

Line No.	Account No.	Description	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
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Table 3  
Last Year Final Budget Equipment 31,000  
Cost Plan in Service

1	301	Land & Land Rights																								
2	302	Land & Land Rights																								
3	303	Land & Land Rights																								
4	304	Land & Land Rights																								
5	305	Transmission Plant																								
6	306	Structures & Improvements																								
7	307	Land & Land Rights																								
8	308	Structures & Improvements																								
9	309	Meters																								
10	310	Meters																								
11	311	Meters																								
12	312	Transmission Plant																								
13	313	Land & Land Rights																								
14	314	Land & Land Rights																								
15	315	Structures & Improvements																								
16	316	Meters																								
17	317	Compressor Station Equipment																								
18	318	Meters & Reg. Equip - Cont																								
19	319	Meters & Reg. Equip - CC																								
20	320	Meters																								
21	321	Meters																								
22	322	Meter Installations																								
23	323	House Regulators																								
24	324	House Regulators																								
25	325	House Regulators																								
26	326	Other Property on Cust. Premises																								
27	327	Other Equipment																								
28	328	Total Distribution Plant																								
29	329	Land & Land Rights																								
30	330	Land & Land Rights																								
31	331	Structures & Improvements																								
32	332	Transmission Equipment																								
33	333	Tools, Shop & Charge Equipment																								
34	334	Tools, Shop & Charge Equipment																								
35	335	Construction Equipment																								
36	336	Construction Equipment																								
37	337	Power Construction Equipment																								
38	338	Miscellaneous Equipment																								
39	339	Miscellaneous Equipment																								
40	340	Total General Plant																								
41	341	Total Common Plant																								
42	342	Total Plant in Service																								
43	343	Construction Work in Progress																								
44	344	Total Plant in Service																								

Ln#	Acct No	Description	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	Basis of Allocation
1		Accumulated Depreciation																					
2		Accumulated Depreciation	2																				
3		Inventory																					
4		Transmission																					
5		Distribution																					
6		General & Common																					
7		Material in Progress																					
8		Construction																					
9		Net Plant																					
10		Other Base Rate Items																					
11		Capital Assets Costs																					
12		Gas Expense																					
13		Other																					
14		Materials & Supplies																					
15		Programs																					
16		Customer A/c for Construction																					
17		Customer Deposits																					
18		Accum. Deferred Income Taxes - Depreciation																					
19		Accum. Deferred Income Taxes - A/c																					
20		Accum. Deferred Income Taxes - Other																					
21		Lump-Sum Deferred Income Tax Credit																					
22		A/c Gas Pipe Replacement																					
23		Total Working Capital																					
24		Total Rate Base																					

Table 4  
 Test Year Ended December 31, 2002  
 Accumulated Depreciation and Other Rate Base Items

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Return and Income Taxes Under Existing Rates  
Table 5

Line No.	Acct No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Peak	Customer			Meter Reading	Accounting	Other		
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1		<b>Return and Income Taxes Under Existing Rates</b>													
2		Operating Revenues	50,105,263										50,105,263	Direct to Class	
3		Sales and Transport Revenues	1,330,121	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	203,097	L 7 T 6
4		Other Operating Revenues													
5		Total Operating Revenues	51,235,384	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	50,308,360	L 3 + L 4
6		Gas Supply Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	0	32,620,219	L 12, T 6
7		Net Revenues	18,646,255	54,230	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	17,688,141	L 5 - L 6
8		Operating Revenue Deductions													
9		Operation and Maintenance Exp	11,125,462	521,685	0	347,227	1,667,991	1,593,200	2,065,451	1,743,885	572,129	2,445,100	126,784	0	L 101 T 6
10		Depreciation Expense	3,348,971	18,091	0	99,516	616,589	888,364	927,046	448,439	41,907	116,508	9,411	0	L 8 T 7
11		Taxes Other Than Income Taxes	1,154,970	(7,277)	0	54,848	259,184	291,468	304,561	156,244	19,170	53,447	6,317	0	L 14 T 7
12		Total Operating Rev. Deductions	15,629,403	532,499	0	501,591	2,775,744	2,743,261	3,297,058	2,368,568	633,114	2,615,055	142,512	0	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	3,016,852	(478,269)	0	(169,238)	(2,621,838)	(2,596,634)	(3,106,364)	(2,222,801)	(579,639)	(2,466,031)	(130,475)	17,688,141	L 7 - L 12
14		Interest Expense	2,133,631	5,197	126,769	75,708	520,802	546,558	557,626	248,214	12,009	28,045	2,703	0	Total 3.614% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	883,221	(483,466)	(128,769)	(544,845)	(3,150,640)	(3,143,192)	(3,663,991)	(2,471,015)	(591,648)	(2,494,076)	(133,178)	17,688,141	L 13 - L 14
16		Effective State Tax Rate	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
17		Federal Income Tax	55,201	(30,217)	(8,046)	(34,059)	(196,915)	(196,450)	(228,999)	(154,438)	(36,978)	(155,880)	(6,324)	1,105,509	L 15 X L 16
18		Net Tax Adjustment	(6,258)	(24)	0	(31)	(2,140)	(2,207)	(2,317)	(1,039)	(65)	(153)	(12)	0	L 9 T 4
19		Total Single Business Tax	48,943	(30,240)	(8,046)	(34,370)	(199,055)	(198,656)	(231,317)	(155,476)	(37,033)	(156,032)	(6,336)	1,105,509	L 17 + L 18
20		Effective Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	309,127	(169,213)	(45,069)	(190,731)	(1,102,724)	(1,100,117)	(1,282,397)	(864,855)	(207,077)	(872,927)	(48,812)	6,190,849	L 15 X L 20
22		Net Tax Adjustment	(10,398)	(20)	0	(67)	(2,695)	(2,779)	(2,918)	(1,329)	(69)	(182)	(16)	0	L 9 T 4
23		Total Federal Income Tax	298,729	(169,243)	(45,069)	(191,125)	(1,105,419)	(1,102,896)	(1,285,314)	(866,164)	(207,146)	(873,119)	(48,828)	6,190,849	L 21 + L 22
24		Deferred Income Taxes	426,793	1,228	0	16,079	110,816	114,038	119,753	53,720	2,832	7,892	637	0	L 9 T 4
25		Investment Tax Credits	(42,492)	(122)	0	(1,661)	(11,013)	(11,354)	(11,823)	(6,348)	(262)	(796)	(63)	0	L 9 T 4
26		Total Income Tax	729,973	(198,380)	(53,117)	(211,014)	(1,204,871)	(1,198,866)	(1,408,801)	(973,271)	(241,629)	(1,022,045)	(54,390)	7,296,356	L 19 + L 23 + L 24 + L 25

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Operation and Maintenance Expenses  
Table 6  
Page 1 of 2

Line No.	BH Acct. No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Peak	Customer			Meter Reading	Accounting	Other		
<b>1 O &amp; M Expenses</b>															
2		Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NO City Gate Purchases													
5	805	Other Gas Purchases													
6	805.1	Purchased Gas Cost Adjustment													
7	807	Other Purchased Gas Expenses													
8	810.0	Gas Used for Compressor Station Fuel													
9		Subtotal Other Gas Supply Exp	32,820,219										32,820,219	Direct	
10	812	Gas Used for Other Util Oper	(31,372)	(31,372)										Throughput Allocator	
11	813	Other Gas Supply Expenses	282	282										Throughput Allocator	
12		Total Other Gas Supply Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	32,820,219	L 9 + L 10 + L 11	
13		Total Production Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	32,820,219	L 12	
<b>Transmission Expenses</b>															
<b>Operation</b>															
15	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23	
17	851	Sys. Control & Load Dispatch	26,549	26,549										Throughput Allocator	
18	852	Communication System Exp	0												
19	853	Compressor Sta Labor & Exp	0												
20	854	Gas for Compressor Sta Fuel	0												
21	856	Mains Expenses	34,450	0	0	17,225	17,225	0	0	0	0	0	0	L 9 T 3	
22	857	Mees & Reg Sta Expenses	0												
23	859	Other Expenses	24,589	0	0	12,295	12,295	0	0	0	0	0	0	L 12 T 3	
24	860	Rents	750	0	0	375	375	0	0	0	0	0	0	L 12 T 3	
25		Total Operation	66,338	26,549	0	29,895	29,895	0	0	0	0	0	0	Sum of L 18 through L 24	
<b>Maintenance</b>															
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	L 8 T 3	
29	863	Mains	95,338	0	0	47,869	47,869	0	0	0	0	0	0	L 9 T 3	
30	865	Mees & Reg Sta Equip	77	0	0	39	39	0	0	0	0	0	0	L 10 T 3	
31	867	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	L 11 T 3	
32		Total Maintenance	95,415	0	0	47,708	47,708	0	0	0	0	0	0	Sum of L 27 through L 31	
33		Total Transmission Expenses	181,753	26,549	0	77,602	77,602	0	0	0	0	0	0	L 25 + L 32	
<b>Distribution Expenses</b>															
<b>Operation</b>															
35	870	Supervision & Engineering	290,518	2,729	0	6,092	51,128	54,339	88,526	87,694	0	0	0	L 37 through 46	
37	871	Load Dispatching	20,690	20,690										Throughput Allocator	
38	872	Compressor Sta Labor and Exp	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3	
39	873	Compressor/ Sta Fuel and Power	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3	
40	874	Mains & Services	478,442	0	0	2,445	138,729	184,397	168,072	0	0	0	0	L 16 T 3 + L 20 T 3	
41	875	Mees & Reg Sta Equip - Gen	62,316	0	0	31,156	31,156	0	0	0	0	0	0	L 18 T 3	
42	876	Mees & Reg Sta Equip - Int	1,188	0	0	0	0	0	1,188	0	0	0	0	L 25 T 3	
43	877	Mees & Reg Sta Equip - CC	10,869	0	0	5,435	5,435	0	0	0	0	0	0	L 19 T 3	
44	878	Meter & House Regulators	559,018	0	0	0	0	0	559,018	0	0	0	0	L 21 T 3 to L 24 T 3	
45	879	Customer Installation Expenses	245,861	0	0	0	0	0	245,861	0	0	0	0	L 20 T 3	
46	880	Other Expenses	827,432	0	0	7,155	212,432	247,621	256,507	104,718	0	0	0	L 28 T 3	
47	881	Rents	81,673	0	0	706	20,869	24,442	25,220	10,336	0	0	0	L 28 T 3	
48		Total Operation	2,575,017	23,419	0	52,990	459,850	490,796	784,988	762,964	0	0	0	Sum of L 26 through L 47	

