

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: ER-2007-0004
Date Prepared: February 27, 2007

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

**STAFF ACCOUNTING SCHEDULES
FOR
SUPPLEMENTAL DIRECT TESTIMONY**

**AQUILA, INC.
D/B/A AQUILA NETWORKS – L&P ELECTRIC
AQUILA NETWORK – MPS ELECTRIC**

CASE NO. ER-2007-0004

FILED

MAY 2 2007

Missouri Public
Service Commission

Staff Exhibit No. 239
Case No(s) ER-2007-0004
Date 4-12-07 Rptr KF

*Jefferson City, Missouri
February 2007*

Aguila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Revenue Requirement

Line		8.33% Return	8.63% Return	8.93% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 188,170,490	\$ 188,170,490	\$ 188,170,490
2	Rate of Return	8.33%	8.63%	8.93%
3	Net Operating Income Requirement	\$ 15,674,602	\$ 16,239,113	\$ 16,803,625
4	Net Income Available (Sch 9)	\$ 5,783,276	\$ 5,783,276	\$ 5,783,276
5	Additional NOI&T Needed	\$ 9,891,326	\$ 10,455,837	\$ 11,020,349
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 5,459,091	\$ 5,810,825	\$ 6,185,304
8	Test Year Current Income Tax	\$ 0	\$ 0	\$ 0
9	Additional Current Tax Required	\$ 5,459,091	\$ 5,810,825	\$ 6,185,304
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	\$ 5,459,091	\$ 5,810,825	\$ 6,185,304
14	Gross Revenue Requirement	\$ 15,350,417	\$ 16,266,662	\$ 17,205,653

AQUILA, INC.
TOTAL COST OF CAPITAL

ITEM	DOLLARS	PERCENT	COST RATE		WEIGHTED COST	
Aquila Networks MPS						
Long-Term Debt	\$1,405,521,412	51.83%	6.67%		3.46%	
Common Equity	\$1,306,140,565	48.17%	9.00%	10.25%	4.34%	4.94%
Total	\$2,711,661,978	100.00%			7.79%	8.39%
					8.09%	
Aquila Networks L&P						
Long-Term Debt	\$1,405,521,412	51.83%	7.70%		3.99%	
Common Equity	\$1,306,140,565	48.17%	9.00%	10.25%	4.34%	4.94%
Total	\$2,711,661,978	100.00%			8.33%	8.93%
					8.63%	

Source: Aquila response to Staff Data Request No. 0144.

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Rate Base

Line	Description	Amount
(A)	(B)	
1	Total Plant in Service (Sch 3)	\$ 402,330,423
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$ 210,751,155

3	Net Plant in Service	\$ 191,579,268
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (6,371,942)
5	Materials and Supplies-Exempt	6,796,032
6	Undistributed Stores	575,096
7	Emission Allowances	6,882,720
8	Prepayments L & P	780,425
9	Prepayments L & P's share of UCU	485,761
10	Fuel Inventory - Oil & Propane	1,385,710
11	Fuel Inventory - Coal	3,167,380
12	Tires and Fuel Stock	298,201
13	Prepaid Pension Asset	21,988,400
14	Reg Asset-ERISA minimum tracking	0
	Subtract from Net Plant	
15	Federal Tax Offset 4.0849 %	\$ 204,459
16	State Tax Offset 10.9479 %	88,195
17	City Tax Offset 0.0000 %	0
18	Interest Expense Offset 18.7425 %	1,407,187
19	Customer Advances for Construction	103,800
20	Customer Deposits	895,132
21	Deferred Income Taxes-Depreciation	36,697,788
22	Unamortized Investment Tax Credit	0
23	ERISA Minimum Tracker	0

24	Total Rate Base	\$ 188,170,490
		=====

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	12,651,139	0	89.1290	0	11,275,834
6	312.120	Boiler Plant Equip - Lake Road	41,575,444	0	82.0000	0	34,091,864
7	312.002	Boiler Plant - Pollution	11,458,987	0	82.0000	0	9,396,369
8	314.120	Turbogenerator Units Lake Rd	15,318,931	0	99.9680	0	15,314,029
9	315.120	Accessory Elect Equip - Lake Rd	4,985,732	0	89.1290	0	4,443,733
10	316.120	Misc Power Plt Equip - Lake Rd	214,368	0	70.6000	0	151,344
11		Total	\$ 86,243,520	\$ 0		\$ 0	\$ 74,707,861
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	42,028,420	0	100.0000	0	42,028,420
15	314.110	Turbogenerator Units - Iatan	10,997,405	0	100.0000	0	10,997,405
16	315.110	Accessory Elect. Equip. - Iatan	7,289,386	0	100.0000	0	7,289,386
17	316.110	Misc. Power Plt. Equip. - Iatan	880,763	0	100.0000	0	880,763
18		Total	\$ 65,761,270	\$ 0		\$ 0	\$ 65,761,270
Production Plant Other							
19	341.000	Struct & Improvements	\$ 1,308,044	\$ 0	100.0000	\$ 0	\$ 1,308,044
20	342.000	Fuel Holders Prod & Acc	611,145	0	100.0000	0	611,145
21	343.000	Prime Movers	10,954,474	0	100.0000	0	10,954,474
22	344.000	Generators	3,368,032	0	100.0000	0	3,368,032
23	345.000	Accessory Elect Equip	1,650,727	0	100.0000	0	1,650,727
24		Total	\$ 17,892,422	\$ 0		\$ 0	\$ 17,892,422

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	566,504	0	100.0000	0	566,504
27	353.000	Station Equipment	10,340,456	0	100.0000	0	10,340,456
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	10,736,255	0	100.0000	0	10,736,255
31	356.000	Overhead Conductors & Devices	9,037,148	0	100.0000	0	9,037,148
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	\$ 34,272,649	\$ 0		\$ 0	\$ 34,272,649
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	35,598,578	0	100.0000	0	35,598,578
38	364.000	Poles, Towers & Fixtures	26,607,760	0	100.0000	0	26,607,760
39	365.000	Overhead Conductors & Devices	22,144,369	0	100.0000	0	22,144,369
40	366.000	Underground Conduit	7,264,611	0	100.0000	0	7,264,611
41	367.000	Underground Conductors & Devices	16,144,124	0	100.0000	0	16,144,124
42	368.000	Line Transformers - Oth Equip	29,672,160	0	100.0000	0	29,672,160
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	849,945	0	100.0000	0	849,945
46	369.002	Services - Underground	7,477,356	0	100.0000	0	7,477,356
47	370.000	Meters	7,232,291	0	100.0000	0	7,232,291
48	371.000	Installation On Customers' Premises	4,127,812	0	100.0000	0	4,127,812
49	373.000	Street Lighting & Signal Systems	4,736,545	0	100.0000	0	4,736,545
50		Total	\$ 164,517,395	\$ 0		\$ 0	\$ 164,517,395

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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					
51 389.000 Land & Land Rights	\$ 728,769	\$ 0	100.0000	\$ 0	\$ 728,769
52 390.000 Structures & Improvements	6,669,273	0	100.0000	0	6,669,273
53 390.100 Structures/Improvements Lake Rd	0	0	89.1290	0	0
54 391.000 Office Furniture & Equipment	318,655	0	100.0000	0	318,655
55 391.000 Office Furn & Equip - Lake Rd	438,236	0	89.1290	0	390,595
56 391.000 Office Furn. & Equip - Iatan	1,742	0	100.0000	0	1,742
57 391.003 Gen Plant - Computer Hardware	833,091	0	100.0000	0	833,091
58 391.003 Gen Plt Comp Hrdw - Lake Rd	417,477	0	89.1290	0	372,093
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	0	0	100.0000	0	0
65 392.002 Transportation Equip - Car	0	0	100.0000	0	0
66 392.003 Transport Equip - Lt Truck	0	0	100.0000	0	0
67 392.003 Trans Equip-Light Trk Lake Road	160,755	0	89.1290	0	143,279
68 392.004 Trans Equip-Med Trk	369,175	0	100.0000	0	369,175
69 392.004 Trans Equip Med Trk - Lake Rd	19,285	0	89.1290	0	17,189
70 392.005 Transportation Equip-Heavy Trk	1,125,071	0	100.0000	0	1,125,071
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	1,361,146	0	100.0000	0	1,361,146
77 394.000 Tools Shop & Grg Eqp - Lake Rd	461,963	0	89.1290	0	411,743
78 395.000 Laboratory Equipment - Gen Plt	315,996	0	100.0000	0	315,996
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	1,058,375	0	89.1290	0	943,319
83 397.000 Communication Equipment	2,424,318	0	100.0000	0	2,424,318
84 397.000 Communications Equip - Lake Rd	18,260	0	89.1290	0	16,275
85 397.000 Communications Equip - Iatan	87,021	0	100.0000	0	87,021
86 398.001 Miscel Equip. - Electric General	91,349	0	100.0000	0	91,349
87 398.000 Miscellaneous Equip - Lake Rd	12,921	0	89.1290	0	11,516
88 Total	\$ 18,629,684	\$ 0		\$ 0	\$ 18,264,684

Accounting Schedule: 3 Revised
Williams
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Aquila Inc. DbA Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru R&M 12/31/06

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	\$ 81,856	\$ 0	97.1040	\$ 0 P-1	\$ 79,485
90	390.001	Structures & Improvements-Own	7,972,423	0	97.1040	0 P-2	7,741,542
91	390.051	Structures & Improve-Lease	704,082	0	97.1040	0 P-3	681,692
92	391.001	Office Furniture & Equipment	2,013,421	0	97.1040	0 P-4	1,955,112
93	391.003	UCU Gen Plt Computer Hardware	2,020,169	0	97.1040	0 P-5	1,961,665
94	391.004	UCU Gen Plt Computer Software	9,709,140	0	97.1040	0 P-6	9,427,963
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	1,249,565	0	97.1040	0 P-11	1,213,378
101	398.000	Miscellaneous Equipment	75,415	0	97.1040	0 P-12	73,231
102		Total	\$ 27,533,302	\$ 0		\$ 0	\$ 26,735,938

103 Total Plant In Service \$ 415,030,618 \$ 0 \$ 0 \$ 402,330,423

Aquila Inc. Dba Aquila Networks L & P
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Adjustments to Total Plant

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Williams

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	11,275,834	1.9000	214,241
6	312.120	Boiler Plant Equip - Lake Road	34,091,864	2.1600	736,384
7	312.002	Boiler Plant - Pollution	9,396,369	2.1600	202,962
8	314.120	Turbogenerator Units Lake Rd	15,314,029	2.3300	356,817
9	315.120	Accessory Elect Equip - Lake Rd	4,443,733	2.3700	105,316
10	316.120	Misc Power Plt Equip - Lake Rd	151,344	2.9000	4,389
11		Total	\$ 74,707,861		\$ 1,620,109
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	42,028,420	2.0400	857,380
15	314.110	Turbogenerator Units - Iatan	10,997,405	2.3000	252,940
16	315.110	Accessory Elect. Equip. - Iatan	7,289,386	2.3400	170,572
17	316.110	Misc. Power Plt. Equip. - Iatan	880,763	2.4900	21,931
18		Total	\$ 65,761,270		\$ 1,382,218
Production Plant Other					
19	341.000	Struct & Improvements	\$ 1,308,044	1.7500	\$ 22,891
20	342.000	Fuel Holders Prod & Acc	611,145	3.0900	18,884
21	343.000	Prime Movers	10,954,474	4.7800	523,624
22	344.000	Generators	3,368,032	4.1100	138,426
23	345.000	Accessory Elect Equip	1,650,727	2.8400	46,881
24		Total	\$ 17,892,422		\$ 750,706

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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	566,504	1.8300	10,367
27	353.000	Station Equipment	10,340,456	1.7000	175,788
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	10,736,255	2.9300	314,572
31	356.000	Overhead Conductors & Devices	9,037,148	2.3200	209,662
32	357.000	Underground Conduit	16,148	1.7000	275
33	358.000	Underground Conductors & Devices	31,692	2.4900	789
34		Total	\$ 34,272,649		\$ 733,020
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	35,598,578	2.0800	740,450
38	364.000	Poles, Towers & Fixtures	26,607,760	3.8900	1,035,042
39	365.000	Overhead Conductors & Devices	22,144,369	2.1800	482,747
40	366.000	Underground Conduit	7,264,611	1.7000	123,498
41	367.000	Underground Conductors & Devices	16,144,124	2.4900	401,989
42	368.000	Line Transformers - Oth Equip	29,672,160	3.4500	1,023,690
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	849,945	3.6400	30,938
46	369.002	Services - Underground	7,477,356	3.0500	228,059
47	370.000	Meters	7,232,291	2.0000	144,646
48	371.000	Installation On Customers' Premises	4,127,812	5.1200	211,344
49	373.000	Street Lighting & Signal Systems	4,736,545	3.1800	150,622
50		Total	\$ 164,517,395		\$ 4,603,512

Aquila Inc. Dba Aquila Networks L & P
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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	6,669,273	2.7300	182,071
53	390.100	Structures/Improvements Lake Rd	0	2.7300	0
54	391.000	Office Furniture & Equipment	318,655	4.1700	13,288
55	391.000	Office Furn & Equip - Lake Rd	390,595	4.1700	16,288
56	391.000	Office Furn. & Equip - Iatan	1,742	4.1700	73
57	391.003	Gen Plant - Computer Hardware	833,091	12.5000	104,136
58	391.003	Gen Plt Comp Hrdw - Lake Rd	372,093	12.5000	46,512
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	0	11.2500	0
65	392.002	Transportation Equip - Car	0	11.2500	0
66	392.003	Transport Equip - Lt Truck	0	11.2500	0
67	392.003	Trans Equip-Light Trk Lake Road	143,279	11.2500	16,119
68	392.004	Trans Equip-Med Trk	369,175	11.2500	41,532
69	392.004	Trans Equip Med Trk - Lake Rd	17,189	11.2500	1,934
70	392.005	Transportation Equip-Heavy Trk	1,125,071	11.2500	126,570
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	1,361,146	3.6800	50,090
77	394.000	Tools Shop & Grg Eqp - Lake Rd	411,743	3.6800	15,152
78	395.000	Laboratory Equipment - Gen Plt	315,996	3.4300	10,839
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	943,319	4.4500	41,978
83	397.000	Communication Equipment	2,424,318	3.7000	89,700
84	397.000	Communications Equip - Lake Rd	16,275	3.7000	602
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	11,516	3.7100	427
88		Total	\$ 18,264,684		\$ 898,284

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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	7,741,542	2.2200	171,862
91	390.051	Structures & Improve-Lease	683,692	0.0000	0
92	391.001	Office Furniture & Equipment	1,955,112	4.1700	81,528
93	391.003	UCU Gen Plt Computer Hardware	1,961,665	12.5000	245,208
94	391.004	UCU Gen Plt Computer Software	9,427,963	11.1100	1,047,447
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	1,213,378	3.7000	44,895
101	398.000	Miscellaneous Equipment	73,231	4.1700	3,054
102		Total	\$ 26,735,938		\$ 1,990,347

