900	12,480
22	343.000	Prime Movers	1,438,913	4.8100	69,212
23	343.000	Prime Mover JEC	181,544	4.8100	8,732
24	344.000	Generators	2,274,525	3.8000	86,432
25	345.000	Accessory Electric Equip	861,803	2.8500	24,561
26	346.000	Misc Power Plt Equip	0	3.5700	0
27		Total	\$ 5,949,265		\$ 214,175

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Ralph Green Plant					
28	340.000	Land & Land Rights	\$ 11,315	0.0000	\$ 0
29	341.000	Structures & Improvements	1,281,203	1.7500	22,421
30	342.000	Fuel Holders Prod & Acc	62,276	3.0900	1,924
31	343.000	Prime Movers	5,209,201	4.8100	250,563
32	344.000	Generators	6,360,760	3.8000	241,709
33	345.000	Accessory Elect Equip	1,123,919	2.8500	32,032
34	346.000	Miscel Power Plt Equip	19,892	3.5700	710
35		Total	\$ 14,068,566		\$ 549,359
Greenwood Energy Center Plant					
36	340.000	Land and Land Rights	\$ 232,400	0.0000	\$ 0
37	341.000	Structures & Improvements	1,975,905	1.7500	34,578
38	342.000	Fuel Holders and Accessories	1,985,509	3.0900	61,352
39	343.000	Prime Movers	28,604,409	4.8100	1,375,872
40	344.000	Generators	7,318,654	3.8000	278,109
41	345.000	Accessory Electric Equip	5,826,564	2.8500	166,057
42	346.000	Miscellaneous Power Plant Equip	66,314	3.5700	2,367
43		Total	\$ 46,009,755		\$ 1,918,335
South Harper Generating Plant					
44	340.000	Land and Land Rights - SH	\$ 0	0.0000	\$ 0
45	341.000	Structures & Improvements - SH	0	1.7500	0
46	342.000	Fuel Holders & Accessories-SH	0	3.0900	0
47	343.000	Prime Movers - SH	0	4.8100	0
48	344.000	Generators - SH	0	3.8000	0
49	345.000	Accessory Elect Equip - SH	0	2.8500	0
50	346.000	Miscel. Power Plant Equip - SH	0	3.5700	0
51		Total	\$ 0		\$ 0

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
MPS - Turbines 1 thru 5					
52	340.000	Land & Land Rights	\$ 1,029,286	0.0000	\$ 0
53	341.000	Structures & Imprvmnts	13,741,404	1.7500	240,475
54	342.000	Fuel Holders & Access Equip	6,030,998	3.0900	186,358
55	343.000	Prime Movers	100,817,030	4.8100	4,849,299
56	344.000	Generators	26,337,601	3.8000	1,000,829
57	345.000	Accessory Elect Equip	27,145,161	2.8500	773,637
58	346.000	Misc Pwr Plt Equip	190,852	3.5700	6,813
59		Total	\$ 175,292,332		\$ 7,057,411
Transmission Plant					
60	350.000	Land & Land Rights	\$ 11,971,328	0.0000	\$ 0
61	352.000	Structures & Improvements	6,228,253	1.8300	113,977
62	353.000	Station Equipment	94,882,733	1.7000	1,613,006
63	354.000	Towers & Fixtures	321,891	1.8500	5,955
64	355.000	Poles & Fixtures	66,628,784	2.9300	1,952,223
65	356.000	Overhead Conductors & Devices	47,495,107	2.3200	1,101,886
66	358.000	Underground Conductors & Devices	64,940	2.4900	1,617
67		Total	\$ 227,593,036		\$ 4,788,664
Distribution Plant					
68	360.000	Land & Land Rights	\$ 4,558,809	0.0000	\$ 0
69	361.000	Structures & Improvements	5,901,694	1.6100	95,017
70	362.000	Station Equipment	77,954,975	2.0800	1,621,463
71	364.000	Poles, Towers & Fixtures	120,984,766	3.8900	4,706,307
72	365.000	Overhead Conductors & Devices	79,906,426	2.1800	1,741,960
73	366.000	Underground Conduit	35,630,130	1.7000	605,712
74	367.000	Underground Conductors & Devices	86,142,453	2.4900	2,144,947
75	368.000	Line Transformers	128,718,944	3.4500	4,440,804
76	369.001	Services - Overhead	12,738,962	3.6400	463,698
77	369.002	Services - Underground	46,271,984	3.0500	1,411,296
78	370.001	Meters	24,153,730	2.0000	483,075
79	370.002	Meters-PURPA Load Research	2,033,997	7.1400	145,227
80	371.000	Installation On Customers' Premises	13,548,409	5.1200	693,679
81	373.000	Street Lighting & Signal Systems	24,300,713	3.1800	772,763
82		Total	\$ 662,845,992		\$ 19,325,948

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
83	389.000	Land & Land Rights	\$ 1,022,986	0.0000	\$ 0
84	390.001	Structures & Improvements	15,082,948	2.7300	411,764
85	390.051	Structures & Improv - Leased	137,293	0.0000	0
86	391.001	Office Furniture & Equipment	2,378,518	4.1700	99,184
87	391.003	Computer Hardware	1,992,116	12.5000	249,015
88	391.004	Computer Software	340,237	11.1100	37,800
89	391.005	Computer Systems Development	39,779	11.1100	4,419
90	392.001	Transportation Equip.-Subunit	0	0.0000	0
91	392.002	Transportation Equip - Cars	97,700	0.0000	0
92	392.003	Transportation Equip-Light Trk	136,021	0.0000	0
93	392.004	Transportation Equip-Med Truck	470,283	0.0000	0
94	392.005	Transportation Equip-Heavy Truck	745,612	0.0000	0
95	392.006	Transportation Equip.-Trailers	522,009	0.0000	0
96	393.000	Stores Equipment	107,130	3.7000	3,964
97	394.000	Tools, Shop, & Garage Equipment	3,705,852	3.6800	136,375
98	395.000	Laboratory Equipment	2,028,902	3.4300	69,591
99	396.001	Power Operated Equip-Short Life	245,165	4.4500	10,910
100	396.002	Power Operated Equip-Long Life	3,374,159	4.4500	150,150
101	397.000	Communication Equipment	9,012,993	3.7000	333,481
102	398.000	Miscellaneous Equipment	198,258	3.7100	7,355
103		Total	\$ 41,637,961		\$ 1,514,008

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		UCU Common General Plant			
104	389.000	Land and Land Rights	\$ 276,970	0.0000	\$ 0
105	390.000	Structures & Improvements-Own	26,687,790	2.2200	592,469
106	390.051	Structures & Improve-Lease	2,410,085	0.0000	0
107	391.001	Office Furniture & Equipment	6,580,865	4.1700	274,422
108	391.003	UCU Gen Plt Computer Hardware	6,624,479	12.5000	828,060
109	391.004	UCU Gen Plt Computer Software	31,836,271	11.1100	3,537,010
110	391.005	UCU Gen Plt Computer System Develop	9,923,393	11.1100	1,102,489
111	394.000	Tools, Shop and Garage Equip	140,586	3.6800	5,174
112	395.000	Lab Equipment	27,422	3.5700	979
113	397.000	Communications Equipment	3,578,324	3.7000	132,398
114	398.000	Miscellaneous Equipment	265,741	4.1700	11,081
115		Total	\$ 88,351,926		\$ 6,484,082

116		Total Depreciation Expense	\$1,625,821,510		\$ 49,730,962

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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	\$ 4,523	\$ 0	99.4470	\$ 0	\$ 4,498
2		Total	\$ 4,523	\$ 0		\$ 0	\$ 4,498
Production Steam Sibley Plants							
3	310.000	Land & Land Rights	\$ (30,991)	\$ 30,991	99.4600	\$ 0	\$ 0
4	311.120	Structures & Improvements	25,195,136	0	99.4600	0	25,059,082
5	312.120	Boiler Plant Equipment	79,708,456	0	99.4600	0	79,278,030
6	314.120	Turbogenerator Units	29,288,782	0	99.4600	0	29,130,623
7	315.120	Accessory Electric Equipment	10,427,273	0	99.4600	0	10,370,966
8	316.120	Miscellaneous Power Plant Equipment	436,349	0	99.4600	0	433,993
9		Total	\$ 145,025,005	\$ 30,991		\$ 0	\$ 144,272,694
Production Stea Jeffrey Energy Cent							
10	310.001	Land and Land Rights	\$ (12,353)	\$ 12,353	99.4600	\$ 0	\$ 0
11	311.110	Structures & Improvements JEC	14,805,052	343,130	99.4600	0	15,066,382
12	312.110	Boiler Plant Equip. JEC	42,688,621	1,213,045	99.4600	0	43,664,597
13	314.110	Turbogenerator Units - JEC	7,416,974	0	99.4600	0	7,376,922
14	315.110	Accessory Elect. Equip. - JEC	4,507,439	0	99.4600	0	4,483,099
15	316.110	Misc. Power Plt. Equip. - JEC	561,755	27,746	99.4600	0	586,318
16		Total	\$ 69,967,488	\$ 1,596,274		\$ 0	\$ 71,177,318
Production Plant Other							
17	340.000	Land and Land Rights	\$ (2,013)	\$ 2,013	99.4600	\$ 0	\$ 0
18	341.000	Struct & Improvements	708,546	0	99.4600	0	704,720
19	342.000	Fuel Holders Prod & Acc	375,931	0	99.4600	0	373,901
20	343.000	Prime Movers	2,550,500	0	99.4600	0	2,536,827
21	343.100	Wind Turbines - JEC	60,317	0	99.4600	0	59,991
22	344.000	Generators	6,108,853	0	99.4600	0	6,075,865
23	345.000	Accessory Elect Equip	1,523,431	0	99.4600	0	1,515,204
24	346.000	Misc. Power Plt Equip	(6,017)	6,017	99.4600	0	0
25		Total	\$ 11,319,648	\$ 8,030		\$ 0	\$ 11,266,508

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Greenwood Energy Center - Turbines							
26	340.001	Land and Land Rights	\$ (12,554)	\$ 12,554	99.4600	\$ 0 R-10	\$ 0
27	341.000	Struct & Improvements	524,591	0	99.4600	0	521,758
28	342.000	Fuel Holders Prod & Acc	1,050,941	0	99.4600	0	1,045,266
29	343.010	Prime Movers - Greenwood Turbines	8,095,704	0	99.4600	0	8,051,987
30	344.000	Generators	2,303,416	0	99.4600	0	2,290,978
31	345.000	Accessory Elect Equipment	1,355,427	0	99.4600	0	1,348,108
32	346.000	Miscl Power Plant Equip	439	0	99.4600	0	437
33	Total		\$ 13,317,964	\$ 12,554		\$ 0	\$ 13,258,534
South Harper Station							
34	341.000	Structures & Improvements	\$ 108,682	\$ (108,682)	99.4600	\$ 0 R-11	\$ 0
35	342.000	Fuel Holders & Accessories	172,189	(172,189)	99.4600	0 R-12	0
36	343.000	Prime Movers	3,158,423	(3,158,423)	99.4600	0 R-13	0
37	344.000	Generators	810,694	(810,694)	99.4600	0 R-14	0
38	345.000	Accessory Electric Equipment	359,053	(359,053)	99.4600	0 R-15	0
39	346.000	Miscl. Power Plant Equipment	1,116	(1,116)	99.4600	0 R-16	0
40	Total		\$ 4,610,157	\$ (4,610,157)		\$ 0	\$ 0
MPS Turbines 1 thru 5							
41	341.000	Structures & Improvements	\$ 0	\$ 302,225	99.4600	\$ 0 R-17	\$ 300,593
42	342.000	Fuel Holders & Accessories	0	234,212	99.4600	0 R-18	232,947
43	343.000	Prime Movers	0	6,094,534	99.4600	0 R-19	6,061,624
44	344.000	Generators	0	1,257,828	99.4600	0 R-20	1,251,036
45	345.000	Accessory Electric Equipment	0	972,297	99.4600	0 R-21	967,047
46	346.000	Miscl. Power Plant Equipment	0	8,563	99.4600	0 R-22	8,517
47	Total		\$ 0	\$ 8,869,659		\$ 0	\$ 8,821,764

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant						
48	350.000 Land & Land Rights	\$ 2,457,390	\$ 0	99.4600	\$ 0	\$ 2,444,120
49	352.000 Structures & Improvements	1,430,612	0	99.4600	0	1,422,887
50	353.000 Station Equipment	29,547,742	46,991	99.4600	0 R-53	29,434,921
51	354.000 Towers & Fixtures	289,670	0	99.4600	0	288,106
52	355.000 Poles & Fixtures	17,010,308	0	99.4600	0	16,918,452
53	356.000 Overhead Conductors & Devices	18,534,839	0	99.4600	0	18,434,751
54	358.000 Underground Conductors & Devices	44,768	0	99.4600	0	44,526
55	Total	\$ 69,315,329	\$ 46,991		\$ 0	\$ 68,987,763
Distribution Plant						
56	360.000 Land & Land Rights	\$ 3,476	\$ 0	99.4330	\$ 0	\$ 3,456
57	361.000 Structures & Improvements	1,432,122	0	99.4330	0	1,424,002
58	362.000 Station Equipment	22,396,015	0	99.4330	0	22,269,030
59	364.000 Poles, Towers & Fixtures	56,717,937	0	99.4330	0	56,396,346
60	365.000 Overhead Conductors & Devices	27,484,813	0	99.4330	0	27,328,974
61	366.000 Underground Conduit	6,223,637	0	99.4330	0	6,188,349
62	367.000 Underground Conductors & Devices	25,350,826	0	99.4330	0	25,207,087
63	368.001 Line Trans - Other Equip	9,973,572	0	99.4330	0	9,917,022
64	368.002 Line Trans - Other Equip Conventn	14,010,561	0	99.4330	0	13,931,121
65	368.003 Line Trans - Padmount	17,359,018	0	99.4330	0	17,260,592
66	369.100 Services-OH	10,709,765	0	99.4330	0	10,649,041
67	369.200 Services-UG	20,656,490	0	99.4330	0	20,539,368
68	370.001 Meters	11,619,398	0	99.4330	0	11,553,516
69	370.002 Meters-PURPA Load Research	1,949,498	0	99.4330	0	1,938,444
70	371.000 Installation On Customers' Premises	6,903,635	0	99.4330	0	6,864,491
71	373.000 Street Lighting & Signal Systems	8,068,483	0	99.4330	0	8,022,735
72	Total	\$ 240,859,246	\$ 0		\$ 0	\$ 239,493,574