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Operation and Maintenance Expenses  
 Table 8  
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(A) Line No.	(B) Acct No.	(C) Description	(D) Total \$	(E) Commodity \$	(F) Sales \$	(G) Transmission/Distribution			(J) Services \$	(K) Meters & Regulators \$	(M) Customer Accounting			(O) Direct Assigned \$	(P) Basis of Allocation or Reference
						(G) Commodity \$	(H) Line \$	(I) Customer \$			(L) Meter Reading \$	(N) Accounting \$	(N) Other \$		
49		Maintenance													
50	885	Supervision & Engineering	32,843	0	0	1,345	9,499	9,836	8,037	4,126	0	0	0	0	L 11 through 59
51	886	Structures & Improvements	6	0	0	0	3	3	0	0	0	0	0	0	L 15 T 3
52	887	Mains	492,158	0	0	3,937	223,440	264,781	0	0	0	0	0	0	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
54	889	Meas & Reg Sta Equip - Gen	43,480	0	0	21,740	21,740	0	0	0	0	0	0	0	L 18 T 3
55	890	Meas & Reg Sta Equip - Ind	43,866	0	0	0	0	0	0	43,866	0	0	0	0	L 25 T 3
56	891	Meas & Reg Sta Equip - CG	30,177	0	0	15,089	15,089	0	0	0	0	0	0	0	L 19 T 3
57	892	Services	207,247	0	0	0	0	0	207,247	0	0	0	0	0	L 20 T 3
58	893	Meters & House Regulators	67,069	0	0	0	0	0	0	67,069	0	0	0	0	L 21 T 3 to L 24 T 3
59	894	Other Equipment	141,856	0	0	1,224	38,358	42,378	43,727	11,921	0	0	0	0	L 28 T 3
60		Total Maintenance	1,058,452	0	0	43,333	308,125	318,998	259,011	132,983	0	0	0	0	Sum of L 50 through L 59
61		Total Distribution	3,633,468	23,419	0	96,375	765,885	807,796	1,043,997	895,947	0	0	0	0	L 48 + L 60
62		Customer Accounts Expenses													
63	901	Supervision	38,239	0	0	0	0	0	0	10,186	28,053	0	0	0	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	275,303	0	0	0	0	0	0	275,303	0	0	0	0	Customer Accounts Allocator
65	903	Customer Records & Collection	758,755	0	0	0	0	0	0	0	758,755	0	0	0	Customer Accounts Allocator
66	904	Uncollectible Accounts	850,686	0	0	0	0	0	0	0	850,686	0	0	0	Customer Accounts Allocator
67	905	Miscellaneous	2	0	0	0	0	0	0	0	2	0	0	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,923,185	0	0	0	0	0	0	285,889	1,637,496	0	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses													
70	907	Supervision	52,883	26,442	0	0	0	0	0	0	4,510	21,931	0	0	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	0	0	0	0	0	0	0	50% Customer Accts and 50% Throughput
72	909	Information and Instruction	47,072	23,536	0	0	0	0	0	0	0	23,538	0	0	50% Customer Accts and 50% Throughput
73	910	Miscellaneous	9,581	4,841	0	0	0	0	0	0	0	4,841	0	0	50% Customer Accts and 50% Throughput
74		Total Cust Service & Inf Exp	109,538	54,818	0	0	0	0	0	0	0	9,381	45,487	0	Sum of L 70 through L 73
75		Sales Expenses													
76	911	Supervision	8,346	4,173	0	0	0	0	0	0	0	4,173	0	0	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(200)	(100)	0	0	0	0	0	0	0	(100)	0	0	50% Customer Accts and 50% Throughput
78	913	Advertising	8,347	4,174	0	0	0	0	0	0	0	4,174	0	0	50% Customer Accts and 50% Throughput
79	918	Miscellaneous	21,158	10,594	0	0	0	0	0	0	0	10,594	0	0	50% Customer Accts and 50% Throughput
80		Total Sales Expenses	37,681	18,841	0	0	0	0	0	0	0	18,841	0	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82		Operator													
83	920	A & O Salaries	1,362,397	34,906	0	47,547	226,186	215,490	280,252	243,619	78,588	219,013	17,630	0	Supervised O & M
84		Regulatory Allowance	35,758	36,738	0	0	0	0	0	0	0	0	0	0	Throughput Allocator
85	921	Office Supplies & Expenses	1,068,724	26,677	0	37,298	177,432	169,040	219,842	191,106	61,649	171,803	13,877	0	Supervised O & M
86	922	Transfers	(223,728)	(5,585)	0	(7,806)	(37,144)	(35,387)	(46,022)	(40,008)	(12,906)	(35,969)	(2,905)	0	Supervised O & M
87	923	Outside Services Employed	432,416	10,794	0	15,091	71,791	88,395	88,950	77,323	24,944	69,513	5,815	0	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	L 9 T 4
89	925	Injuries & Damages	825,128	20,652	0	28,832	137,155	130,648	169,938	147,725	47,853	132,804	10,727	0	Supervised O & M
90	926	Employee Pensions & Benefits	1,385,728	34,091	0	47,684	226,741	215,017	280,937	244,215	78,781	219,549	17,733	0	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	237,350	237,350	0	0	0	0	0	0	0	0	0	0	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	55,690	1,390	0	1,944	9,246	8,808	11,456	9,858	3,313	8,652	723	0	Supervised O & M
96	931	Rents	33,004	874	0	1,152	5,479	5,220	6,789	5,902	1,904	5,205	429	0	Supervised O & M
97		Total Operation	5,194,464	386,929	0	171,720	816,888	778,252	1,012,141	879,842	283,828	790,975	63,888	0	Sum of L 83 through L 86
98	935	Maintenance of General Plant	45,274	1,130	0	1,580	7,315	7,161	9,313	8,096	2,812	7,278	588	0	L 40 T 3
99		Total A & O Expenses	5,239,738	388,059	0	173,300	824,404	785,413	1,021,454	887,938	286,440	798,253	64,477	0	L 97 + L 98
100		Total Operation & Maintenance	43,714,581	490,595	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	32,620,219	L 13 + L 33 + L 61
101		Excluding Other Gas Supply Exp	11,128,462	521,685	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	0	L 68 + L 74 + L 80 + L 99
102		Supervised O & M before General (1)	4,952,615	123,628	0	172,848	822,244	783,355	1,018,777	885,811	285,589	796,161	64,308	0	L 100 - L 12
103		Footnote (1)													(1)
104		L 33 + L 61 + L 68 + L 74 + L 80 + L 20 - L 24 - L 47 - L 66													

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Depreciation Expense and Taxes Other Than Income Taxes  
Table 7

Line No.	Acct No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Peak	Customer			Meter Reading	Accounting	Other		
1		<b>Depreciation Expense</b>													
2		Transmission	100,821	0	0	50,401	50,401	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	2,476,905	0	0	21,417	635,885	741,220	754,825	313,456	0	0	0	0	L 26 T 3
4		General Plant	720,300	17,960	0	25,139	119,587	113,931	148,171	128,603	41,551	115,794	9,353	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	30,492	66	0	1,529	8,190	8,027	8,381	3,690	153	427	34	0	L 44 T 3
7		Amortization of Other Plant	20,565	45	0	1,031	5,517	5,411	5,659	2,468	103	289	23	0	L 44 T 3
8		<b>Total Depreciation Expense</b>	<b>3,348,971</b>	<b>18,091</b>	<b>0</b>	<b>99,518</b>	<b>819,560</b>	<b>868,584</b>	<b>927,048</b>	<b>448,439</b>	<b>41,807</b>	<b>116,508</b>	<b>9,411</b>	<b>0</b>	Sum of L 2 through L 7
9		<b>Taxes Other Than Income Taxes</b>													
10		Ad Valorem (Property Taxes)	917,959	1,994	0	46,033	246,249	241,516	252,602	111,077	4,608	12,842	1,037	0	L 42 - L 5 T 3
11		Payroll Taxes	252,587	6,305	0	8,815	41,935	39,952	51,958	45,167	14,570	40,605	3,280	0	Supervised O & M Throughput Allocator
12		Miscellaneous Tax	116,983	(16,903)											Throughput Allocator
13		State/Use Tax	3,387	3,387											Throughput Allocator
14		<b>Total Taxes Other</b>	<b>1,154,970</b>	<b>(7,277)</b>	<b>0</b>	<b>54,848</b>	<b>288,184</b>	<b>281,468</b>	<b>304,561</b>	<b>156,244</b>	<b>19,179</b>	<b>53,447</b>	<b>4,317</b>	<b>0</b>	Sum of L 10 through L 13

Line No.	Acct No.	Description	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Other Operating Revenues														
2	487	Fairfield Discounts		203,097												
3	488	Marketplace Service Revenue		347,348	8,670											
4	489	Rent from Gas Property		0	0											
5	495	Other Gas Revenue		55,164	1,337											
6		Special Contract Revenues		328,511	13,143											
7		Total Other Operating Revenues		1,130,121	23,140	0	32,353	153,906	146,627	180,693	165,767	53,475	149,024	12,037	203,097	Sum of L 2 through L 6
		Supervisory Cost		0	0	18,375	87,612	108,305	94,149	30,372	64,643	6,837	0	0	0	
		L 42 T 3		0	0	0	0	0	0	0	0	0	0	0	0	
		Supervisory Cost		0	0	0	0	0	0	0	0	0	0	0	0	
		Direct to Class		203,097	0	12,122	57,866	54,840	71,451	62,112	20,237	55,836	4,510	0	0	

Table B  
 Aquad Networks - MFP  
 Total Year Ended December 31, 2002  
 Other Operating Revenues

Aquila Networks - MPR  
Test Year Ended December 31, 2002  
Class Summary and Unit Costs  
Table 9

Line No.	Acct No.	Description	Total	Commodity	Sales	Transmission/Distribution				Services	Meters & Regulators			Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Peak	Customer			Meter	Regulator	Meter Relating	Accounting	Other			
				Sch TJS-14 Table 9, L 6	Sch TJS-14 Table 9, L 9	Sch TJS-14 Table 9, L 6	Sch TJS-14 Table 9, L 13	Sch TJS-14 Table 9, L 15	Sch TJS-14 Table 9, L 16	Sch TJS-14 Table 9, L 23	Sch TJS-14 Table 9, L 28	Sch TJS-14 Table 9, L 28	Sch TJS-14 Table 9, L 28	Sch TJS-14 Table 9, L 28				
<b>1 Cost of Service</b>																		
2	Residential		37,330,531	212,768	308,776	334,838	2,538,530	3,658,256	4,076,331	1,853,576	528,802	2,169,572	119,031	21,526,049				
3	General Service		17,028,891	113,525	185,284	178,550	1,354,993	970,452	1,081,888	1,228,278	70,140	287,789	15,788	11,561,224				
4	Large Volume		110,405	1,316	1,916	2,070	4,813	885	988	907	65	265	15	97,126				
5	Small Volume Transportation		7,976	531	0	854	2,533	855	968	907	63	265	15	804				
6	Large Volume Transportation		1,247,672	148,872	0	234,143	710,754	25,637	31,926	29,030	2,070	8,492	406	53,241				
7	Total		55,725,224	477,011	476,977	750,235	4,812,643	4,659,137	5,194,140	3,113,688	601,140	2,466,384	135,315	33,238,574				
8	Check for Tie Out		0	0	0	0	0	0	0	0	0	0	0	0				
<b>9 Unit Customer Costs (\$/Month)</b>																		
10	Residential		17.54						8.31	3.75	1.08	4.42	0.24					
11	General Service		41.26						16.83	18.89	1.08	4.42	0.24					
12	Large Volume		167.43						83.14	75.57	5.39	22.11	1.21					
13	Small Volume Transportation		167.43						83.14	75.57	5.39	22.11	1.21					
14	Large Volume Transportation		167.43						83.14	75.57	5.39	22.11	1.21					
<b>15 Other Unit Costs (\$/MWh) (Excluding Cost of Gas)</b>																		
16	Residential		2.15	0.06	0.09	0.10	0.77	1.12										
17	General Service		1.50	0.06	0.09	0.10	0.77	0.55										
18	Large Volume		0.54	0.06	0.09	0.10	0.24	0.04										
19	Small Volume Transportation		0.59	0.06	0.00	0.10	0.31	0.11										
20	Large Volume Transportation		0.49	0.06	0.00	0.10	0.31	0.01										