103		Total Depreciation Expense	\$ 402,330,423		\$ 11,978,196

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	\$ 50,204	\$ 0	94.6240	\$ 0	\$ 47,505
2		Total	\$ 50,204	\$ 0		\$ 0	\$ 47,505
Production Steam Lake Road Plant							
3	311.120	Structures & Improvements LR	\$ 5,307,168	\$ 0	89.1290	\$ 0	\$ 4,730,226
4	312.120	Boiler Plant Equipment LR	29,837,255	0	82.0000	0	24,466,549
5	314.120	Turbogenerator Units LR	8,795,065	0	99.9680	0	8,792,251
6	315.110	Accessory Electric Equip LR	2,738,261	0	89.1290	0	2,440,585
7	316.110	Misc Power Plant Equip LR	194,928	0	70.6000	0	137,619
8		Total	\$ 46,872,677	\$ 0		\$ 0	\$ 40,567,230
Production Steam Iatan Plant							
9	311.110	Structures & Improvements Iatan	\$ 2,484,990	\$ 0	100.0000	\$ 0	\$ 2,484,990
10	312.110	Boiler Plant Equip. Iatan	33,030,327	0	100.0000	0	33,030,327
11	314.110	Turbogenerator Units - Iatan	7,738,880	0	100.0000	0	7,738,880
12	315.110	Accessory Elect. Equip. Iatan	3,913,367	0	100.0000	0	3,913,367
13	316.110	Misc. Power Plt. Equip. Iatan	587,617	0	100.0000	0	587,617
14		Total	\$ 47,755,181	\$ 0		\$ 0	\$ 47,755,181
Production Plant Other							
15	341.000	Structures & Improvements	\$ 1,250,085	\$ 0	94.6240	\$ 0	\$ 1,182,880
16	342.000	Fuel Holders Prod & Acc	618,064	0	94.6240	0	584,837
17	343.000	Prime Movers	10,625,362	0	94.6240	0	10,054,143
18	344.000	Generators	2,994,036	0	94.6240	0	2,833,077
19	345.000	Accessory Elect Equip	773,355	0	94.6240	0	731,779
20		Total	\$ 16,260,902	\$ 0		\$ 0	\$ 15,386,716

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	350.000	Land and Land Rights	\$ 3,901	\$ 0	100.0000	\$ 0	\$ 3,901
22	352.000	Structures & Improvements	205,998	0	100.0000	0	205,998
23	353.000	Station Equipment	4,945,666	0	100.0000	0	4,945,666
24	353.000	Station Equipment Lake Rd	0	0	90.0700	0	0
25	353.000	Station Equipment - Iatan	243,922	0	100.0000	0	243,922
26	355.000	Poles & Fixtures	7,775,815	0	100.0000	0	7,775,815
27	356.000	Overhead Conductors & Devices	6,010,582	0	100.0000	0	6,010,582
28	357.000	Underground Conduit	4,209	0	100.0000	0	4,209
29	358.000	Underground Conductors & Devices	28,282	0	100.0000	0	28,282
30		Total	\$ 19,218,375	\$ 0		\$ 0	\$ 19,218,375
Distribution Plant							
31	361.000	Structures & Improvements	\$ 379,764	\$ 0	100.0000	\$ 0	\$ 379,764
32	362.000	Station Equipment	16,601,201	0	100.0000	0	16,601,201
33	364.000	Poles, Towers & Fixtures	13,007,708	0	100.0000	0	13,007,708
34	365.000	Overhead Conductors & Devices	9,628,406	0	100.0000	0	9,628,406
35	366.000	Underground Conduit	1,646,950	0	100.0000	0	1,646,950
36	367.000	Underground Conductors & Devices	4,006,771	0	100.0000	0	4,006,771
37	368.000	Line Transformers	16,393,300	0	100.0000	0	16,393,300
38	369.100	Services-OH	(248,520)	0	100.0000	0 R-13	(248,520)
39	369.200	Services-UG	1,557,173	0	100.0000	0	1,557,173
40	370.000	Meters	4,552,822	0	100.0000	0	4,552,822
41	371.000	Installation On Customers' Premises	1,665,630	0	100.0000	0	1,665,630
42	373.000	Street Lighting & Signal Systems	2,009,219	0	100.0000	0	2,009,219
43		Total	\$ 71,200,424	\$ 0		\$ 0	\$ 71,200,424

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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					
44	390.000	Structures & Improvements	\$ 1,512,190	\$ 0	100.0000	\$ 0	\$ 1,512,190
45	390.001	Structures/Improvements Lake Rd	0	0	89.1290	0	0
46	391.000	Office Furniture & Equipment	(68,525)	0	100.0000	0 R-14	(68,525)
47	391.000	Office Furn & Equip - Lake Rd	197,401	0	89.1290	0	175,942
48	391.000	Office Furn & Equip - Iatan	1,417	0	100.0000	0	1,417
49	391.003	Gen Plant Computer Hardware	339,695	0	100.0000	0	339,695
50	391.003	Gen Plt Comp Hrdw - Lake Rd	121,629	0	89.1290	0	108,407
51	391.004	General Plant - Software	328,173	0	100.0000	0	328,173
52	391.004	Gen Plt Comp Sftw - Lake Rd	97,734	0	89.1290	0	87,109
53	391.004	Gen Plt Comp Sftw - Iatan	163,775	0	100.0000	0	163,775
54	391.011	Office Machines	816	0	100.0000	0	816
55	391.011	Office Machines Lake Road	2,041	0	89.1290	0	1,819
56	392.001	Transportation Subunit	0	0	100.0000	0	0
57	392.002	Trans Equip - Cars	0	0	100.0000	0	0
58	392.003	Trans Equip - Light Trk	0	0	100.0000	0	0
59	392.003	Transportation Lt Truck L Road	129,712	0	89.1290	0	115,611
60	392.004	Trans Equip - Medium Truck	379,284	0	100.0000	0	379,284
61	392.004	Transportation Med Truck L Rd	11,200	0	89.1290	0	9,982
62	392.005	Trans Equip - Heavy Truck	1,095,676	0	100.0000	0	1,095,676
63	392.005	Transportation Hvy Truck L Rd	140,243	0	89.1290	0	124,997
64	392.006	Transportation - Trailers	285,462	0	100.0000	0	285,462
65	393.000	Stores Equipment - Elect Gen	125,541	0	100.0000	0	125,541
66	393.000	Stores Equipment - Lake Rd	292	0	89.1290	0	260
67	394.000	Tools Shop & Grg Equip - Elect	822,268	0	100.0000	0	822,268
68	394.000	Tools Shop & Grg Eqp-Lake Rd	230,526	0	89.1290	0	205,466
69	395.000	Laboratory Equipment - Lake Rd	226,435	0	89.1290	0	201,819
70	395.000	Laboratory Equip - SJLP Cmn	189,899	0	100.0000	0	189,899
71	396.001	Power Equip - Short Life	53,617	0	100.0000	0	53,617
72	396.002	Power Equip Long-life L Rd	449,242	0	89.1290	0	400,405
73	396.002	Power Plant Equip - Long Life	1,167	0	100.0000	0	1,167
74	397.000	Communication Equipment	1,392,220	0	100.0000	0	1,392,220
75	397.000	Communications Equip - Iatan	32,161	0	100.0000	0	32,161
76	397.000	Communication Equip Lake Rd	7	0	89.1290	0	6
77	398.000	Miscellaneous Equipment	44,185	0	100.0000	0	44,185
78	398.000	Misc Equip Lake Road	4,812	0	89.1290	0	4,289
79		Total	\$ 8,310,295	\$ 0		\$ 0	\$ 8,135,133

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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							
80	390.001	Structures & Improvements-Owned	\$ 1,076,572	\$	0 94.6240	\$ 0 R-1	\$ 1,018,695
81	390.051	Structures & Improve-Leased	606,183		0 64.6240	0 R-2	391,740
92	391.001	Office Furniture and Equipment	456,724		0 94.6240	0 R-3	432,171
83	391.003	Computer Hardware	(76,011)		0 94.6240	0 R-4	(71,925)
84	391.004	Computer Software	4,226,629		0 94.6240	0 R-5	3,999,405
85	391.005	Computer System Development	2,396,516		0 94.6240	0 R-6	2,267,679
86	392.000	Transportation Equipment Cars	(55)		0 94.6240	0 R-7	(52)
87	392.004	Trans Equip - Medium Truck	(491)		0 94.6240	0 R-8	(465)
88	394.000	Tool Shop & Garage Equip	36,047		0 94.6240	0 R-9	34,109
89	395.000	Lab Equipment	2,268		0 94.6240	0 R-10	2,146
90	397.000	Communications Equipment	333,831		0 94.6240	0 R-11	315,884
91	398.000	Miscellaneous Equipment	54,113		0 94.6240	0 R-12	51,204
92		Total	\$ 9,112,326	\$	0	\$ 0	\$ 8,440,591

93		Total Depreciation Reserve	\$ 218,780,384	\$	0	\$ 0	\$ 210,751,155

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	\$ 43,612,599	21.5900	44.1400	(22.5500)	(0.061781)	\$ (2,694,430)
2	Federal Income Tax Withheld	50,538	21.5900	16.5000	5.0900	0.013945	705
3	State Income Taxes Withheld	16,495	21.5900	18.5000	3.0900	0.008466	140
4	FICA Taxes Withheld - Employee	819,349	21.5900	16.5000	5.0900	0.013945	11,426
5	Net Payroll	12,130,748	21.5900	13.4173	8.1727	0.022391	271,620
6	Accrued Vacation	231,222	21.5900	365.0000	(343.4100)	(0.940849)	(217,545)
7	Purchased Gas	337,043	21.5900	40.7903	(19.2003)	(0.052604)	(17,730)
8	Purchased Oil	0	21.5900	40.7903	(19.2003)	(0.052604)	0
9	Injuries and Damages	278,770	21.5900	388.0000	(366.4100)	(1.003863)	(279,847)
10	Purchased Power	19,637,112	21.5900	36.4228	(14.8328)	(0.040638)	(798,013)
11	Lake Road - Coal & Freight	10,137,052	21.5900	20.0178	1.5722	0.004307	43,660
12	Iatan Fuel	6,756,522	21.5900	30.1656	(8.5756)	(0.023495)	(158,744)
13	Iatan Operations	6,522,338	21.5900	52.7408	(31.1508)	(0.085345)	(556,649)
14	Pension Fund Payment	52,321	21.5900	90.0000	(68.4100)	(0.187425)	(9,806)
15	OPEB	1,180,566	21.5900	182.5000	(160.9100)	(0.440849)	(520,451)
16	Total Operation and Maintenance Expense	\$ 101,762,675					\$ (4,925,664)
	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	819,349	21.5900	5.0900	16.5000	0.045205	37,039
19	Unemployment Taxes (FUTA & SUTA)	53,003	21.5900	75.8800	(54.2900)	(0.148740)	(7,884)
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	\$ 9,518,096					\$ (1,446,278)
24	Total Cash Working Capital Req						\$ (6,371,942)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	\$ 6,808,563	100.0000	\$ 0 S-1	\$ 106,198,534
2	447.000	Off System Sales	5,119,253	8,388,187	100.0000	0 S-2	13,507,440
3	448.000	Interdepartmental Sales	481	0	100.0000	0 S-3	481
4	449.100	Prov for Rate Refunds-Electric	(1,000,000)	0	100.0000	0 S-4	(1,000,000)
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	(7,185,503)	100.0000	0 S-8	2,896,372
9		Total	\$ 114,086,690	\$ 8,013,247		\$ 0	\$ 122,097,937
Operation & Maintenance Expense							
10	500.000	Steam Oper Suprv & Eng	\$ 160,021	\$ 16,203	86.7600	\$ 0 S-9	\$ 152,892
11	501.000	Fuel	24,225,381	(6,911,871)	100.0000	0 S-10	17,313,510
12	502.000	Steam Expenses	2,048,904	112,199	86.7600	0 S-11	1,874,973
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	46,672	86.7600	0 S-13	516,093
15	506.000	Misc Other Power Expenses	1,366,016	61,608	86.7600	0 S-14	1,238,607
16	507.000	Steam Oper Exp. - Rents	3,816	(3,438)	86.7600	0 S-15	328
17	509.000	Allowances	1,067,455	1,939,059	100.0000	0 S-16	3,006,514
18	510.000	Steam Maint Suprv & Eng	348,006	17,659	100.0000	0 S-17	365,665
19	511.000	Maintenance of Structures	431,681	(6,076)	100.0000	0 S-18	425,605
20	512.000	Maintenance of Boiler Plant	3,907,481	(96,174)	100.0000	0 S-19	3,811,307
21	513.000	Maintenance of Electric Plant	1,219,981	109,674	100.0000	0 S-20	1,329,655
22	514.000	Maintenance of Misc Steam Plant	129,303	(1,592)	100.0000	0 S-21	127,711
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	1,068,153	100.0000	0 S-23	1,485,134
25	548.000	Other Power Generation Exp	138,251	16,681	100.0000	0 S-24	154,932
26	549.000	Misc Other Power Generation Exp	47,199	2,612	100.0000	0 S-25	49,811
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	(65)	100.0000	0 S-26	32
30	553.000	Other Gen Maint of Gen Plant	211,509	30,482	100.0000	0 S-27	241,991
31	554.000	Other Gen Maint Misc Other Gen Plt	195	16	100.0000	0 S-28	211
32	555.001	Purchased Power-Energy (kWh)	16,276,403	3,360,710	100.0000	0 S-29	19,637,113
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	8,609,734	100.0000	0 S-32	10,219,841
36	556.000	System Control/Load Dispatch	311,469	25,079	100.0000	0 S-33	336,548

Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	85,143	100.0000	0 S-34	434,546
38	560.000	Trans Oper Suprv & Engineering	30,245	3,527	100.0000	0 S-35	33,772
39	561.000	Trans Oper Load Dispatch	568,683	239,710	100.0000	0 S-36	808,393
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	9	100.0000	0 S-38	12,537
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	521,159	100.0000	0 S-39	4,695,962
44	566.000	Misc Transmission Exp	71,853	1,986	100.0000	0 S-40	73,839
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	976	100.0000	0 S-42	16,642
47	569.000	Trans Maint of Structures	0	0	100.0000	0	0
48	570.000	Trans Maint of Station Equip	359,388	63,670	100.0000	0 S-43	423,058
49	571.000	Trans Maint of OH Lines	64,459	37,520	100.0000	0 S-44	101,979
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	8,664	100.0000	0 S-45	30,088
52	580.000	Distr Oper Suprv & Eng	621,612	70,330	100.0000	0 S-46	691,942
53	581.000	Distr Oper Load Dispatching	89,778	11,338	100.0000	0 S-47	101,116
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	11,143	100.0000	0 S-49	130,960
56	584.000	Distr Oper UG Line Exp	429,741	31,971	100.0000	0 S-50	461,712
57	585.000	Distr Oper Str Light & Signal	4,484	570	100.0000	0 S-51	5,054
58	586.000	Distr Oper Meter Expenses	578,489	47,691	100.0000	0 S-52	626,180
59	587.000	Distr Oper Cust Install Exp	9,914	984	100.0000	0 S-53	10,898
60	588.000	Distr Oper Misc Distr Exp	884,507	49,094	100.0000	0 S-54	933,601
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	(3,938)	100.0000	0 S-57	65,988
64	592.000	Distr Maint of Station Equip	304,469	(28,384)	100.0000	0 S-58	276,085
65	593.000	Distr Maint of OH Lines	1,910,676	(93,602)	100.0000	0 S-59	1,817,074
66	594.000	Distr Maint of UG Lines	238,843	(7,695)	100.0000	0 S-60	231,148
67	595.000	Distr Maint of Line Trans	136,801	4,433	100.0000	0 S-61	141,234
68	596.000	Distr Maint of Str Light&Signal	217,720	(2,486)	100.0000	0 S-62	215,234
69	597.000	Distr Maint of Meters	28,086	(1,060)	100.0000	0 S-63	27,026
70	598.000	Distr Maint of Misc Distr Plt	4,871	(190)	100.0000	0 S-64	4,681
71	901.000	Customer Accts Suprv	270,547	(26,447)	72.6900	0 S-65	177,436
72	902.000	Cust Accts Meter Reading Exp	553,776	(1,702)	91.6830	0 S-66	506,158
73	903.000	Cust Accts Records & Coll	1,399,738	239,476	92.5240	0 S-67	1,516,666
74	904.000	Uncollectible Accounts	700,330	(162,024)	93.3650	0 S-68	502,589
75	905.000	Misc Customer Accts Expense	37,242	(10,235)	69.5530	0 S-69	18,784
76	907.000	Customer Svc Supervision	104,133	11,132	99.8330	0 S-70	115,073
77	908.000	Customer Assistance Exp	0	0	0.0000	0	0

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

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	(14,233)	91.8620	0 S-71	17,547
79	910.000 Misc Cust Accts & Info Exp	31,563	(162)	87.5400	0 S-72	27,488
80	911.000 Sales Supervision	29,541	471	91.3230	0 S-74	27,408
81	912.000 Sales Demonstration & Selling	34,102	(152)	91.5820	0 S-75	31,092
82	913.000 Sales Advertising Expense	272	(182)	82.6350	0 S-76	74
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	150,270	89.2820	0 S-78	3,541,168
85	921.000 Office Supplies & Exp	1,407,653	48,212	90.9090	0 S-79	1,323,512
86	922.000 Admin Expense Transfer Credit	(345,922)	(129,743)	90.9750	0 S-80	(432,736)
87	923.000 Outside Services Employed	1,305,242	(346,848)	91.1780	2,036 S-81	875,880
88	924.000 Property Insurance	334,052	(35,568)	94.4570	0 S-82	281,939
89	925.000 Injuries and Damages	1,534,681	(149,415)	91.6940	0 S-83	1,270,206
90	926.000 Employee Pensions & Benefits	7,525,883	(223,816)	82.3990	0 S-84	6,016,830
91	927.000 Franchise Requirements	0	0	89.9780	0	0
92	928.000 Regulatory Commission Expense	469,748	(39,776)	81.4450	(80,023) S-85	270,168
93	929.000 Duplicate Charges-Credit	(99,619)	0	94.5300	0 S-86	(94,170)
94	930.100 General Advertising Exp	1,980	(1,457)	90.3920	0 S-87	473
95	930.200 Misc General Expense	330,346	78,399	92.4100	0 S-88	377,721
96	931.000 Admin & General Expense	520,288	(64,754)	87.3140	0 S-89	397,745
97	935.000 Admin & General Maint Exp	447,561	118	89.6770	0 S-90	401,465
98	Total	\$ 92,035,641	\$ 12,897,355		\$ (77,987)	\$ 101,762,675
Depreciation Expense						
99	403.000 Depreciation Expense	\$ 10,921,750	\$ 0	94.6240	\$ 1,643,599 S-91	\$ 11,978,196
100	Other Depreciation Expense	0	0	94.6240	(128,790) S-99	(128,790)
101	Total	\$ 10,921,750	\$ 0		\$ 1,514,809	\$ 11,849,406
Other Operating Expenses						
102	404.000 Amort. of Limited Term Plant	\$ 88,118	\$ (3,235)	100.0000	\$ 0 S-92	\$ 84,883
103	405.000 Amortization of Other Plant	931	(933)	94.6240	0 S-93	(2)
104	408.100 Taxes Other Than Income Taxes	4,202,410	(472,857)	94.5300	0 S-94	3,525,546
105	Total	\$ 4,291,459	\$ (477,025)		\$ 0	\$ 3,610,427
106	Total Operating Expenses	\$ 107,249,850	\$ 12,420,330		\$ 1,436,822	\$ 117,222,508

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
107		Net Income Before Taxes	\$ 6,836,840	\$ (4,409,083)		\$ (1,436,822)	\$ 4,875,429
108	409.000	Current Income Taxes	\$ (2,540,281)	\$ 0	100.0000	\$ 2,540,281 S-95	\$ 0
109		Total	\$ (2,540,281)	\$ 0		\$ 2,540,281	\$ 0
110	410.100	Deferred Inc Taxes Util Oper	\$ (214,460)	\$ 0	100.0000	\$ (211,214) S-96	\$ (425,674)
111	411.100	Amort. of Excess Def. Inc. Tax	(212,063)	0	100.0000	0 S-97	(212,063)
112	411.400	Investment Tax Credit - Amort.	(270,110)	0	100.0000	0 S-98	(270,110)
113		Total	\$ (696,633)	\$ 0		\$ (211,214)	\$ (907,847)
114		Total Income Taxes	\$ (3,236,914)	\$ 0		\$ 2,329,067	\$ (907,847)
115		Net Operating Income	\$ 10,073,754	\$ (4,409,083)		\$ (3,765,889)	\$ 5,783,276

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers S-1 \$ 6,808,563

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) \$ 6,065,952

5. To adjust for weather normalization.
 (Wells/Lange) \$ (608,405)

6. Adjustment to 365 days.
 (Wells/Lange) \$ (342,005)

7. Large customer annualization.
 (McMellen) \$ 3,169,114

8. Adjustment for customer growth.
 (McMellen) \$ 799,921

9.

Off System Sales S-2 \$ 8,388,187

1. To annualize off-system sales and costs.
 (Harris) \$ 12,193,036

2. To remove interunit transfers to the MPS operating division.
 (Harris) \$ (3,804,849)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Prov for Rate Refunds-Electric S-4		

1. Adjustment for IEC refund. (McMellen)		

Other Electric Revenues S-8	\$ (7,185,503)	

1. To remove steam revenues. (McMellen)	\$ (7,696,029)	
2. Reliability/RTO revenue. (Vesely)	\$ 510,526	

Steam Oper Suprv & Eng S-9	\$ 16,203	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Baves)	\$ 16,203	

Fuel S-10	\$ (6,911,871)	

1. To annualize off-system sales and costs. (Harris)	\$ 160,170	
2. To remove interunit transfers to the MPS operating division. (Harris)	\$ (2,678,547)	
3. To annualize fuel expense - steam production. (Hyneman)	\$ (4,393,494)	

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Steam Expenses S-11	\$ 112,199	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 113,997	
2. To remove all Dues & Donations expense. (Boateng)	\$ (3,566)	
3. L&P share of Iatan expense. (Vesely)	\$ 1,768	

Steam Transfer S-12	\$ 4,937,314	

1. To remove per books steam transfer. (Hyneman)	\$ 4,937,314	

Steam Oper Electric Expense S-13	\$ 46,672	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 35,472	
2. L&P share of Iatan expense. (Vesely)	\$ 11,200	

Misc Other Power Expenses S-14	\$ 61,608	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 27,837	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. L&P share of Iatan expense. (Vesely)	\$ 33,771	

Steam Oper Exp. - Rents S-15	\$ (3,438)	

1. L&P share of Iatan expense. (Vesely)	\$ (3,438)	

Allowances S-16	\$ 1,939,059	

1. To reflect EPA sales proceeds amortization to revenue. (Vesely)	\$ (31,459)	
2. To reflect SO2 Emissions Allowances expense. (Vesely)	\$ 1,970,518	

Steam Maint Suprv & Eng S-17	\$ 17,659	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 38,010	
2. Annualize maintenance expense. (McMellen)	\$ (20,351)	

Maintenance of Structures S-18	\$ (6,076)	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 13,617	
2. Annualize maintenance expense. (McMellen)	\$ (19,693)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3.

Maintenance of Boiler Plant S-19 \$ (96,174)

1. To reflect an ongoing level of payroll expense at December \$ 81,667
31, 2006.
(Eaves)

2. Annualize maintenance expense. \$ (177,841)
(McMellen)

3.

Maintenance of Electric Plant S-20 \$ 109,674

1. To reflect an ongoing level of payroll expense at December \$ 7,478
31, 2006.
(Eaves)

2. Annualize maintenance expense. \$ (55,222)
(McMellen)

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

4.

Maintenance of Misc Steam Plant S-21 \$ (1,592)

1. To reflect an ongoing level of payroll expense at December \$ 4,305
31, 2006.
(Eaves)

2. Annualize maintenance expense. \$ (5,897)
(McMellen)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru R&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. L&P share of Iatan expense.		

Other Generation Fuel S-23	\$ 1,068,153	

1. To annualize off-system sales and costs. (Harris)	\$ 155,335	
2. To remove interunit transfers to the MPS operating division. (Harris)	\$ (81,587)	
3. To annualize fuel expense - other production. (Hyneman)	\$ 994,405	

Other Power Generation Exp S-24	\$ 16,681	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 16,681	

Misc Other Power Generation Exp S-25	\$ 2,612	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 2,612	

Other Gen Maint of Structures S-26	\$ (65)	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 13	
2. Annualize maintenance expense. (McMellen)	\$ (78)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Gen Maint of Gen Plant	S-27	\$ 30,482
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|--|-------------|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 5,583 |
| 2. Annualize maintenance expense.
(McMellen) | \$ (10,440) |
| 3. Adjustment for Major Maintenance Overhaul.
(McMellen) | \$ 35,339 |

Other Gen Maint Misc Other Gen Plt	S-28	\$ 16
------------------------------------	------	-------

- | | |
|--|--------|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 25 |
| 2. Annualize maintenance expense.
(McMellen) | \$ (9) |

Purchased Power-Energy (kWh)	S-29	\$ 3,360,710
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- | | |
|--|--------------|
| 1. To annualize Purchased power energy.
(Hyneman) | \$ 3,360,710 |
|--|--------------|

Purchased Power-Capacity (Demand)	S-30	\$ 195,000
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- | | |
|--|------------|
| 1. To annualize purchased power demand charges.
(Hyneman) | \$ 195,000 |
|--|------------|

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Purchased Power Emissions	S-31	\$ (1,005,849)
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1. To remove per books coal emissions.	\$ (1,005,849)
(Hyneman.)	

Purchased Power Resale to Others	S-32	\$ 8,609,734
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1. To annualize off-system sales and costs.	\$	9,654,448
(Harris)		

2. To remove interunit transfers to the MPS operating division. \$ (1,044,714)
(Harris)

System Control/Load Dispatch	S-33	\$	25,079
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

2. To remove all Dues & Donations expense.	\$	(2,771)
(Boateng)		

Other Expenses	S-34	\$	85,143
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1. To reflect an ongoing level of payroll expense at December 31, 2006. \$ 29,711

(Eaves)

2. To adjust test year to remove advertising expense. \$ (92)

(Boateng)

3. L&P share of Iatan expense.	\$	55,524
(Vesely)		

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Trans Oper Suprv & Engineering	S-35	\$ 3,527	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)		\$ 3,527	

Trans Oper Load Dispatch	S-36	\$ 239,710	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)		\$ 34,592	
2. Reliability/RTO expense. (Vesely)		\$ 205,118	

Trans Oper OH Line Expense	S-38	\$ 9	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)		\$ 9	

Trans of Elect by Others	S-39	\$ 521,159	

1. To annualize off-system sales and costs. (Harris)		\$ 460,270	
2. To reflect transmission expense thru 12/31/06. (Vesely)		\$ 60,889	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru X&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc Transmission Exp S-40	\$ 1,986	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 1,986	

Trans Maint Suprv & Eng S-42	\$ 976	

1. Annualize maintenance expense. (McMellen)	\$ 976	

Trans Maint of Station Equip S-43	\$ 63,670	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 30,831	
2. Annualize maintenance expense. (McMellen)	\$ 32,839	

Trans Maint of OH Lines S-44	\$ 37,520	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 727	
2. Annualize maintenance expense. (McMellen)	\$ 36,793	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Trans Maint of Misc Trans Plant S-45	\$ 8,664	

- | | | |
|--|----------|--|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 1,890 | |
| 2. Annualize maintenance expense.
(McMellen) | \$ 6,774 | |

***** Distr Oper Suprv & Eng S-46	\$ 70,330	

- | | | |
|--|------------|--|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 71,807 | |
| 2. To adjust test year to remove advertising expense.
(Boateng) | \$ (1,477) | |

***** Distr Oper Load Dispatching S-47	\$ 11,338	

- | | | |
|--|-----------|--|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 11,338 | |
|--|-----------|--|

***** Distr Oper OH Line Exp S-49	\$ 11,143	

- | | | |
|--|-----------|--|
| 1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves) | \$ 11,143 | |
|--|-----------|--|

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper UG Line Exp	S-50	\$ 31,971
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Str Light & Signal	S-51	\$ 570
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Meter Expenses	S-52	\$ 47,691
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Cust Install Exp	S-53	\$ 984
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Misc Distr Exp	S-54	\$ 49,094
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Distr Maint of Structures S-57	\$ (3,938)	

1. Annualize maintenance expense. (McMellen)	\$ (3,938)	

Distr Maint of Station Equip S-58	\$ (28,384)	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 13,396	
2. Annualize maintenance expense. (McMellen)	\$ (41,780)	

Distr Maint of OH Lines S-59	\$ (93,602)	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 70,453	
2. Annualize maintenance expense. (McMellen)	\$ (164,055)	

Distr Maint of UG Lines S-60	\$ (7,695)	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 9,441	
2. Annualize maintenance expense. (McMellen)	\$ (17,136)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Maint of Line Trans	S-61	\$ 4,433
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 9,576	
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2. Annualize maintenance expense. (McMellen)	\$ (5,143)	
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Distr Maint of Str Light&Signal	S-62	\$ (2,486)
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 16,961	
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2. Annualize maintenance expense. (McMellen)	\$ (19,447)	
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Distr Maint of Meters	S-63	\$ (1,050)
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 2,026	
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2. Annualize maintenance expense. (McMellen)	\$ (3,086)	
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Distr Maint of Misc Distr Plt	S-64	\$ (190)
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 158	
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Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. Annualize maintenance expense. (McMellen)	\$ (348)	
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Customer Accts Suprv S-65 \$ (26,447)