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
73	389.001	Land and Land Rights	\$ (1,514)	\$ 1,514	99.4470	\$ 0 R-23	\$ 0
74	390.000	Structures & Improvements	3,596,305	0	99.4470	0 R-24	3,576,417
75	391.001	Office Furniture & Equipment	1,498,349	0	99.4470	0 R-25	1,490,063
76	391.003	Gen Plant Computer Hardware	494,635	0	99.4470	0 R-26	491,900
77	391.004	Gen Plant Computer - Software	130,295	0	99.4470	0 R-27	129,574
78	391.005	Computer Systems Development	27,431	0	99.4470	0 R-28	27,279
79	392.002	Trans Equip - Cars	38,181	0	99.4470	0 R-29	37,970
80	392.003	Trans Equip - Light Trucks	72,961	0	99.4470	0 R-30	72,558
81	392.004	Trans Equip - Medium Truck	335,159	0	99.4470	0 R-31	333,306
82	392.005	Trans Equip - Heavy Truck	898,793	0	99.4470	0 R-32	893,823
83	392.006	Trans Equip - Trailers	479,000	0	99.4470	0 R-33	476,351
84	393.000	Stores Equipment	84,635	0	99.4470	0 R-34	84,167
85	394.000	Tools, Shop, & Garage Equipment	2,865,155	0	99.4470	0 R-35	2,849,311
86	395.000	Laboratory Equipment	1,224,661	0	99.4470	0 R-36	1,217,889
87	396.001	Power Operated Equip - Short Life	223,443	0	99.4470	0 R-37	222,207
88	396.002	Power Plant Equip - Long Life	1,692,402	0	99.4470	0 R-38	1,683,043
89	397.000	Communication Equipment	7,873,824	0	99.4470	0 R-39	7,830,282
90	398.000	Miscellaneous Equipment	167,677	0	99.4470	0 R-40	166,750
91		Total	\$ 21,701,392	\$ 1,514		\$ 0	\$ 21,582,890

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
		UCU General Common Plant					
92	390.001	Structures & Improvements - Owned	\$ 3,574,259	\$ 0	99.4470	\$ 0 R-41	\$ 3,554,493
93	390.051	Structures & Improvements - Leased	2,061,148	0	99.4470	0 R-42	2,049,750
94	391.001	Office Furniture and Equipment	1,508,140	0	99.4470	0 R-43	1,499,800
95	391.003	Computer Hardware	1,288,439	0	99.4470	0 R-44	1,281,314
96	391.004	Computer Software	14,293,811	0	99.4470	0 R-45	14,213,971
97	391.005	Computer System Development	6,535,317	0	99.4470	0 R-46	6,499,177
98	392.002	Trans Equip - Cars	(158)	158	99.4470	0 R-47	0
99	392.004	Trans Equip - Medium Truck	(1,403)	1,403	99.4470	0 R-48	0
100	394.000	Tool, Shop and Garage	126,405	0	99.4470	0 R-49	125,706
101	395.000	Lab Equipment	8,736	0	99.4470	0 R-50	8,688
102	397.000	Communications Equipment	1,091,554	0	99.4470	0 R-51	1,085,518
103	398.000	Miscellaneous Equipment	199,801	0	99.4470	0 R-52	198,696
104		Total	\$ 30,685,249	\$ 1,561		\$ 0	\$ 30,517,113

105	Total Depreciation Reserve	\$ 606,806,001	\$ 5,957,417	\$ 0	\$ 609,382,656
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land & Land Rights R-1	\$ 30,991	
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$ 30,991	
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Land and Land Rights R-2	\$ 12,353	
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$ 12,353	
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Structures & Improvements JEC R-3	\$ 343,130	
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1. To adjust the depreciation reserve to include the Jeffrey Energy Center common plant depreciation reserve at September 30, 2006. (Williams)	\$ 343,130	
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Boiler Plant Equip. JEC R-4	\$ 1,213,045	
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1. To adjust the depreciation reserve to include the Jeffrey Energy Center common plant depreciation reserve at September 30, 2006. (Williams)	\$ 1,213,045	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

Adj NO Description	Total Co Adjustment	Mo Juris Adjustment
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Misc. Power Plt. Equip. - JEC	R-7	\$ 27,746
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1. To adjust the depreciation reserve to include the Jeffrey
Energy Center common plant depreciation reserve at September
30, 2006.
(Williams)

Land and Land Rights	R-8	\$ 2,013
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1. To adjust the Depreciation Reserve to eliminate a negative
depreciation reserve balance at September 30, 2006.
(Williams)

Misc Power Plt Equip	R-9	\$ 6,017
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1. To adjust the Depreciation Reserve to eliminate a negative
depreciation reserve balance at September 30, 2006.
(Williams)

Land and Land Rights	R-10	\$ 12,554
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1. To adjust the Depreciation Reserve to eliminate a negative
depreciation reserve balance at September 30, 2006.
(Williams)

Structures & Improvements	R-11	\$ (108,682)
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1. To eliminate the South Harper depreciation reserve.
(Williams)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

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

Fuel Holders & Accessories	R-12	\$ (172,189)
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1. To eliminate the South Harper depreciation reserve. (Williams)		\$ (172,189)
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Prime Movers	R-13	\$ (3,158,423)
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1. To eliminate the South Harper depreciation reserve. (Williams)		\$ (3,158,423)
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Generators	R-14	\$ (810,694)
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1. To eliminate the South Harper depreciation reserve. (Williams)		\$ (810,694)
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Accessory Electric Equipment	R-15	\$ (359,053)
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1. To eliminate the South Harper depreciation reserve. (Williams)		\$ (359,053)
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Misc. Power Plant Equipment	R-16	\$ (1,116)
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1. To eliminate the South Harper depreciation reserve. (Williams)		\$ (1,116)
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements	R-17	\$ 302,225
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 302,225	
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Fuel Holders & Accessories	R-18	\$ 234,212
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 234,212	
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Prime Movers	R-19	\$ 6,094,534
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 6,094,534	
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Generators	R-20	\$ 1,257,828
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 1,257,828	
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Accessory Electric Equipment	R-21	\$ 972,297
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 972,297	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Misc. Power Plant Equipment	R-22	\$ 8,563
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 8,563	
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Land and Land Rights	R-23	\$ 1,514
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$ 1,514	
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Trans Equip - Cars	R-47	\$ 158
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$ 158	
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Trans Equip - Medium Truck	R-48	\$ 1,403
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$ 1,403	
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Station Equipment	R-53	\$ 46,991
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1. To include in Depreciation Reserve the Sept. 30, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 46,991	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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	\$ 133,534,980	21.5900	44.1400	(22.5500)	(0.061781)	\$ (8,249,925)
2	Federal Income Tax Withheld	1,975,867	21.5900	16.5000	5.0900	0.013945	27,553
3	State Income Taxes Withheld	1,039,425	21.5900	18.5000	3.0900	0.008466	8,800
4	FICA Taxes Withheld - Employee	2,007,479	21.5900	16.5000	5.0900	0.013945	27,994
5	Net Payroll	27,378,272	21.5900	13.4237	8.1663	0.022373	612,534
6	Accrued Vacation	684,670	21.5900	365.0000	(343.4100)	(0.940849)	(644,171)
7	Purchased Gas	8,106,873	21.5900	40.7903	(19.2003)	(0.052604)	(426,454)
8	Purchased Oil	0	21.5900	40.7903	(19.2003)	(0.052604)	0
9	Injuries and Damages	991,405	21.5900	311.1758	(289.5858)	(0.793386)	(786,567)
10	Purchased Power	79,139,185	21.5900	36.4228	(14.8328)	(0.040638)	(3,216,058)
11	Sibley - Coal & Freight	41,755,788	21.5900	20.0270	1.5630	0.004282	178,798
12	Jeffrey - Coal	16,618,391	21.5900	30.6195	(9.0295)	(0.024738)	(411,106)
13	Jeffrey Operations	4,583,206	21.5900	30.6195	(9.0295)	(0.024738)	(113,379)
14	Pension Fund Payments	0	21.5900	90.0000	(68.4100)	(0.187425)	0
15	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
16	OPEB Expenses	1,174,112	21.5900	182.5000	(160.9100)	(0.440849)	(517,606)
17	Total Operation and Maintenance Expense	\$ 318,989,653					\$ (13,509,587)
Taxes							
18	Ad Valorem/Property Taxes	\$ 9,541,543	21.5900	188.3555	(166.7655)	(0.456892)	\$ (4,359,455)
19	FICA Taxes - Employer's	1,866,366	21.5900	16.5000	5.0900	0.013945	26,026
20	Unemployment Taxes (FUTA & SUTA)	127,429	21.5900	75.8800	(54.2900)	(0.148740)	(18,954)
21	Corporate Franchise Taxes	301,070	21.5900	(77.5000)	99.0900	0.271479	81,734
22	City Franchise Taxes	18,235,992	21.5900	98.1954	(76.6054)	(0.209878)	(3,827,334)
23	Sales Taxes	9,628,526	4.3800	35.6772	(31.2972)	(0.085746)	(825,608)
24	Total Taxes	\$ 39,700,926					\$ (8,923,591)
25	Total Cash Working Capital Req						\$ (22,433,178)

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

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		Sales to Retail Customers	\$ 364,158,997	\$ 26,638,720	100.0000	\$ 0 S-1	\$ 390,797,717
2		Sales for Resale - Municipals	1,406,926	0	0.0000	0 S-2	0
3		Off System Sales	49,091,941	5,751,640	99.4400	0 S-3	55,530,857
4		Interdepartmental Sales	10,404	0	100.0000	0 S-4	10,404
5		Forfeited Discounts	418,359	0	100.0000	0 S-5	418,359
6		Misc. Service Revenues	1,035,771	0	100.0000	0 S-6	1,035,771
7		Rent from Electric Property	923,931	0	100.0000	0 S-7	923,931
8		Other Electric Revenues	4,217,192	1,091,780	100.0000	0 S-8	5,308,972
9		Total	\$ 421,263,521	\$ 34,482,140		\$ 0	\$ 454,026,011
Operation & Maintenance Expense							
10	500.000	Steam Oper Suprv & Eng	\$ 879,847	\$ 93,325	99.4600	\$ 0 S-9	\$ 967,917
11	501.000	Fuel	58,606,982	7,646,747	99.4400	0 S-10	65,882,708
12	502.000	Steam Expenses	1,223,857	90,985	99.4600	0 S-11	1,307,742
13	505.000	Steam Oper Electric Expense	446,370	34,706	99.4600	0 S-12	478,478
14	506.000	Misc Other Power Expenses	2,521,963	150,155	99.4600	0 S-13	2,657,689
15	507.000	Steam Oper Exp. - Rents	0	0	99.4600	0 S-14	0
16	509.000	Allowances	2,417,834	207,945	99.4600	0 S-15	2,611,600
17	510.000	Steam Maint Suprv & Eng	856,633	88,431	99.4600	0 S-16	939,961
18	511.000	Maintenance of Structures	810,823	24,277	99.4600	0 S-17	830,590
19	512.000	Maintenance of Boiler Plant	6,340,335	207,253	99.4600	0 S-18	6,512,231
20	513.000	Maintenance of Electric Plant	2,701,993	483,081	99.4600	0 S-19	3,167,875
21	514.000	Maintenance of Misc Steam Plant	222,304	21,326	99.4600	0 S-20	242,314
22	546.000	Other Gen Oper Suprv & Eng	73,510	8,184	99.4600	0 S-21	81,253
23	547.000	Other Generation Fuel	16,529,066	(747,479)	99.4400	0 S-22	15,693,210
24	548.000	Other Power Generation Exp	357,650	14,768	99.4600	0 S-23	370,407
25	549.000	Misc Other Power Generation Exp	267,935	13,252	99.4600	0 S-24	279,669
26	550.000	Other Generation Rents	0	0	99.4600	0 S-25	0
27	551.000	Other Gen Maint Suprv & Eng	66,920	7,553	99.4600	0 S-26	74,071
28	552.000	Other Gen Maint of Structures	30,827	383	99.4600	0 S-27	31,041
29	553.000	Other Gen Maint of Gen Plant	851,310	1,104,502	99.4600	0 S-28	1,945,251
30	554.000	Other Gen Maint Misc Other Gen Plt	1,123,909	10	99.4600	0 S-29	1,117,850
31	555.001	Purchased Power-Energy (kWh)	78,232,013	1,336,844	99.4400	0 S-30	79,123,271
32	555.002	Purchased Power-Capac (Demand)	24,877,194	(17,350,629)	99.4600	0 S-31	7,485,922
33	555.030	Purchased Power for Resale Others	35,053,284	7,324,024	99.4400	0 S-32	42,139,995
34	556.000	System Control/Load Dispatch	909,189	63,018	99.4400	0 S-33	966,763
35	557.000	Other Expenses	482,319	67,769	99.4400	0 S-34	547,008
36	560.000	Trans Oper Suprv & Engineering	133,301	9,240	99.4600	0 S-35	141,771

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
37	561.000	Trans Oper Load Dispatch	1,411,236	824,202	99.4600	0 S-36	2,223,367
38	562.000	Trans Oper Station Expenses	142,861	5,224	99.4600	0 S-37	147,285
39	563.000	Trans Oper OH Line Expense	40,085	1,104	99.4600	0 S-38	40,967
40	564.000	Trans Oper Underground Line Exp	0	0	99.4600	0	0
41	565.000	Trans of Elect by Others	12,117,025	0	99.4600	0 S-39	12,051,593
42	566.000	Misc Transmission Exp	153,650	3,077	99.4600	0 S-40	155,881
43	567.000	Trans Oper Rents	29,348	0	99.4600	0 S-41	29,190
44	568.000	Trans Maint Suprv & Eng	126,377	14,097	99.4600	0 S-42	139,715
45	569.000	Trans Maint of Structures	25,892	1,639	99.4600	0 S-43	27,382
46	570.000	Trans Maint of Station Equip	352,388	28,610	99.4600	0 S-44	378,941
47	571.000	Trans Maint of OH Lines	686,293	44,986	99.4600	0 S-45	727,330
48	572.000	Trans Maint of UG Lines	0	0	99.4600	0 S-46	0
49	573.000	Trans Maint of Misc Trans Plant	50,758	3,997	99.4600	0 S-47	54,459
50	580.000	Distr Oper Suprv & Eng	1,834,267	169,239	99.4330	0 S-48	1,992,146
51	581.000	Distr Oper Load Dispatching	54,272	6,255	99.4330	0 S-49	60,184
52	582.000	Distr Oper Station Equipment	108,813	2,268	99.4330	0 S-50	110,451
53	583.000	Distr Oper OH Line Exp	122,408	9,774	99.4330	0 S-51	131,433
54	584.000	Distr Oper UG Line Exp	1,139,389	47,247	99.4330	0 S-52	1,179,908
55	585.000	Distr Oper Str Light & Signal	28,400	2,059	99.4330	0 S-53	30,286
56	586.000	Distr Oper Meter Expenses	1,693,742	152,935	99.4330	0 S-54	1,836,206
57	587.000	Distr Oper Cust Install Exp	18,950	1,662	99.4330	0 S-55	20,495
58	588.000	Distr Oper Misc Distr Exp	2,447,917	126,501	99.4330	0 S-56	2,559,821
59	589.000	Distr Operations Rents	101,661	0	99.4330	0 S-57	101,085
60	590.000	Distr Maint Suprv & Eng	3,528	407	99.4330	0 S-58	3,913
61	591.000	Distr Maint of Structures	12,585	(2,925)	99.4330	0 S-59	9,605
62	592.000	Distr Maint of Station Equip	969,084	(36,412)	99.4330	0 S-60	927,384
63	593.000	Distr Maint of OH Lines	11,083,926	(1,865,744)	99.4330	0 S-61	9,165,915
64	594.000	Distr Maint of UG Lines	1,211,688	(55,054)	99.4330	0 S-62	1,150,076
65	595.000	Distr Maint of Line Trans	22,967	(5,327)	99.4330	0 S-63	17,540
66	596.000	Distr Maint of Str Light&Signal	538,602	(11,572)	99.4330	0 S-64	524,042
67	597.000	Distr Maint of Meters	74,250	398	99.4330	0 S-65	74,225
68	598.000	Distr Maint of Misc Distr Plt	4,078	(256)	99.4330	0 S-66	3,800
69	901.000	Customer Accts Suprv	953,975	(117,675)	100.0000	0 S-67	836,300
70	902.000	Cust Accts Meter Reading Exp	2,552,042	(261,984)	100.0000	0 S-68	2,290,058
71	903.000	Cust Accts Records & Coll	4,958,306	464,335	100.0000	0 S-69	5,422,641
72	904.000	Uncollectible Accounts	3,205,688	(1,171,408)	100.0000	0 S-70	2,034,280
73	905.000	Misc Customer Accts Expense	108,657	(14,706)	100.0000	0 S-71	93,951
74	907.000	Customer Svc Supervision	170,536	7,887	99.4620	0 S-72	185,420
75	908.000	Customer Assistance Exp	0	0	99.4620	0	0
76	909.000	Information & Instruction Ads	160,872	(14,108)	99.4620	0 S-73	145,974
77	910.000	Misc Cust Accts & Info Exp	87,664	(5,161)	99.4620	0 S-74	82,059