Line No.	Act	Description	Total SLP	Residential	Commercial	Large Volume	Transmission	Bank of America or Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		Total Cost of Service	266,438	150,440	25,093	61,331	59,582	L 21 T 2
2		Return Under Existing Rates	7,891,459	4,709,645	2,069,701	597,304	525,808	L 24 T 4
3		Rate Base	10.08%	10.08%	10.08%	10.08%	10.08%	
4		Proposed Rate of Return	796,735	474,807	208,597	59,221	53,020	L 24 T 4
5		Return Under Proposed Rates	499,299	324,437	180,515	52,110	45,069	L 5 - L 2
6		Required Increase in Return	6.25%	6.25%	6.25%	6.25%	6.25%	
7		Incremental Income Taxes	42,327	27,505	15,557	(179)	(556)	
8		State Tax	268,776	174,657	98,787	(1,136)	(3,333)	
9		Incremental Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	
10		Federal	810,402	526,820	297,859	(2,425)	(10,652)	L 6 - L 10 + L 13
11		Required Revenue Increase	6,006,899	3,426,164	1,408,937	995,503	204,295	L 10 T 2
12		Sales Revenue Under Existing Rates	5,817,300	3,294,784	1,706,796	962,077	193,643	L 14 + L 15
13		Total Cost of Service	8,817,300	5,294,784	2,615,792	1,054,180	287,938	
14		Proposed Increase - %	13.49%	15.39%	11.01%	11.01%	11.01%	L 17 L 15
15		Rate of Return Under Proposed Rates	10.08%	10.08%	10.08%	10.08%	10.08%	
16		Total Proposed Increase in Return	499,299	324,437	174,657	52,110	45,069	
17		State Tax	27,462	17,462	9,200	274	230	
18		Federal Tax	42,327	27,505	15,557	(179)	(556)	

Table 1  
 Three Year Cost of Service Study  
 Summary of Cost of Service  
 Aquila Networks - LRP (Johnny St Joseph Light & Power Co.)  
 Class Cost of Service Study  
 Three Year Cost of Service Study  
 Summary of Cost of Service

Aquila Networks - LSP (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return Under Existing Rates  
 Table 2

Schedule TJS-1E ( )  
 Page 2 of 10

(A) Line No.	(B) Acct No.	(C) Description	(D)	(E)	(F)	(G)		(H) Basis of Allocation or Reference
			Total S.J.L.P. \$	Residential \$	General Service \$	Large Sales \$	Volume Transportation \$	
1		Return Under Existing Rates						
2		Rate Base						
3		Gas Plant in Service	8,181,753	4,915,070	2,151,872	478,088	615,714	L 44 T 3
4		Accumulated Depreciation	3,693,477	2,184,867	952,388	212,652	273,570	L 9 T 4
5		Net Plant in Service	4,488,276	2,730,203	1,199,484	265,435	342,144	L 3 - L 4
6		Other Rate Base Items	3,333,183	1,958,434	869,217	370,868	183,664	L 23 T 4
7		Total Rate Base	7,891,459	4,709,646	2,068,701	587,304	525,808	L 5 + L 6
8		Return Under Existing Rates						
9		Operating Revenues						
10		Sales and Transport Revenues	6,006,898	3,428,184	1,408,937	965,503	204,295	L 3 T 5
11		Other Operating Revenues	56,896	47,087	9,614	1,890	2,315	L 7 T 8
12		Total Operating Revenues	6,063,794	3,475,271	1,418,551	967,393	206,609	L 10 + L 11
13		Net Gas Supply Expenses	4,683,157	2,276,471	1,010,497	789,502	5,288	L 9 + L 10 + L 11, T 6
14		Net Revenues	1,979,637	1,198,780	408,053	177,481	200,323	L 12 - L 13
15		Operating Revenue Deductions						
16		Operation and Maintenance	1,180,706	744,328	282,285	58,373	73,720	L 10 T 6
17		Depreciation Expense	315,250	190,827	82,877	18,310	23,476	L 9 T 7
18		Taxes Other Than Income Taxes	121,504	73,987	31,870	6,947	8,900	L 15 T 7
19		Income Taxes	67,701	34,399	(13,861)	32,519	34,644	L 26 T 5
20		Total Oper. Rev. Deductions	1,685,201	1,043,341	382,971	116,150	140,741	Sum of L 16 through L 19
21		Return Under Existing Rates	296,436	150,440	25,083	61,331	59,582	L 14 - L 20
22		Rate of Return	3.756%	3.194%	1.212%	10.443%	11.332%	L 21 / L 7

Aquila Networks - L&P (Formerly St. Joseph Light & Power Co)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Plant in Service by Class  
 Table 3

(A) Line No.	(B) Acct. No.	(C) Description	(D)	(E)	(F)	(G)		(H) Basis of Allocation or Reference
			Total S.J.P.	Residential	General Service	Large Volume Sales	Transportation	
			\$	\$	\$	\$	\$	
1		<b>Gas Plant in Service</b>						
2		Intangible Plant						
3	301	Land & Land Rights	8,321	5,314	2,094	409	504	Supervised O & M
4	302	Other Equipment	22,760	14,534	5,727	1,120	1,379	Supervised O & M
5		<b>Total Intangible Plant</b>	<b>31,081</b>	<b>19,848</b>	<b>7,821</b>	<b>1,530</b>	<b>1,883</b>	Sum of L 3 through L 4
6		Transmission Plant						
7	365	Land & Land Rights	0	0	0	0	0	
8	368	Structures & Improvements	0	0	0	0	0	
9	367	Mains	0	0	0	0	0	
10	369	Measuring & Reg. Station Eq.	0	0	0	0	0	
11	371	Other Equipment	0	0	0	0	0	
12		<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	Sum of L 7 through L 11
13		Distribution Plant						
14	374	Land & Land Rights	34,518	20,172	7,869	2,892	3,895	13.8% Throughput, 28.4% Services, 57.8% Peak
15	376	Structures & Improvements	24,136	14,105	5,586	1,851	2,584	13.8% Throughput, 28.4% Services, 57.8% Peak
16	375	Mains	3,796,760	2,218,769	876,743	292,766	406,490	50% Throughput, 50% Peak
17	377	Compressor Station Equipment	0	0	0	0	0	50% Throughput, 50% Peak
18	378	Mess. & Reg. Sta. Equip. - Gen	333,115	160,819	71,347	39,516	61,430	50% Throughput, 50% Peak
19	379	Mess. & Reg. Sta. Equip. - CG	479,048	229,342	101,748	56,353	87,605	50% Throughput, 50% Peak
20	380	Services	1,564,921	1,171,689	386,542	20,017	6,872	Services
21	381	Meters	699,543	378,645	295,802	19,376	6,458	Meters & Regulators
22	382	Meter Installations	118,572	64,079	50,115	3,284	1,095	Meters & Regulators
23	383	House Regulators	449,273	242,795	189,886	12,444	4,148	Meters & Regulators
24	384	House Regulator Installations	0	0	0	0	0	Meters & Regulators
25	385	Indust. Mess. & Reg. Sta. Equip.	98,322	53,135	41,558	2,723	908	Meters & Regulators
26	386	Cover Property on Cust. Premises	0	0	0	0	0	13.8% Throughput, 28.4% Services, 57.8% Peak
27	387	Other Equipment	5,472	3,196	1,266	422	596	13.8% Throughput, 28.4% Services, 57.8% Peak
28		<b>Total Distribution Plant</b>	<b>7,999,678</b>	<b>4,556,148</b>	<b>2,010,440</b>	<b>451,427</b>	<b>581,863</b>	Sum of L 14 through L 27
29		General Plant						
30	389	Land & Land Rights	2,581	1,712	679	132	182	Supervised O & M
31	390	Structure & Improvements	110,588	70,619	27,827	5,442	6,700	Supervised O & M
32	391	Office Furniture & Equipment	182,335	116,436	45,860	8,973	11,046	Supervised O & M
33	392	Transportation Equipment	44,857	28,517	11,237	2,198	2,705	Supervised O & M
34	393	Stores Equipment	81	52	20	4	5	Supervised O & M
35	394	Tools, Shop & Garage Equipment	143,982	91,944	36,229	7,096	8,723	Supervised O & M
36	395	Laboratory Equipment	890	568	224	44	54	Supervised O & M
37	396	Power Operated Equipment	6,050	3,863	1,522	296	367	Supervised O & M
38	397	Communication Equipment	16,322	10,423	4,107	833	986	Supervised O & M
39	398	Miscellaneous Equipment	23,408	14,948	5,890	1,152	1,416	Supervised O & M
40		<b>Total General Plant</b>	<b>530,994</b>	<b>339,083</b>	<b>133,611</b>	<b>26,131</b>	<b>32,189</b>	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	Supervised O & M
42		<b>Total Plant in Service</b>	<b>8,161,753</b>	<b>4,915,079</b>	<b>2,151,872</b>	<b>479,088</b>	<b>615,714</b>	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	0	0	0	0	0	L 42 T 3
44		<b>Total Plant in Service</b>	<b>8,161,753</b>	<b>4,915,079</b>	<b>2,151,872</b>	<b>479,088</b>	<b>615,714</b>	L 42 + L 43

(1) Common Plant has been included in General Plant by account

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Accumulated Depreciation and Other Rate Base Items by Class  
 Table J

Schedule TJS-18 ( )  
 Page 4 of 10

(A) Line No.	(B) Acct No.	(C) Description	(D)	(E)	(F)	(G)		(H) Basis of Allocation or Reference
			Total SJLP \$	Residential \$	General Service \$	Large Volume Sales \$	Transportation \$	
1		<b>Accumulated Depreciation</b>						
2		Accumulated Depreciation						
3		Intangible	31,061	19,848	7,821	1,530	1,883	L 5 T 3
4		Transmission	0	0	0	0	0	L 12 - L 17 T 3
5		Distribution	3,484,065	2,084,998	924,858	207,268	266,941	L 28 - L 14 T 3
6		General & Common	78,331	50,021	19,710	3,855	4,745	L 40, T 3
7		Common	0	0	0	0	0	L 41 T 3
8		Retirement Work in Progress	0	0	0	0	0	L 42 T 3
9		<b>Total Accum. Depreciation</b>	<b>3,603,477</b>	<b>2,164,867</b>	<b>952,388</b>	<b>212,652</b>	<b>273,570</b>	Sum of L 3 through L 8
10		<b>Net Plant</b>	<b>4,568,276</b>	<b>2,750,213</b>	<b>1,199,484</b>	<b>266,435</b>	<b>342,144</b>	L 44 - L 9, T 3
11		<b>Other Rate Base Items</b>						
12		<b>Cash Working Capital</b>						
13		Cash Storage	931,475	521,761	231,479	176,236	0	Sales Allocator
14		Other	(59,864)	(38,228)	(15,063)	(2,946)	(3,627)	L 102 T 6
15		Materials & Supplies	23,679	14,260	6,243	1,380	1,766	L 42 T 3
16		Prepayments	2,066,567	1,850,158	606,949	179,244	230,177	L 10 T 4
17		Customer Adv. for Construction	0	0	0	0	0	L 16 T 3
18		Customer Deposits	(38,441)	(32,443)	(5,075)	(254)	(370)	Customer Accounts Allocator
19		Accum. Deferred Income Taxes - Depreciation	(590,233)	(356,114)	(155,315)	(34,500)	(44,303)	L 10 T 4
20		Accum. Deferred Income Taxes - AAO	0	0	0	0	0	L 16 T 3
21		Unauthorized Investment Tax Credit	0	0	0	0	0	L 10 T 4
22		AAQ Gas Pipe Replacement	0	0	0	0	0	L 16 T 3
23		<b>Total Other Rate Base</b>	<b>3,333,183</b>	<b>1,959,434</b>	<b>869,217</b>	<b>320,868</b>	<b>183,664</b>	Sum of L 13 through L 22
24		<b>Total Rate Base</b>	<b>7,891,459</b>	<b>4,709,646</b>	<b>2,068,701</b>	<b>587,304</b>	<b>525,808</b>	L 10 + L 23

Aquila Networks - LAP (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return and Income Taxes Under Existing Rates  
 Table 5