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 11,075	
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)	\$ (58)	
4. To remove all Dues & Donations expense. (Boateng)	\$ (1,091)	
5. To update test year level of incentive compensation through December 31, 2006. (Harris)	\$ 1,201	

Cust Accts Meter Reading Exp S-66 \$ (1,702)

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 49,375	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (51,077)	

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Cust Accts Records & Coll	S-67	\$ 239,476
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	79,670
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2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(102,869)
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3. To annualize interest on customer deposits. (Boateng)	\$	71,611
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4. To annualize postage expense. (Boateng)	\$	24,635
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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)	\$	166,429
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Uncollectible Accounts	S-68	\$ (162,024)
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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)	\$	(98,509)
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Misc Customer Accts Expense	S-69	\$ (10,235)
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	2,248
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Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (12,483)

(Williams)

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*****
Customer Svc Supervision          S-70          $      11,132
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (120)

(Williams)

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*****
Information & Instruction Ads          S-71          $      (14,233)
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1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (2,972)

{Williams}

2. To adjust test year to remove advertising expense.	\$	(30,590)
(Boateng)		

3. To reflect Staff's annualized level of advertising expense.	\$	19,329
(Boateng)		

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*****
Misc Cust Accts & Info Exp          S-72          $          (162)
*****

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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (4,189)

(Williams)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Sales Supervision	S-74	\$ 471

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	3,038
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(2,567)

Sales Demonstration & Selling	S-75	\$ (152)

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	2,544
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(2,696)

Sales Advertising Expense	S-76	\$ (182)

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	10
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$	(192)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Misc Sales Expense	S-77	\$	(562)
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1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)

Admin & General Salaries	S-78	\$	150,270
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1. To reflect an ongoing level of payroll expense at December 31, 2006.
(Eaves)

2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. \$ (179,577)

(Williams)

3. To remove incentive compensation payments that were based on earnings. (2)

(Harris)

4. To update test year level of incentive compensation through \$ 44
September 30, 2006.
(Harris)

5. To adjust CEO base salary.	\$	(46,500)
(Hyneman)		

6. To remove payroll costs of Dept 6376. \$ (26,997)
(Hyneman)

7. To remove all Dues & Donations expense.	\$	(26,995)
(Boateng)		

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Office Supplies & Exp S-79	\$ 48,212	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 28,110	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (59,337)	
3. To remove nonpayroll costs of Dept 6376. (Hyneman)	\$ (6,519)	
4. L&P share of Iatan expense. (Vesely)	\$ 85,958	

Admin Expense Transfer Credit S-80	\$ (129,743)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (20,560)	
2. To correct affiliate loadings for 2005. (Traxler)	\$ (109,183)	

Outside Services Employed S-81	\$ (346,848)	\$ 2,036

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$ 1,347	
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)	\$ (44,768)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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)		\$ 2,036
5. L&P share of Iatan expense. (Vesely)	\$ (8,211)	

Property Insurance S-82	\$ (35,568)	

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

Injuries and Damages S-83	\$ (149,415)	

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)	\$ (232,970)	

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Employee Pensions & Benefits	S-84	\$ (223,816)
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1. To reflect an ongoing level of payroll expense at December 31, 2006. (Eaves)	\$	22,728
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)	\$	51,019
5. To annualize the FAS 87 Pension Cost. (Traxler)	\$	45,362
6. To annualize 401k expense. (Eaves)	\$	106,663
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 December 31, 2006. (Harris)	\$	243,001

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 from test year. (Hyneman)	\$ (314,574)	
16. L&P share of Iatan expense. (Vesely)	\$ 51,029	
17. To include SERP on pay-as-you-go basis. (Hyneman)	\$ 21,402	

Regulatory Commission Expense S-85	\$ (39,776)	\$ (80,023)

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)		\$ (117,265)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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General Advertising Exp S-87 \$ (1,457)

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 \$ 78,399

1. To reflect an ongoing level of payroll expense at December 31, 2005.
(Eaves) \$ 469
2. To adjust the test year expense to eliminate cost associated with the gas properties that were sold.
(Williams) \$ (16,121)
3. To amortize trasition 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)
5. L&P share of Iatan expense.
(Vesely) \$ (24,981)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Admin & General Expense	S-89	\$ (64,754)	

1. To adjust the test year expense to eliminate cost associated with the gas properties that were sold. (Williams)		\$ (28,359)	
2.			
3. To annualize L&P's share of operations & maintenance expense for the Iatan unit. (Vesely)		\$ (36,395)	

Admin & General Maint Exp	S-90	\$ 118	

1. To reflect an ongoing level of payroll expense at December 31, 2006. (Baves)		\$ 20,774	
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	\$ 1,643,599	

1. To adjust the test year expense to reflect annualized depreciation expense. (Williams)		\$ 1,643,599	

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)	

Aquila Inc. DBA Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** 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)
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***** Taxes Other Than Income Taxes S-94	\$	(472,857)

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)	\$	522
4. To adjust SUTA tax expense. (Eaves)	\$	(17,482)
5. To adjust Medicare tax expense. (Eaves)	\$	4,099
6. To adjust FICA tax expense. (Eaves)	\$	70,464
7. L&P share of Iatan expense. (Vesely)	\$	17,188

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Adjustments to Income Statement

Adj		Total Co	Mo Juris
No Description		Adjustment	Adjustment

Other Depreciation Expense	S-99		\$ (128,790)

1.	To remove the test year transportaion depreciation cleared to expense. (Williams)		\$ (128,790)

Aquila Inc. Dba Aquila Networks L & P
Case: ER-07-004P
L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Income Tax

Line		Test Year	8.33% Return	8.63% Return	8.93% Return
	(A)	(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 4,875,429	\$ 20,225,846	\$ 21,142,091	\$ 22,081,082

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 11,849,406	\$ 11,849,406	\$ 11,849,406	\$ 11,849,406
3	Tran Depr Exp to Maint	0	0	0	0
4	50 % Meals & Entertainment	29,604	29,604	29,604	29,604
5	Contributions in Aid of Construct.	270,225	270,225	270,225	270,225
6	Advances for Construction	0	0	0	0
		-----	-----	-----	-----
7	Total	\$ 12,149,235	\$ 12,149,235	\$ 12,149,235	\$ 12,149,235
	Subtr from Net Income Before Taxes				
8	Interest Expense 3.9900 %	\$ 7,508,003	\$ 7,508,003	\$ 7,508,003	\$ 7,508,003
9	Straight Line Tax Depreciation	11,229,930	11,229,930	11,229,930	11,229,930
10	Tax Depreciation over S/L Tax	(838,590)	(838,590)	(838,590)	(838,590)
		-----	-----	-----	-----
11	Total	\$ 17,899,343	\$ 17,899,343	\$ 17,899,343	\$ 17,899,343

12	Net Taxable Income	\$ (874,679)	\$ 14,475,738	\$ 15,391,983	\$ 16,330,974

	Provision for Federal Income Tax				
13	Net Taxable Income	\$ (874,679)	\$ 14,475,738	\$ 15,391,983	\$ 16,330,974
14	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 757,819	\$ 805,585	\$ 854,085
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	(874,679)	13,717,919	14,586,398	15,476,889
		-----	-----	-----	-----
17	Total Federal Tax	\$ 0	\$ 4,701,272	\$ 5,005,240	\$ 5,331,218

Traxler

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Aquila Inc. Dba Aquila Networks L & P

Case: ER-07-004P

L&P 12-mo ended 12/31/05 updated thru K&M 12/31/06

Income Tax

Line	Test Year	8.33% Return	8.63% Return	8.93% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
18 Net Taxable Income	\$ (874,679)	\$ 14,475,738	\$ 15,391,983	\$ 16,330,974
19 Deduct Federal Income Tax 50.0 %	\$ 0	\$ 2,350,636	\$ 2,502,620	\$ 2,665,609
20 Deduct City Income Tax	0	0	0	0
21 Missouri Taxable Income	(874,679)	12,125,102	12,889,363	13,665,365
22 Total Missouri Tax	\$ 0	\$ 757,819	\$ 805,585	\$ 854,085
Provision for City Income Tax				
23 Net Taxable Income	\$ (874,679)	\$ 14,475,738	\$ 15,391,983	\$ 16,330,974
24 Deduct Federal Income Tax	\$ 0	\$ 4,701,272	\$ 5,005,240	\$ 5,331,218
25 Deduct Missouri Income Tax	0	757,819	805,585	854,085
26 City Taxable Income	(874,679)	9,016,647	9,581,158	10,145,671
27 Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
28 Federal Income Tax	\$ 0	\$ 4,701,272	\$ 5,005,240	\$ 5,331,218
29 Missouri Income Tax	0	757,819	805,585	854,085
30 City Income Tax	0	0	0	0
31 Total	\$ 0	\$ 5,459,091	\$ 5,810,825	\$ 6,185,303
Deferred Income Taxes				
32 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33 Deferred Repair Allowance	0	0	0	0
34 Deferred Tax Depreciation	(425,674)	(425,674)	(425,674)	(425,674)
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	\$ (425,674)	\$ (425,674)	\$ (425,674)	\$ (425,674)
40 Total Income Tax	\$ (425,674)	\$ 5,033,417	\$ 5,385,151	\$ 5,759,629

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Revenue Requirement

Line		7.79% Return	8.09% Return	8.39% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 904,989,753	\$ 904,989,753	\$ 904,989,753
2	Rate of Return	7.79%	8.09%	8.39%

3	Net Operating Income Requirement	\$ 70,498,702	\$ 73,213,671	\$ 75,928,640
4	Net Income Available (Sch 9)	\$ 53,508,912	\$ 53,508,912	\$ 53,508,912

5	Additional NOIBT Needed	\$ 16,989,790	\$ 19,704,759	\$ 22,419,728
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 24,455,322	\$ 26,146,957	\$ 27,838,591
8	Test Year Current Income Tax	\$ 13,869,375	\$ 13,869,375	\$ 13,869,375

9	Additional Current Tax Required	\$ 10,585,947	\$ 12,277,582	\$ 13,969,216
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	\$ 10,585,947	\$ 12,277,582	\$ 13,969,216

14	Gross Revenue Requirement	\$ 27,575,737	\$ 31,982,341	\$ 36,388,944

**AQUILA, INC.
TOTAL COST OF CAPITAL**

ITEM	DOLLARS	PERCENT	COST RATE	WEIGHTED COST	
Aquila Networks MPS					
Long-Term Debt	\$1,405,521,412	51.83%	6.67%		3.46%
Common Equity	\$1,306,140,565	48.17%	9.00%	10.25%	4.34%
					4.94%
Total	\$2,711,661,978	100.00%		7.79%	8.39%
					8.09%
Aquila Networks L&P					
Long-Term Debt	\$1,405,521,412	51.83%	7.70%		3.99%
Common Equity	\$1,306,140,565	48.17%	9.00%	10.25%	4.34%
					4.94%
Total	\$2,711,661,978	100.00%		8.33%	8.93%
					8.63%

Source: Aquila response to Staff Data Request No. 0144.

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)		\$1,649,855.768
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)		\$ 619,812,746
3 Net Plant in Service		\$1,030,043,022
Add to Net Plant in Service		
4 Cash Working Capital (Sch 8)		\$ (22,812,888)
5 Materials and Supplies-Exempt		17,882,802
6 Undistributed Stores		4,460,840
7 Emission Allowances		4,538,978
8 Prepayments MoPub		27,490
9 Prepayments MoPub's share of UCU		2,015,594
10 Fuel Inventory - Oil & Propane		2,987,537
11 Fuel Inventory - Coal		10,206,043
12 Fuel Inventory-Tires/Fuel Stock		502,722
13 Prepaid Pension Asset		5,926,808
14 AAO Def Sib Rebl&W. Coal ER-90-101		792,889
15 AAO Def Sibley Rebuild & W. Coal 93		947,450
Subtract from Net Plant		
16 Federal Tax Offset 4.0849 %		\$ 923,030
17 State Tax Offset 10.9479 %		388,740
18 City Tax Offset 0.0000 %		0
19 Interest Expense Offset 18.7425 %		5,868,772
20 Customer Advances for Construction		9,653,764
21 Customer Deposits		4,615,821
22 Deferred Income Taxes-Depreciation		125,706,659
23 Deferred Inc Tax on 1990 AAO		214,123
24 Deferred Inc Tax 1992 AAO		275,823
25 ERISA Minimum Trcker		1,687,732
26 Accum Def Inc. Tax Units 4 & 5		3,195,070
27 Total Rate Base		\$ 904,989,753

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	37,723,495	0	99.4600	0	37,519,788
5	312.120	Boiler Plant Equip-Sibley	146,479,191	0	99.4600	0	145,688,203
6	312.000	Boiler Pollution - Sibley	1,654,479	0	99.4600	0	1,645,545
7	314.120	Turbogenerator Units-Sibley	58,759,919	0	99.4600	0	58,442,615
8	315.120	Accessory Elect Equip-Sibley	15,538,905	0	99.4600	0	15,454,995
9	316.120	Misc Power Plt Equip-Sibley	1,050,657	0	99.4600	0	1,044,983
10		Total	\$ 261,603,352	\$ 0		\$ 0	\$ 260,190,693
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	18,410,436	410,538	99.4600	0 P-2	18,719,341
13	312.110	Boiler Plant Equip. JEC	59,751,240	1,438,628	99.4600	0 P-3	60,859,443
14	312.000	Boiler Pollution Equip JEC	1,480,883	0	99.4600	0 P-4	1,472,886
15	314.110	Turbogenerator Units - JEC	18,159,233	0	99.4600	0 P-5	18,051,173
16	315.110	Accessory Elect. Equip. - JEC	6,412,369	0	99.4600	0 P-6	6,377,742
17	316.110	Miscl. Power Plt. Equip. - JEC	1,737,725	32,089	99.4600	0 P-7	1,760,257
18		Total	\$ 106,219,150	\$ 1,992,959		\$ 0	\$ 107,627,764
Nevada & KCI							
19	340.000	Land and Land Rights	\$ 59,905	\$ 0	99.4600	\$ 0	\$ 59,582
20	341.000	Structures & Improvements	727,646	0	99.4600	0	723,717
21	342.000	Fuel Holders, Producers & Access	544,447	0	99.4600	0	541,507
22	343.000	Prime Movers	1,822,268	0	99.4600	0	1,812,428
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	Miscl Power Plt Equip	0	0	99.4600	0	0
27		Total	\$ 6,490,152	\$ 0		\$ 0	\$ 6,455,106