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Income Statement

Line		Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
78	911.000 Sales Supervision	114,357	(18,823)	100.0000	0 S-75	95,534
79	912.000 Sales Demonstration & Selling	147,474	(20,212)	100.0000	0 S-76	127,262
80	913.000 Sales Advertising Expense	1,704	(1,393)	100.0000	0 S-77	311
81	916.000 Misc Sales Expense	24,450	(5,991)	100.0000	0 S-78	18,459
82	920.000 Admin & General Salaries	8,915,727	(431,159)	99.4540	0 S-79	8,438,242
83	921.000 Office Supplies & Exp	3,738,552	(362,717)	99.4540	0 S-80	3,357,403
84	922.000 Admin Expense Transfer Credit	(1,569,701)	153,897	99.4540	0 S-81	(1,408,074)
85	923.000 Outside Services Employed	4,868,876	(676,862)	99.4540	0 S-82	4,169,126
86	924.000 Property Insurance	1,474,670	111,869	99.4540	0 S-83	1,577,876
87	925.000 Injuries and Damages	4,997,889	6,906	99.4540	0 S-84	4,977,469
88	926.000 Employee Pensions & Benefits	12,167,715	(1,385,804)	99.4540	0 S-85	10,723,042
89	927.000 Franchise Requirements	0	0	99.4540	0	0
90	928.000 Regulatory Commission Expense	1,123,909	(178,722)	100.0000	(259,536) S-86	685,651
91	929.000 Duplicate Charges-Credit	(273,229)	0	99.4540	0 S-87	(271,737)
92	930.100 General Advertising Exp	5,828	18,767	99.4540	0 S-88	24,461
93	930.200 Misc Gen & Environmental Exp	935,342	217,131	99.4540	13,464 S-89	1,159,644
94	931.000 Admin & General Expense	1,580,208	(316,931)	99.4540	0 S-90	1,256,380
95	935.000 Admin & General Maint Exp	1,577,821	(72,895)	99.4540	0 S-91	1,496,709
96	Total	\$ 324,661,140	\$ (3,707,698)		\$ (246,072)	\$ 318,989,653
Depreciation Expense						
97	403.000 Depreciation Expense	\$ 40,855,088	\$ 0	99.4470	\$ 9,101,803 S-92	\$ 49,730,962
98	Total	\$ 40,855,088	\$ 0		\$ 9,101,803	\$ 49,730,962
Other Operating Expenses						
99	404.405 Amortization of Expense Plant	\$ 1,779,460	\$ (376,656)	99.4470	0 S-93	\$ 1,395,046
100	408.100 Taxes Other Than Income Taxes	12,419,121	(260,179)	99.4540	0 S-94	12,092,554
101	Total	\$ 14,198,581	\$ (636,835)		\$ 0	\$ 13,487,600
102	Total Operating Expenses	\$ 379,714,809	\$ (4,344,533)		\$ 8,855,731	\$ 382,208,215
103	Net Income Before Taxes	\$ 41,548,712	\$ 38,826,673		\$ (8,855,731)	\$ 71,817,796

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Income Statement

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Current Income Taxes							
104	409.000	Current Income Taxes	\$ 9,864,547	\$ (3,873,499)	100.0000	\$ 9,633,363 S-95	\$ 15,624,411
105		Total	\$ 9,864,547	\$ (3,873,499)		\$ 9,633,363	\$ 15,624,411
Deferred Income Taxes							
106	410.100	Deferred Inc Taxes Util Oper	\$ 6,223,594	\$ 0	99.4470	\$ (5,632,531) S-96	\$ 556,647
107	411.100	Amort. of Excess Def. Inc. Tax	(263,710)	0	100.0000	0 S-97	(263,710)
108	411.400	Investment Tax Credit - Amort.	(756,052)	0	100.0000	0 S-98	(756,052)
109		Total	\$ 5,203,832	\$ 0		\$ (5,632,531)	\$ (463,115)
110		Total Income Taxes	\$ 15,068,379	\$ (3,873,499)		\$ 4,000,832	\$ 15,161,296
111		Net Operating Income	\$ 26,480,333	\$ 42,700,172		\$ (12,856,563)	\$ 56,656,500

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers	S-1	\$ 26,638,720
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1. To remove unbilled revenues. (McMellen)		\$ 1,265,598
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2. To remove the IEC revenues. (McMellen)		\$ (17,150,996)
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3. To Adjust revenues for Billing Corrections. (Wells/Lange)		\$ (1,241,875)
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4. To adjust the revenues for the annualization of the Rate Change on Mar. 1, 2006. (Wells)		\$ 38,515,820
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5. To adjust revnues to reflect weather normalization. (Wells/Lange)		\$ (4,462,394)
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6. To adjust revnues to reflect adjustment to 365 days. (Wells/Lange)		\$ (617,201)
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7. To adjust revnues to reflect the Large Customer Annualization. (McMellen)		\$ 2,891,557
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8. To adjust revnues to reflect the annualiztion of customer growth. (McMellen)		\$ 7,438,211
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Off System Sales	S-3	\$ 6,751,640
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1. to annualize the off-system sales and costs. (Harris)		\$ 12,170,066
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2. To remove the inter unit transfers to the L&P operating division. (Harris)		\$ (5,418,426)
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Electric Revenues	S-8	\$ 1,091,780
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1. Reliability/RTO revenue. (Vesely)		\$ 1,091,780
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Steam Oper Suprv & Eng	S-9	\$ 93,325
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)		\$ 93,325
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Fuel	S-10	\$ 7,646,747
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1. to annualize the off-system sales and costs. (Harris)		\$ 182,091
2. To remove the inter unit transfers to the L&P operating division. (Harris)		\$ (593)
3. To annualize the fuel expense (coal). (Hyneman)		\$ 7,465,249

Steam Expenses	S-11	\$ 90,985
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)		\$ 90,985
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Steam Oper Electric Expense	S-12	\$ 34,706
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 34,706	
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Misc Other Power Expenses	S-13	\$ 150,155
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 156,914	
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2. To remove all dues and donations for test year expense. (Boateng)	\$ (6,759)	
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Allowances	S-15	\$ 207,945
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1. To reflect EPA sales proceeds amortization to revenue. (Vesely)	\$ 207,945	
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Steam Maint Suprv & Eng	S-16	\$ 88,431
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 88,340	
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2. To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$ (407)	
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3.		
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4. To adjust the production maintenance expense. (McMellen)	\$ 498	
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Maintenance of Structures	S-17	\$ 24,277	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 20,793	
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2. To adjust the production maintenance expense. (McMellen)	\$ 3,484	
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Maintenance of Boiler Plant	S-18	\$ 207,253	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 180,887	
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2. To adjust the production maintenance expense. (McMellen)	\$ 26,366	
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Maintenance of Electric Plant	S-19	\$ 483,081	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 65,096	
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2. To annualize the major overhaul maintenance costs. (McMellen)	\$ 406,174	
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3. To adjust the production maintenance expense. (McMellen)	\$ 11,811	
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Maintenance of Misc Steam Plant	S-20	\$ 21,326
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 21,110	
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2. To adjust the production maintenance expense. (McMellen)	\$ 216	
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Other Gen Oper Suprv & Eng	S-21	\$ 8,184
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 8,184	
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Other Generation Fuel	S-22	\$ (747,479)
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1. to annualize the off-system sales and costs. (Harris)	\$ 199,416	
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2. To remove the inter unit transfers to the L&P operating division. (Harris)	\$ (279,428)	
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3. To annualize fuel expense (natural gas) energy. (Hyneman)	\$ (3,943,171)	
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4. To annualize fuel expense (natural gas) demand charges. (Hyneman)	\$ 3,275,704	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Power Generation Exp	S-23	\$ 14,768
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 14,768	
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Misc Other Power Generation Exp	S-24	\$ 13,252
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 13,252	
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Other Gen Maint Suprv & Eng	S-26	\$ 7,553
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 7,545	
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2. To adjust the production maintenance expense. (McMellen)	\$ 8	
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Other Gen Maint of Structures	S-27	\$ 383
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 223	
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2. To adjust the production maintenance expense. (McMellen)	\$ 160	
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Other Gen Maint of Gen Plant	S-28	\$ 1,104,502	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 25,559	
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2. To annualize the major overhaul maintenance costs. (McMellen)	\$ 198,035	
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3. To adjust the production maintenance expense. (McMellen)	\$ 2,908	
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4. Additional maintenance annualization. (McMellen)	\$ 478,000	
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5. To include additional maintenance expense for MPS CT units 4 and 5. (Hyneman)	\$ 400,000	
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Other Gen Maint Misc Other Gen Plt	S-29	\$ 10	
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1. To adjust the production maintenance expense. (McMellen)	\$ 10	
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Purchased Power-Energy (kWh)	S-30	\$ 1,336,844	
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1. To annualize purchase power expense - energy. (Hyneman)	\$ 1,336,844	
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Purchased Power-Capac (Demand)	S-31	\$ (17,350,629)	
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1. To remove per book demand charges. (Hyneman)	\$ (2,044,755)	
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2. To annualize purchased power expense - capacity. (Hyneman)	\$ (15,305,874)	
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Purchased Power for Resale Others	S-32	\$ 7,324,024
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1. to annualize the off-system sales and costs. (Harris)	\$ 12,462,428	
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2. To remove the inter unit transfers to the L&P operating division. (Harris)	\$ (5,138,404)	
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System Control/Load Dispatch	S-33	\$ 63,018
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 63,696	
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2. To remove all dues and donations for test year expense. (Boateng)	\$ (678)	
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Other Expenses	S-34	\$ 67,769
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 67,998	
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2. To adjust test year to remove advertising expense. (Boateng)	\$ (229)	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper Suprv & Engineering	S-35	\$ 9,240
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 12,461	
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2. To remove all dues and donations for test year expense. (Boateng)	\$ (3,221)	
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Trans Oper Load Dispatch	S-36	\$ 824,202
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 47,789	
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2. Reliability/RTO expense. (Vesely)	\$ 776,413	
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Trans Oper Station Expenses	S-37	\$ 5,224
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 5,224	
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Trans Oper OH Line Expense	S-38	\$ 1,104
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 1,104	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Misc Transmission Exp	S-40	\$ 3,077
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	3,077
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Trans Opers Rents	S-41	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)		
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2. To adjust the payroll to reflect the allocation of ESF and (Eaves)		
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Trans Maint Suprv & Eng	S-42	\$ 14,097
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	13,526
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2. To adjust Transmission maintenance expense. (McMellen)	\$	571
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Trans Maint of Structures	S-43	\$ 1,639
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1. To adjust Transmission maintenance expense. (McMellen)	\$	1,639
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Trans Maint of Station Equip	S-44	\$ 28,610
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 13,979	
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2. To adjust Transmission maintenance expense. (McMellen)	\$ 14,631	
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Trans Maint of OH Lines	S-45	\$ 44,986
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 3,413	
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2. To adjust Transmission maintenance expense. (McMellen)	\$ 41,573	
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Trans Maint of Misc Trans Plant	S-47	\$ 3,997
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 1,739	
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2. To adjust Transmission maintenance expense. (McMellen)	\$ 2,258	
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Distr Oper Suprv & Eng	S-48	\$ 169,239
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 181,965	
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2. To adjust test year to remove advertising expense. (Boateng)	\$ (1,039)	
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3. To remove all dues and donations for test year expense. (Boateng)	\$ (11,687)	
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Distr Oper Load Dispatching S-49	\$ 6,255	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 6,255	
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Distr Oper Station Equipment S-50	\$ 2,268	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 2,268	
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Distr Oper OH Line Exp S-51	\$ 9,774	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 9,774	
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Distr Oper UG Line Exp S-52	\$ 47,247	
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 47,247	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper Str Light & Signal	S-53	\$ 2,059
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	2,059
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Distr Oper Meter Expenses	S-54	\$ 152,935
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	152,935
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Distr Oper Cust Install Exp	S-55	\$ 1,662
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	1,662
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Distr Oper Misc Distr Exp	S-56	\$ 126,501
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	135,473
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2. To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$	(8,157)
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3. To remove the bonuses paid for the sale os assets,that were direct charged to MPS during the last year. (Harris)	\$	(815)
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Distr Maint Suprv & Eng	S-58	\$ 407
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	407
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Distr Maint of Structures	S-59	\$ (2,925)
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1. To adjust the distribution maintenance expense. (McMellen)	\$	(2,925)
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Distr Maint of Station Equip	S-60	\$ (36,412)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	62,595
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2. To adjust the distribution maintenance expense. (McMellen)	\$	(99,007)
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Distr Maint of OH Lines	S-61	\$ (1,865,744)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	235,475
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2. To adjust the distribution maintenance expense. (McMellen)	\$	(2,101,219)
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Distr Maint of UG Lines	S-62	\$ (55,054)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 75,107	
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2. To adjust the distribution maintenance expense. (Williams)	\$ (130,161)	
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Distr Maint of Line Trans	S-63	\$ (5,327)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 3	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (5,330)	
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Distr Maint of Str Light&Signal	S-64	\$ (11,572)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 37,662	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (49,234)	
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Distr Maint of Meters	S-65	\$ 398
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 5,853	
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2.	To adjust the distribution maintenance expense. (McMellen)	\$ (5,455)	
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	Distr Maint of Misc Distr Plt S-66	\$ (256)	
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1.	To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 229	
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2.	To adjust the distribution maintenance expense. (McMellen)	\$ (485)	
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	Customer Accts Suprv S-67	\$ (117,675)	
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1.	To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 34,607	
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2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (148,538)	
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3.	To remove the incentive compensation payments based on earnings. (Harris)	\$ (220)	
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4.	To remove all dues and donations for test year expense. (Boateng)	\$ (3,524)	
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	Cust Accts Meter Reading Exp S-68	\$ (261,984)	
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1.	To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 91,200	
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2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (353,187)	
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Cust Accts Records & Coll	S-69	\$ 464,335	
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1.	To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 240,307	
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2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (774,519)	
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3.	To include in the cost of service interest associated with customer deposits. (Boateng)	\$ 339,160	
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4.	To annualize the postage expense associated with the postal rate increase in Jan. 2006. (Boateng)	\$ 84,579	
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5.	To include in the cost of service interest associated with the imputation of an Accounts Receivable Sales Program plus a 1% administration fee. (Williams)	\$ 574,808	
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Uncollectible Accounts	S-70	\$ (1,171,408)	
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1.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (759,253)	
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2.	To annualize bad debt expense. (McMellen)	\$ (412,155)	
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Misc Customer Accts Expense	S-71	\$ (14,706)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	7,179
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(21,885)
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Customer Svc Supervision	S-72	\$ 7,887
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	17,353
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(9,466)
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Information & Instruction Ads	S-73	\$ (14,108)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	2,620
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(25,656)
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3. To adjust test year to remove advertising expense. (Boateng)	\$	(103,847)
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4. To reflect Staff's annualized level of advertising expense. (Boateng)	\$	112,775
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Williams