Schedule TJS-16 (\_\_\_\_\_)  
 Page 5 of 10

(A) Line No.	(B) Acct. No.	(C) Description	(D) Total SUI/P	(E) Residential	(F) General Service	(G) Large Volume		(H) Basis of Allocation or Reference
						Sales	Transportation	
1		<u>Return and Income Taxes Under Existing Rates</u>						
2		Operating Revenues						
3		Sales and Transport. Revenues	6,006,898	3,428,154	1,408,937	965,503	204,295	Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	56,886	42,087	9,614	1,880	2,315	L 7 T 8
5		Total Operating Revenues	6,062,784	3,470,251	1,418,551	967,383	206,609	L 3 + L 4
6		Gas Supply Expenses	4,083,757	2,278,471	1,010,497	789,902	6,286	L 12, T 6
7		Net Revenues	1,979,027	1,191,780	408,054	177,481	200,323	L 5 - L 6
8		Operating Revenue Deductions						
9		Operation and Maintenance Exp.	1,158,706	744,328	282,285	59,373	73,720	L 10 T 6
10		Depreciation Expense	315,290	180,627	82,877	18,310	23,476	L 8 T 7
11		Taxes Other Than Income Taxes	121,504	73,987	31,870	6,647	8,900	L 15 T 7
12		Total Operating Revenue Deductions	1,595,500	1,008,941	396,832	83,631	106,097	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	384,137	184,839	11,222	93,850	94,226	L 7 - L 12
14		Interest Expense	312,423	186,455	81,900	23,251	20,817	Total 3.959% of Rate Base, L 24 T 4 to Class
15		Net Taxable Income	71,714	(1,616)	(70,678)	70,599	73,409	L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	
17		State Tax	4,482	(101)	(4,417)	4,412	4,568	L 15 X L 16
18		Net Tax Adjustment	366	239	104	25	30	L 10 T 4
19		Total State Tax	4,878	138	(4,313)	4,436	4,618	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	25,100	(568)	(24,731)	24,710	25,693	L 15 X L 20
22		Net Tax Adjustment	5,843	3,586	1,564	347	448	L 10 T 4
23		Total Federal Income Tax	31,043	3,020	(23,174)	25,057	26,139	L 21 + L 22
24		Deferred Income Taxes	54,023	32,595	14,216	3,158	4,055	L 10 T 4
25		Investment Tax Credits	(2,243)	(1,353)	(590)	(131)	(168)	L 10 T 4
26		Total Income Tax	87,701	34,399	(13,861)	32,519	34,644	L 19 + L 23 + L 24 + L 25

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 1 of 2

Schedule TJS-16 (\_\_\_\_)  
 Page 6 of 10

(A) Line No.	(B) Acct No.	(C) Description	(D) Total S.J.L.P. \$	(E) Residential \$	(F) General Service \$	(G) Large Volume \$		(H) Basis of Allocation or Reference
						Sales	Transportation	
1		<b>O &amp; M Expenses</b>						
2		Other Gas Supply Expenses						
3	803	Natural Gas Transmission Line Purchases						
4	804	NG City Gate Purchases						
5	805	Other Gas Purchases						
6	805.1	Purchased Gas Cost Adjustment						
7	807	Other Purchased Gas Expenses						
8	810	Gas Used for Compressor Station Fuel						
9		Subtotal Other Gas Supply Exp	4,069,875	2,279,316	1,011,780	790,874	7,925	Direct to Class
10	812	Gas Used for Other Util Oper	(6,718)	(2,845)	(1,282)	(972)	(1,639)	Throughput Allocator
11	813	Other Gas Supply Expenses	0	0	0	0	0	Throughput Allocator
12		Total Other Gas Supply Expenses	4,063,157	2,276,471	1,010,497	789,902	6,286	L 9 + L 10 + L 11
13		Total Production Expenses	4,083,157	2,278,471	1,010,497	789,902	6,286	L 12
14		Transmission Expenses						
15		Operation						
16	850	Supervision & Engineering	0	0	0	0	0	L 17 through 23
17	851	Sys Control & Load Dispatch	0	0	0	0	0	Throughput Allocator
18	852	Communication System Expenses	0	0	0	0	0	
19	853	Compressor Sta. Labor & Exp	0	0	0	0	0	
20	854	Gas for Compressor Sta. Fuel	0	0	0	0	0	
21	856	Mains Expenses	0	0	0	0	0	L 9 T 3
22	857	Meas & Reg Sta Expenses	0	0	0	0	0	
23	859	Other Expenses	0	0	0	0	0	L 12 T 3
24	860	Rents	0	0	0	0	0	L 12 T 3
25		Total Operation	0	0	0	0	0	Sum of L 18 through 24
26		Maintenance						
27	861	Supervision & Engineering	0	0	0	0	0	L 6 T 3
28	862	Structures & Improvements	0	0	0	0	0	L 6 T 3
29	863	Mains	0	0	0	0	0	L 9 T 3
30	865	Meas & Reg Sta Equip	0	0	0	0	0	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	L 11 T 3
32		Total Maintenance	0	0	0	0	0	Sum of L 27 through 31
33		Total Transmission Expenses	0	0	0	0	0	L 25 + L 32
34		Distribution Expenses						
35		Operation						
36	870	Supervision & Engineering	50,619	29,907	14,891	2,727	3,294	L 37 through 46
37	871	Load Dispatching	13	5	2	2	3	Throughput Allocator
38	872	Compressor Station Labor and Expenses	7	3	1	1	1	L 17 T 3
39	873	Compressor Station Fuel and Power	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	95,707	60,520	22,729	5,583	7,375	L 18 T 3 and L 20 T 3
41	875	Meas & Reg Sta Equip - Gen	0	0	0	0	0	L 18 T 3
42	876	Meas & Reg Sta Equip - Ind	890	476	372	24	8	L 25 T 3
43	877	Meas & Reg Sta Equip - CG	37,919	18,306	8,122	4,458	6,993	L 19 T 3
44	878	Meter & House Regulators	102,412	55,345	43,285	2,837	946	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	21,885	16,396	5,126	280	93	L 20 T 3
46	880	Other Expenses	115,825	69,439	30,641	6,850	8,965	L 28 T 3
47	881	Rents	1,032	919	373	51	75	L 28 T 3
48		Total Operation	426,499	251,007	124,941	22,864	27,557	Sum of L 36 through 47

Aquila Networks - L&P (formerly St. Joseph Light & Power Co)  
 Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 2 of 2

Schedule TJS-16 (\_\_\_\_)  
 Page 7 of 10

Line No	Acct No.	Description	Total SLP \$	Residential \$	General Service \$	Large Volume \$		Basis of Allocation or Reference
						Sales	Transportation	
49		Maintenance						
50	885	Supervision & Engineering	0	0	0	0	0	L 51 through 59
51	886	Structures & Improvements	0	0	0	0	0	L 15 T 3
52	887	Meters	29,760	17,301	6,888	2,295	3,186	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	L 17 T 3
54	889	Mess & Reg. Sta Equip - Gen	22,788	11,002	4,881	2,703	4,202	L 18 T 3
55	890	Mess & Reg. Sta Equip - Ind	2,400	1,297	1,014	65	22	L 25 T 3
56	891	Mess & Reg. Sta Equip - CG	750	382	161	89	136	L 19 T 3
57	892	Services	7,390	5,533	1,731	55	32	L 20 T 3
58	893	Meters & House Regulators	10,845	5,861	4,594	300	100	L 21 T 3 to L 24 T 3
59	894	Other Equipment	4,940	2,982	1,307	293	378	L 28 T 3
60		Total Maintenance	78,873	44,407	20,985	5,842	8,059	Sum of L 50 through 59
61		Total Distribution	505,372	295,415	145,506	28,735	35,718	L 48 + L 50
62		Customer Accounts Expenses						
63	901	Supervision	14,353	12,113	1,895	207	138	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	40,886	34,506	5,397	590	393	Customer Accounts Allocator
65	903	Customer Records & Collection	78,134	65,942	10,314	1,127	751	Customer Accounts Allocator
66	904	Uncollectable Accounts	58,745	49,578	7,755	847	583	Customer Accounts Allocator
67	905	Miscellaneous	0	0	0	0	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	192,119	182,141	25,361	2,770	1,847	Sum of L 63 through 67
69		Customer Service & Information Expenses						
70	907	Supervision	8,811	5,594	1,409	701	1,117	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	50% Customer Accts and 50% Throughput
72	909	Information and Instruction	7,808	4,948	1,249	621	990	50% Customer Accts and 50% Throughput
73	910	Miscellaneous	1,196	752	190	94	160	50% Customer Accts and 50% Throughput
74		Total Cust Service & Inf Exp	17,805	11,284	2,848	1,418	2,257	Sum of L 70 through 73
75		Sales Expenses						
76	911	Supervision	1,256	796	201	100	159	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(237)	(150)	(38)	(19)	(30)	50% Customer Accts and 50% Throughput
78	913	Advertising	2,281	1,446	365	181	289	50% Customer Accts and 50% Throughput
79	918	Miscellaneous	4,807	3,048	769	382	609	50% Customer Accts and 50% Throughput
80		Total Sales Expenses	8,107	5,138	1,267	645	1,028	Sum of L 76 through 79
81		Administrative & General Expenses						
82		Operation						
83	920	A & G Salaries	148,365	94,743	37,332	7,301	8,988	Supervised O & M
84		Regulatory Allowance	5,366	2,272	1,006	776	1,309	\$0.005 per Mch. Throughput Allocator
85	921	Office Supplies & Expenses	128,910	82,320	32,437	6,344	7,810	Supervised O & M
86	922	Transfers	(22,211)	(14,184)	(5,589)	(1,083)	(1,346)	Supervised O & M
87	923	Outside Services Employed	55,516	35,452	13,969	2,732	3,363	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	L 19 T 4
89	925	Injuries & Damages	14,583	9,312	3,689	718	883	Supervised O & M
90	926	Employee Pensions & Benefits	55,572	35,487	13,983	2,735	3,367	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	30,090	12,743	5,654	4,353	7,340	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	8,225	5,252	2,070	405	498	Supervised O & M
96	931	Rents	4,818	3,077	1,212	237	292	Supervised O & M
97		Total Operation	429,234	266,475	125,746	24,508	32,505	Sum of L 83 through 96
98	935	Maintenance of General Plant	5,068	3,876	1,527	299	368	L 40 T 3
99		Total A & G Expenses	435,303	270,351	127,273	24,807	32,873	L 97 + L 98
100		Total Operation & Maintenance	5,241,883	3,020,799	1,292,782	648,276	80,006	L 13 + L 33 + L 61 L 68 + L 74 + L 83 + L 99
101		Excluding Other Gas Supply Exp	1,158,708	744,328	282,285	58,373	73,720	L 100 - L 12
102		Supervised O & M before General	663,625	423,779	166,984	32,658	40,204	(1)
103		Footnotes						
104		(1) L 33 + L 61 + L 68 + L 74 + L 80 + L 20 + L 24 + L 47 + L 68						



Azule Networks - LSP (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Depreciation Expense and Other Taxes by Class  
 Table 7