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	1,288,827	0	99.4600	0	1,281,867
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	\$ 14,145,616	\$ 0		\$ 0	\$ 14,069,230
Greenwood Energy Center Plant							
36	340.000	Land and Land Rights	\$ 233,662	\$ 0	99.4600	\$ 0	\$ 232,400
37	341.000	Structures & Improvements	1,986,907	0	99.4600	0	1,976,178
38	342.000	Fuel Holders and Accessories	2,966,400	0	99.4600	0	2,950,381
39	343.000	Prime Movers	29,395,560	0	99.4600	0	29,236,824
40	344.000	Generators	8,164,822	0	99.4600	0	8,120,732
41	345.000	Accessory Electric Equip	5,236,206	0	99.4600	0	5,207,930
42	346.000	Miscellaneous Power Plant Equip	1,354	0	99.4600	0	1,347
43		Total	\$ 47,984,911	\$ 0		\$ 0	\$ 47,725,792
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	9,020,119	(9,020,119)	99.4600	0 P-10	0
46	342.000	Fuel Holders & Accessories-SH	3,960,038	(3,960,038)	99.4600	0 P-11	0
47	343.000	Prime Movers - SH	66,813,160	(66,813,160)	99.4600	0 P-12	0
48	344.000	Generators - SH	17,686,921	(17,686,921)	99.4600	0 P-13	0
49	345.000	Accessory Elect Equip - SH	18,388,320	(18,388,320)	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	\$ 117,028,432	\$ (117,028,432)		\$ 0	\$ 0

Accounting Schedule: 3

Williams

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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 1,029,668	99.4600	\$ 0	P-16 \$ 1,024,108
53	341.000	Structures & Imprvmnts	0	13,768,918	99.4600	0	P-17 13,694,566
54	342.000	Fuel Holders & Access Equip	0	6,044,878	99.4600	0	P-18 6,012,236
55	343.000	Prime Movers	0	101,992,999	99.4600	0	P-19 101,442,237
56	344.000	Generators	0	27,001,576	99.4600	0	P-20 26,855,767
57	345.000	Accessory Elect Equip	0	28,073,558	99.4600	0	P-21 27,921,961
58	346.000	Misc Pwr Plt Equip	0	190,806	99.4600	0	P-22 189,776
59		Total	\$ 0	\$ 178,102,403		\$ 0	\$ 177,140,651
Transmission Plant							
60	350.000	Land & Land Rights	\$ 12,036,324	\$ 0	99.4600	\$ 0	\$ 11,971,328
61	352.000	Structures & Improvements	6,365,096	0	99.4600	0	6,330,724
62	353.000	Station Equipment	95,544,426	2,211,353	99.4600	0	P-35 97,227,898
63	354.000	Towers & Fixtures	323,639	0	99.4600	0	321,891
64	355.000	Poles & Fixtures	67,797,518	0	99.4600	0	67,431,411
65	356.000	Overhead Conductors & Devices	48,974,222	0	99.4600	0	48,709,761
66	358.000	Underground Conductors & Devices	65,299	0	99.4600	0	64,946
67		Total	\$ 231,106,524	\$ 2,211,353		\$ 0	\$ 232,057,959
Distribution Plant							
68	360.000	Land & Land Rights	\$ 4,632,037	\$ 0	99.4330	\$ 0	\$ 4,605,773
69	361.000	Structures & Improvements	6,030,037	0	99.4330	0	5,995,847
70	362.000	Station Equipment	79,632,728	0	99.4330	0	79,181,210
71	364.000	Poles, Towers & Fixtures	122,962,859	0	99.4330	0	122,265,660
72	365.000	Overhead Conductors & Devices	82,029,570	0	99.4330	0	81,564,462
73	366.000	Underground Conduit	36,659,511	0	99.4330	0	36,451,652
74	367.000	Underground Conductors & Devices	87,981,252	0	99.4330	0	87,482,398
75	368.000	Line Transformers	131,375,662	0	99.4330	0	130,630,762
76	369.001	Services - Overhead	12,921,970	0	99.4330	0	12,848,702
77	369.002	Services - Underground	46,838,557	0	99.4330	0	46,572,982
78	370.001	Meters	24,461,640	0	99.4330	0	24,322,943
79	370.002	Meters-PURPA Load Research	2,045,596	0	99.4330	0	2,033,997
80	371.000	Installation On Customers' Premises	13,734,699	0	99.4330	0	13,656,823
81	373.000	Street Lighting & Signal Systems	24,903,249	0	99.4330	0	24,762,048
82		Total	\$ 676,209,367	\$ 0		\$ 0	\$ 672,375,259

Accounting Schedule: 3-3

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 1,040,783	\$ 0	99.4470	\$ 0	\$ 1,035,027
84	390.001	Structures & Improvements	15,354,510	0	99.4470	0	15,269,600
85	390.051	Structures & Improv - Leased	138,056	0	99.4470	0	137,293
86	391.001	Office Furniture & Equipment	2,177,933	0	99.4470	0	2,165,889
87	391.003	Computer Hardware	1,891,434	0	99.4470	0	1,880,974
88	391.004	Computer Software	327,869	0	99.4470	0	326,056
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	121,267	0	99.4470	0	120,596
93	392.004	Transportation Equip-Med Truck	427,568	0	99.4470	0	425,204
94	392.005	Transportation Equip-Heavy Truck	753,599	0	99.4470	0	749,432
95	392.006	Transportation Equip.-Trailers	524,993	0	99.4470	0	522,090
96	393.000	Stores Equipment	107,726	0	99.4470	0	107,130
97	394.000	Tools, Shop, & Garage Equipment	3,911,314	0	99.4470	0	3,889,684
98	395.000	Laboratory Equipment	2,042,055	0	99.4470	0	2,030,762
99	396.001	Power Operated Equip-Short Life	246,528	0	99.4470	0	245,165
100	396.002	Power Operated Equip-Long Life	3,224,753	0	99.4470	0	3,206,920
101	397.000	Communication Equipment	10,139,850	0	99.4470	0	10,083,777
102	398.000	Miscellaneous Equipment	199,360	0	99.4470	0	198,258
103		Total	\$ 42,767,841	\$ 0		\$ 0	\$ 42,531,336

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	27,157,433	0	99.4470	0 P-25	27,007,252
106	390.051	Structures & Improve-Lease	2,425,312	0	99.4470	0 P-26	2,411,900
107	391.001	Office Furniture & Equipment	6,873,174	0	99.4470	0 P-27	6,835,165
108	391.003	UCU Gen Plt Computer Hardware	6,857,389	0	99.4470	0 P-28	6,819,468
109	391.004	UCU Gen Plt Computer Software	32,334,584	0	99.4470	0 P-29	32,155,774
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	3,828,113	0	99.4470	0 P-33	3,806,944
114	398.000	Miscellaneous Equipment	256,981	0	99.4470	0 P-34	255,560
115		Total	\$ 90,159,013	\$ 0		\$ 0	\$ 89,660,434
116		Total Plant In Service	\$1,593,736,022	\$ 65,278,283		\$ 0	\$1,649,855,768

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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

1. To include in the plant-in-service the Jeffery Energy Center \$ 111,704
common plant at December 31, 2006.
(Williams)

Structures & Improvements JEC P-2 \$ 410,538

1. To include in the plant-in-service the Jeffery Energy Center \$ 410,538
common plant at December 31, 2006.
(Williams)

Boiler Plant Equip. JEC P-3 \$ 1,438,628

1. To include in the plant-in-service the Jeffery Energy Center \$ 1,438,628
common plant at December 31, 2006.
(Williams)

Miscel. Power Plt. Equip. - JEC P-7 \$ 32,089

1. To include in the plant-in-service the Jeffery Energy Center \$ 32,089
common plant at December 31, 2006.
(Williams)

Land and Land Rights - SH P-9 \$ (1,034,874)

1. To adjust the December 31, 2006 South Harper plant to \$ (5,206)
eliminate Legal costs associated with South Harper legal
problems.
(Williams)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (1,029,668)	
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Structures & Improvements - SH		P-10	\$ (9,020,119)
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1.	To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (45,277)	
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2.	To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (8,974,842)	
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Fuel Holders & Accessories-SH		P-11	\$ (3,960,038)
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1.	To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (19,872)	
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2.	To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (3,940,166)	
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Prime Movers - SH		P-12	\$ (66,813,160)
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1.	To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (332,187)	
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (66,480,973)	
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Generators - SH P-13 \$ (17,686,921)

1. To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (86,781)	
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2. To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (17,600,140)	
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Accessory Elect Equip - SH P-14 \$ (18,388,320)

1. To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (89,442)	
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2. To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (18,298,878)	
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Misc1. Power Plant Equip - SH P-15 \$ (125,000)

1. To adjust the December 31, 2006 South Harper plant to eliminate Legal costs associated with South Harper legal problems. (Williams)	\$ (629)	
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To eliminate all cost associated with the south Harper plant at December 31, 2006. (Williams)	\$ (124,371)	
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Land & Land Rights	P-16	\$ 1,029,668
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 1,029,668	
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Structures & Imprvmnts	P-17	\$ 13,768,918
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 13,768,918	
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Fuel Holders & Access Equip	P-18	\$ 6,044,878
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 6,044,878	
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Prime Movers	P-19	\$ 101,992,999
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 101,992,999	
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Generators	P-20	\$ 27,001,576
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 27,001,576	
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Williams

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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Accessory Elect Equip	P-21	\$ 28,073,558
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 28,073,558	
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Misc Pwr Plt Equip	P-22	\$ 190,806
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1. To include the cost for MPS units 1 thru 5. (Williams)	\$ 190,806	
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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-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	37,519,788	1.8700	701,620
5	312.120	Boiler Plant Equip-Sibley	145,688,203	2.1900	3,190,572
6	312.000	Boiler Pollution - Sibley	1,645,545	2.1900	36,037
7	314.120	Turbogenerator Units-Sibley	58,442,615	2.3300	1,361,713
8	315.120	Accessory Elect Equip-Sibley	15,454,995	2.4000	370,920
9	316.120	Misc Power Plt Equip-Sibley	1,044,983	2.5000	26,125
10		Total	\$ 260,190,693		\$ 5,686,987
Steam Production Jeffrey Energy Cen					
11	310.000	Land and Land Rights	\$ 376,922	0.0000	\$ 0
12	311.110	Structures & Improvements JEC	18,719,341	1.8700	350,052
13	312.110	Boiler Plant Equip. JEC	60,859,443	2.1000	1,278,048
14	312.000	Boiler Pollution Equip JEC	1,472,886	2.1000	30,931
15	314.110	Turbogenerator Units - JEC	18,061,173	2.3100	417,213
16	315.110	Accessory Elect. Equip. - JEC	6,377,742	2.3700	151,152
17	316.110	Misc. Power Plt. Equip. - JEC	1,760,257	2.5900	45,591
18		Total	\$ 107,627,764		\$ 2,272,987
Nevada & KCI					
19	340.000	Land and Land Rights	\$ 59,582	0.0000	\$ 0
20	341.000	Structures & Improvements	723,717	1.7500	12,665
21	342.000	Fuel Holders, Producers & Access	541,507	3.0900	16,733
22	343.000	Prime Movers	1,812,428	4.8100	87,178
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	\$ 6,455,106		\$ 236,301

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	1,281,867	1.7500	22,433
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	\$ 14,069,230		\$ 549,371
Greenwood Energy Center Plant					
36	340.000	Land and Land Rights	\$ 232,400	0.0000	\$ 0
37	341.000	Structures & Improvements	1,976,178	1.7500	34,583
38	342.000	Fuel Holders and Accessories	2,950,381	3.0900	91,167
39	343.000	Prime Movers	29,236,824	4.8100	1,406,291
40	344.000	Generators	8,120,732	3.8000	308,588
41	345.000	Accessory Electric Equip	5,207,930	2.8500	148,426
42	346.000	Miscellaneous Power Plant Equip	1,347	3.5700	48
43		Total	\$ 47,725,792		\$ 1,989,103
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-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 1,024,108	0.0000	\$ 0
53	341.000	Structures & Imprvmnts	13,694,566	1.7500	239,655
54	342.000	Fuel Holders & Access Equip	6,012,236	3.0900	185,778
55	343.000	Prime Movers	101,442,237	4.8100	4,879,372
56	344.000	Generators	26,855,767	3.8000	1,020,519
57	345.000	Accessory Elect Equip	27,921,961	2.8500	795,776
58	346.000	Miscl Pwr Plt Equip	189,776	3.5700	6,775
59		Total	\$ 177,140,651		\$ 7,127,875
Transmission Plant					
60	350.000	Land & Land Rights	\$ 11,971,328	0.0000	\$ 0
61	352.000	Structures & Improvements	6,330,724	1.8300	115,852
62	353.000	Station Equipment	97,227,898	1.7000	1,652,874
63	354.000	Towers & Fixtures	321,891	1.8500	5,955
64	355.000	Poles & Fixtures	67,431,411	2.9300	1,975,740
65	356.000	Overhead Conductors & Devices	48,709,761	2.3200	1,130,066
66	358.000	Underground Conductors & Devices	64,946	2.4900	1,617
67		Total	\$ 232,057,959		\$ 4,882,104
Distribution Plant					
68	360.000	Land & Land Rights	\$ 4,605,773	0.0000	\$ 0
69	361.000	Structures & Improvements	5,995,847	1.6100	96,533
70	362.000	Station Equipment	79,181,210	2.0800	1,646,969
71	364.000	Poles, Towers & Fixtures	122,265,660	3.8900	4,756,134
72	365.000	Overhead Conductors & Devices	81,564,462	2.1800	1,778,105
73	366.000	Underground Conduit	36,451,652	1.7000	619,678
74	367.000	Underground Conductors & Devices	87,482,398	2.4900	2,178,312
75	368.000	Line Transformers	130,630,762	3.4500	4,506,761
76	369.001	Services - Overhead	12,848,702	3.6400	467,693
77	369.002	Services - Underground	46,572,982	3.0500	1,420,476
78	370.001	Meters	24,322,943	2.0000	486,459
79	370.002	Meters-PURPA Load Research	2,033,997	7.1400	145,227
80	371.000	Installation On Customers' Premises	13,656,823	5.1200	699,229
81	373.000	Street Lighting & Signal Systems	24,762,048	3.1800	787,433
82		Total	\$ 672,375,259		\$ 19,589,009

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
83	389.000	Land & Land Rights	\$ 1,035,027	0.0000	\$ 0
84	390.001	Structures & Improvements	15,269,600	2.7300	416,860
85	390.051	Structures & Improv - Leased	137,293	0.0000	0
86	391.001	Office Furniture & Equipment	2,165,889	4.1700	90,318
87	391.003	Computer Hardware	1,880,974	12.5000	235,122
88	391.004	Computer Software	326,056	11.1100	36,225
89	391.005	Computer Systems Development	39,779	11.1100	4,419
90	392.001	Transportation Equip.-Subunit	0	11.2500	0
91	392.002	Transportation Equip - Cars	97,700	11.2500	10,991
92	392.003	Transportation Equip-Light Trk	120,596	11.2500	13,567
93	392.004	Transportation Equip-Med Truck	425,204	11.2500	47,635
94	392.005	Transportation Equip-Heavy Truck	749,432	11.2500	84,311
95	392.006	Transportation Equip.-Trailers	522,090	11.2500	58,735
96	393.000	Stores Equipment	107,130	3.7000	3,964
97	394.000	Tools, Shop, & Garage Equipment	3,889,684	3.6800	143,140
98	395.000	Laboratory Equipment	2,030,762	3.4300	69,655
99	396.001	Power Operated Equip-Short Life	245,165	4.4500	10,910
100	396.002	Power Operated Equip-Long Life	3,206,920	4.4500	142,708
101	397.000	Communication Equipment	10,083,777	3.7000	373,100
102	398.000	Miscellaneous Equipment	198,258	3.7100	7,355
103		Total	\$ 42,531,336		\$ 1,749,215

