

Name of Respondent Aquila, Inc. d/b/a Aquila Networks - MGU		This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATING REVENUES (Account 400)				
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters. In addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p>		<p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.73 psia) at 60 F. If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously</p>		
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	GAS SERVICE REVENUES			
2	480 Residential Sales	136,409,064	132,153,184	
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)	52,768,662	51,754,610	
5	Large (or Ind.) (See Instr. 6)	6,638,091	6,270,645	
6	482 Other Sales to Public Authorities	282,501	551,704	
7	484 Interdepartmental Sales	0	0	
8	TOTAL Sales to Ultimate Consumers	196,098,318	190,730,143	
9	483 Sales for Resale	0	0	
10	TOTAL Nat. Gas Service Revenues	196,098,318	190,730,143	
11	Revenues from Manufactured Gas	0	0	
12	TOTAL Gas Service Revenues	196,098,318	190,730,143	
13	OTHER OPERATING REVENUES			
14	486 Intracompany Transfers	0	0	
15	487 Forfeited Discounts	920,361	761,947	
16	488 Misc. Service Revenues	563,264	(677,485)	
17	489 Rev. from Nat. Gas Proc. by Others	8,260,099	8,864,158	
18	490 Sales of Prod. Ext. from Nat. Gas	0	0	
19	491 Rev. from Nat. Gas Proc. by Others	0	0	
20	492 Incidental Gasoline & Oil Sales	0	0	
21	493 Rent from Gas Property	0	0	
22	494 Interdepartmental Rents	0	0	
23	495 Other Gas Revenues	30,654	58,663	
24	TOTAL Other Operating Revenues	9,774,378	9,007,283	
25	TOTAL Gas Operating Revenues	205,872,696	199,737,426	
26	(Less) 496 Provision for Rate Refunds	0	254,644	
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	205,872,696		
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Cust.)	189,177,726		
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	6,638,091		
30	Sales for Resale	0		
31	Other Sales to Pub. Auth. (Local Dist. Only)	282,501		
32	Interdepartmental Sales	0		
33	TOTAL (Same as Line 10, Columns (b) and (d))	196,098,318		

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GAS OPERATING REVENUES (Account 400) (Continued)

reported figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

MCF OF NATURAL GAS SOLD		AVG. NO OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
14,926,501	15,696,359	146,146	144,486	2
				3
6,269,975	6,765,930	13,102	13,082	4
852,846	821,964	63	69	5
33,084	93,670	3	3	6
0	0	0	0	7
22,082,406	23,377,923	159,314	157,640	8
0	0	0	0	9
22,082,406	23,377,923	159,314	157,640	10
NOTES				11
				12
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				14
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				17
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				19
				20
				21
				22
				23
				24
				25
				26
				27
21,196,476				28
852,846				29
0				30
33,084				31
0				32
22,082,406				33

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RATE AND SALES SECTION

DEFINITIONS OF CLASSES OF SERVICE AND INSTRUCTIONS PERTAINING TO STATEMENTS OF SALES DATA

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average Number of Customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which one by crossing out the one that does not apply). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commerical Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses, apartment houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commerical Service. This class includes all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Street and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other government units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefore are at tariff or other specific rates.

I. Other Sales. This class includes all service to ultimate consumers not included in the foregoing described classifications.

*** A - I. Total sales to Ultimate Customers.** This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales of gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such others), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

*** A - K. Total Gas Operating Revenues.** The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

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625-A. SALES DATA FOR THE YEAR (For the State of Michigan)							
Line No.	Class of Service (a)	Average Number of Customers per month (b)	Gas Sold Mcf* (c)	Revenue (Show to nearest dollar) (d)	A V E R A G E S		
					Mcf* per Customer (e)	Revenue Per Customer (f)	Revenue per Mcf (g)
1	AB. Residential service	146,142	14,926,120	136,405,934	102.13	933.38	9.14
2	A. Residential service	3,916	297,085	2,811,706	75.86	718.00	9.46
3	B. Residential space heating service	142,226	14,629,035	133,594,228	102.86	939.31	9.13
4	CD. Commercial service	12,854	5,771,742	48,737,210	449.02	3,791.60	8.44
5	C. Commercial service, except space heating						
6	D. Commercial space heating	12,854	5,771,742	48,737,210	449.02	3,791.60	8.44
7	E. Industrial service	297	1,347,712	10,606,158	4,537.75	35,710.97	7.87
8	F. Public street & highway lighting	18	3,748	66,515	208.22	3,695.28	17.75
9	G. Other Sales to public authorities	3	33,084	282,501	11,028.00	94,167.00	8.54
10	H. Interdepartmental sales						
11	I. Other Sales						
12	A-I. Total sales to ultimate customers	159,314	22,082,406	196,098,318	138.61	1,230.89	8.88
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	159,314	22,082,406	196,098,318	138.61	1,230.89	8.88
15	K. Other gas revenues			9,774,378			
16	A-K. TOTAL GAS OPERATING REVENUE	159,314	22,082,406	205,872,696	138.61	1,292.24	N/A**
<p>* Report Mcf on a pressure base of 14.65 psia dry and a temperature base of 60 F. Give two decimals.</p> <p>** Not calculated because Transportation Revenue included in other gas revenue will distort the results.</p>							

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625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR

1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).