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Misc Cust Accts & Info Exp	S-74	\$ (5,161)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	8,271
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(13,432)
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Sales Supervision	S-75	\$ (18,823)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	8,851
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(27,674)
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Sales Demonstration & Selling	S-76	\$ (20,212)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	7,222
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(27,434)
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Sales Advertising Expense	S-77	\$ (1,393)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	32
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(1,425)
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Misc Sales Expense	S-78	\$ (5,991)
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1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(5,991)
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Admin & General Salaries	S-79	\$ (431,159)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	892,243
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(1,017,897)
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3. To update the test year levels of incentive compensation through September 30, 2006. (Harris)	\$	(27)
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4. To remove the incentive compensation payments based on earnings. (Harris)	\$	(7)
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5. To adjust the CEO's base salary. (Hyneman)	\$ (159,000)	
6. To remove all dues and donations for test year expense. (Boateng)	\$ (76,980)	
7. To remove the payroll costs of Dept. 6376. (Hyneman)	\$ (69,491)	

Office Supplies & Exp	S-80	\$ (362,717)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 19,881	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (380,010)	
3. To adjust test year expense to remove the non-payroll cost of Dept. 6376. (Hyneman)	\$ (20,989)	
4. MPS share of JEC expense. (Vesely)	\$ 18,401	

Admin Expense Transfer Credit	S-81	\$ 153,897
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1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ 153,897	
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Outside Services Employed	S-82	\$ (676,862)

1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$	4,284
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(428,262)
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3. To eliminate the Legal Costs associated with the South Harper Plant. (Traxler)	\$	(653,044)
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4. To include Aquila's adjustment CS-20 - Corporate allocations. (Hyneman)	\$	400,160
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Property Insurance	S-83	\$ 111,869

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(1,425)
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2. To annualize the insurance expense. (Williams)	\$	113,294
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Injuries and Damages	S-84	\$ 6,906

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$	(599,707)
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2. To annualize the insurance expense. (Williams)	\$	1,131,684
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3. Injuries and damages expense. (Vesely)	\$ (524,457)	
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4. MPS share of JEC expense. (Vesely)	\$ (614)	
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Employee Pensions & Benefits	S-85	\$ (1,385,804)
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1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)		
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2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (1,235,013)	
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3. To annualize FAS 106 post-retirement benefit costs. (Traxler)	\$ 221,458	
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4. To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$ (57,500)	
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5. To reflect a 5-year amortization of the Regulatory Liability - ERISA minimum tracking mechanism. (Traxler)	\$ (208,204)	
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6. To reflect pension cost based upon the ERISA minimum contribution. (Traxler)	\$ (1,097,759)	
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7. To reflect the amortization of the Prepaid Pension Asset. (Traxler)	\$ (1,088)	
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8. To remove the allocated executive bonus for the sale of assets from the test year. (Harris)	\$ (317,766)	
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Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
9.	To remove the bonuses paid for the sale of assets, that were direct charged to MPS during the test year. (Harris)	\$ (57,500)	
10.	To remove the Long Term Incentive Plan expense from the test year. (Harris)	\$ (20,878)	
11.	To update the test year levels of incentive compensation through September 30, 2006. (Harris)	\$ 880,884	
12.	To remove the incentive compensation payments based on earnings. (Harris)	\$ (31,078)	
13.	To annualize the Medical, Dental and Vision benefits for Self Insured expenses. (Eaves)	\$ 787,374	
14.	To annualize the Medical, Dental and Vision benefits for premium based expense. (Eaves)	\$ 55,621	
15.	To annualize the employer share of 401K expenditures based upon annualized payroll. (Eaves)	\$ 165,692	
16.	To adjust test year expense to reflect the annualization of Resource 1713 employee gifts and awards. (Hyneman)	\$ (86,754)	
17.	To remove the allocated costs of tax fringe/ben/Executive Tax Plan resource 1093. (Hyneman)	\$ (85,703)	
18.	To remove the SERP Costs from test year. (Hyneman)	\$ (292,213)	
19.	MPS share of JEC expense. (Vesely)	\$ (5,377)	

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Regulatory Commission Expense S-86	\$ (178,722)	\$ (259,536)

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (275,679)	
2. To annualize the PSC assessment expense. (Boateng)	\$ 96,957	
3. To annualize rate case expense. (Boateng)		\$ (259,536)

General Advertising Exp S-88	\$ 18,767	

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (718)	
2. To remove all dues and donations for test year expense. (Boateng)	\$ (310,991)	
3. To include in expense Staff's annualized level of allowable dues. (Boateng)	\$ 330,476	

Misc Gen & Environmental Exp S-89	\$ 217,131	\$ 13,464

1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 1,478	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (120,240)	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004A
MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To amortize transition costs associated with SJLP Acquisition, consistent with the amortization that began in Case No. ER-2005-0436. (Hyneman)	\$ 376,934	
4. To adjust test year to remove advertising expense. (Boateng)	\$ (37,332)	
5. To reflect a 10-year amortization annualized level for demand-side resource costs based on actual expenditures. (Featherstone)		\$ 13,464

Admin & General Expense S-90	\$ (316,931)	

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (169,886)	
2. To eliminate cost associated with equipment rental and storage associated with the South Harper Plant. (Traxler)	\$ (147,045)	

Admin & General Maint Exp S-91	\$ (72,895)	

1. To reflect an on going level of payroll expense at September 30, 2006. (Eaves)	\$ 54,432	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (139,506)	
3. MPS share of JEC expense. (Vocely)	\$ 12,179	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Depreciation Expense S-92		\$ 9,101,803

1. (Williams)		\$ 9,101,803

Amortization of Expense Plant S-93	\$ (376,656)	

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (32,804)	
2. To adjust the test year expense to reflect the anamortized balance of the Ice Storm cost associated with EU-2002-1053. (Williams)	\$ (343,852)	

Taxes Other Than Income Taxes S-94	\$ (260,179)	

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (763,826)	
2. To adjust property tax expense to reflect the annualized property tax expense. (Williams)	\$ 268,207	
3. To adjust property tax expense to reflect the annualization of the South Harper Pilot payments in leui of property taxes. (Williams)	\$ (214,455)	
4. To adjust test year expense to reflect the annualization of FICA Taxes. (Ravoe)	\$ 254,600	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. To adjust test year expense to reflect the annualization of the Medicare portion of FICA taxes. (Eaves)	\$ 68,487	
6. To adjust test year expense to reflect the annualization of FUTA taxes. (Eaves)	\$ 15,752	
7. To adjust test year expense to reflect the annualization of SUTA taxes. (Eaves)	\$ (50,944)	
8. To include pilot payments for MPS 4 and 5 CT units. (Hyneman)	\$ 162,000	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Income Tax

Line		Test Year	7.81% Return	8.11% Return	8.40% Return
	(A)	(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 71,817,796	\$ 94,085,713	\$ 98,473,388	\$ 102,714,805

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 49,730,962	\$ 49,730,962	\$ 49,730,962	\$ 49,730,962
3	Transport Deprec Exp Chgd to Maint	137,016	137,016	137,016	137,016
4	50 % Meals & Entertainment	105,572	105,572	105,572	105,572
5	Contributions in Aid of Construct.	2,536,209	2,536,209	2,536,209	2,536,209
6	Advances for Construction	1,389,216	1,389,216	1,389,216	1,389,216
		-----	-----	-----	-----
7	Total	\$ 53,898,975	\$ 53,898,975	\$ 53,898,975	\$ 53,898,975
	Subtr from Net Income Before Taxes				
8	Interest Expense 3.5300 %	\$ 31,808,902	\$ 31,808,902	\$ 31,808,902	\$ 31,808,902
9	Straight Line Tax Depreciation	47,831,839	47,831,839	47,831,839	47,831,839
10	Tax Depreciation over S/L Tax	5,375,405	5,375,405	5,375,405	5,375,405
		-----	-----	-----	-----
11	Total	\$ 85,016,146	\$ 85,016,146	\$ 85,016,146	\$ 85,016,146

12	Net Taxable Income	\$ 40,700,625	\$ 62,968,542	\$ 67,356,217	\$ 71,597,634

	Provision for Federal Income Tax				
13	Net Taxable Income	\$ 40,700,625	\$ 62,968,542	\$ 67,356,217	\$ 71,597,634
14	Deduct Missouri Income Tax 100.0 %	\$ 2,121,834	\$ 3,282,720	\$ 3,511,462	\$ 3,732,578
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	38,578,791	59,685,822	63,844,755	67,865,056
		-----	-----	-----	-----
17	Total Federal Tax	\$ 13,502,577	\$ 20,890,038	\$ 22,345,665	\$ 23,752,770

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004A

MPS - Updated For Known & Measurable Through Sept. 30, 2006

Income Tax

Line		Test Year	7.81% Return	8.11% Return	8.40% Return
	(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax					
18	Net Taxable Income	\$ 40,700,625	\$ 62,968,542	\$ 67,356,217	\$ 71,597,634
19	Deduct Federal Income Tax 50.0 %	\$ 6,751,289	\$ 10,445,019	\$ 11,172,833	\$ 11,876,385
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	33,949,337	52,523,523	56,183,385	59,721,249
22	Total Missouri Tax	\$ 2,121,834	\$ 3,282,720	\$ 3,511,462	\$ 3,732,578
Provision for City Income Tax					
23	Net Taxable Income	\$ 40,700,625	\$ 62,968,542	\$ 67,356,217	\$ 71,597,634
24	Deduct Federal Income Tax	\$ 13,502,577	\$ 20,890,038	\$ 22,345,665	\$ 23,752,770
25	Deduct Missouri Income Tax	2,121,834	3,282,720	3,511,462	3,732,578
26	City Taxable Income	25,076,214	38,795,784	41,499,090	44,112,286
27	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
28	Federal Income Tax	\$ 13,502,577	\$ 20,890,038	\$ 22,345,665	\$ 23,752,770
29	Missouri Income Tax	2,121,834	3,282,720	3,511,462	3,732,578
30	City Income Tax	0	0	0	0
31	Total	\$ 15,624,411	\$ 24,172,758	\$ 25,857,127	\$ 27,485,348
Deferred Income Taxes					
32	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33	Deferred Repair Allowance	0	0	0	0
34	Deferred Tax Depreciation	556,647	556,647	556,647	556,647
35	Amort of Deferred Tax Depreciation	0	0	0	0
36	Amort of Repair Allowance	0	0	0	0
37	Amort of Deferred ITC	0	0	0	0
38	Deferred Unbilled	0	0	0	0
39	Total	\$ 556,647	\$ 556,647	\$ 556,647	\$ 556,647
40	Total Income Tax	\$ 16,181,058	\$ 24,729,405	\$ 26,413,774	\$ 28,041,995

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Revenue Requirement

Line		8.45% Return	8.75% Return	9.04% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 184,402,644	\$ 184,402,644	\$ 184,402,644
2	Rate of Return	8.45%	8.75%	9.04%
3	Net Operating Income Requirement	\$ 15,582,023	\$ 16,135,231	\$ 16,669,999
4	Net Income Available (Sch 9)	\$ 8,655,740	\$ 8,655,740	\$ 8,655,740
5	Additional NOI/T Needed	\$ 6,926,283	\$ 7,479,491	\$ 8,014,259
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 5,686,778	\$ 6,038,029	\$ 6,412,366
8	Test Year Current Income Tax	\$ 1,470,992	\$ 1,470,992	\$ 1,470,992
9	Additional Current Tax Required	\$ 4,215,786	\$ 4,567,037	\$ 4,941,374
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	\$ 4,215,786	\$ 4,567,037	\$ 4,941,374
14	Gross Revenue Requirement	\$ 11,142,069	\$ 12,046,528	\$ 12,955,633

Allowance for known
and Measurable Changes 2,500,000 2,500,000 2,500,000
through December 31, 2006

TOTAL: \$13,642,069 \$14,546,528 \$15,455,633

AQUILA, INC.
TOTAL COST OF CAPITAL

ITEM	PERCENT	COST RATE		WEIGHTED COST	
Aquila Networks MPS					
Long-Term Debt	52.50%		6.73%		3.53%
Common Equity	47.50%	9.00%	10.25%	4.28%	4.87%
Total	100.00%			7.81%	8.40%
8.11%					
Aquila Networks L&P					
Long-Term Debt	52.50%		7.95%		4.17%
Common Equity	47.50%	9.00%	10.25%	4.28%	4.87%
Total	100.00%			8.45%	9.04%
8.75%					

Accounting Schedule 1-2

Williams

16:15 01/17/2007

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Rate Base

Line	Description	Amount
(A)	(B)	
1	Total Plant in Service (Sch 3)	\$ 393,021,385
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$ 204,139,160
3	Net Plant in Service	\$ 188,882,225
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (6,045,743)
5	Materials and Supplies-Exempt	7,280,466
6	Undistributed Stores	1,159,551
7	Emission Allowances	3,722,837
8	Prepayments L & P	826,985
9	Prepayments L & P's share of UCU	543,253
10	Fuel Inventory - Oil & Propane	1,165,576
11	Fuel Inventory - Coal	3,077,804
12	Tires and Fuel Stock	252,069
13	Prepaid Pension Asset	22,826,585
14	Reg Asset-ERISA minimum tracking	324,895
	Subtract from Net Plant	
15	Federal Tax Offset 4.0849 %	\$ 212,507
16	State Tax Offset 10.9479 %	91,498
17	City Tax Offset 0.0000 %	0
18	Interest Expense Offset 18.7425 %	1,441,221
19	Customer Advances for Construction	103,800
20	Customer Deposits	812,179
21	Deferred Income Taxes-Depreciation	36,952,654
22	Unamortized Investment Tax Credit	0
23	ERISA Minimum Tracker	0
24	Total Rate Base	\$ 184,402,644