Schedule TJS-18 ( )  
 Page 8 of 10

(A) Line No.	(B) Acct No.	(C) Description	(D) Total SJLP	(E) Residential	(F) General Service	(G) Large Volume		(H) Transportation	(I) Basis of Allocation or Reference
						Sales	Transmission		
1		<u>Depreciation Expense</u>							
2		Transmission	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	268,743	161,118	71,094	15,964	20,569		L 28 T 3
4		General Plant	40,865	25,868	10,232	2,001	2,464		L 40 T 3
5		Common Plant	0	0	0	0	0		L 41 T 3
6		Amortization of Ltd Term Gas Plant	3,622	2,187	958	213	274		L 44 T 3
7		Amortization of Other Plant	2,250	1,355	583	192	170		L 44 T 3
8		Total Depreciation Expense	315,250	190,827	82,877	18,310	23,476		Sum of L 2 through 7
9		<u>Taxes Other Than Income Taxes</u>							
10		Ad Valorem (Property Taxes)	98,966	58,139	25,464	5,672	7,290		L 42 - L 5, T 3
11		City Franchise Tax	(2,033)	(1,224)	(536)	(119)	(153)		L 42 - L 5, T 3
12		Payroll Taxes	26,294	16,772	6,609	1,293	1,591		Superfund Q & M
13		Miscellaneous Tax	18	7	3	2	4		Throughput Allocator
14		Sales/Use Tax	891	293	130	100	169		Throughput Allocator
15		Total Taxes Other	121,504	73,967	31,670	6,947	8,900		Sum of L 10 through 14

Aquila Networks - LSP (formerly St. Joseph Light & Power Co)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Other Operating Revenues by Class  
 Table 8

(A) Line No.	(B) Acct. No.	(C) Description	(D)	(E)	(F)	(G)		(H) Basis of Allocation or Reference
			Total S/LP \$	Residential \$	General Service \$	Large Sales \$	Volume Transportation \$	
1		<u>Other Operating Revenues</u>						
2	487	Forfeited Discounts	17,589	17,589				Direct to Class
3	488	Miscellaneous Service Revenue	38,211	24,421	9,515	1,880	2,315	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	(4)	(3)	(1)	(0)	(0)	Supervised O&M
6	496	Provision for Rate Refunds	0	0				
7		Total Other Operating Revenue	55,696	42,087	9,514	1,880	2,315	Sum of L 2 through 6

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation Factors  
 Table 9

Schedule TJS-16 (\_\_\_\_\_)  
 Page 10 of 10

(A) Line No.	(B) Acct. No.	(C) Description	(D) Total S.U.P.	(E) Residential	(F) General Service	(G) Large Volume		(H) Basis of Allocation or Reference
						Sales	Transportation	
1		<b>Allocation Factors</b>						
2		1 Throughput						
3		Annual Sales - Mcl	811,376	454,488	201,634	155,254	0	
4		Transportation - Mcl	261,785	0	0	0	261,785	
5		Throughput - Mcl	1,073,161	454,488	201,634	155,254	261,785	
6		Allocator	1.0000	0.4235	0.1879	0.1447	0.2439	
7		2 Sales						
8		Annual Sales - Mcl	811,376	454,488	201,634	155,254	0	
9		Allocator	1.0000	0.5601	0.2485	0.1913	0.0000	
10		3 Peak Day						
11		Load Factor		20.00%	20.00%	40.00%	50.00%	
12		Peak Day - Mcl	11,486	6,226	2,702	1,083	1,434	
13		Allocator	1.0000	0.5420	0.2405	0.0826	0.1249	
14		4 Services						
15		Number of Customers	6,116	5,268	624	18	6	
16		Weighting Factor		1	2	5	5	
17		Weighted Number of Customers	7,036	5,268	1,648	90	30	
18		Allocator	1.0000	0.7487	0.2342	0.0128	0.0043	
19		5 Meters & Regulators						
20		Number of Customers	6,116	5,268	824	18	6	
21		Weighting Factor		1	5	15	15	
22		Weighted Number of Customers	9,748	5,268	4,120	270	90	
23		Allocator	1.0000	0.5404	0.4227	0.0277	0.0092	
24		6 Customer Accounts						
25		Number of Bills	73,392	63,216	9,888	216	72	
26		Weighting Factor		1	1	5	10	
27		Weighted Number of Customers	74,904	63,216	9,888	1,080	720	
28		Allocator	1.0000	0.8440	0.1320	0.0144	0.0096	
29		Use per Customer		86	245	8,625	43,631	



Aquila Networks - LEP (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Summary of Cost of Service  
Table 1

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Acct No.	Description	Total \$	Commodity \$	Sales \$	Commodity \$	Peak \$	Customer \$	Services \$	Meters & Regulators \$	Meter Reading \$	Customer Accounting \$	Other \$	Direct Assigned \$	Basis of Allocation or Reference
1		<u>Total Cost of Service</u>													
2		Return Under Existing Rates	298,436	(28,824)	15,212	(82,816)	(193,623)	(71,650)	(122,337)	(178,923)	(44,244)	(120,825)	(11,378)	1,136,643	L 21 T 2
3		Rate Base	7,891,459	12,518	931,475	848,784	2,348,068	969,037	1,393,025	1,287,789	44,209	47,177	11,369	0	L 24 T 4
4		Proposed Rate of Return		10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	
5		Return Under Proposed Rates	795,735	1,262	93,825	85,383	238,789	97,713	140,466	129,855	4,456	4,757	1,146	0	L 3 x L 4
6		Required Increase in Return	499,299	31,088	78,713	167,999	430,382	169,363	252,863	308,778	48,702	125,582	12,524	(1,136,843)	L 5 - L 2
7		Incremental Income Taxes													
8		State		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
9		Electricity Tax Rate		2.805	5.973	14,242	38,486	14,351	22,279	26,178	4,126	10,846	1,062	(96,357)	
10		Federal		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
11		Effective Tax Rate		16,734	42,572	90,435	231,683	91,189	141,468	186,217	28,218	87,602	8,742	(611,862)	
12		Incremental Taxes	268,776												
13		Required Revenue Increase	810,402	50,456	127,758	272,678	698,561	274,889	426,550	501,171	79,047	203,830	20,327	(1,844,863)	L 6 + L 10 - L 13
14		Sales Revenue Under Existing Rates	6,006,898	0	0	0	0	0	0	0	0	0	0	6,006,898	L 10 T 2
15		Total Cost of Service	8,817,300	50,456	127,758	272,678	698,561	274,889	426,550	501,171	79,047	203,830	20,327	4,162,035	L 14 + L 15

Aquila Networks - LSP (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Return Under Existing Rates  
Table 2

(A) Line No.	(B) Acct No	(C) Description	(D) Total	(E) Commodity	(F) Sales	(G) Transmission/Distribution			(J) Services	(K) Meters & Regulators	(L) Customer Accounting			(O) Direct Assigned	(P) Basis of Allocation or Reference
						(G) Commodity	(H) Peak	(I) Cyl/Arms			(L) Meter Reading	(M) Accounting	(N) Other		
<b>1 Return Under Existing Rates</b>															
2		Rate Base													
3		Gas Plant in Service	8,161,753	10,906	0	991,815	2,736,217	1,138,841	1,842,502	1,497,054	38,806	75,153	9,978	0	L 44 T3
4		Accumulated Depreciation	3,603,477	2,138	0	441,204	1,231,569	510,145	737,958	656,337	7,554	14,629	1,843	0	L 9 T4
5		Net Plant in Service	4,558,276	8,847	0	550,611	1,524,648	628,697	904,544	840,716	31,252	60,524	8,037	0	L 3 - L4
6		Other Rate Base Items	3,333,183	3,868	931,475	206,152	823,440	340,340	488,092	447,083	12,957	(13,347)	3,332	0	L 23 T4
7		Total Rate Base	7,891,459	12,516	931,475	846,764	2,348,088	969,037	1,383,028	1,287,799	44,209	47,177	11,369	0	L 5 + L6
<b>8 Return Under Existing Rates</b>															
9		Operating Revenues													
10		Sales and Transport Revenues	5,006,888		0	3,734	8,194	2,879	5,301	8,828	2,638	5,108	678	6,009,898	Exhibit TJS-5, Line 10 T 2
11		Other Operating Revenues	53,866	747	0	0	0	0	0	0	0	0	0	17,689	L 7 T8
12		Total Operating Revenues	5,060,754	747	0	3,734	8,194	2,879	5,301	8,828	2,638	5,108	678	6,027,587	L 10 + L11
13		Net Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 9 + L10 + L11 T8
14		Net Revenues	1,979,537	7,465	0	3,734	8,194	2,879	5,301	8,828	2,638	5,108	678	1,937,712	L 12 + L13
<b>15 Operating Revenue Deductions</b>															
16		Operation and Maintenance	1,158,706	58,242	0	104,062	228,434	80,277	147,758	248,684	73,422	200,938	18,881	0	L 101 T6
17		Depreciation Expenses	315,290	803	0	37,819	103,811	42,858	62,165	58,678	2,835	5,481	729	0	L 8 T6
18		Taxes Other Than Income Taxes	121,504	1,341	0	14,083	37,801	15,193	22,895	23,459	2,739	4,337	578	0	L 15 T8
19		Income Taxes	87,701	(21,096)	(15,212)	(69,599)	(188,130)	(63,800)	(104,879)	(143,178)	(31,615)	(84,833)	(8,130)	798,088	L 26 T6
20		Total Oper. Rev. Deductions	1,663,201	37,289	(15,212)	86,350	201,817	74,529	127,838	187,851	46,882	125,934	12,056	798,088	Sum of L 18 through L 19
21		Return Under Existing Rates	296,436	(39,824)	(15,212)	(82,616)	(193,623)	(71,650)	(122,337)	(178,623)	(44,244)	(120,825)	(11,378)	1,136,643	L 14 - L20
22		Rate of Return	3.756%	-239.295%	1.633%	-9.757%	-8.246%	-7.394%	-8.782%	-13.984%	-100.078%	-256.113%	-100.078%	#DIV/0!	L 21 + L7

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ending December 31, 2002  
Functionally Classified Cost of Service Study  
Gas Plant in Service  
Table 3