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	27,007,252	2.2200	599,561
106	390.051	Structures & Improve-Lease	2,411,900	0.0000	0
107	391.001	Office Furniture & Equipment	6,835,165	4.1700	285,026
108	391.003	UCU Gen Plt Computer Hardware	6,819,468	12.5000	852,434
109	391.004	UCU Gen Plt Computer Software	32,155,774	11.1100	3,572,506
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	3,806,944	3.7000	140,857
114	398.000	Miscellaneous Equipment	255,560	4.1700	10,657
115		Total	\$ 89,660,434		\$ 6,569,683

116		Total Depreciation Expense	\$1,649,855,768		\$ 50,652,635

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 4,774	\$ 0	99.4470	\$ 0	\$ 4,748
2		Total	\$ 4,774	\$ 0		\$ 0	\$ 4,748
Production Steam Sibley Plants							
3	310.000	Land & Land Rights	\$ 0	\$ 0	99.4600	\$ 0 R-1	\$ 0
4	311.120	Structures & Improvements	25,371,029	0	99.4600	0	25,234,025
5	312.120	Boiler Plant Equipment	80,574,265	0	99.4600	0	80,139,164
6	314.120	Turbogenerator Units	29,611,445	0	99.4600	0	29,451,543
7	315.120	Accessory Electric Equipment	10,530,272	0	99.4600	0	10,473,409
8	316.120	Miscellaneous Power Plant Equipment	442,866	0	99.4600	0	440,475
9		Total	\$ 146,529,877	\$ 0		\$ 0	\$ 145,738,616
Production Stea Jeffrey Energy Cent							
10	310.001	Land and Land Rights	\$ 0	\$ 0	99.4600	\$ 0 R-2	\$ 0
11	311.110	Structures & Improvements JEC	14,841,439	345,050	99.4600	0 R-3	15,104,482
12	312.110	Boiler Plant Equip. JEC	42,047,320	1,220,599	99.4600	0 R-4	43,034,272
13	314.110	Turbogenerator Units - JEC	7,168,516	0	99.4600	0 R-5	7,129,806
14	315.110	Accessory Elect. Equip. - JEC	4,531,727	0	99.4600	0 R-6	4,507,256
15	316.110	Misc. Power Plt. Equip. - JEC	568,790	27,954	99.4600	0 R-7	593,522
16		Total	\$ 69,157,792	\$ 1,593,603		\$ 0	\$ 70,369,338
Production Plant Other							
17	340.000	Land and Land Rights	\$ 0	\$ 0	99.4600	\$ 0 R-8	\$ 0
18	341.000	Struct & Improvements	717,647	0	99.4600	0	713,772
19	342.000	Fuel Holders Prod & Acc	369,954	0	99.4600	0	367,956
20	343.000	Prime Movers	2,627,296	0	99.4600	0	2,613,109
21	343.100	Wind Turbines - JEC	62,219	0	99.4600	0	61,883
22	344.000	Generators	6,162,421	0	99.4600	0	6,129,144
23	345.000	Accessory Elect Equip	1,544,678	0	99.4600	0	1,536,337
24	346.000	Misc Power Plt Equip	(4,791)	4,791	99.4600	0 R-9	0
25		Total	\$ 11,479,424	\$ 4,791		\$ 0	\$ 11,422,201

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 0	\$ 0	99.4600	\$ 0	\$ 0
27	341.000	Struct & Improvements	532,291	0	99.4600	0	529,417
28	342.000	Fuel Holders Prod & Acc	1,074,356	0	99.4600	0	1,068,554
29	343.010	Prime Movers - Greenwood Turbines	8,409,969	0	99.4600	0	8,364,555
30	344.000	Generators	2,183,921	0	99.4600	0	2,172,128
31	345.000	Accessory Elect Equipment	1,390,142	0	99.4600	0	1,382,635
32	346.000	Miscl Power Plant Equip	(13)	13	99.4600	0 R-10	0
33		Total	\$ 13,590,666	\$ 13		\$ 0	\$ 13,517,289
South Harper Station							
34	341.000	Structures & Improvements	\$ 148,059	\$ (148,059)	99.4600	\$ 0 R-11	\$ 0
35	342.000	Fuel Holders & Accessories	202,718	(202,718)	99.4600	0 R-12	0
36	343.000	Prime Movers	3,924,154	(3,924,154)	99.4600	0 R-13	0
37	344.000	Generators	968,423	(968,423)	99.4600	0 R-14	0
38	345.000	Accessory Electric Equipment	482,438	(482,438)	99.4600	0 R-15	0
39	346.000	Miscl. Power Plant Equipment	2,231	(2,231)	99.4600	0 R-16	0
40		Total	\$ 5,728,023	\$ (5,728,023)		\$ 0	\$ 0
MPS Turbines 1 thru 5							
41	341.000	Structures & Improvements	\$ 0	\$ 361,434	99.4600	\$ 0 R-17	\$ 359,482
42	342.000	Fuel Holders & Accessories	0	280,180	99.4600	0 R-18	278,667
43	343.000	Prime Movers	0	7,358,795	99.4600	0 R-19	7,319,058
44	344.000	Generators	0	1,539,090	99.4600	0 R-20	1,530,779
45	345.000	Accessory Electric Equipment	0	1,200,145	99.4600	0 R-21	1,193,664
46	346.000	Miscl. Power Plant Equipment	0	10,218	99.4600	0 R-22	10,163
47		Total	\$ 0	\$ 10,749,862		\$ 0	\$ 10,691,813

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 2,487,477	\$ 0	99.4600	\$ 0	\$ 2,474,045
49	352.000	Structures & Improvements	1,458,568	0	99.4600	0	1,450,692
50	353.000	Station Equipment	30,303,509	56,390	99.4600	0 R-53	30,195,956
51	354.000	Towers & Fixtures	291,167	0	99.4600	0	289,595
52	355.000	Poles & Fixtures	17,442,828	0	99.4600	0	17,348,637
53	356.000	Overhead Conductors & Devices	18,805,043	0	99.4600	0	18,703,496
54	358.000	Underground Conductors & Devices	45,175	0	99.4600	0	44,931
55		Total	\$ 70,833,767	\$ 56,390		\$ 0	\$ 70,507,352
Distribution Plant							
56	360.000	Land & Land Rights	\$ 4,490	\$ 0	99.4330	\$ 0	\$ 4,465
57	361.000	Structures & Improvements	1,447,854	0	99.4330	0	1,439,645
58	362.000	Station Equipment	22,708,567	0	99.4330	0	22,579,809
59	364.000	Poles, Towers & Fixtures	57,356,803	0	99.4330	0	57,031,590
60	365.000	Overhead Conductors & Devices	27,664,963	0	99.4330	0	27,508,103
61	366.000	Underground Conduit	6,318,166	0	99.4330	0	6,282,342
62	367.000	Underground Conductors & Devices	25,680,594	0	99.4330	0	25,534,985
63	368.001	Line Trans - Other Equip	45,923,049	0	99.4330	0	45,662,665
64	368.002	Line Trans - Other Equip Conventn	0	0	99.4330	0	0
65	368.003	Line Trans - Padmount	0	0	99.4330	0	0
66	369.100	Services-OH	10,821,629	0	99.4330	0	10,760,270
67	369.200	Services-UG	20,948,699	0	99.4330	0	20,829,920
68	370.001	Meters	11,715,647	0	99.4330	0	11,649,219
69	370.002	Meters-PURPA Load Research	1,986,012	0	99.4330	0	1,974,751
70	371.000	Installation On Customers' Premises	7,025,684	0	99.4330	0	6,985,848
71	373.000	Street Lighting & Signal Systems	8,019,718	0	99.4330	0	7,974,246
72		Total	\$ 247,621,875	\$ 0		\$ 0	\$ 246,217,858

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 0	\$ 0	99.4470	\$ 0 R-23	\$ 0
74	390.000	Structures & Improvements	3,621,851	0	99.4470	0 R-24	3,601,822
75	391.001	Office Furniture & Equipment	1,513,724	0	99.4470	0 R-25	1,505,353
76	391.003	Gen Plant Computer Hardware	339,166	0	99.4470	0 R-26	337,290
77	391.004	Gen Plant Computer - Software	126,704	0	99.4470	0 R-27	126,003
78	391.005	Computer Systems Development	28,542	0	99.4470	0 R-28	28,384
79	392.002	Trans Equip - Cars	40,944	0	99.4470	0 R-29	40,718
80	392.003	Trans Equip - Light Trucks	58,081	0	99.4470	0 R-30	57,760
81	392.004	Trans Equip - Medium Truck	330,934	0	99.4470	0 R-31	329,104
82	392.005	Trans Equip - Heavy Truck	849,781	0	99.4470	0 R-32	845,082
83	392.006	Trans Equip - Trailers	484,556	0	99.4470	0 R-33	481,876
84	393.000	Stores Equipment	85,632	0	99.4470	0 R-34	85,158
85	394.000	Tools, Shop, & Garage Equipment	2,874,849	0	99.4470	0 R-35	2,858,951
86	395.000	Laboratory Equipment	1,242,168	0	99.4470	0 R-36	1,235,299
87	396.001	Power Operated Equip - Short Life	226,186	0	99.4470	0 R-37	224,935
88	396.002	Power Plant Equip - Long Life	1,606,700	0	99.4470	0 R-38	1,597,815
89	397.000	Communication Equipment	7,957,690	0	99.4470	0 R-39	7,913,684
90	398.000	Miscellaneous Equipment	168,565	0	99.4470	0 R-40	167,633
91		Total	\$ 21,556,073	\$ 0		\$ 0	\$ 21,436,867

Aquila, Inc. DBA \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 3,674,144	\$ 0	99.4470	\$ 0 R-41	\$ 3,653,826
93	390.051	Structures & Improvements - Leased	2,091,603	0	99.4470	0 R-42	2,080,036
94	391.001	Office Furniture and Equipment	1,559,112	0	99.4470	0 R-43	1,550,490
95	391.003	Computer Hardware	114,808	0	99.4470	0 R-44	114,173
96	391.004	Computer Software	14,367,867	0	99.4470	0 R-45	14,288,413
97	391.005	Computer System Development	6,812,472	0	99.4470	0 R-46	6,774,799
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	126,881	0	99.4470	0 R-49	126,179
101	395.000	Lab Equipment	8,982	0	99.4470	0 R-50	8,932
102	397.000	Communications Equipment	1,124,837	0	99.4470	0 R-51	1,118,617
103	398.000	Miscellaneous Equipment	192,262	0	99.4470	0 R-52	191,199
104		Total	\$ 30,071,407	\$ 1,561		\$ 0	\$ 29,906,664

105		Total Depreciation Reserve	\$ 616,573,678	\$ 6,678,197		\$ 0	\$ 619,812,746

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 140,651,405	21.5900	44.1400	(22.5500)	(0.061781)	\$ (8,689,584)
2	Federal Income Tax Withheld	47,715	21.5900	16.5000	5.0900	0.013945	665
3	State Income Taxes Withheld	146,191	21.5900	18.5000	3.0900	0.008466	1,238
4	FICA Taxes Withheld - Employee	2,212,833	21.5900	16.5000	5.0900	0.013945	30,858
5	Net Payroll	32,710,729	21.5900	13.4237	8.1663	0.022373	731,837
6	Accrued Vacation	727,529	21.5900	365.0000	(343.4100)	(0.940849)	(684,495)
7	Purchased Gas	6,108,281	21.5900	40.7903	(19.2003)	(0.052604)	(321,320)
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	75,540,824	21.5900	36.4228	(14.8328)	(0.040638)	(3,069,828)
11	Sibley - Coal & Freight	40,623,079	21.5900	20.0270	1.5630	0.004282	173,948
12	Jeffrey - Coal	16,792,270	21.5900	30.6195	(9.0295)	(0.024738)	(415,407)
13	Jeffrey Operations	4,583,206	21.5900	30.6195	(9.0295)	(0.024738)	(113,379)
14	Pension Fund Payments	1,456,716	21.5900	90.0000	(68.4100)	(0.187425)	(273,025)
15	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
16	OPEB Expenses	1,080,999	21.5900	182.5000	(160.9100)	(0.440849)	(476,557)
17	Total Operation and Maintenance Expense	\$ 323,673,182					\$ (13,891,616)
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	2,135,334	21.5900	16.5000	5.0900	0.013945	29,777
20	Unemployment Taxes (FUTA & SUTA)	137,058	21.5900	75.8800	(54.2900)	(0.148740)	(20,386)
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	\$ 39,979,523					\$ (8,921,272)
25	Total Cash Working Capital Req						\$ (22,812,888)

Accounting Schedule: 7
Williams
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements JEC R-3 \$ 345,050

1. To adjust the depreciation reserve to include the Jeffrey \$ 345,050
Energy Center common plant depreciation reserve at December
31, 2006.
(Williams)

Boiler Plant Equip. JEC R-4 \$ 1,220,599

1. To adjust the depreciation reserve to include the Jeffrey \$ 1,220,599
Energy Center common plant depreciation reserve at September
30, 2006.
(Williams)

Misc. Power Plt. Equip. - JEC R-7 \$ 27,954

1. To adjust the depreciation reserve to include the Jeffrey \$ 27,954
Energy Center common plant depreciation reserve at September
30, 2006.
(Williams)

Misc. Power Plt Equip R-9 \$ 4,791

1. To adjust the Depreciation Reserve to eliminate a negative \$ 4,791
depreciation reserve balance at September 30, 2006.
(Williams)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Misc Power Plant Equip	R-10	\$ 13
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1. To adjust the Depreciation Reserve to eliminate a negative depreciation reserve balance at September 30, 2006. (Williams)	\$	13
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Structures & Improvements	R-11	\$ (148,059)
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$	(148,059)
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Fuel Holders & Accessories	R-12	\$ (202,718)
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$	(202,718)
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Prime Movers	R-13	\$ (3,924,154)
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$	(3,924,154)
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Generators	R-14	\$ (968,423)
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$	(968,423)
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Aquila, Inc. DbA \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Accessory Electric Equipment R-15	\$ (482,438)	
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$ (482,438)	
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Misc. Power Plant Equipment R-16	\$ (2,231)	
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1. To eliminate the South Harper depreciation reserve. (Williams)	\$ (2,231)	
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Structures & Improvements R-17	\$ 361,434	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 361,434	
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Fuel Holders & Accessories R-18	\$ 280,180	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 280,180	
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Prime Movers R-19	\$ 7,358,795	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 7,358,795	
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Aquila, Inc. DbA \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Generators	R-20	\$ 1,539,090	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 1,539,090	
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Accessory Electric Equipment	R-21	\$ 1,200,145	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 1,200,145	
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Misc'l. Power Plant Equipment	R-22	\$ 10,218	
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 10,218	
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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 December 31, 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 December 31, 2006. (Williams)	\$ 1,403	
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Williams