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 75,000	\$ 0	97.1040	\$ 0	\$ 72,828
2	303.000	Miscellaneous Intangible Plant	105,376	0	100.0000	0	105,376
3	Total		\$ 180,376	\$ 0		\$ 0	\$ 178,204
Production Steam Lake Road Plant							
4	310.000	Land & Land Rights	\$ 38,919	\$ 0	89.1290	\$ 0	\$ 34,688
5	311.120	Structures & Improve - Lake Road	12,205,323	0	89.1290	0	10,878,482
6	312.120	Boiler Plant Equip - Lake Road	36,356,439	0	82.0000	0	29,812,280
7	312.002	Boilr Plant - Pollution	11,667,565	0	82.0000	0	9,567,403
8	314.120	Turbogenerator Units Lake Rd	14,706,218	0	99.9680	0	14,701,512
9	315.120	Accessory Elect Equip - Lake Rd	4,021,046	0	89.1290	0	3,583,918
10	316.120	Misc Power Plt Equip - Lake Rd	254,361	0	70.6000	0	179,579
11	Total		\$ 79,249,871	\$ 0		\$ 0	\$ 68,757,862
Production Steam Iatan Plant							
12	310.001	Land & Land Rights	\$ 250,326	\$ 0	100.0000	\$ 0	\$ 250,326
13	311.110	Structures & Improvements - Iatan	4,314,970	0	100.0000	0	4,314,970
14	312.110	Boiler Plant Equip. - Iatan	41,414,990	0	100.0000	0	41,414,990
15	314.110	Turbogenerator Units - Iatan	10,988,229	0	100.0000	0	10,988,229
16	315.110	Accessory Elect. Equip. - Iatan	7,284,278	0	100.0000	0	7,284,278
17	316.110	Miscl. Power Plt Equip. - Iatan	857,346	0	100.0000	0	857,346
18	Total		\$ 65,110,139	\$ 0		\$ 0	\$ 65,110,139
Production Plant Other							
19	341.000	Struct & Improvements	\$ 1,368,854	\$ 0	100.0000	\$ 0	\$ 1,368,854
20	342.000	Fuel Holders Prod & Acc	597,780	0	100.0000	0	597,780
21	343.000	Prime Movers	10,863,785	0	100.0000	0	10,863,785
22	344.000	Generators	3,112,889	0	100.0000	0	3,112,889
23	345.000	Accessory Elect Equip	1,165,802	0	100.0000	0	1,165,802
24	Total		\$ 17,109,110	\$ 0		\$ 0	\$ 17,109,110

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Transmission Plant							
25	350.000	Land & Land Rights	\$ 2,275,812	\$	0 100.0000	\$ 0	\$ 2,275,812
26	352.000	Structures & Improvements	469,590		0 100.0000	0	469,590
27	353.000	Station Equipment	10,417,148		0 100.0000	0	10,417,148
28	353.000	Station Equipment - Lake Rd	0		0 90.0700	0	0
29	353.000	Station Equipment - Iatan	1,268,634		0 100.0000	0	1,268,634
30	355.000	Poles & Fixtures	10,571,667		0 100.0000	0	10,571,667
31	356.000	Overhead Conductors & Devices	8,888,156		0 100.0000	0	8,888,156
32	357.000	Underground Conduit	16,148		0 100.0000	0	16,148
33	358.000	Underground Conductors & Devices	31,692		0 100.0000	0	31,692
34	Total		\$ 33,938,847	\$ 0		\$ 0	\$ 33,938,847
Distribution Plant							
35	360.000	Land & Land Rights	\$ 768,264	\$	0 100.0000	\$ 0	\$ 768,264
36	361.000	Structures & Improvements	1,893,580		0 100.0000	0	1,893,580
37	362.000	Station Equipment	35,594,778		0 100.0000	0	35,594,778
38	364.000	Poles, Towers & Fixtures	26,205,241		0 100.0000	0	26,205,241
39	365.000	Overhead Conductors & Devices	21,953,731		0 100.0000	0	21,953,731
40	366.000	Underground Conduit	7,201,264		0 100.0000	0	7,201,264
41	367.000	Underground Conductors & Devices	15,971,977		0 100.0000	0	15,971,977
42	368.000	Line Transformers - Oth Equip	29,321,525		0 100.0000	0	29,321,525
43	368.002	Elect Distr - Ln Trans - Convention	0		0 100.0000	0	0
44	368.003	Elec Distr - Ln Trans - Padmount	0		0 100.0000	0	0
45	369.100	Services - Overhead	848,766		0 100.0000	0	848,766
46	369.002	Services - Underground	7,511,136		0 100.0000	0	7,511,136
47	370.000	Meters	7,161,592		0 100.0000	0	7,161,592
48	371.000	Installation On Customers' Premises	4,060,283		0 100.0000	0	4,060,283
49	373.000	Street Lighting & Signal Systems	4,651,154		0 100.0000	0	4,651,154
50	Total		\$ 163,143,291	\$ 0		\$ 0	\$ 163,143,291

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-0041
L & P Known & Measurable Through Sept. 30, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
		General Plant					
51	389.000	Land & Land Rights	\$ 728,769	\$ 0	100.0000	\$ 0	\$ 728,769
52	390.000	Structures & Improvements	6,575,694	0	100.0000	0	6,575,694
53	390.100	Structures/Improvements Lake Rd	3,634	0	89.1290	0	3,239
54	391.000	Office Furniture & Equipment	449,417	0	100.0000	0	449,417
55	391.000	Office Furn & Equip - Lake Rd	756,275	0	89.1290	0	674,060
56	391.000	Office Furn. & Equip - Iatan	1,742	0	100.0000	0	1,742
57	391.003	Gen Plant - Computer Hardware	794,780	0	100.0000	0	794,780
58	391.003	Gen Plt Comp Hrdw - Lake Rd	309,495	0	89.1290	0	275,850
59	391.004	Gen Plt-Computer Software	327,725	0	94.9240	0	311,090
60	391.004	Gen Plt Comp Sftw - Lake Rd	110,778	0	89.1290	0	98,735
61	391.004	Gen Plt Comp Sftw - Iatan	157,762	0	100.0000	0	157,762
62	391.011	Office Machines 1987 Elec Plant	58,027	0	100.0000	0	58,027
63	391.011	Off Machines 1987 Lake Rd	5,975	0	89.1290	0	5,325
64	392.001	Transportation Subunit	715	0	100.0000	0	715
65	392.002	Transportation Equip - Car	55	0	100.0000	0	55
66	392.003	Transport Equip - Lt Truck	28	0	100.0000	0	28
67	392.003	Trans Equip-Light Trk Lake Road	160,815	0	89.1290	0	143,333
68	392.004	Trans Equip-Med Trk	369,870	0	100.0000	0	369,870
69	392.004	Trans Equip Med Trk - Lake Rd	18,196	0	89.1290	0	16,218
70	392.005	Transportation Equip-Heavy Trk	1,126,173	0	100.0000	0	1,126,173
71	392.005	Trans Equip Hvy Trk - Lake Rd	140,243	0	89.1290	0	124,997
72	392.006	Gen Plt - Trans Equip Trailers	289,464	0	100.0000	0	289,464
73	392.006	Trans Equip - Trailers - Lake Rd	0	0	89.1290	0	0
74	393.000	Stores Equipment - Elect Gen	112,148	0	100.0000	0	112,148
75	393.000	Stores Equipment - Lake Rd	841	0	89.1290	0	750
76	394.000	Tools Shop & Grg Eqp-Elect Gen	1,342,768	0	100.0000	0	1,342,768
77	394.000	Tools Shop & Grg Eqp - Lake Rd	441,389	0	89.1290	0	393,406
78	395.000	Laboratory Equipment - Gen Plt	334,620	0	100.0000	0	334,620
79	395.000	Laboratory Equipment - Lake Rd	359,404	0	89.1290	0	320,333
80	396.001	Power Oper Equip - Short Life	127,974	0	100.0000	0	127,974
81	396.002	Power Equip - Long Life Gen Plt	26,464	0	100.0000	0	26,464
82	396.002	Power Operated Equip-LL Lake Rd	1,068,791	0	89.1290	0	952,603
83	397.000	Communication Equipment	2,424,318	0	100.0000	0	2,424,318
84	397.000	Communications Equip - Lake Rd	914	0	89.1290	0	815
85	397.000	Communications Equip - Iatan	87,021	0	100.0000	0	87,021
86	398.001	Miscl Equip. - Electric General	91,349	0	100.0000	0	91,349
87	398.000	Miscellaneous Equip - Lake Rd	10,234	0	89.1290	0	9,121
88		Total	\$ 18,813,867	\$ 0		\$ 0	\$ 18,429,033

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

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					
89	389.000	Land and Land Rights	\$ 81,656	\$ 0	97.1040	\$ 0 P-1	\$ 79,485
90	390.001	Structures & Improvements-Own	7,879,030	0	97.1040	0 P-2	7,650,853
91	390.051	Structures & Improve-Lease	703,553	0	97.1040	0 P-3	683,178
92	391.001	Office Furniture & Equipment	1,937,895	0	97.1040	0 P-4	1,881,774
93	391.003	UCU Gen Plt Computer Hardware	1,965,851	0	97.1040	0 P-5	1,908,920
94	391.004	UCU Gen Plt Computer Software	9,604,746	0	97.1040	0 P-6	9,326,593
95	391.005	UCU Gen Plt Computer System Develop	3,658,162	0	97.1040	0 P-7	3,552,222
96	392.002	Gen Plt Trans Equip - Cars	0	0	97.1040	0	0
97	392.040	Transportation Med Truck	0	0	97.1040	0 P-8	0
98	394.000	Tools, Shop and Garage Equip	41,064	0	97.1040	0 P-9	39,875
99	395.000	Lab Equipment	8,005	0	97.1040	0 P-10	7,773
100	397.000	Communications Equipment	1,182,333	0	97.1040	0 P-11	1,148,093
101	398.000	Miscellaneous Equipment	78,404	0	97.1040	0 P-12	76,133
102		Total	\$ 27,140,899	\$ 0		\$ 0	\$ 26,354,899
103		Total Plant In Service	\$ 404,686,400	\$ 0		\$ 0	\$ 393,021,385

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 72,828	0.0000	\$ 0
2	303.000	Miscellaneous Intangible Plant	105,376	0.0000	0
3		Total	\$ 178,204		\$ 0
Production Steam Lake Road Plant					
4	310.000	Land & Land Rights	\$ 34,688	0.0000	\$ 0
5	311.120	Structures & Improve - Lake Road	10,878,482	1.9000	206,691
6	312.120	Boiler Plant Equip. - Lake Road	29,812,280	2.1600	643,945
7	312.002	Boilr Plant - Pollution	9,567,403	2.1600	206,656
8	314.120	Turbogenerator Units Lake Rd	14,701,512	2.3300	342,545
9	315.120	Accessory Elect Equip - Lake Rd	3,583,918	2.3700	84,939
10	316.120	Misc Power Plt Equip - Lake Rd	179,579	2.9000	5,208
11		Total	\$ 68,757,862		\$ 1,489,984
Production Steam Iatan Plant					
12	310.001	Land & Land Rights	\$ 250,326	0.0000	\$ 0
13	311.110	Structures & Improvements - Iatan	4,314,970	1.8400	79,395
14	312.110	Boiler Plant Equip. - Iatan	41,414,990	2.0400	844,866
15	314.110	Turbogenerator Units - Iatan	10,988,229	2.3000	252,729
16	315.110	Accessory Elect. Equip. - Iatan	7,284,278	2.3400	170,452
17	316.110	Miscl. Power Plt. Equip. - Iatan	857,346	2.4900	21,348
18		Total	\$ 65,110,139		\$ 1,368,790
Production Plant Other					
19	341.000	Struct & Improvements	\$ 1,368,854	1.7500	\$ 23,955
20	342.000	Fuel Holders Prod & Acc	597,780	3.0900	18,471
21	343.000	Prime Movers	10,863,785	4.7800	519,289
22	344.000	Generators	3,112,889	4.1100	127,940
23	345.000	Accessory Elect Equip	1,165,802	2.8400	33,109
24		Total	\$ 17,109,110		\$ 722,764

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Transmission Plant					
25	350.000	Land & Land Rights	\$ 2,275,812	0.0000	\$ 0
26	352.000	Structures & Improvements	469,590	1.8300	8,593
27	353.000	Station Equipment	10,417,148	1.7000	177,092
28	353.000	Station Equipment - Lake Rd	0	1.7000	0
29	353.000	Station Equipment - Iatan	1,268,634	1.7000	21,567
30	355.000	Poles & Fixtures	10,571,667	2.9300	309,750
31	356.000	Overhead Conductors & Devices	8,888,156	2.3200	206,205
32	357.000	Underground Conduit	16,148	1.7000	275
33	358.000	Underground Conductors & Devices	31,692	2.4900	789
34		Total	\$ 33,938,847		\$ 724,271
Distribution Plant					
35	360.000	Land & Land Rights	\$ 768,264	0.0000	\$ 0
36	361.000	Structures & Improvements	1,893,580	1.6100	30,487
37	362.000	Station Equipment	35,594,778	2.0800	740,371
38	364.000	Poles, Towers & Fixtures	26,205,241	3.8900	1,019,384
39	365.000	Overhead Conductors & Devices	21,953,731	2.1800	478,591
40	366.000	Underground Conduit	7,201,264	1.7000	122,421
41	367.000	Underground Conductors & Devices	15,971,977	2.4900	397,702
42	368.000	Line Transformers - Oth Equip	29,321,525	3.4500	1,011,593
43	368.002	Elect Distr - Ln Trans - Convention	0	3.4500	0
44	368.003	Elec Distr - Ln Trans - Padmount	0	3.4500	0
45	369.100	Services - Overhead	848,766	3.6400	30,895
46	369.002	Services - Underground	7,511,136	3.0500	229,090
47	370.000	Meters	7,161,592	2.0000	143,232
48	371.000	Installation On Customers' Premises	4,060,283	5.1200	207,886
49	373.000	Street Lighting & Signal Systems	4,651,154	3.1800	147,907
50		Total	\$ 163,143,291		\$ 4,559,559

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
51	389.000	Land & Land Rights	\$ 728,769	0.0000	\$ 0
52	390.000	Structures & Improvements	6,575,694	2.7300	179,516
53	390.100	Structures/Improvements Lake Rd	3,239	2.7300	88
54	391.000	Office Furniture & Equipment	449,417	4.1700	18,741
55	391.000	Office Furn & Equip - Lake Rd	674,060	4.1700	28,108
56	391.000	Office Furn. & Equip - Iatan	1,742	4.1700	73
57	391.003	Gen Plant - Computer Hardware	794,780	12.5000	99,348
58	391.003	Gen Plt Comp Hrdw - Lake Rd	275,850	12.5000	34,481
59	391.004	Gen Plt-Computer Software	311,090	11.1100	34,562
60	391.004	Gen Plt Comp Sftw - Lake Rd	98,735	11.1100	10,969
61	391.004	Gen Plt Comp Sftw - Iatan	157,762	11.1100	17,527
62	391.011	Office Machines 1987 Elec Plant	58,027	4.1700	2,420
63	391.011	Off Machines 1987 Lake Rd	5,325	4.1700	222
64	392.001	Transportation Subunit	715	11.2500	80
65	392.002	Transportation Equip - Car	55	11.2500	6
66	392.003	Transport Equip - Lt Truck	28	11.2500	3
67	392.003	Trans Equip-Light Trk Lake Road	143,333	11.2500	16,125
68	392.004	Trans Equip-Med Trk	369,870	11.2500	41,610
69	392.004	Trans Equip Med Trk - Lake Rd	16,218	11.2500	1,825
70	392.005	Transportation Equip-Heavy Trk	1,126,173	11.2500	126,694
71	392.005	Trans Equip Hvy Trk - Lake Rd	124,997	11.2500	14,062
72	392.006	Gen Plt - Trans Equip Trailers	289,464	11.2500	32,565
73	392.006	Trans Equip - Trailers - Lake Rd	0	11.2500	0
74	393.000	Stores Equipment - Elect Gen	112,148	3.7000	4,149
75	393.000	Stores Equipment - Lake Rd	750	3.7000	28
76	394.000	Tools Shop & Grg Eqp-Elect Gen	1,342,768	3.6800	49,414
77	394.000	Tools Shop & Grg Eqp - Lake Rd	393,406	3.6800	14,477
78	395.000	Laboratory Equipment - Gen Plt	334,620	3.4300	11,477
79	395.000	Laboratory Equipment - Lake Rd	320,333	3.4300	10,987
80	396.001	Power Oper Equip - Short Life	127,974	4.4500	5,695
81	396.002	Power Equip - Long Life Gen Plt	26,464	4.4500	1,178
82	396.002	Power Operated Equip-LL Lake Rd	952,603	4.4500	42,391
83	397.000	Communication Equipment	2,424,318	3.7000	89,700
84	397.000	Communications Equip - Lake Rd	815	3.7000	30
85	397.000	Communications Equip - Iatan	87,021	3.7000	3,220
86	398.001	Miscel Equip. - Electric General	91,349	3.7100	3,389
87	398.000	Miscellaneous Equip - Lake Rd	9,121	3.7100	338
88		Total	\$ 18,429,033		\$ 895,498