Line No.	Acct No.	Description	Total	Commodity	Sales	Transmission/Distribution			Meters & Regulators	Customer Accounting		Other	Direct Assigned	Base of Allocation or Reference
						Commodity	Peak	Customer		Services	Meter Reading			
1		<u>Gas Plant in Service</u>												
2		<u>Intangible Plant</u>												
3	301	Land & Land Rights	8,321	183	0	813	1,785	637	1,154	1,944	674	1,113	148	0 Supervised O & M
4	302	Other Equipment	22,760	445	0	2,224	4,681	1,715	3,158	5,318	1,571	3,043	404	0 Supervised O & M
5		<u>Total Intangible Plant</u>	31,081	628	0	3,038	6,466	2,342	4,312	7,263	2,146	4,156	552	0 Sum of L 3 through L 4
6		<u>Transmission Plant</u>												
7	365	Land & Land Rights	0											
8	366	Structures & Improvements	0											
9	367	Mains	0											
10	368	Measuring & Reg. Station Eq	0											
11	371	Other Equipment	0											
12		<u>Total Transmission Plant</u>	0	0	0	0	0	0	0	0	0	0	0	0 Sum of L 7 through L 11
13		<u>Distribution Plant</u>												
14	374	Land & Land Rights	54,518			4,763	19,951	8,803						13.8% Throughput, 28.4% Services, 57.8% Peak
15	375	Structures & Improvements	24,136			3,331	13,951	6,825						13.8% Throughput, 28.4% Services, 57.8% Peak
16	376	Mains	3,796,760			523,953	2,194,577	1,078,260						50% Throughput, 50% Peak
17	377	Compressor Station Equipment	0			0	0	0						50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip - Gen	333,113			166,557	166,557							50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip - CC	475,048			237,524	237,524							50% Throughput, 50% Peak
20	380	Services	1,564,921					1,564,921						Services
21	381	Meters	698,543						698,543					Meters & Regulators
22	382	Meter Installations	118,572						118,572					Meters & Regulators
23	383	House Regulators	448,273						448,273					Meters & Regulators
24	384	House Regulator Installations	0						0					Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip	98,322						98,322					Meters & Regulators
26	386	Other Property on Cust. Premises	0			0	0	0						13.8% Throughput, 28.4% Services, 57.8% Peak
27	387	Other Equipment	5,472			755	3,183	1,554						13.8% Throughput, 28.4% Services, 57.8% Peak
28		<u>Total Distribution Plant</u>	7,599,678	0	0	936,663	2,635,673	1,096,492	1,564,921	1,365,710	0	0	0	0 Sum of L 14 through L 27
29		<u>General Plant</u>												
30	389	Land & Land Rights	7,881	52	0	282	573	202	372	828	185	358	48	0 Supervised O & M
31	390	Structures & Improvements	119,588	2,161	0	10,808	23,717	8,332	15,343	25,842	7,835	14,786	1,963	0 Supervised O & M
32	391	Office Furniture & Equipment	162,335	3,964	0	17,820	38,104	13,738	29,297	42,807	12,588	24,379	3,237	0 Supervised O & M
33	392	Transportation Equipment	44,657	873	0	4,364	9,577	3,365	6,196	10,435	3,063	5,971	793	0 Supervised O & M
34	393	Stores Equipment	81	2	0	8	17	8	11	19	8	11	1	0 Supervised O & M
35	394	Tools, Shop & Garage Equipment	143,982	2,814	0	14,072	30,879	10,848	19,976	33,845	9,940	19,251	2,556	0 Supervised O & M
36	395	Laboratory Equipment	820	17	0	87	181	87	122	208	81	119	16	0 Supervised O & M
37	396	Power Operated Equipment	6,050	118	0	591	1,298	458	839	1,414	418	809	107	0 Supervised O & M
38	397	Communication Equipment	18,322	319	0	1,585	3,500	1,230	2,264	3,814	1,127	2,182	290	0 Supervised O & M
39	398	Miscellaneous Equipment	23,408	458	0	2,288	5,020	1,784	3,248	5,420	1,618	3,130	418	0 Supervised O & M
40		<u>Total General Plant</u>	530,994	10,378	0	51,895	113,879	40,008	73,659	124,081	38,860	70,997	9,427	0 Sum of L 30 through L 39
41		<u>Total Common Plant</u>	0											0 Supervised O & M
42		<u>Total Plant in Service</u>	8,151,753	10,986	0	991,515	2,756,217	1,138,841	1,642,902	1,487,054	38,806	75,153	9,979	0 L 5 + L 12 + L 28 + L 40 + L 41
43		<u>Construction Work in Progress</u>	0	0	0	0	0	0	0	0	0	0	0	0 L 42 T 3
44		<u>Total Plant in Service</u>	8,151,753	10,986	0	991,515	2,756,217	1,138,841	1,642,902	1,487,054	38,806	75,153	9,979	0 L 42 + L 43

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Accumulated Depreciation and Other Rate Base Items  
Table 4

Line No.	Acct No.	Description	(D) Total	(E) Commodity	(F) Sales	(G) Transmission/Distribution			(I) Services	(M) Customer Accounting			(O) Direct Assigned	(P) Basis of Allocation or Reference
						(G) Commodity	(H) Peak	(J) Customer		(L) Meter Reading	(N) Accounting	(O) Other		
1		<b>Accumulated Depreciation</b>												
2		Accumulated Depreciation												
3		Intangible	31,081	807	0	3,058	6,668	2,342	4,512	7,283	2,146	4,156	552	0 L 5 T 3
4		Transmission	0	0	0	0	0	0	0	0	0	0	0	0 L 12 - L 7 T 3
5		Distribution	3,484,065	0	0	430,511	1,708,104	501,901	722,778	630,770	0	0	0	0 L 28 - L 14 T 3
6		General & Common	78,331	1,531	0	7,655	16,799	5,902	10,867	18,304	5,408	10,473	1,381	0 L 40 T 3
7		Common	0	0	0	0	0	0	0	0	0	0	0	0 L 41 T 3
8		Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0 L 42 T 3
9		Total Accum. Depreciation	3,603,477	2,138	0	441,204	1,731,569	510,145	737,956	856,337	7,554	14,629	1,943	0 Sum of L 3 through L 8
10		Net Plant	4,558,276	8,847	0	500,611	1,524,648	628,697	904,944	840,716	31,252	80,524	8,037	0 L 44 - L 9 , T 3
11		<b>Other Rate Base Items</b>												
12		<b>Cash Working Capital</b>												
13		Gas Storage	931,475		931,475									Sales Allocator
14		Other	(59,864)	(1,170)	0	(5,851)	(12,839)	(4,810)	(8,305)	(13,889)	(4,133)	(8,004)	(1,053)	0 L 102 T 6
15		Materials & Supplies	23,679	32	0	2,877	7,996	3,304	4,766	4,343	113	218	29	0 L 42 T 3
16		Prepayments	3,998,967	5,952	0	370,422	1,025,703	423,954	609,798	565,968	21,025	40,717	5,407	0 L 10 T 4
17		Customer Adv. for Construction	0	0	0	0	0	0	0	0	0	0	0	0 L 18 T 3
18		Customer Deposits	(38,441)										(38,441)	Customer Accounts Allocator
19		Accum. Deferred Income Taxes - Depreciation	(590,233)	(1,146)	0	(71,298)	(197,421)	(81,407)	(117,178)	(108,861)	(4,047)	(7,837)	(1,041)	0 L 10 T 4
20		Accum. Deferred Income Taxes - AAO	0	0	0	0	0	0	0	0	0	0	0	0 L 18 T 3
21		Unamortized Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0 L 10 T 4
22		AAO Gas Pipe Replacement	0	0	0	0	0	0	0	0	0	0	0	0 L 16 T 3
23		Total Working Capital	3,333,183	3,668	931,475	796,152	823,440	340,340	488,082	447,083	12,967	(13,347)	3,352	0 Sum of L 13 through L 22
24		Total Rate Base	7,891,459	12,516	931,475	946,764	2,348,008	968,037	1,383,028	1,287,799	44,209	47,177	11,389	0 L 10 - L 23



Aquila Networks - LSP (formerly St. Joseph Light & Power Co.)  
Test Year: Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Return and Income Taxes Under Existing Rates  
Table 5

Line No.	Acct. No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Meter Reading	Customer Accounting		Other	Direct Assigned	Status of Allocation or Reference
						Commodity	Peaks	Customer				Accounting	Other			
1		<b>Return and Income Taxes Under Existing Rates</b>														
2		Operating Revenues														
3		Sales and Transport Revenues	6,006,898												6,006,898	Direct to Class L 7 T 8
4		Other Operating Revenues	55,896	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	17,689		
5		Total Operating Revenues	6,062,794	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	6,024,587	L 3 + L 4	
6		Gas Supply Expenses	4,083,157	(5,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 12, T 6	
7		Net Revenues	1,979,637	7,465	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	1,934,712	L 5 - L 6	
8		Operating Revenue Deductions														
9		Operation and Maintenance Exp.	1,158,706	58,242	0	104,052	228,424	80,277	147,756	248,894	73,422	200,938	18,881	0	1,017,789	
10		Depreciation Expense	315,290	803	0	37,819	103,811	42,659	82,185	58,676	2,835	5,491	729	0	6,877	
11		Taxes Other Than Income Taxes	121,504	1,341	0	14,053	37,601	15,193	22,695	23,459	2,239	4,337	576	0	1,157	
12		Total Operating Rev. Deductions	1,595,500	58,385	0	155,944	369,846	138,129	232,617	331,029	78,497	210,767	20,186	0	1,974,112	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	384,137	(50,921)	0	(152,210)	(261,752)	(135,250)	(227,316)	(322,101)	(75,859)	(205,656)	(19,506)	1,934,712	L 7 - L 12	
14		Interest Expense	312,423	495	36,877	33,573	82,961	38,384	55,150	50,984	1,750	1,868	450	0	396,953	Total 3.959% of Rate Base . L 24 T 4 to Class
15		Net Taxable Income	71,714	(51,416)	(36,877)	(185,734)	(454,713)	(173,614)	(282,466)	(373,085)	(77,609)	(207,526)	(19,956)	1,934,712	L 13 - L 14	
16		Effective State Tax Rate		8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	
17		Federal Income Tax	4,482	(3,214)	(2,305)	(11,608)	(28,420)	(10,851)	(17,854)	(23,318)	(4,851)	(12,970)	(1,247)	120,820	L 15 X L 18	
18		Net Tax Adjustment	396	1	0	48	132	55	79	72	3	5	1	0	L 10 T 4	
19		Total Single Business Tax	4,878	(3,213)	(2,305)	(11,561)	(28,287)	(10,796)	(17,775)	(23,245)	(4,848)	(12,965)	(1,247)	120,820	L 17 + L 18	
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	25,100	(17,996)	(12,907)	(65,007)	(159,150)	(60,768)	(86,863)	(130,560)	(27,163)	(72,534)	(8,885)	677,149	L 19 X L 20	
22		Net Tax Adjustment	5,943	12	0	719	1,948	820	1,180	1,096	41	79	10	0	L 10 T 4	
23		Total Federal Income Tax	31,043	(17,984)	(12,907)	(64,288)	(157,162)	(59,948)	(85,683)	(129,484)	(27,123)	(72,555)	(6,975)	677,149	L 21 + L 22	
24		Deferred Income Taxes	54,023	105	0	6,525	18,070	7,451	10,725	9,964	370	717	95	0	L 10 T 4	
25		Investment Tax Credits	(2,243)	(4)	0	(271)	(750)	(309)	(445)	(414)	(15)	(30)	(4)	0	L 10 T 4	
26		Total Income Tax	87,701	(21,096)	(15,212)	(69,595)	(168,130)	(63,603)	(104,979)	(143,178)	(31,615)	(84,833)	(6,130)	798,069	L 19 + L 23 + L 24 + L 25	

Aquila Networks - LSP (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Operation and Maintenance Expenses  
Table 6  
Page 1 of 2

Line No.	Acct. No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators		Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Peak	Customer		Meter	Reading	Accounting	Other			
<b>D &amp; M Expenses</b>																
2		Other Gas Supply Expenses														
3	803	Natural Gas Transmission Line Purchases														
4	804	NG City Gate Purchases														
5	805	Other Gas Purchases														
6	805.1	Purchased Gas Cost Adjustment														
7	807	Other Purchased Gas Expenses														
8	810.0	Gas Used for Compressor Station Fuel														
9		Subtotal Other Gas Supply Exp.	4,089,875	(6,718)										4,089,875	Direct	
10	812	Gas Used for Other Util. Oper	(6,718)	(6,718)											Throughput Allocator	
11	813	Other Gas Supply Expenses	0	0											Throughput Allocator	
12		Total Other Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,083,875	L 9 + L 10 + L 11	
13		Total Production Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 12	
14		Transmission Expenses														
15		Operation														
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23	
17	851	Sys. Control & Load Dispatch	0	0											Throughput Allocator	
18	852	Communication System Exp.	0													
19	853	Compressor Sta. Labor & Exp.	0													
20	854	Gas for Compressor Sta. Fuel	0													
21	856	Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L 9 T 3	
22	857	Mess. & Reg. Sta. Expenses	0													
23	859	Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3	
24	860	Rents	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3	
25		Total Operation	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 16 through L 24	
26		Maintenance														
27	861	Supervision & Engineering	0													
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	L 8 T 3	
29	863	Mains	0	0	0	0	0	0	0	0	0	0	0	0	L 9 T 3	
30	865	Mess. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0	0	L 10 T 3	
31	867	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 11 T 3	
32		Total Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 27 through L 31	
33		Total Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	L 25 + L 32	
34		Distribution Expenses														
35		Operation														
36	870	Supervision & Engineering	50,619	2	0	5,778	13,335	4,878	8,993	16,834	0	0	0	0	L 37 through 46	
37	871	Load Dispatching	13	13											Throughput Allocator	
38	873	Compressor Sta. Labor and Exp.	7			4	4								L 17 T 3	
39	873	Compressor Sta. Fuel and Power	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3	
40	874	Mess. & Services	96,707	0	0	9,353	39,173	19,247	27,934	0	0	0	0	0	L 16 T 3 + L 20 T 3	
41	875	Mess. & Reg. Sta. Equip. - Gen.	0	0	0	0	0	0	0	0	0	0	0	0	L 18 T 3	
42	876	Mess. & Reg. Sta. Equip. - Ind.	893	0	0	0	0	0	0	600	0	0	0	0	L 25 T 3	
43	877	Mess. & Reg. Sta. Equip. - CG	37,819	0	0	18,960	18,960	0	0	0	0	0	0	0	L 19 T 3	
44	878	Meter & House Regulators	102,412	0	0	0	0	0	0	102,412	0	0	0	0	L 21 T 3 + L 24 T 3	
45	878	Customer Installation Expenses	21,825	0	0	0	0	0	21,865	0	0	0	0	0	L 20 T 3	
46	880	Other Expenses	115,825	0	0	14,278	40,170	16,711	23,851	20,814	0	0	0	0	L 28 T 3	
47	881	Rents	1,032	0	0	127	358	149	213	185	0	0	0	0	L 28 T 3	
48		Total Operation	426,499	15	0	48,499	111,696	40,985	83,875	141,126	0	0	0	0	Sum of L 36 through L 47	