2. Column (a).--List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.

3. Column (b).--Give the type of service to which the rate schedule is applicable, i.e., cooking, space heating, commercial heating, commercial cooking, etc.

4. Column (c).--Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.

5. Column (d).--Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.

6. Columns (e) and (f).--For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.

7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential	General & Heating	A & B	146,146	14,926,501	136,409,064
2	General	Heating & Cooling	C, D, E	13,102	6,269,975	52,768,662
3	Optional	Industrial	E	66	885,930	6,920,592
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	Total Company			159,314	22,082,406	196,098,318

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---	--	--------------------------------	---------------------------------

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489)

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas.

3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)*
1		
2	Menasha - Transportation of Gas	Various
3	Point of Receipt - Otsego	
4	Point of Delivery - Otsego	
5	Gas Received from ANR, Delivered to Menasha	
6	IMCO - Transportation of Gas	Various
7	Point of Receipt - Coldwater	
8	Point of Delivery - Coldwater	
9	Gas Received from ANR, Delivered to IMCO	
10	Mac Steel - Transportation of Gas	Various
11	Point of Receipt - Monroe	
12	Point of Delivery - Monroe	
13	Gas Received from ANR, Delivered to Mac Steel	
14	Other - Transportation of Gas, individually less than 1,000,000 Mcf	Various
15	Various point of receipt and delivery	
16	Various companies from which gas was received and to which delivered	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
TOTAL		

*(B) Distance transported (in miles) from origin is not available because we buy it delivered and from different suppliers.

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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489)(Continued)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.65 psia at 60 F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."			
Mcf of Gas Received (c)	Mcf of Gas Delivered (d)	Revenue (e)	Average Revenue per Mcf of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
2,634,278	2,634,278	561,296	21		1
					2
					3
					4
					5
1,217,201	1,217,201	466,013	38		6
					7
					8
					9
1,090,549	1,090,549	367,293	34		10
					11
					12
					13
8,836,240	8,836,240	6,865,497	78		14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
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					28
					29
					30
13,778,268	13,778,268	8,260,099	60		

*(C & D) Reported in Sales Base Pressure

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GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	19,234	19,841	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering		6,952	
8	751 Production Maps and Records			
9	752 Gas Wells Expenses		25,566	
10	753 Field Lines Expenses		4,905	
11	754 Field Compressor Station Expenses	515,037	408,266	
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses	149,310	94,564	
14	757 Purification Expenses		1,368	
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents	0	71	
18	TOTAL Operation (Enter Total of lines 7 thru 17)	664,347	541,692	
19	Maintenance			
20	761 Maintenance Supervision and Engineering		4,478	
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells		2,218	
23	764 Maintenance of Field Lines		516	
24	765 Maintenance of Field Compressor Station Equipment		4,686	
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment		436	
26	767 Maintenance of Purification Equipment	(573)	784	
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment		2,502	
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	(573)	15,620	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	663,774	557,312	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchases for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility-Credit			
46	783 Rents			
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	

Supplemental Statement to page 320

Aquila Inc.
d/b/a Aquila Networks - MGU

		Amount for Current Year (b)	Amount for Previous Year (c)
A. Manufactured Gas Production			
Operation			
717	Liquified Petroleum Gas Expense	356	0
728	Liquified Petroleum Gas	0	0
735	Mfg Gas Plant Clean-up & Eval	18,878	19,503
Total Operation		19,234	19,503
Maintenance			
742	Maintenance of Production Equipment	0	338
Total Maintenance		0	338
TOTAL Manufactured Gas Production		19,234	19,841

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Enter Total of line 47 and 57)	0	0	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases	953,756	1,027,406	
68	801 Natural Gas Field Line Purchases			
69	802 Natural Gas Gasoline Plant Outlet Purchases			
70	803 Natural Gas Transmission Line Purchases			
71	803.1 Off-System Gas Purchases			
72	804 Natural Gas City Gate Purchases	157,715,862	149,178,840	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases	3,135	(37,070)	
75	(Less) 805.1 Purchased Gas Cost Adjustments			
76	(Less) 805.2 Incremental Gas Cost Adjustments			
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	158,672,753	150,169,176	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	
86	808.1 Gas Withdrawn from Storage - Debit	30,884,061	23,095,166	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(40,308,979)	(35,080,604)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	(515,037)	(403,304)	
92	811 Gas Used for Products Extraction - Credit			
93	812 Gas Used for Other Utility Operations - Credit	(262,879)	(189,155)	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(777,916)	(592,459)	
95	813 Other Gas Supply Expenses	0	0	
96	TOTAL Other Gas Supply Expenses (Total of line 77, 78, 85, 86 thru 89, 94, 95)	148,469,919	137,591,279	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	149,152,927	138,168,432	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	29,241	19,049	
102	815 Maps and Records	10,723	7,936	
103	816 Wells Expenses	24,595	17,313	
104	817 Lines Expense	31,313	14,086	
105	818 Compressor Station Expenses	19,610	11,860	
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses	2,429	1,805	
108	821 Purification Expenses	5,264	2,483	
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses	22,007	34,769	
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	145,182	109,301	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	23,996	11,449	
117	831 Maintenance of Structures and Improvements	8,173	9	
118	832 Maintenance of Reservoirs and Wells	12,028	20,252	
119	833 Maintenance of Lines	1,088	2,471	
120	834 Maintenance of Compressor Station Equipment	28,209	18,528	
121	835 Maintenance of Measuring and Regulating Station Equipment	5,767	3,472	
122	836 Maintenance of Purification Equipment	6,117	7,481	
123	837 Maintenance of Other Equipment	9,418	2,697	
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	94,796	66,359	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	239,978	175,660	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	