Aquila Inc.-Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		UCU Common General Plant			
89	389.000	Land and Land Rights	\$ 79,485	0.0000	\$ 0
90	390.001	Structures & Improvements-Own	7,650,853	2.2200	169,849
91	390.051	Structures & Improve-Lease	683,178	0.0000	0
92	391.001	Office Furniture & Equipment	1,881,774	4.1700	78,470
93	391.003	UCU Gen Plt Computer Hardware	1,908,920	12.5000	238,615
94	391.004	UCU Gen Plt Computer Software	9,326,593	11.1100	1,036,184
95	391.005	UCU Gen Plt Computer System Develop	3,552,222	11.1100	394,652
96	392.002	Gen Plt Trans Equip - Cars	0	0.0000	0
97	392.040	Transportation Med Truck	0	12.5000	0
98	394.000	Tools, Shop and Garage Equip	39,875	3.5700	1,424
99	395.000	Lab Equipment	7,773	3.5700	277
100	397.000	Communications Equipment	1,148,093	3.7000	42,479
101	398.000	Miscellaneous Equipment	76,133	4.1700	3,175
102		Total	\$ 26,354,899		\$ 1,965,125

103		Total Depreciation Expense	\$ 393,021,385		\$ 11,725,991

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	303.000	Miscellaneous Intangible Plant	\$ 46,911	\$ 0	94.6240	\$ 0	\$ 44,389
2		Total	\$ 46,911	\$ 0		\$ 0	\$ 44,389
Production Steam Lake Road Plant							
3	311.120	Structures & Improvements LR	\$ 5,276,957	\$ 0	89.1290	\$ 0	\$ 4,703,299
4	312.120	Boiler Plant Equipment LR	29,868,288	0	82.0000	0	24,491,996
5	314.120	Turbogenerator Units LR	8,725,134	0	99.9680	0	8,722,342
6	315.110	Accessory Electric Equip LR	2,698,519	0	89.1290	0	2,405,163
7	316.110	Misc Power Plant Equip LR	193,089	0	70.6000	0	136,321
8		Total	\$ 46,761,987	\$ 0		\$ 0	\$ 40,459,121
Production Steam Iatan Plant							
9	311.110	Structures & Improvements Iatan	\$ 2,465,141	\$ 0	100.0000	\$ 0	\$ 2,465,141
10	312.110	Boiler Plant Equip. Iatan	32,874,728	0	100.0000	0	32,874,728
11	314.110	Turbogenerator Units - Iatan	7,681,403	0	100.0000	0	7,681,403
12	315.110	Accessory Elect. Equip. Iatan	3,871,031	0	100.0000	0	3,871,031
13	316.110	Misc. Power Plt. Equip. Iatan	585,956	0	100.0000	0	585,956
14		Total	\$ 47,478,259	\$ 0		\$ 0	\$ 47,478,259
Production Plant Other							
15	341.000	Structures & Improvements	\$ 1,249,345	\$ 0	94.6240	\$ 0	\$ 1,182,180
16	342.000	Fuel Holders Prod & Acc	618,064	0	94.6240	0	584,837
17	343.000	Prime Movers	10,495,133	0	94.6240	0	9,930,915
18	344.000	Generators	2,961,663	0	94.6240	0	2,802,444
19	345.000	Accessory Elect Equip	765,043	0	94.6240	0	723,914
20		Total	\$ 16,089,248	\$ 0		\$ 0	\$ 15,224,290

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
21	352.000	Structures & Improvements	\$ 203,902	\$ 0	100.0000	\$ 0	\$ 203,902
22	353.000	Station Equipment	4,901,083	0	100.0000	0	4,901,083
23	353.000	Station Equipment Lake Rd	0	0	90.0700	0	0
24	353.000	Station Equipment - Iatan	238,819	0	100.0000	0	238,819
25	355.000	Poles & Fixtures	7,710,406	0	100.0000	0	7,710,406
26	356.000	Overhead Conductors & Devices	5,960,292	0	100.0000	0	5,960,292
27	357.000	Underground Conduit	4,140	0	100.0000	0	4,140
28	358.000	Underground Conductors & Devices	28,085	0	100.0000	0	28,085
29		Total	\$ 19,046,727	\$ 0		\$ 0	\$ 19,046,727
Distribution Plant							
30	361.000	Structures & Improvements	\$ 372,142	\$ 0	100.0000	\$ 0	\$ 372,142
31	362.000	Station Equipment	16,416,108	0	100.0000	0	16,416,108
32	364.000	Poles, Towers & Fixtures	12,805,551	0	100.0000	0	12,805,551
33	365.000	Overhead Conductors & Devices	9,612,965	0	100.0000	0	9,612,965
34	366.000	Underground Conduit	1,620,195	0	100.0000	0	1,620,195
35	367.000	Underground Conductors & Devices	3,917,266	0	100.0000	0	3,917,266
36	368.000	Line Transformers	16,206,147	0	100.0000	0	16,206,147
37	369.100	Services-OH	(216,935)	0	100.0000	0	(216,935)
38	369.200	Services-UG	1,726,651	0	100.0000	0	1,726,651
39	370.000	Meters	4,529,979	0	100.0000	0	4,529,979
40	371.000	Installation On Customers' Premises	1,624,662	0	100.0000	0	1,624,662
41	373.000	Street Lighting & Signal Systems	1,985,116	0	100.0000	0	1,985,116
42		Total	\$ 70,599,847	\$ 0		\$ 0	\$ 70,599,847

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
		General Plant					
43	390.000	Structures & Improvements	\$ 1,467,272	\$	0 100.0000	\$	\$ 1,467,272
44	390.001	Structures/Improvements Lake Rd	14		0 89.1290	0	12
45	391.000	Office Furniture & Equipment	(73,212)		0 100.0000	0	(73,212)
46	391.000	Office Furn & Equip - Lake Rd	189,498		0 89.1290	0	168,898
47	391.000	Office Furn & Equip - Iatan	1,399		0 100.0000	0	1,399
48	391.003	Gen Plant Computer Hardware	314,858		0 100.0000	0	314,858
49	391.003	Gen Plt Comp Hrdw - Lake Rd	110,158		0 89.1290	0	98,183
50	391.004	General Plant - Software	328,173		0 100.0000	0	328,173
51	391.004	Gen Plt Comp Sftw - Lake Rd	94,657		0 89.1290	0	84,367
52	391.004	Gen Plt Comp Sftw - Iatan	159,393		0 100.0000	0	159,393
53	391.011	Office Machines	211		0 100.0000	0	211
54	391.011	Office Machines Lake Road	1,979		0 89.1290	0	1,764
55	392.001	Transportation Subunit	24		0 100.0000	0	24
56	392.002	Trans Equip - Cars	2		0 100.0000	0	2
57	392.003	Trans Equip - Light Trk	1		0 100.0000	0	1
58	392.003	Transportation Lt Truck L Road	125,155		0 89.1290	0	111,549
59	392.004	Trans Equip - Medium Truck	379,284		0 100.0000	0	379,284
60	392.004	Transportation Med Truck L Rd	21,092		0 89.1290	0	18,799
61	392.005	Trans Equip - Heavy Truck	1,064,023		0 100.0000	0	1,064,023
62	392.005	Transportation Hvy Truck L Rd	140,243		0 89.1290	0	124,997
63	392.006	Transportation - Trailers	277,319		0 100.0000	0	277,319
64	393.000	Stores Equipment - Elect Gen	124,504		0 100.0000	0	124,504
65	393.000	Stores Equipment - Lake Rd	284		0 89.1290	0	253
66	394.000	Tools Shop & Grg Equip - Elect	810,252		0 100.0000	0	810,252
67	394.000	Tools Shop & Grg Eqp-Lake Rd	226,114		0 89.1290	0	201,533
68	395.000	Laboratory Equipment - Lake Rd	223,353		0 89.1290	0	199,072
69	395.000	Laboratory Equip - SJLP Cmn	187,030		0 100.0000	0	187,030
70	396.001	Power Equip - Short Life	52,192		0 100.0000	0	52,192
71	396.002	Power Equip Long-life L Rd	437,391		0 89.1290	0	389,842
72	396.002	Power Plant Equip - Long Life	884		0 100.0000	0	884
73	397.000	Communication Equipment	1,369,796		0 100.0000	0	1,369,796
74	397.000	Communications Equip - Iatan	31,356		0 100.0000	0	31,356
75	397.000	Communication Equip Lake Rd	1		0 89.1290	0	1
76	398.000	Miscellaneous Equipment	43,338		0 100.0000	0	43,338
77	398.000	Misc Equip Lake Road	4,717		0 89.1290	0	4,204
78		Total	\$ 8,112,755	\$	0	\$	\$ 7,941,573

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		UCU General Common Plant					
79	390.001	Structures & Improvements-Owned	\$ 572,237	\$	0	94.6240	\$ 541,474
80	390.051	Structures & Improve-Leased	412,902		0	94.6240	266,834
81	391.001	Office Furniture and Equipment	253,226		0	94.6240	239,613
82	391.003	Computer Hardware	9,070		0	94.6240	8,582
83	391.004	Computer Software	1,483,293		0	94.6240	1,403,551
84	391.005	Computer System Development	675,136		0	94.6240	638,841
85	392.000	Transportation Equipment Cars	(55)		0	94.6240	(52)
86	392.004	Trans Equip - Medium Truck	(491)		0	94.6240	(465)
87	394.000	Tool Shop & Garage Equip	27,151		0	94.6240	25,691
88	395.000	Lab Equipment	1,056		0	94.6240	999
89	397.000	Communications Equipment	198,718		0	94.6240	188,035
90	398.000	Miscellaneous Equipment	33,661		0	94.6240	31,851
91		Total	\$ 3,665,904	\$	0	\$	\$ 3,344,954
92		Total Depreciation Reserve	\$ 211,801,638	\$	0	\$	\$ 204,139,160

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Depreciation Reserve

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

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	\$ 40,039,526	21.5900	44.1400	(22.5500)	(0.061781)	\$ (2,473,682)
2	Federal Income Tax Withheld	1,239,127	21.5900	16.5000	5.0900	0.013945	17,280
3	State Income Taxes Withheld	361,810	21.5900	18.5000	3.0900	0.008466	3,063
4	FICA Taxes Withheld - Employee	556,159	21.5900	16.5000	5.0900	0.013945	7,756
5	Net Payroll	10,569,370	21.5900	13.4173	8.1727	0.022391	236,659
6	Accrued Vacation	220,312	21.5900	365.0000	(343.4100)	(0.940849)	(207,280)
7	Purchased Gas	1,925,621	21.5900	40.7903	(19.2003)	(0.052604)	(101,295)
8	Purchased Oil	0	21.5900	40.7903	(19.2003)	(0.052604)	0
9	Injuries and Damages	150,613	21.5900	388.0000	(366.4100)	(1.003863)	(151,195)
10	Purchased Power	18,797,884	21.5900	36.4228	(14.8328)	(0.040638)	(763,908)
11	Lake Road - Coal & Freight	9,804,792	21.5900	20.0178	1.5722	0.004307	42,229
12	Iatan Fuel	6,305,376	21.5900	30.1656	(8.5756)	(0.023495)	(148,145)
13	Iatan Operations	6,522,338	21.5900	52.7408	(31.1508)	(0.085345)	(556,649)
14	Pension Fund Payment	52,036	21.5900	90.0000	(68.4100)	(0.187425)	(9,753)
15	OPEB	1,174,112	21.5900	182.5000	(160.9100)	(0.440849)	(517,606)
16	Total Operation and Maintenance Expense	\$ 97,719,076					\$ (4,622,526)
	Taxes						
17	Ad Valorem/Property Taxes	\$ 2,752,124	21.5900	188.3550	(166.7650)	(0.456890)	\$ (1,257,418)
18	FICA Taxes - Employer's	1,309,676	21.5900	5.0900	16.5000	0.045205	59,204
19	Unemployment Taxes (FUTA & SUTA)	46,979	21.5900	75.8800	(54.2900)	(0.148740)	(6,988)
20	Corporate Franchise Taxes	125,341	21.5900	(99.0900)	120.6800	0.330630	41,441
21	City Franchise Taxes	2,987,532	21.5900	26.2260	(4.6360)	(0.012701)	(37,945)
22	Sales Taxes	2,780,746	4.3800	33.4556	(29.0756)	(0.079659)	(221,511)
23	Total Taxes	\$ 10,002,398					\$ (1,423,217)
24	Total Cash Working Capital Req						\$ (6,045,743)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