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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Station Equipment	R-53	\$ 56,390
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1. To include in Depreciation Reserve the Dec. 31, 2006 balances for MPS Units 1 thru 5. (Williams)	\$ 56,390
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Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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	\$ 24,494,774	100.0000	\$ 0 S-1	\$ 388,653,771
2		Sales for Resale - Municipals	1,406,926	0	0.0000	0 S-2	0
3		Off System Sales	49,091,941	8,872,818	99.4400	0 S-3	57,640,156
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	1,262,629	100.0000	0 S-8	5,479,821
9		Total	\$ 421,263,521	\$ 34,630,221		\$ 0	\$ 454,162,213
Operation & Maintenance Expense							
10	500.000	Steam Oper Suprv & Eng	\$ 879,847	\$ 107,915	99.4600	\$ 0 S-9	\$ 982,428
11	501.000	Fuel	58,606,982	6,487,338	99.4400	0 S-10	64,729,792
12	502.000	Steam Expenses	1,223,857	(202,610)	99.4600	0 S-11	1,015,732
13	505.000	Steam Oper Electric Expense	446,370	11,436	99.4600	0 S-12	455,334
14	506.000	Misc Other Power Expenses	2,521,963	140,762	99.4600	0 S-13	2,648,346
15	507.000	Steam Oper Exp. - Rents	0	63,464	99.4600	0 S-14	63,121
16	509.000	Allowances	2,417,834	(307,861)	99.4600	0 S-15	2,098,579
17	510.000	Steam Maint Suprv & Eng	856,633	149,809	99.4600	0 S-16	1,001,007
18	511.000	Maintenance of Structures	810,823	33,347	99.4600	0 S-17	839,611
19	512.000	Maintenance of Boiler Plant	6,340,335	306,646	99.4600	0 S-18	6,611,087
20	513.000	Maintenance of Electric Plant	2,701,993	511,670	99.4600	0 S-19	3,196,309
21	514.000	Maintenance of Misc Steam Plant	222,304	40,235	99.4600	0 S-20	261,121
22	546.000	Other Gen Oper Suprv & Eng	73,510	15,678	99.4600	0 S-21	88,706
23	547.000	Other Generation Fuel	16,529,066	(4,026,620)	99.4400	0 S-22	12,432,432
24	548.000	Other Power Generation Exp	357,650	30,925	99.4600	0 S-23	386,477
25	549.000	Misc Other Power Generation Exp	267,935	38,347	99.4600	0 S-24	304,628
26	550.000	Other Generation Rents	0	0	99.4600	0 S-25	0
27	551.000	Other Gen Maint Suprv & Eng	66,920	32,544	99.4600	0 S-26	98,927
28	552.000	Other Gen Maint of Structures	30,827	786	99.4600	0 S-27	31,442
29	553.000	Other Gen Maint of Gen Plant	851,310	1,989,720	99.4600	0 S-28	2,825,688
30	554.000	Other Gen Maint Misc Other Gen Plt	1,123,909	193	99.4600	0 S-29	1,118,032
31	555.001	Purchased Power-Energy (kWh)	78,232,013	(2,691,189)	99.4400	0 S-30	75,117,795
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	8,717,842	99.4400	0 S-32	43,526,008
34	556.000	System Control/Load Dispatch	909,189	156,144	99.4400	0 S-33	1,059,367
35	557.000	Other Expenses	482,319	85,167	99.4400	0 S-34	564,308
36	560.000	Trans Oper Suprv & Engineering	133,301	38,175	99.4600	0 S-35	170,550

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Income Statement

Line		Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
37	561.000 Trans Oper Load Dispatch	1,411,236	910,817	99.4600	0 S-36	2,309,514
38	562.000 Trans Oper Station Expenses	142,861	8,516	99.4600	0 S-37	150,560
39	563.000 Trans Oper OH Line Expense	40,085	2,707	99.4600	0 S-38	42,561
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	6,552,738	99.4600	0 S-39	18,568,946
42	566.000 Misc Transmission Exp	153,650	5,590	99.4600	0 S-40	158,380
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	20,638	99.4600	0 S-42	146,221
45	569.000 Trans Maint of Structures	25,892	1,064	99.4600	0 S-43	26,810
46	570.000 Trans Maint of Station Equip	352,388	41,342	99.4600	0 S-44	391,604
47	571.000 Trans Maint of OH Lines	686,293	31,841	99.4600	0 S-45	714,256
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	5,746	99.4600	0 S-47	56,199
50	580.000 Distr Oper Suprv & Eng	1,834,267	249,076	99.4330	0 S-48	2,071,530
51	581.000 Distr Oper Load Dispatching	54,272	4,865	99.4330	0 S-49	58,802
52	582.000 Distr Oper Station Equipment	108,813	9,160	99.4330	0 S-50	117,304
53	583.000 Distr Oper OH Line Exp	122,408	21,934	99.4330	0 S-51	143,524
54	584.000 Distr Oper UG Line Exp	1,139,389	70,059	99.4330	0 S-52	1,202,590
55	585.000 Distr Oper Str Light & Signal	28,400	295	99.4330	0 S-53	28,532
56	586.000 Distr Oper Meter Expenses	1,693,742	228,188	99.4330	0 S-54	1,911,033
57	587.000 Distr Oper Cust Install Exp	18,950	2,287	99.4330	0 S-55	21,117
58	588.000 Distr Oper Misc Distr Exp	2,447,917	212,205	99.4330	0 S-56	2,645,039
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	670	99.4330	0 S-58	4,174
61	591.000 Distr Maint of Structures	12,585	(2,275)	99.4330	0 S-59	10,252
62	592.000 Distr Maint of Station Equip	969,084	12,752	99.4330	0 S-60	976,269
63	593.000 Distr Maint of OH Lines	11,083,926	(1,355,734)	99.4330	0 S-61	9,673,033
64	594.000 Distr Maint of UG Lines	1,211,688	5,582	99.4330	0 S-62	1,210,368
65	595.000 Distr Maint of Line Trans	22,967	(2,336)	99.4330	0 S-63	20,514
66	596.000 Distr Maint of Str Light&Signal	538,602	9,753	99.4330	0 S-64	545,246
67	597.000 Distr Maint of Meters	74,250	5,037	99.4330	0 S-65	78,837
68	598.000 Distr Maint of Misc Distr Plt	4,078	(176)	99.4330	0 S-66	3,880
69	901.000 Customer Accts Suprv	953,975	(83,173)	100.0000	0 S-67	870,802
70	902.000 Cust Accts Meter Reading Exp	2,552,042	(195,304)	100.0000	0 S-68	2,356,738
71	903.000 Cust Accts Records & Coll	4,958,306	733,461	100.0000	0 S-69	5,691,767
72	904.000 Uncollectible Accounts	3,205,688	(759,253)	100.0000	(178,509) S-70	2,267,926
73	905.000 Misc Customer Accts Expense	108,657	(20,559)	100.0000	0 S-71	88,098
74	907.000 Customer Svc Supervision	178,536	17,167	99.4620	0 S-72	194,650
75	908.000 Customer Assistance Exp	0	0	99.4620	0	0
76	909.000 Information & Instruction Ads	160,872	(16,728)	99.4620	0 S-73	143,369
77	910.000 Misc Cust Accts & Info Exp	87,664	(10,388)	99.4620	0 S-74	76,860

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	911.000	Sales Supervision	114,357	(18,106)	100.0000	0 S-75	96,251
79	912.000	Sales Demonstration & Selling	147,474	(7,038)	100.0000	0 S-76	140,436
80	913.000	Sales Advertising Expense	1,704	(1,425)	100.0000	0 S-77	279
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	655,803	99.4540	0 S-79	9,519,269
83	921.000	Office Supplies & Exp	3,738,552	(373,999)	99.4540	0 S-80	3,346,183
84	922.000	Admin Expense Transfer Credit	(1,569,701)	(104,020)	99.4540	0 S-81	(1,664,582)
85	923.000	Outside Services Employed	4,868,876	(692,222)	99.4540	0 S-82	4,153,849
86	924.000	Property Insurance	1,474,670	107,209	99.4540	0 S-83	1,573,242
87	925.000	Injuries and Damages	4,997,889	(33,101)	99.4540	0 S-84	4,937,680
88	926.000	Employee Pensions & Benefits	12,167,715	684,867	99.4540	0 S-85	12,782,407
89	927.000	Franchise Requirements	0	0	99.4540	0	0
90	928.000	Regulatory Commission Expense	1,123,909	(178,722)	100.0000	(248,232) S-86	696,955
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	217,906	99.4540	147,350 S-89	1,294,301
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	(20,297)	99.4540	0 S-91	1,549,020
96		Total	\$ 324,661,140	\$ 1,029,498		\$ (279,391)	\$ 323,673,182
		Depreciation Expense					
97	403.000	Depreciation Expense	\$ 40,855,088	\$ 0	99.4470	\$ 10,023,476 S-92	\$ 50,652,635
98		Other Depreciation Expense	0	0	99.4470	(92,616) S-99	(92,616)
99		Total	\$ 40,855,088	\$ 0		\$ 9,930,860	\$ 50,560,019
		Other Operating Expenses					
100	404.405	Amortization of Expense Plant	\$ 1,779,460	\$ (788,901)	99.4470	\$ 0 S-93	\$ 985,081
101	408.100	Taxes Other Than Income Taxes	12,419,121	(16,523)	99.4540	0 S-94	12,334,880
102		Total	\$ 14,198,581	\$ (805,424)		\$ 0	\$ 13,319,961
103		Total Operating Expenses	\$ 379,714,809	\$ 224,074		\$ 9,651,469	\$ 387,553,162
104		Net Income Before Taxes	\$ 41,548,712	\$ 34,406,147		\$ (9,651,469)	\$ 66,609,051

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

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							
105	409.000	Current Income Taxes	\$ 9,864,547	\$ (3,873,499)	100.0000	\$ 7,878,327 S-95	\$ 13,869,375
106		Total	\$ 9,864,547	\$ (3,873,499)		\$ 7,878,327	\$ 13,869,375
Deferred Income Taxes							
107	410.100	Deferred Inc Taxes Util Oper	\$ 6,223,594	\$ 0	99.4470	\$ (5,938,652) S-96	\$ 250,526
108	411.100	Amort. of Excess Def. Inc. Tax	(263,710)	0	100.0000	0 S-97	(263,710)
109	411.400	Investment Tax Credit - Amort.	(756,052)	0	100.0000	0 S-98	(756,052)
110		Total	\$ 5,203,832	\$ 0		\$ (5,938,652)	\$ (769,236)

111		Total Income Taxes	\$ 15,068,379	\$ (3,873,499)		\$ 1,939,675	\$ 13,100,139

112		Net Operating Income	\$ 26,480,333	\$ 38,279,646		\$ (11,591,144)	\$ 53,508,912

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers	S-1	\$ 24,494,774	
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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)		\$ 38,465,176	
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5. To adjust revenues to reflect weather normalization. (Wells/Lange)		\$ (4,830,033)	
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6. To adjust revenues to reflect adjustment to 365 days. (Wells/Lange)		\$ (540,388)	
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7. To adjust revenues to reflect the Large Customer Annualization. (McMellen)		\$ 960,390	
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8. To adjust revenues to reflect the annualization of customer growth. (McMellen)		\$ 7,566,902	
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Off System Sales	S-3	\$ 8,872,818	
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1. To annualize the off-system sales and costs. (Harris)		\$ 14,291,244	
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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-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Other Electric Revenues S-8	\$ 1,262,629	

1. Reliability/RTO revenue. (Vesely)	\$ 1,262,629	

Steam Oper Suprv & Eng S-9	\$ 107,915	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 151,526	
2. MPS share of JEC expense. (Vesely)	\$ (43,611)	

Fuel S-10	\$ 6,487,338	

1. To annualize the off-system sales and costs. (Harris)	\$ 419,063	
2. To remove the inter unit transfers to the L&P operating division. (Harris)	\$ (593)	
3. To annualize the fuel expense (coal). (Hyneman)	\$ 6,068,868	

Steam Expenses S-11	\$ (202,610)	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 173,192	

Aquila, Inc. DbA \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. MPS share of JEC expense. (Vesely)	\$ (375,802)	
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Steam Oper Electric Expense S-12	\$ 11,436	
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 51,813	
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2. MPS share of JEC expense. (Vesely)	\$ (40,377)	
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Misc Other Power Expenses S-13	\$ 140,762	
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 250,515	
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2. To remove all dues and donations for test year expense. (Boateng)	\$ (6,759)	
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3. MPS share of JEC expense. (Vesely)	\$ (102,994)	
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Steam Oper Exp. - Rents S-14	\$ 63,464	
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1. MPS share of JEC expense. (Vesely)	\$ 63,464	
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Allowances S-15	\$ (307,861)	
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1. To reflect EPA sales proceeds amortization to revenue. (Vesely)	\$ (207,945)	
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To annualize the SO 2 Emissions Allowance expense. (Vesely)	\$ (99,916)	
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Steam Maint Suprv & Eng S-16 \$ 149,809

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 149,161	
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2. To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$ (407)	
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3.