Aquila Networks - LSP Form 31 - Retail LSP's Power Co  
 Fiscal Year Ended December 31, 2012  
 Functionally Classified Cost of Service Study  
 Operation and Maintenance Expenses  
 Table 6  
 Page 2 of 2

Line No.	Acct No.	Description	Cost Allocation											
			Total		Transmission/Distribution		Retail		Regulatory		Other			
			101	102	103	104	105	106	107	108	109	110		
48		Maintenance & Engineering	0	0	0	0	0	0	0	0	0	0	0	0
49		Supplies & Engineering	0	0	0	0	0	0	0	0	0	0	0	0
50		Materials	29,780	0	0	0	0	0	0	0	0	0	0	0
51		Materials	0	0	0	0	0	0	0	0	0	0	0	0
52		Materials	0	0	0	0	0	0	0	0	0	0	0	0
53		Materials	0	0	0	0	0	0	0	0	0	0	0	0
54		Materials	0	0	0	0	0	0	0	0	0	0	0	0
55		Materials	0	0	0	0	0	0	0	0	0	0	0	0
56		Materials	0	0	0	0	0	0	0	0	0	0	0	0
57		Materials	0	0	0	0	0	0	0	0	0	0	0	0
58		Materials	0	0	0	0	0	0	0	0	0	0	0	0
59		Materials	0	0	0	0	0	0	0	0	0	0	0	0
60		Materials	0	0	0	0	0	0	0	0	0	0	0	0
61		Materials	0	0	0	0	0	0	0	0	0	0	0	0
62		Materials	0	0	0	0	0	0	0	0	0	0	0	0
63		Materials	0	0	0	0	0	0	0	0	0	0	0	0
64		Materials	0	0	0	0	0	0	0	0	0	0	0	0
65		Materials	0	0	0	0	0	0	0	0	0	0	0	0
66		Materials	0	0	0	0	0	0	0	0	0	0	0	0
67		Materials	0	0	0	0	0	0	0	0	0	0	0	0
68		Materials	0	0	0	0	0	0	0	0	0	0	0	0
69		Materials	0	0	0	0	0	0	0	0	0	0	0	0
70		Materials	0	0	0	0	0	0	0	0	0	0	0	0
71		Materials	0	0	0	0	0	0	0	0	0	0	0	0
72		Materials	0	0	0	0	0	0	0	0	0	0	0	0
73		Materials	0	0	0	0	0	0	0	0	0	0	0	0
74		Materials	0	0	0	0	0	0	0	0	0	0	0	0
75		Materials	0	0	0	0	0	0	0	0	0	0	0	0
76		Materials	0	0	0	0	0	0	0	0	0	0	0	0
77		Materials	0	0	0	0	0	0	0	0	0	0	0	0
78		Materials	0	0	0	0	0	0	0	0	0	0	0	0
79		Materials	0	0	0	0	0	0	0	0	0	0	0	0
80		Materials	0	0	0	0	0	0	0	0	0	0	0	0
81		Materials	0	0	0	0	0	0	0	0	0	0	0	0
82		Materials	0	0	0	0	0	0	0	0	0	0	0	0
83		Materials	0	0	0	0	0	0	0	0	0	0	0	0
84		Materials	0	0	0	0	0	0	0	0	0	0	0	0
85		Materials	0	0	0	0	0	0	0	0	0	0	0	0
86		Materials	0	0	0	0	0	0	0	0	0	0	0	0
87		Materials	0	0	0	0	0	0	0	0	0	0	0	0
88		Materials	0	0	0	0	0	0	0	0	0	0	0	0
89		Materials	0	0	0	0	0	0	0	0	0	0	0	0
90		Materials	0	0	0	0	0	0	0	0	0	0	0	0
91		Materials	0	0	0	0	0	0	0	0	0	0	0	0
92		Materials	0	0	0	0	0	0	0	0	0	0	0	0
93		Materials	0	0	0	0	0	0	0	0	0	0	0	0
94		Materials	0	0	0	0	0	0	0	0	0	0	0	0
95		Materials	0	0	0	0	0	0	0	0	0	0	0	0
96		Materials	0	0	0	0	0	0	0	0	0	0	0	0
97		Materials	0	0	0	0	0	0	0	0	0	0	0	0
98		Materials	0	0	0	0	0	0	0	0	0	0	0	0
99		Materials	0	0	0	0	0	0	0	0	0	0	0	0
100		Materials	0	0	0	0	0	0	0	0	0	0	0	0
101		Materials	0	0	0	0	0	0	0	0	0	0	0	0
102		Materials	0	0	0	0	0	0	0	0	0	0	0	0
103		Materials	0	0	0	0	0	0	0	0	0	0	0	0
104		Materials	0	0	0	0	0	0	0	0	0	0	0	0
105		Materials	0	0	0	0	0	0	0	0	0	0	0	0
106		Materials	0	0	0	0	0	0	0	0	0	0	0	0
107		Materials	0	0	0	0	0	0	0	0	0	0	0	0
108		Materials	0	0	0	0	0	0	0	0	0	0	0	0
109		Materials	0	0	0	0	0	0	0	0	0	0	0	0
110		Materials	0	0	0	0	0	0	0	0	0	0	0	0

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Depreciation Expense and Taxes Other Than Income Taxes  
Table 7

Line No.	Acct No.	Description	(D) Total	(E) Commodity	(F) Sales	(G) Transmission/Distribution			(J) Services	(K) Meters & Regulators	(L) Meter Reading	(M) Customer Accounting		(O) Direct Assigned	(P) Basis of Allocation or Reference
						(G) Commodity	(G) Peak	(G) Customer				(M) Accounting	(M) Other		
<b>1 Depreciated Expenses</b>															
2		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	268,743	0	0	33,130	93,204	38,775	55,339	48,295	0	0	0	0	L 28 T 3
4		General Plant	40,665	795	0	3,974	8,721	3,064	5,842	9,502	2,808	5,437	722	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	3,632	5	0	441	1,227	507	731	866	17	33	4	0	L 44 T 3
7		Amortization of Other Plant	2,250	3	0	273	780	314	453	413	11	21	3	0	L 44 T 3
8		<b>Total Depreciation Expense</b>	<b>315,290</b>	<b>803</b>	<b>0</b>	<b>37,819</b>	<b>103,911</b>	<b>42,659</b>	<b>62,185</b>	<b>58,878</b>	<b>2,835</b>	<b>5,491</b>	<b>729</b>	<b>0</b>	Sum of L 2 through L 7
<b>9 Taxes Other Than Income Taxes</b>															
10		Ad Valorem (Property Taxes)	96,566	123	0	11,740	22,658	13,498	19,461	17,694	425	840	112	0	L 42 - L 5, T 3
11		City Franchise Tax	(2,033)	(3)	0	(247)	(668)	(284)	(410)	(373)	(9)	(18)	(2)	0	L 42 - L 5, T 3
12		Payroll Taxes	26,284	513	0	2,567	5,633	1,979	3,844	6,137	1,813	3,512	466	0	Supervised O & M Throughput Allocator
13		Miscellaneous Tax	16	16	0	0	0	0	0	0	0	0	0	0	Throughput Allocator
14		Sales/Use Tax	691	891	0	0	0	0	0	0	0	0	0	0	Throughput Allocator
15		<b>Total Taxes Other</b>	<b>121,504</b>	<b>1,341</b>	<b>0</b>	<b>14,063</b>	<b>37,631</b>	<b>15,193</b>	<b>22,695</b>	<b>23,459</b>	<b>2,238</b>	<b>4,337</b>	<b>576</b>	<b>0</b>	Sum of L 10 through L 14

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Other Operating Revenues  
Table 6

(A) Line No.	(B) Acct No.	(C) Description	(D) Total \$	(E) Commodity \$	(F) Sales \$	(G) Transmission/Distribution \$			(H) Services \$	(I) Meters & Regulators \$		(J) Customer Accounting \$			(K) Direct Assigned \$	(L) Basis of Allocation or Reference
						Commodity \$	Plant \$	Customer \$		Meter Reading \$	Accounting \$	Other \$				
1		<u>Other Operating Revenues</u>														
2	487	Forfeited Discounts	17,689		0	3,734	8,195	2,879	5,301	8,929	2,638	5,108	678	17,689	Direct to Class	
3	488	Miscellaneous Service Revenue	38,211	747	0	0	0	0	0	0	0	0	0	0	Supervised O&M	
4	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3	
5	496	Other Gas Revenue	(4)	(0)	0	(0)	(1)	(0)	(1)	(1)	(0)	(1)	(0)	0	Supervised O&M	
6	496	Provision for Rate Refunds	0													
7		Total Other Operating Revenue	55,896	747	0	3,734	8,184	2,879	5,301	8,928	2,638	5,108	678	17,689	Sum of L 2 through L 6	

Aquila Networks - L&P (Formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Class Summary and Unit Costs  
Table 9

Line No.	Acct No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Customer Accounting			Direct Assigned	Basis of Allocation or Reference
						Commodity	Pass	Customer			Meter Reading	Accounting	Other		
				Sch TJS-16 Table 9, L 8	Sch TJS-16 Table 9, L 9	Sch TJS-16 Table 9, L 6	Sch TJS-16 Table 9, L 13	Sch TJS-16 Table 9, L 18	Sch TJS-16 Table 9, L 18	Sch TJS-16 Table 9, L 23	Sch TJS-16 Table 9, L 28	Sch TJS-16 Table 9, L 28	Sch TJS-16 Table 9, L 28		
<b>1 Cost of Service</b>															
2	Residential		3,304,784	21,388	71,563	115,479	378,854	205,315	319,367	270,842	68,712	172,025	17,156	2,315,902	
3	General Service		1,708,796	9,480	31,749	51,232	167,990	64,386	89,908	211,820	10,435	26,907	2,683	1,030,205	
4	Large Volume		962,077	7,296	24,446	38,448	64,675	3,516	5,456	13,881	1,140	2,838	293	786,984	
5	Transportation		193,643	12,308	0	86,516	87,242	1,172	1,819	4,627	760	1,959	195	17,045	
6	Total		6,817,300	50,456	127,758	272,876	688,561	274,689	426,550	501,171	79,047	203,830	20,327	4,162,035	
7	Check for Tie Out		0	0	0	0	0	0	0	0	0	0	0	0	
<b>8 Unit Customer Costs (\$/MWh)</b>															
9	Residential		13.38						5.05	4.28	1.08	2.72	0.27		
10	General Service		35.57						10.10	21.42	1.08	2.72	0.27		
11	Large Volume		108.77						25.28	64.27	5.28	13.61	1.36		
12	Transportation		130.00						25.28	64.27	10.55	27.21	2.71		
<b>13 Other Unit Costs (\$/MWh) (Exclusion Cost of Gas)</b>															
14	Residential		1.74	0.05	0.16	0.25	0.83	0.45							
15	General Service		1.51	0.05	0.16	0.25	0.83	0.32							
16	Large Volume		0.90	0.05	0.16	0.25	0.42	0.02							
17	Transportation		0.64	0.05	0.00	0.25	0.33	0.00							