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	440.442 Sales to Retail Customers	\$ 99,389,971	\$ 6,887,892	100.0000	\$ 0 S-1	\$ 106,277,863
2	447.000 Off System Sales	5,119,253	7,861,842	100.0000	0 S-2	12,981,095
3	448.000 Interdepartmental Sales	481	0	100.0000	0 S-3	481
4	449.100 Prov for Rate Refunds-Electric	(1,000,000)	1,000,000	100.0000	0 S-4	0
5	450.000 Forfeited Discounts-Electric	106,387	0	100.0000	0 S-5	106,387
6	451.000 Misc. Service Revenues	274,405	0	100.0000	0 S-6	274,405
7	454.000 Rent from Electric Property	114,318	0	100.0000	0 S-7	114,318
8	456.000 Other Electric Revenues	10,081,875	(7,523,989)	100.0000	0 S-8	2,557,886
9	Total	\$ 114,086,690	\$ 8,225,745		\$ 0	\$ 122,312,435
Operation & Maintenance Expense						
10	500.000 Steam Oper Suprv & Eng	\$ 160,021	\$ 12,932	86.7600	\$ 0 S-9	\$ 150,054
11	501.000 Fuel	24,225,381	(7,594,744)	100.0000	0 S-10	16,630,637
12	502.000 Steam Expenses	2,048,904	98,777	86.7600	0 S-11	1,863,328
13	504.000 Steam Transfer	(4,937,314)	4,937,314	100.0000	0 S-12	0
14	505.000 Steam Oper Electric Expense	548,179	24,902	86.7600	0 S-13	497,205
15	506.000 Misc Other Power Expenses	1,366,016	29,770	86.7600	0 S-14	1,210,984
16	507.000 Steam Oper Exp. - Rents	3,816	362	86.7600	0 S-15	3,625
17	509.000 Allowances	1,067,455	31,459	100.0000	0 S-16	1,098,914
18	510.000 Steam Maint Suprv & Eng	348,006	(2,166)	100.0000	0 S-17	345,840
19	511.000 Maintenance of Structures	431,681	2,368	100.0000	0 S-18	434,049
20	512.000 Maintenance of Boiler Plant	3,907,481	(258,785)	100.0000	0 S-19	3,748,696
21	513.000 Maintenance of Electric Plant	1,219,981	75,222	100.0000	0 S-20	1,295,203
22	514.000 Maintenance of Misc Steam Plant	129,303	(16,958)	100.0000	0 S-21	112,345
23	546.000 Other Gen Oper Suprv & Eng	37,303	0	100.0000	0 S-22	37,303
24	547.000 Other Generation Fuel	416,981	1,696,037	100.0000	0 S-23	2,113,018
25	548.000 Other Power Generation Exp	138,251	13,314	100.0000	0 S-24	151,565
26	549.000 Misc Other Power Generation Exp	47,199	2,084	100.0000	0 S-25	49,283
27	550.000 Other Generation Rents	0	0	100.0000	0	0
28	551.000 Other Gen Maint Suprv & Eng	0	0	100.0000	0	0
29	552.000 Other Gen Maint of Structures	97	(115)	100.0000	0 S-26	(18)
30	553.000 Other Gen Maint of Gen Plant	211,509	23,122	100.0000	0 S-27	234,631
31	554.000 Other Gen Maint Misc Other Gen Plt	195	6	100.0000	0 S-28	201
32	555.001 Purchased Power-Energy (kWh)	16,276,403	2,521,482	100.0000	0 S-29	18,797,885
33	555.002 Purchased Power-Capacity (Demand)	9,297,000	195,000	100.0000	0 S-30	9,492,000
34	555.003 Purchased Power Emissions	1,005,848	(1,005,849)	100.0000	0 S-31	(1)
35	555.030 Purchased Power Resale to Others	1,610,107	8,261,261	100.0000	0 S-32	9,871,368
36	556.000 System Control/Load Dispatch	311,469	19,457	100.0000	0 S-33	330,926

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
37	557.000	Other Expenses	349,403	25,984	100.0000	0 S-34	375,387
38	560.000	Trans Oper Suprv & Engineering	30,245	2,815	100.0000	0 S-35	33,060
39	561.000	Trans Oper Load Dispatch	568,683	286,424	100.0000	0 S-36	855,107
40	562.000	Trans Oper Station Expenses	153,248	0	100.0000	0 S-37	153,248
41	563.000	Trans Oper OH Line Expense	12,528	7	100.0000	0 S-38	12,535
42	564.000	Trans Oper Underground Line Exp	0	0	100.0000	0	0
43	565.000	Trans of Elect by Others	4,174,803	0	100.0000	0 S-39	4,174,803
44	566.000	Misc Transmission Exp	71,853	1,585	100.0000	0 S-40	73,438
45	567.000	Trans Oper Rents	224,715	0	100.0000	0 S-41	224,715
46	568.000	Trans Maint Suprv & Eng	15,666	803	100.0000	0 S-42	16,469
47	569.000	Trans Maint of Structures	0	0	100.0000	0	0
48	570.000	Trans Maint of Station Equip	359,388	51,635	100.0000	0 S-43	411,023
49	571.000	Trans Maint of OH Lines	64,459	30,863	100.0000	0 S-44	95,322
50	572.000	Trans Maint of UG Lines	0	0	100.0000	0	0
51	573.000	Trans Maint of Misc Trans Plant	21,424	7,083	100.0000	0 S-45	28,507
52	580.000	Distr Oper Suprv & Eng	621,612	55,835	100.0000	0 S-46	677,447
53	581.000	Distr Oper Load Dispatching	89,778	9,049	100.0000	0 S-47	98,827
54	582.000	Distr Oper Station Equipment	14,223	0	100.0000	0 S-48	14,223
55	583.000	Distr Oper OH Line Exp	119,817	8,894	100.0000	0 S-49	128,711
56	584.000	Distr Oper UG Line Exp	429,741	25,517	100.0000	0 S-50	455,258
57	585.000	Distr Oper Str Light & Signal	4,484	455	100.0000	0 S-51	4,939
58	586.000	Distr Oper Meter Expenses	578,489	38,063	100.0000	0 S-52	616,552
59	587.000	Distr Oper Cust Install Exp	9,914	786	100.0000	0 S-53	10,700
60	588.000	Distr Oper Misc Distr Exp	884,507	39,184	100.0000	0 S-54	923,691
61	589.000	Distr Operations Rents	6,105	0	100.0000	0 S-55	6,105
62	590.000	Distr Maint Suprv & Eng	0	0	100.0000	0 S-56	0
63	591.000	Distr Maint of Structures	69,926	(3,648)	100.0000	0 S-57	66,278
64	592.000	Distr Maint of Station Equip	304,469	(28,011)	100.0000	0 S-58	276,458
65	593.000	Distr Maint of OH Lines	1,910,676	(95,741)	100.0000	0 S-59	1,814,935
66	594.000	Distr Maint of UG Lines	238,843	(8,339)	100.0000	0 S-60	230,504
67	595.000	Distr Maint of Line Trans	136,801	2,879	100.0000	0 S-61	139,680
68	596.000	Distr Maint of Str Light&Signal	217,720	(4,477)	100.0000	0 S-62	213,243
69	597.000	Distr Maint of Meters	28,086	(1,241)	100.0000	0 S-63	26,845
70	598.000	Distr Maint of Misc Distr Plt	4,871	(196)	100.0000	0 S-64	4,675
71	901.000	Customer Accts Suprv	270,547	(29,883)	72.6900	0 S-65	174,939
72	902.000	Cust Accts Meter Reading Exp	553,776	(11,670)	91.6830	0 S-66	497,019
73	903.000	Cust Accts Records & Coll	1,399,738	192,121	92.5240	24,635 S-67	1,497,487
74	904.000	Uncollectible Accounts	700,330	(166,819)	93.3650	0 S-68	498,113
75	905.000	Misc Customer Accts Expense	37,242	(10,689)	69.5530	0 S-69	18,468
76	907.000	Customer Svc Supervision	104,133	8,861	99.8330	0 S-70	112,805
77	908.000	Customer Assistance Exp	0	0	0.0000	0	0

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	909.000	Information & Instruction Ads	33,335	(33,562)	91.8620	19,329 S-71	19,120
79	910.000	Misc Cust Accts. & Info Exp	31,563	(975)	87.5400	0 S-72	26,777
80	911.000	Sales Supervision	29,541	(142)	91.3230	0 S-74	26,848
81	912.000	Sales Demonstration & Selling	34,102	(666)	91.5820	0 S-75	30,621
82	913.000	Sales Advertising Expense	272	(184)	82.6350	0 S-76	73
83	916.000	Misc Sales Expense	6,417	(562)	91.2710	0 S-77	5,344
84	920.000	Admin & General Salaries	3,816,003	63,296	89.2820	0 S-78	3,463,516
85	921.000	Office Supplies & Exp	1,407,653	(36,931)	90.9090	0 S-79	1,246,110
86	922.000	Admin Expense Transfer Credit	(345,922)	20,560	90.9750	0 S-80	(295,998)
87	923.000	Outside Services Employed	1,305,242	(338,909)	91.1780	1,124 S-81	882,207
88	924.000	Property Insurance	334,052	(35,728)	94.4570	0 S-82	281,788
89	925.000	Injuries and Damages	1,534,681	(156,338)	91.6940	0 S-83	1,263,858
90	926.000	Employee Pensions & Benefits	7,525,883	(350,115)	82.3990	0 S-84	5,912,761
91	927.000	Franchise Requirements	0	0	89.9780	0	0
92	928.000	Regulatory Commission Expense	469,748	(161,739)	81.4450	37,242 S-85	288,100
93	929.000	Duplicate Charges-Credit	(99,619)	0	94.5300	0 S-86	(94,170)
94	930.100	General Advertising Exp	1,980	(117,598)	90.3920	116,141 S-87	11,632
95	930.200	Misc General Expense	330,346	91,514	92.4100	0 S-88	389,841
96	931.000	Admin & General Expense	520,288	(25,079)	87.3140	0 S-89	432,387
97	935.000	Admin & General Maint Exp	447,561	(4,076)	89.6770	0 S-90	397,704
98		Total	\$ 92,036,641	\$ 8,507,147		\$ 198,471	\$ 97,719,076
		Depreciation Expense					
99	403.000	Depreciation Expense	\$ 10,921,750	\$ 0	94.6240	\$ 1,391,394 S-91	\$ 11,725,991
100		Total	\$ 10,921,750	\$ 0		\$ 1,391,394	\$ 11,725,991
		Other Operating Expenses					
101	404.000	Amort. of Limited Term Plant	\$ 88,118	\$ (3,235)	100.0000	0 S-92	\$ 84,883
102	405.000	Amortization of Other Plant	931	(933)	94.6240	0 S-93	(2)
103	408.100	Taxes Other Than Income Taxes	4,202,410	(480,100)	94.5300	0 S-94	3,518,700
104		Total	\$ 4,291,459	\$ (484,268)		\$ 0	\$ 3,603,581
105		Total Operating Expenses	\$ 107,249,850	\$ 8,022,879		\$ 1,589,865	\$ 113,048,648
106		Net Income Before Taxes	\$ 6,836,840	\$ 202,866		\$ (1,589,865)	\$ 9,263,787

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Current Income Taxes							
107	409.000	Current Income Taxes	\$ (2,540,281)	\$ 0	100.0000	\$ 4,011,273 S-95	\$ 1,470,992
108		Total	\$ (2,540,281)	\$ 0		\$ 4,011,273	\$ 1,470,992
Deferred Income Taxes							
109	410.100	Deferred Inc Taxes Util Oper	\$ (214,460)	\$ 0	100.0000	\$ (166,312) S-96	\$ (380,772)
110	411.100	Amort. of Excess Def. Inc. Tax	(212,063)	0	100.0000	0 S-97	(212,063)
111	411.400	Investment Tax Credit - Amort.	(270,110)	0	100.0000	0 S-98	(270,110)
112		Total	\$ (696,633)	\$ 0		\$ (166,312)	\$ (862,945)

113		Total Income Taxes	\$ (3,236,914)	\$ 0		\$ 3,844,961	\$ 608,047

114		Net Operating Income	\$ 10,073,754	\$ 202,866		\$ (5,434,826)	\$ 8,655,740

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers	S-1	\$	6,887,892
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1. To remove unbilled revenues. (McMellen)		\$	264,791
2. To remove IEC revenues. (McMellen)		\$	(2,547,815)
3. Adjustment for billing corrections. (Wells/Lange)		\$	7,010
4. Annualization for rate change. (Wells)		\$	6,082,908
5. To adjust for weather normalization. (Wells/Lange)		\$	(348,736)
6. Adjustment to 365 days. (Wells/Lange)		\$	(436,191)
7. Large customer annualization. (McMellen)		\$	2,546,853
8. Adjustment for customer growth. (McMellen)		\$	1,319,072

9.

Off System Sales	S-2	\$	7,861,842
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1. To annualize off-system sales and costs. (Harris)		\$	11,666,691
2. To remove interunit transfers to the MPS operating division. (Harris)		\$	(3,801,849)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Prov for Rate Refunds-Electric S-4	\$ 1,000,000	

1. Adjustment for IEC refund. (McMellen)	\$ 1,000,000	

Other Electric Revenues S-8	\$ (7,523,989)	

1. To remove steam revenues. (McMellen)	\$ (7,696,029)	
2. Reliability/RTO revenue. (Vesely)	\$ 172,040	

Steam Oper Suprv & Eng S-9	\$ 12,932	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 12,932	

Fuel S-10	\$ (7,594,744)	

1. To annualize off-system sales and costs. (Harris)	\$ 103,659	
2. To remove interunit transfers to the MPS operating division. (Harris)	\$ (2,678,547)	
3. To annualize fuel expense - steam production. (Hyneman)	\$ (5,019,856)	

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

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

Steam Expenses	S-11	\$ 98,777
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- | | | |
|---|------------|--|
| 1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) | \$ 90,984 | |
| 2. To remove all Dues & Donations expense.
(Boateng) | \$ (3,566) | |
| 3. L&P share of Iatan expense.
(Vesely) | \$ 11,359 | |

Steam Transfer	S-12	\$ 4,937,314
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- | | | |
|---|--------------|--|
| 1. To remove per books steam transfer.
(Hyneman) | \$ 4,937,314 | |
|---|--------------|--|

Steam Oper Electric Expense	S-13	\$ 24,902
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- | | | |
|---|------------|--|
| 1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) | \$ 28,311 | |
| 2. L&P share of Iatan expense.
(Vesely) | \$ (3,409) | |

Misc Other Power Expenses	S-14	\$ 29,770
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- | | | |
|---|-----------|--|
| 1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) | \$ 22,217 | |
|---|-----------|--|

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. L&P share of Iatan expense. (Vesely)	\$ 7,553	
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***** Steam Oper Exp. - Rents S-15	\$ 362	
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1. L&P share of Iatan expense. (Vesely)	\$ 362	
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***** Allowances S-16	\$ 31,459	
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1. To reflect EPA sales proceeds amortization to revenue. (Vesely)	\$ 31,459	
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***** Steam Maint Suprv & Eng S-17	\$ (2,166)	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 30,337	
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2. Annualize maintenance expense. (McMellen)	\$ (32,503)	
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***** Maintenance of Structures S-18	\$ 2,368	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 10,868	
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2. Annualize maintenance expense. (McMellen)	\$ (31,452)	
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3. L&P share of Iatan expense. (Vesely)	\$ 22,952	
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Maintenance of Boiler Plant S-19 \$ (158,785)

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves) \$ 65,180

2. Annualize maintenance expense. (McMellen) \$ (284,032)

3. L&P share of Iatan expense. (Vesely) \$ 60,067

Maintenance of Electric Plant S-20 \$ 75,222

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves) \$ 5,969

2. Annualize maintenance expense. (McMellen) \$ (88,196)

2. Adjustment for Major Maintenance Overhaul. (McMellen) \$ 157,418

3. L&P share of Iatan expense. (Vesely) \$ 31

Maintenance of Misc Steam Plant S-21 \$ (16,958)

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves) \$ 3,436

2. Annualize maintenance expense. (McMellen) \$ (9,419)

Aquila Inc. Dba Aquila Networks L & P
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L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. L&P share of Iatan expense. (Vesely)	\$ (10,975)	

Other Generation Fuel S-23	\$ 1,696,037	

1. To annualize off-system sales and costs. (Harris)	\$ 153,794	
2. To remove interunit transfers to the MPS operating division. (Harris)	\$ (81,587)	
3. To annualize fuel expense - other production. (Hyneman)	\$ 1,623,830	

Other Power Generation Exp S-24	\$ 13,314	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 13,314	

Misc Other Power Generation Exp S-25	\$ 2,084	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 2,084	

Other Gen Maint of Structures S-26	\$ (115)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 10	

Aquila Inc. DBA Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. Annualize maintenance expense. (McMellen)	\$ (125)	

Other Gen Maint of Gen Plant S-27	\$ 23,122	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 4,456	
2. Annualize maintenance expense. (McMellen)	\$ (16,673)	
2. Adjustment for Major Maintenance Overhaul. (McMellen)	\$ 35,339	

Other Gen Maint Misc Other Gen Plt S-28	\$ 6	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 20	
2. Annualize maintenance expense. (McMellen)	\$ (14)	