4. To adjust the production maintenance expense. (McMellen)	\$ 1,055	
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Maintenance of Structures S-17 \$ 33,347

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 25,968	
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2. To adjust the production maintenance expense. (McMellen)	\$ 7,379	
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Maintenance of Boiler Plant S-18 \$ 306,646

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 250,802	
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2. To adjust the production maintenance expense. (McMellen)	\$ 55,844	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Maintenance of Electric Plant	S-19	\$ 511,670
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 80,480	
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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)	\$ 25,016	
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Maintenance of Misc Steam Plant	S-20	\$ 40,235
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 39,777	
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2. To adjust the production maintenance expense. (McMellen)	\$ 458	
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Other Gen Oper Suprv & Eng	S-21	\$ 15,678
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 15,678	
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Other Generation Fuel	S-22	\$ (4,026,620)
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1. To annualize the off-system sales and costs. (Harris)	\$ 100,736	
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Accounting Schedule: 10
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-0040
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To remove the inter unit transfers to the L&P operating division. (Harris)	\$ (279,428)	
3.	To annualize fuel expense (natural gas) energy. (Hyneman)	\$ (7,123,632)	
4.	To annualize fuel expense (natural gas) demand charges. (Hyneman)	\$ 3,275,704	

Other Power Generation Exp S-23 \$ 30,925

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 30,925	
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Misc Other Power Generation Exp S-24 \$ 38,347

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 38,347	
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Other Gen Maint Suprv & Eng S-26 \$ 32,544

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 32,527	
2.	To adjust the production maintenance expense. (McMellen)	\$ 17	

Aquila, Inc. DbA \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Other Gen Maint of Structures	S-27	\$	786

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$	448
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2. To adjust the production maintenance expense. (McMellen)	\$	338
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Other Gen Maint of Gen Plant	S-28	\$	1,989,720

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$	55,750
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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)	\$	6,159
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4. Additional maintenance annualization. (McMellen)	\$	1,329,661
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5. To include additional maintenance expense for MPS CT units 4 and 5. (Hyneman)	\$	400,000
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6. MPS share of JEC expense. (Vesely)	\$	115
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Other Gen Maint Misc Other Gen Plt	S-29	\$	193

1. To adjust the production maintenance expense. (McMellen)	\$	20
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 173	

Purchased Power-Energy (kWh) S-30	\$ (2,691,189)	

1. To annualize purchase power expense - energy. (Hyneman)	\$ (2,691,189)	

Purchased Power-Capac (Demand) S-31	\$ (17,350,629)	

1. To remove per book demand charges. (Hyneman)	\$ (2,044,755)	
2. To annualize purchased power expense - capacity. (Hyneman)	\$ (15,305,874)	

Purchased Power for Resale Others S-32	\$ 8,717,842	

1. To annualize the off-system sales and costs. (Harris)	\$ 13,856,246	
2. To remove the inter unit transfers to the L&P operating division. (Harris)	\$ (5,138,404)	

System Control/Load Dispatch S-33	\$ 156,144	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 133,403	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To remove all dues and donations for test year expense. (Boateng)	\$ (678)	
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3. MPS share of JEC expense. (Vesely)	\$ 23,419	
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Other Expenses S-34	\$ 85,167	
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 85,396	
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2. To adjust test year to remove advertising expense. (Boateng)	\$ (229)	
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Trans Oper Suprv & Engineering S-35	\$ 38,175	
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 41,396	
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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	\$ 910,817	
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 66,963	
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2. Reliability/RTO expense. (Vesely)	\$ 843,854	
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Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper Station Expenses	S-37	\$ 8,516
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Trans Oper OH Line Expense	S-38	\$ 2,707
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Trans of Elect by Others	S-39	\$ 6,552,738
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1. To annualize the off-system sales and costs.
(Harris)

2. To annualize the transmission expense at 12/31/2006.
(Vesely)

Misc Transmission Exp	S-40	\$ 5,590
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Trans Maint Suprv & Eng	S-42	\$ 20,638
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust Transmission maintenance expense. (McMellen)	\$ 371	

Trans Maint of Structures S-43	\$ 1,064	

1. To adjust Transmission maintenance expense. (McMellen)	\$ 1,064	

Trans Maint of Station Equip S-44	\$ 41,342	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 31,845	
2. To adjust Transmission maintenance expense. (McMellen)	\$ 9,497	

Trans Maint of OH Lines S-45	\$ 31,841	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 4,855	
2. To adjust Transmission maintenance expense. (McMellen)	\$ 26,986	

Trans Maint of Misc Trans Plant S-47	\$ 5,746	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 4,280	

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust Transmission maintenance expense. (McMellen)	\$ 1,466	
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Distr Oper Suprv & Eng	S-48	\$ 249,076
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 261,802	
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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	\$ 4,865
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 4,865	
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Distr Oper Station Equipment	S-50	\$ 9,160
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 9,160	
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Distr Oper OH Line Exp	S-51	\$ 21,934
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 21,934	
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper UG Line Exp	S-52	\$ 70,059
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Str Light & Signal	S-53	\$ 295
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Meter Expenses	S-54	\$ 228,188
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Cust Install Exp	S-55	\$ 2,287
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

Distr Oper Misc Distr Exp	S-56	\$ 212,205
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1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves)

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$ (8,157)	
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3.

Distr Maint Suprv & Eng	S-58	\$ 670	
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1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 670	
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Distr Maint of Structures	S-59	\$ (2,275)	
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1.	To adjust the distribution maintenance expense. (McMellen)	\$ (2,275)	
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Distr Maint of Station Equip	S-60	\$ 12,752	
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1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 89,775	
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2.	To adjust the distribution maintenance expense. (McMellen)	\$ (77,023)	
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Distr Maint of OH Lines	S-61	\$ (1,355,734)	
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1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 278,917	
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Aquila, Inc. DbA \ Aquila Networks MPS
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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 distribution maintenance expense. (McMellen)	\$ (1,634,651)	
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Distr Maint of UG Lines	S-62	\$ 5,582
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 106,841	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (101,259)	
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Distr Maint of Line Trans	S-63	\$ (2,336)
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 1,811	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (4,147)	
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Distr Maint of Str Light&Signal	S-64	\$ 9,753
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 48,055	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (38,302)	
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Maint of Meters	S-65	\$ 5,037
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 9,280	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (4,243)	
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Distr Maint of Misc Distr Plt	S-66	\$ (176)
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 201	
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2. To adjust the distribution maintenance expense. (McMellen)	\$ (377)	
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Customer Accts Suprv	S-67	\$ (83,173)
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1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 63,010	
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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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Aquila, Inc. Dba \ Aquila Networks MPS
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MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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5. To update the test year levels of incentive compensation through December 31, 2006. (Harris)	\$ 6,099	
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Cust Accts Meter Reading Exp S-68 \$ (195,304)

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 157,883	
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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 \$ 733,461

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 479,327	
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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)	\$ 369,266	
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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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Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-07-0040

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Uncollectible Accounts S-70	\$ (759,253)	\$ (178,509)

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (759,253)	
2. To annualize bad debt expense. (McMellen)		\$ (178,509)

Misc Customer Accts Expense S-71	\$ (20,559)	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 1,326	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (21,885)	

Customer Svc Supervision S-72	\$ 17,167	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 26,633	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (9,466)	

Information & Instruction Ads S-73	\$ (16,728)	

1.		

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (25,656)	
3.	To adjust test year to remove advertising expense. (Boateng)	\$ (103,847)	
4.	To reflect Staff's annualized level of advertising expense. (Boateng)	\$ 112,775	

	Misc Cust Accts & Info Exp S-74	\$ (10,388)	

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 3,044	
2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (13,432)	

	Sales Supervision S-75	\$ (18,106)	

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 9,568	
2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (27,674)	

	Sales Demonstration & Selling S-76	\$ (7,038)	

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 20,396	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (27,434)	
***** Sales Advertising Expense S-77	\$ (1,425)	

1.		
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (1,425)	
***** Misc Sales Expense S-78	\$ (5,991)	

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (5,991)	
***** Admin & General Salaries S-79	\$ 655,803	

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 1,978,991	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (1,017,897)	
3. To update the test year levels of incentive compensation through December 31, 2006. (Harris)	\$ 187	
4. To remove the incentive compensation payments based on earnings. (Harris)	\$ (7)	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-07-004U
MPS 12-mo ended 12/31/05 thru X&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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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 \$ (373,999)

1.

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)	\$ 27,000	

Admin Expense Transfer Credit S-81 \$ (104,020)

1.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ 153,897	
2.	To correct the affiliate loading for 2005. (Traxler)	\$ (257,917)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Outside Services Employed	S-82	\$ (692,222)
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1.

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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5. MPS share of JEC expense. (Vesely)	\$	(11,076)
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Property Insurance	S-83	\$ 107,209
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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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3. MPS share of JEC expense. (Vesely)	\$	(4,660)
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MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Injuries and Damages S-B4 \$ (33,101)

1.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (599,707)	
2.	To annualize the insurance expense. (Williams)	\$ 1,131,684	
3.	Injuries and damages expense. (Vesely)	\$ (568,246)	
4.	MPS share of JEC expense. (Vesely)	\$ 3,168	

Employee Pensions & Benefits S-85 \$ 684,867

1.	To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 384,742	
2.	To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (1,235,013)	
3.	To annualize FAS 106 post-retirement benefit costs. (Traxler)	\$ 221,458	
4.	To eliminate from expense the descretionalry bonuses associated with South Harper. (Traxler)	\$ (57,500)	
5.	To reflect a 5-year amortization of FAS 87 the Regulatory Liability. (Traxler)	\$ (250,598)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
6. To annualize the FAS 87 Pension cost. (Traxler)	\$ 355,955	
7. To correct the amortization of the Prepaid Pension Asset. (Traxler)	\$ (1,088)	
8. To remove the allocated executive bonus for the sale of assets from the test year. (Harris)	\$ (317,766)	
9.		
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 December 31, 2006 (Harris)	\$ 858,522	
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)	\$ 285,751	
16. To adjust test year expense to reflect the annualization of Resource 1713 employee gifts and awards. (Hyneman)	\$ (86,754)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
17. To remove the allocated costs of tax fringe/ben/Executive Tax Plan resource 1093. (Hyneman)	\$ (85,703)	
18. To remove SERP cost from the test year. (Hyneman)	\$ (292,213)	
19. MPS share of JEC expense. (Vesely)	\$ 37,365	
20. To include the SERP on a pay-as-you-go basis. (Hyneman)	\$ 65,670	

Regulatory Commission Expense S-86	\$ (178,722)	\$ (248,232)

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)		\$ (248,232)

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	

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MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc Gen & Environmental Exp S-89	\$ 217,906	\$ 147,350

1. To reflect an on going level of payroll expense at December 31, 2006. (Eaves)	\$ 2,253	
2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold. (Williams)	\$ (123,949)	
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)		\$ 147,350

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)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & General Maint Exp S-91 \$ (20,297)

1. To reflect an on going level of payroll expense at December 31, 2006.
(Eaves) \$ 119,209

2. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold.
(Williams) \$ (139,506)

3.

Depreciation Expense S-92 \$ 10,023,476

1. (Williams) \$ 10,023,476

Amortization of Expense Plant S-93 \$ (788,901)

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) \$ (756,097)

Taxes Other Than Income Taxes S-94 \$ (16,523)

1. To adjust the test year expense to eliminate the cost associated with the gas properties that were sold.
(Williams) \$ (763,826)

Aquila, Inc. DbA \ Aquila Networks MPS
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MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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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 lieu of property taxes. (Williams)	\$ (214,455)	
4.	To adjust test year expense to reflect the annualization of FICA Taxes. (Eaves)	\$ 461,081	
5.	To adjust test year expense to reflect the annualization of the Medicare portion of FICA taxes. (Eaves)	\$ 95,075	
6.	To adjust test year expense to reflect the annualization of FUTA taxes. (Eaves)	\$ 4,536	
7.	To adjust test year expense to reflect the annualization of SUTA taxes. (Eaves)	\$ (33,322)	
8.	To include pilot payments for MPS 4 and 5 CT units. (Hyneman)	\$ 162,000	
9.	MPS share of JEC expense. (Vesely)	\$ 4,181	

Other Depreciation Expense S-99 \$ (92,616)

1.	To adjust test year expense to reflect the elimination of transportation depreciation cleared to expense. (Williams)	\$ (92,616)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Income Tax

Line		Test Year	7.79% Return	8.09% Return	8.39% Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 66,609,051	\$ 94,184,788	\$ 98,591,392	\$ 102,997,995

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 50,560,019	\$ 50,560,019	\$ 50,560,019	\$ 50,560,019
3	Transport Deprec Exp Chgd to Maint	0	0	0	0
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	\$ 54,591,016	\$ 54,591,016	\$ 54,591,016	\$ 54,591,016
	Subtr from Net Income Before Taxes				
8	Interest Expense 3.4600 %	\$ 31,312,645	\$ 31,312,645	\$ 31,312,645	\$ 31,312,645
9	Straight Line Tax Depreciation	48,629,236	48,629,236	48,629,236	48,629,236
10	Tax Depreciation over S/L Tax	4,578,008	4,578,008	4,578,008	4,578,008
11	IRS Sect 199 Domestic Prod Activity	551,312	551,312	551,312	551,312
		-----	-----	-----	-----
12	Total	\$ 85,071,201	\$ 85,071,201	\$ 85,071,201	\$ 85,071,201

13	Net Taxable Income	\$ 36,128,866	\$ 63,704,603	\$ 68,111,207	\$ 72,517,810

	Provision for Federal Income Tax				
14	Net Taxable Income	\$ 36,128,866	\$ 63,704,603	\$ 68,111,207	\$ 72,517,810
15	Deduct Missouri Income Tax 100.0 %	\$ 1,883,495	\$ 3,321,093	\$ 3,550,821	\$ 3,780,549
16	Deduct City Income Tax	0	0	0	0
17	Federal Taxable Income	34,245,371	60,383,510	64,560,386	68,737,261
		-----	-----	-----	-----
18	Total Federal Tax	\$ 11,985,880	\$ 21,134,229	\$ 22,596,135	\$ 24,058,042

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-07-004U

MPS 12-mo ended 12/31/05 thru K&M 12/31/06

Income Tax

Line		Test Year	7.79% Return	8.09% Return	8.39% Return
(A)		(B)	(C)	(D)	(E)
Provision for Missouri Income Tax					
19	Net Taxable Income	\$ 36,128,866	\$ 63,704,603	\$ 68,111,207	\$ 72,517,810
20	Deduct Federal Income Tax 50.0 %	\$ 5,992,940	\$ 10,567,115	\$ 11,298,068	\$ 12,029,021
21	Deduct City Income Tax	0	0	0	0
22	Missouri Taxable Income	30,135,926	53,137,489	56,813,140	60,488,789
23	Total Missouri Tax	\$ 1,883,495	\$ 3,321,093	\$ 3,550,821	\$ 3,780,549
Provision for City Income Tax					
24	Net Taxable Income	\$ 36,128,866	\$ 63,704,603	\$ 68,111,207	\$ 72,517,810
25	Deduct Federal Income Tax	\$ 11,985,880	\$ 21,134,229	\$ 22,596,135	\$ 24,058,042
26	Deduct Missouri Income Tax	1,883,495	3,321,093	3,550,821	3,780,549
27	City Taxable Income	22,259,491	39,249,281	41,964,251	44,679,219
28	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
29	Federal Income Tax	\$ 11,985,880	\$ 21,134,229	\$ 22,596,135	\$ 24,058,042
30	Missouri Income Tax	1,883,495	3,321,093	3,550,821	3,780,549
31	City Income Tax	0	0	0	0
32	Total	\$ 13,869,375	\$ 24,455,322	\$ 26,146,956	\$ 27,838,591
Deferred Income Taxes					
33	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
34	Deferred Repair Allowance	0	0	0	0
35	Deferred Tax Depreciation	250,526	250,526	250,526	250,526
36	Amort of Deferred Tax Depreciation	0	0	0	0
37	Amort of Repair Allowance	0	0	0	0
38	Amort of Deferred ITC	0	0	0	0
39	Deferred Unbilled	0	0	0	0
40	Total	\$ 250,526	\$ 250,526	\$ 250,526	\$ 250,526
41	Total Income Tax	\$ 14,119,901	\$ 24,705,848	\$ 26,397,482	\$ 28,089,117