Name of Respondent Aquila Inc. d/b/a Aquila Networks - MGU		This Report Is: (1) X An Original (2) A Resubmission	Date of Report: (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts - Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Natural Gas Terminaling and Processing Expenses (Lines 165 & 175)	0	0	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	239,978	175,660	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	6,684	7,154	
181	851 System Control and Load Dispatching	(13,924)	38,837	
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses	7,685	6,403	
187	857 Measuring and Regulating Station Expenses	38,398	16,373	
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses	29,297	23,488	
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	68,140	92,255	

Name of Respondent Aquila Inc. d/b/a Aquila Networks - MGU		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	13	304	
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	1,455	4,385	
196	864 Maintenance of Compressor Station Equipment	(5)	38	
197	865 Maintenance of Measuring and Reg. Station Equip.	27,648	6,805	
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment	787	763	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	29,898	12,295	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	98,038	104,550	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	699,317	911,926	
205	871 Distribution Load Dispatching	141,000	166,326	
206	872 Compressor Station Labor and Expenses	9	0	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	1,128,963	1,043,240	
209	875 Measuring and Regulating Station Expenses - General	134,706	98,429	
210	876 Measuring and Regulating Station Expenses - Industrial	1,170	4,282	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	45,996	70,271	
212	878 Meter and House Regulator Expenses	791,861	732,232	
213	879 Customer Installations Expenses	499,172	490,303	
214	880 Other Expenses	861,321	926,138	
215	881 Rents	0	7,981	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	4,303,515	4,451,128	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	47,572	44,957	
219	886 Maintenance of Structures and Improvements	1,316	78,901	
220	887 Maintenance of Mains	575,283	476,687	
221	888 Maintenance of Compressor Station Equipment	0	303	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	145,230	113,522	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	65	4,356	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	92,980	79,100	
225	892 Maintenance of Services	241,091	242,246	
226	893 Maintenance of Meters and House Regulators	389,714	450,120	
227	894 Maintenance of Other Equipment	89,991	96,675	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	1,583,242	1,586,867	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	5,886,757	6,037,995	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	166,251	115,099	
233	902 Meter Reading Expenses	1,543,205	1,244,894	
234	903 Customer Records and Collection Expenses	2,977,063	2,797,872	
235	904 Uncollectible Accounts	2,141,329	785,428	
236	905 Miscellaneous Customer Accounts Expenses	75,781	100,331	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	6,903,629	5,043,624	

Name of Respondent Aquila Inc. d/b/a Aquila Networks - MGU		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr)	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	468,434	508,961	
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	100,120	96,420	
243	910 Miscellaneous Customer Service and Information Expenses	154,733	134,032	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	723,287	739,413	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	20,971	
248	912 Demonstrating and Selling Expenses	312,115	316,677	
249	913 Advertising Expenses	0	306	
250	916 Miscellaneous Sales Expenses	32,609	25,467	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	344,724	363,421	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	3,582,376	3,991,738	
255	921 Office Supplies and Expenses	1,888,382	2,114,861	
256	(Less) 922 Administrative Expenses Transferred-Credit	(251,562)	(384,851)	
257	923 Outside Services Employed	1,696,365	1,504,431	
258	924 Property Insurance	33,858	38,024	
259	925 Injuries and Damages	909,992	907,488	
260	926 Employee Pensions and Benefits	3,843,787	3,642,996	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	342,955	372,239	
263	(Less) 929 Duplicate Charges - Credit			
264	930.1 General Advertising Expenses	1,377	(1,537)	
265	930.2 Miscellaneous General Expenses	287,758	366,994	
266	931 Rents	671,311	369,658	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	13,006,599	12,922,041	
268	Maintenance			
269	935 Maintenance of General Plant	492,419	396,737	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	13,499,018	13,318,778	
271	TOTAL Gas O. and M. Exp (Lines 97,177,201,229,237,244, 251, and 270)	176,848,358	163,951,873	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.		construction employees in a footnote.		
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special		3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.		
1	Payroll Period Ended (Date)	12-31-04		
2	Total Regular Full-Time Employees	173		
3	Total Part-Time and Temporary Employees	4		
4	Total Employees	177		