Purchased Power-Energy (kWh) S-29	\$ 2,521,482	

1. To annualize Purchased power energy. (Hyneman)	\$ 2,521,482	

Purchased Power-Capacity (Demand) S-30	\$ 195,000	

1. To annualize purchased power demand charges. (Hyneman)	\$ 195,000	

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Purchased Power Emissions	S-31	\$ (1,005,849)
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1. To remove per books coal emissions. (Hyneman.)		\$ (1,005,849)
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Purchased Power Resale to Others	S-32	\$ 8,261,261
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1. To annualize off-system sales and costs. (Harris)		\$ 9,305,975
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2. To remove interunit transfers to the MPS operating division. (Harris)		\$ (1,044,714)
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System Control/Load Dispatch	S-33	\$ 19,457
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)		\$ 22,228
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2. To remove all Dues & Donations expense. (Boateng)		\$ (2,771)
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Other Expenses	S-34	\$ 25,984
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)		\$ 23,713
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2. To adjust test year to remove advertising expense. (Boateng)		\$ (92)
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3. L&P share of Iatan expense. (Vesely)		\$ 2,363
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper Suprv & Engineering S-35	\$	2,815
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	2,815
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Trans Oper Load Dispatch S-36	\$	286,424
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	27,609
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2. Reliability/RTO expense. (Vesely)	\$	258,815
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Trans Oper OH Line Expense S-38	\$	7
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	7
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Misc Transmission Exp S-40	\$	1,585
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	1,585
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Trans Maint Suprv & Eng S-42	\$	803
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1. Annualize maintenance expense. (McMellen)	\$	803
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Trans Maint of Station Equip S-43	\$ 51,635	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 24,607	
2. Annualize maintenance expense. (McMellen)	\$ 27,028	

Trans Maint of OH Lines S-44	\$ 30,863	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 580	
2. Annualize maintenance expense. (McMellen)	\$ 30,283	

Trans Maint of Misc Trans Plant S-45	\$ 7,083	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 1,508	
2. Annualize maintenance expense. (McMellen)	\$ 5,575	

Distr Oper Suprv & Eng S-46	\$ 55,835	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 57,312	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust test year to remove advertising expense. (Boateng)	\$ (1,477)	
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Distr Oper Load Dispatching S-47	\$ 9,049	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 9,049	
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Distr Oper OH Line Exp S-49	\$ 8,894	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 8,894	
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Distr Oper UG Line Exp S-50	\$ 25,517	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 25,517	
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Distr Oper Str Light & Signal S-51	\$ 455	
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 455	
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper Meter Expenses	S-52	\$ 38,063
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	38,063
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Distr Oper Cust Install Exp	S-53	\$ 786
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	786
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Distr Oper Misc Distr Exp	S-54	\$ 39,184
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	39,184
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Distr Maint of Structures	S-57	\$ (3,648)
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1. Annualize maintenance expense. (McMellen)	\$	(3,648)
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Distr Maint of Station Equip	S-58	\$ (28,011)
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	10,691
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2. Annualize maintenance expense. (McMellen)	\$	(38,702)
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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Maint of OH Lines S-59 \$ (95,741)

1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) \$ 56,230
2. Annualize maintenance expense.
(McMellen) \$ (151,971)

Distr Maint of UG Lines S-60 \$ (8,339)

1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) \$ 7,535
2. Annualize maintenance expense.
(McMellen) \$ (15,874)

Distr Maint of Line Trans S-61 \$ 2,879

1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) \$ 7,643
2. Annualize maintenance expense.
(McMellen) \$ (4,764)

Distr Maint of Str Light&Signal S-62 \$ (4,477)

1. To reflect an ongoing level of payroll expense at September 30, 2006.
(Eaves) \$ 17,527

Aquila Inc. Dba Aquila Networks L & P
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. Annualize maintenance expense. (McMellen)	\$ (18,014)	

Distr Maint of Meters S-63	\$ (1,241)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 1,617	
2. Annualize maintenance expense. (McMellen)	\$ (2,858)	

Distr Maint of Misc Distr Plt S-64	\$ (196)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 126	
2. Annualize maintenance expense. (McMellen)	\$ (322)	

Customer Accts Suprv S-65	\$ (29,883)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 8,840	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (37,574)	
3. To remove incentive compensation payments that were based on earnings. (Harris)	\$ (50)	

Aquila Inc. Dba Aquila Networks L & P
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To remove all Dues & Donations expense. (Boateng)	\$ (1,091)	

Cust Accts Meter Reading Exp S-66	\$ (11,670)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 39,407	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (51,077)	

Cust Accts Records & Coll S-67	\$ 192,121	\$ 24,635

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 63,587	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (102,869)	
3. To annualize interest on customer deposits. (Boateng)	\$ 64,974	
4. To annualize postage expense. (Boateng)		\$ 24,635
5. To include in the cost of service interest associated with the imputation of an accounts receivable sales program plus a 1% administration fee. (Williams)	\$ 166,429	

Williams

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Uncollectible Accounts	S-68	\$ (166,819)
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1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(63,515)
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2. Adjustment for uncollectibles (bad debts). (McMellen)	\$	(103,304)
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Misc Customer Accts. Expense	S-69	\$ (10,689)
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	1,794
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2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(12,483)
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Customer Svc Supervision	S-70	\$ 8,861
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1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$	8,981
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2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(120)
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Aquila Inc. Dba Aquila Networks L & P
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Information & Instruction Ads S-71	\$ (33,562)	\$ 19,329

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (2,972)	
2. To adjust test year to remove advertising expense. (Boateng)	\$ (30,590)	
3. To reflect Staff's annualized level of advertising expense. (Boateng)		\$ 19,329

Misc Cust Accts & Info Exp S-72	\$ (975)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 3,214	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (4,189)	

Sales Supervision S-74	\$ (142)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 2,425	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (2,567)	

Aquila Inc. Dba Aquila Networks L & P
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L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales Demonstration & Selling S-75 \$ (666)

1. To reflect an ongoing level of payroll expense at September 30, 2006. \$ 2,030
(Eaves)

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (2,696)
(Williams)

Sales Advertising Expense S-76 \$ (184)

1. To reflect an ongoing level of payroll expense at September 30, 2006. \$ 8
(Eaves)

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (192)
(Williams)

Misc Sales Expense S-77 \$ (562)

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (562)
(Williams)

Admin & General Salaries S-78 \$ 63,296

1. To reflect an ongoing level of payroll expense at September 30, 2006. \$ 343,432
(Eaves)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (179,577)	
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3.	To remove incentive compensation payments that were based on earnings. (Harris)	\$ (2)	
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4.	To update test year level of incentive compensation through September 30, 2006. (Harris)	\$ (65)	
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5.	To adjust CEO base salary. (Hyneman)	\$ (46,500)	
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6.	To remove payroll costs of Dept 6376. (Hyneman)	\$ (26,997)	
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7.	To remove all Dues & Donations expense. (Boateng)	\$ (26,995)	
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Office Supplies & Exp 8-79 \$ (36,931)

1.	To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 22,435	
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2.	To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (59,337)	
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3.	To remove nonpayroll costs of Dept 6376. (Hyneman)	\$ (6,519)	
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4.	L&P share of Iatan expense. (Vasek)	\$ 6,490	
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Williams

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Admin Expense Transfer Credit S-80	\$ 20,560	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ 20,560	

Outside Services Employed S-81	\$ (338,909)	\$ 1,124

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 1,075	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (44,768)	
3. To include Aquila's adjustment CS-20 (Corporate Allocations). (Hyneman)	\$ (295,216)	
4. To reflect a 10-year amortization of annualized level for demand-side resource costs based on actual. (Featherstone)		\$ 1,124

Property Insurance S-82	\$ (35,728)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (160)	
2. To annualize the insurance expense. (Williams)	\$ (35,568)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Injuries and Damages	S-83 \$ (156,338)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (44,128)	
2. To annualize the insurance expense. (Williams)	\$ 127,683	
3. Injuries and damages expense. (Vesely)	\$ (239,893)	

Employee Pensions & Benefits	S-84 \$ (350,115)	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 18,140	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (432,869)	
3. To annualize FAS 106 post-retirement benefit costs. (Traxler)	\$ 21,666	
4. To reflect a 5-year amortization of the Regulatory Asset - ERISA Minimum Tracking Mechanism (Traxler)	\$ 51,556	
5. To reflect pension cost base upon the ERISA minimum contribution. (Traxler)	\$ (6,959)	
6. To annualize 401k expense. (Eaves)	\$ 92,760	

Williams

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L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
7. To annualize Health, Dental & Vision expense - self insured. (Eaves)	\$ 111,186	
8. To annualize Health, Dental & Vision expense - premium based. (Eaves)	\$ 6,973	
9. To remove incentive compensation payments that were based on earnings. (Harris)	\$ (11,765)	
10. To update test year level of incentive compensation through September 30, 2006. (Harris)	\$ 294,114	
11. To remove allocated executive bonus for the sale of assets from the test year. (Harris)	\$ (86,720)	
12. To remove LTIP expense from the test year. (Harris)	\$ (6,648)	
13. To adjust Resource 1713 Employee Gifts and Awards. (Hyneman)	\$ (26,470)	
14. To remove allocated costs of tax fringe ben/executive tax plan. (Hyneman)	\$ (25,799)	
15. To remove SERP costs. (Hyneman)	\$ (314,574)	
16. L&P share of Iatan expense. (Vesely)	\$ (34,706)	

Williams

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L & P Known & Measurable Through Sept. 30, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Regulatory Commission Expense S-85	\$ (161,739)	\$ 37,242

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (39,776)	
2. To adjust for updated PSC assessment. (Boateng)		\$ 37,242
3. To annualize rate case expense. (Boateng)	\$ (121,963)	

General Advertising Exp S-87	\$ (117,598)	\$ 116,141

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (70)	
2. To remove all Dues & Donations expense. (Boateng)	\$ (117,528)	
3. To include EEI and EPRI dues. (Boateng)		\$ 116,141

Misc General Expense S-88	\$ 91,514	

1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 374	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (16,121)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To amortize transition costs associated with SJLP acquisition consistent with amortization that began in Case No. ER-2005-0436. (Hyneman)	\$ 119,032	
4. To adjust test year to remove advertising expense. (Boateng)	\$ (11,771)	
Admin & General Expense S-89	\$ (25,079)	
1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (28,359)	
2. L&P share of Iatan expense. (Vesely)	\$ 3,280	
Admin & General Maint Exp S-90	\$ (4,076)	
1. To reflect an ongoing level of payroll expense at September 30, 2006. (Eaves)	\$ 16,580	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (20,656)	
Depreciation Expense S-91	\$ 1,391,394	
1. To adjust the test year expense to reflect annualized depreciation expense. (Williams)	\$ 1,391,394	

Aquila Inc. Dba Aquila Networks L & P
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Amort. of Limited Term Plant S-92	\$ (3,235)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (3,235)	

Amortization of Other Plant S-93	\$ (933)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (933)	

Taxes Other Than Income Taxes S-94	\$ (480,100)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (75,925)	
2. To adjust test year expense to reflect the annualization of property taxes. (Williams)	\$ (471,743)	
3. To adjust FUTA tax expense. (Eaves)	\$ (962)	
4. To adjust SUTA tax expense. (Eaves)	\$ (22,022)	
5. To adjust Medicare tax expense. (Eaves)	\$ 7,921	
6. To adjust FICA tax expense. (Eaves)	\$ 82,631	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004L
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Income Tax

Line		Test Year	8.45% Return	8.75% Return	9.04% Return
(A)		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 9,263,787	\$ 20,405,856	\$ 21,310,315	\$ 22,219,420

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 11,725,991	\$ 11,725,991	\$ 11,725,991	\$ 11,725,991
3	Tran Depr Exp to Maint	0	0	0	0
4	50 % Meals & Entertainment	26,081	26,081	26,081	26,081
5	Contributions in Aid of Construct.	270,225	270,225	270,225	270,225
6	Advances for Construction	0	0	0	0
7	Total	\$ 12,022,297	\$ 12,022,297	\$ 12,022,297	\$ 12,022,297
	Subtr from Net Income Before Taxes				
8	Interest Expense 4.1700 %	\$ 7,689,590	\$ 7,689,590	\$ 7,689,590	\$ 7,689,590
9	Straight Line Tax Depreciation	10,391,340	10,391,340	10,391,340	10,391,340
10	Tax Depreciation over S/L Tax	(721,627)	(721,627)	(721,627)	(721,627)
11	Total	\$ 17,359,303	\$ 17,359,303	\$ 17,359,303	\$ 17,359,303

12	Net Taxable Income	\$ 3,926,781	\$ 15,068,850	\$ 15,973,309	\$ 16,882,414

	Provision for Federal Income Tax				
13	Net Taxable Income	\$ 3,926,781	\$ 15,068,850	\$ 15,973,309	\$ 16,882,414
14	Deduct Missouri Income Tax 100.0 %	\$ 205,889	\$ 788,739	\$ 835,761	\$ 882,337
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	3,720,892	14,280,111	15,137,548	16,000,077
17	Total Federal Tax	\$ 1,265,103	\$ 4,898,039	\$ 5,202,266	\$ 5,530,029

Traxler

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004L

L & P Known & Measurable Through Sept. 30, 2006

Income Tax

Line		Test Year	8.45% Return	8.75% Return	9.04% Return
(A)		(B)	(C)	(D)	(E)
Provision for Missouri Income Tax					
18	Net Taxable Income	\$ 3,926,781	\$ 15,068,850	\$ 15,973,309	\$ 16,882,414
19	Deduct Federal Income Tax 50.0 %	\$ 632,552	\$ 2,449,020	\$ 2,601,134	\$ 2,765,015
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	3,294,230	12,619,831	13,372,175	14,117,400
22	Total Missouri Tax	\$ 205,889	\$ 788,739	\$ 835,761	\$ 882,337
Provision for City Income Tax					
23	Net Taxable Income	\$ 3,926,781	\$ 15,068,850	\$ 15,973,309	\$ 16,882,414
24	Deduct Federal Income Tax	\$ 1,265,103	\$ 4,898,039	\$ 5,202,268	\$ 5,530,029
25	Deduct Missouri Income Tax	205,889	788,739	835,761	882,337
26	City Taxable Income	2,455,789	9,382,072	9,935,280	10,470,048
27	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
28	Federal Income Tax	\$ 1,265,103	\$ 4,898,039	\$ 5,202,268	\$ 5,530,029
29	Missouri Income Tax	205,889	788,739	835,761	882,337
30	City Income Tax	0	0	0	0
31	Total	\$ 1,470,992	\$ 5,686,778	\$ 6,038,029	\$ 6,412,366
Deferred Income Taxes					
32	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33	Deferred Repair Allowance	0	0	0	0
34	Deferred Tax Depreciation	(380,772)	(380,772)	(380,772)	(380,772)
35	Amort of Deferred Tax Depreciation	0	0	0	0
36	Amort of Repair Allowance	0	0	0	0
37	Amort of Deferred ITC	0	0	0	0
38	Deferred Unbilled	0	0	0	0
39	Total	\$ (380,772)	\$ (380,772)	\$ (380,772)	\$ (380,772)
40	Total Income Tax	\$ 1,090,220	\$ 5,306,006	\$ 5,657,257	\$ 6,031,594