Aquila Networks - MPS  
Proposed Rates

Line No.	Description	Existing	Proposed			
			Residential	Small Comm.	Small Vol.	Large Vol.
				<5000 Ccf	>=5000 <40000 Ccf	>=40000 Ccf
1	<b>Residential</b>					
2	Customer Charge	9.00	15.00			
3	Energy Charge, per Ccf	0.22295	0.26825			
4						
5	<b>General Service</b>					
6	Customer Charge	15.00		25.00	50.00	215.00
7	Energy Charge, per Ccf					
8	First 600	0.24008		0.26200	0.19200	0.03790
9	Next 800	0.22208		0.26200	0.19200	0.03790
10	Next 1,000	0.20405		0.26200	0.19200	0.03790
11	Excess	0.07546		0.26200	0.19200	0.03790
12	Demand Charge, per Ccf of billing demand					0.40000
13						
14	<b>Large Volume Firm</b>					
15	Customer Charge	215.00				215.00
16	Energy Charge, per Ccf					
17	First 200,000 Ccf	0.02460				0.03790
18	Excess	0.01000				0.03790
19	Demand Charge, per Ccf of billing demand	0.39000				0.40000
20						
21	<b>Large Volume Interruptible</b>					
22	Customer Charge	215.00				215.00
23	Energy Charge, per Ccf					
24	First 200,000 Ccf	0.02460				0.03790
25	Excess	0.01000				0.03790
26	Demand Charge, per Ccf of billing demand	0.39000				0.40000
27						
28	<b>Large Volume Transportation</b>					
29	Customer Charge	215.00				215.00
30	Transport Charge, per Ccf					
31	First 200,000 Ccf	0.02460				0.03790
32	Excess	0.01000				0.03790
33	Demand Charge, per Ccf of billing demand	0.39000				0.40000
34						
35	<b>Small Volume Transportation</b>					
36	Customer Charge	15.00			50.00	
37	Energy Charge, per Ccf					
38	First 600	0.23908			0.19200	
39	Next 800	0.22108			0.19200	
40	Next 1,000	0.20305			0.19200	
41	Excess	0.07546			0.19200	











Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Proposed Rates

(A) Line No.	(B) Description	(C) Existing		(E) Residential	(G) Proposed		
		Balance <sup>1</sup>	FRT <sup>2</sup>		Small Comm. <5000 Ccf	Small Vol. >=5000 <40000 Ccf	Large Vol. >=40000 Ccf
1	<b>Residential</b>						
2	Customer Charge	6.66	5.65	10.00			
3	Energy Charge, per Ccf	0.16350	0.16350	0.22950			
4							
5	<b>General Service</b>						
6	Customer Charge	12.31	9.39		20.00	40.00	200.00
7	Energy Charge, per Ccf	0.14010	0.14010		0.20650	0.17150	0.03500
8	Demand Charge, per Ccf of billing demand						0.40000
9							
10	<b>Large Volume Firm</b>						
11	Customer Charge	184.53	184.53				200.00
12	Energy Charge, per Ccf	0.07290	0.07290				0.03500
13	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
14							
15	<b>Large Volume Interruptible</b>						
16	Customer Charge	N/A	N/A				200.00
17	Energy Charge, per Ccf						0.03500
18	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
19							
20	<b>Large Volume Transportation</b>						
21	Customer Charge <sup>3</sup>	47.25	47.25				200.00
22	Transport Charge, per Ccf	0.07290	0.07290				0.03500
23	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
24							
25	<b>Small Volume Transportation</b>						
26	Customer Charge					40.00	
27	Energy Charge, per Ccf					0.17150	

(1) All service territory excluding Fairfax, Rock Port, and Tarkio.

(2) Fairfax, Rock Port, and Tarkio.

(3) The \$47.25 charge is for each meter. Customers are also charged the Large Volume sales customer charge under existing rates.



Adavia Networks - L.P. (formerly St. Joseph Light & Power Co.)  
Revenues Under Proposed Rates - L.P.

Line No.	Rate Schedule	Rate Code	Number of Customers						Total Year Sales Revenues Under Existing Rate										Proposed Rates							Total Revenues	Difference					
			Annual Adjustment		Annual Billing Demand	Throughput			Weather Adjustments		Annularization Adjustment			Total Revenues	Customer Charge	Energy Charge		Demand Charge	Customer Charge	Energy Charge	Demand Charge	Total Margin	Cost of Gas	Total Revenues								
			Per Books	Annual Adjustment		Sch TJS-9	Sch TJS-11	(0)(1)-(E)	Per Books	Weather Adjustment	Annual Adjustment	Total Adjusted Throughput	Synchro Revenues			Margin	Cost of Gas								Customer Charge			Energy Charge	Cost of Gas	Winter	Summer	Sch TJS-21
<b>RESIDENTIAL</b>																																
1	Rate Schedule 910	MC004	4,028	(17)	4,009	329,376	17,384	(1,460)	344,300	2,507,698	28,423	87,460	(1,250)	(2,367)	(7,348)	2,612,717	10 00	2 29500						481,080	790,169	1,271,249	1,726,387	3,000,836	387,919	14.85%		
2	Rate Schedule 911 - FR	MC005	1,258	1	1,259	104,539	5,461	88	110,188	778,330	8,929	27,466	68	143	440	815,447	10 00	2 29500						151,080	252,881	403,961	549,828	953,891	138,444	16.58%		
3	Total Residential		5,286	(16)	5,268	433,915	22,845	(1,372)	454,488	3,286,028	37,352	114,926	(1,281)	(2,224)	(6,907)	3,428,954								632,160	1,043,050	1,675,210	2,276,215	3,954,727	526,365	15.36%		
<b>EXISTING RATE STRUCTURE</b>																																
<b>Commercial</b>																																
7	Rate Schedule 920	MC024	605	3	609	148,079	7,413	756	155,248	1,022,623	10,385	37,308	443	1,059	3,808	1,075,623																
8	Rate Schedule 921 - FR	MC025	215	(3)	213	46,070	2,628	(444)	47,252	317,774	3,678	13,214	(225)	(621)	(2,233)	326,568																
9	Total Commercial		820	0	821	194,149	10,041	312	202,500	1,340,397	14,063	50,522	218	438	1,575	1,402,211																
<b>Industrial</b>																																
13	Rate Schedule 922	MC024	2	0	2	804	33	0	837	5,522	46	164	0	0	0	5,731																
14	Total Industrial		2	0	2	804	33	0	837	5,522	46	164	0	0	0	5,731																
<b>Interdepartmental</b>																																
16	Total General Service		633	1	634	191,250	10,071	312	201,634	1,341,974	14,110	50,685	218	438	1,575	1,406,837																
<b>Large Volume Firm</b>																																
<b>Commercial</b>																																
21	Rate Schedule 930	MC034	7	7	7	49,758	1,457	0	51,215	303,530	1,052	7,333	0	0	0	311,925																
22	Rate Schedule 930	MC035	1	1	1	2,316	1,457	0	3,773	16,341	0	0	0	0	0	16,341																
23	Total Commercial		8	8	8	52,074	1,457	0	54,988	319,871	1,052	7,333	0	0	0	328,266																
<b>Industrial</b>																																
26	Rate Schedule 930	MC034	4	4	4	22,542	0	0	22,542	141,134	0	0	0	0	0	141,134																
27	Rate Schedule 930	MC035	6	6	6	79,181	0	0	79,181	474,513	0	0	0	0	0	474,513																
28	Total Commercial		10	10	10	101,723	0	0	101,723	615,647	0	0	0	0	0	615,647																
<b>Transmission</b>																																
31	Total Large Volume Firm		18	0	18	153,797	1,457	0	155,254	957,108	1,052	7,333	0	0	0	958,503																
<b>PROPOSED RATE STRUCTURE</b>																																
<b>Small Commercial</b>																																
36	Rate Schedule 940		745	1	746	97,320	3,251	312	100,884								20 00	2 06500							178,040	208,329		387,369				
37	Rate Schedule 940		86	86	86	112,897	3,765		116,662								40 00	1 71500							42,240	189,715		241,955				
38	Rate Schedule 940		8	8	8	128,040	4,912		132,952								200 00	0 30000	4 00000						19,200	48,843	84,882	152,925				
39	Total Small Commercial		839	87	926	338,257	11,928	312	350,887	2,259,027	15,172	58,018	218	438	1,575	2,374,440									240,480	446,887	84,882	787,249	1,602,034	2,389,479	210,439	8.06%
40	Total Large Volume		841	1	842	241,221	1,457	0	242,678	1,340,397	14,110	50,685	218	438	1,575	1,406,837																
41	Total Large Volume		841	1	842	241,221	1,457	0	242,678	1,340,397	14,110	50,685	218	438	1,575	1,406,837																
42	Total Sales		5,124	(15)	5,109	279,252	34,374	(1,060)	283,566	3,825,500	52,524	172,994	(1,073)	(1,805)	(5,332)	3,825,500									372,940	1,499,831	2,488,821	2,491,455	4,661,650	8,539,425	7,38,601	12.70%
43	Total Transmission (page 2)		6	6	6	40,984	261,785		261,785	204,295						204,295									14,400	91,625	163,634	269,959	7,925	277,884	73,590	26.02%
44	Total SJPL		5,131	(15)	5,116	62,204	3,029,847	34,374	(1,060)	3,073,161	5,788,954	52,524	172,994	(1,073)	(1,805)	(5,332)	6,006,868								887,040	1,561,556	2,488,816	2,727,414	4,889,875	6,817,289	610,391	13.45%

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Transportation Revenues Under Proposed Rates

[A]	[B]	[C]	[D] Annual Number of Meter Charges		[E] Throughput				[F] Test Year Sales Revenues Under Existing Rates				[G] Proposed Rates			[H] Test Year Sales Revenues Under Proposed Rates					[I]	[J]			
Line No.	Rate Schedule	Rate Code	Per Books	Annual Adjustment	Total Adjusted Meter Charges	Per Books	Weather Adjustment	Annual Adjustment	Total Adjusted Throughput	Annual Billing Demand	Synchron. Revenues	Weather Adjustment Margin	Annualization Meter Charge	Adjustment Energy Charge	Total Revenues	Customer Charge \$/Meter	Energy Charge \$/Mcf	Demand Charge \$/Mcf	Customer Charge \$	Energy Charge \$	Demand Charge \$	Transition Charge \$	Total \$	Difference \$	%
			[D]-[E]		[G]-[H]	Sch TJS-9	Mcf	Mcf	Mcf	[G]-[H]	Mcf	\$	\$	\$	\$	[L]-[O]	Sch TJS-21	\$/Mcf	12 x 6 Cust X [R]	[J]-[R]	[S]-[U]	Sch TJS-9 (T) thru [W]	[X]-[Z]	[X]-[P]	[X]-[P]
1	TRANSPORTATION MOS04		117		117	261,785			261,785	40,984	204,295				204,295	200.00	0.35000	4.00000	14,400	91,625	163,934	7,925	277,884	73,589	36.000