

Aquila Networks - L&P
Management Report - Steam
Comparing Current Period to HR-2005-0450
As of Month_Year

Line No.	Description	12 Months Ended		12 Months Ended	
		HR-2005-0450	As of Month_Year	As of Month_Year	Prior Month Variance
1	Rate Base				
2	Rate of Return				
3	Net Operating Income Required				
4	Net Operating Income Available				
5	Net Operating Income Needed				
6	Revenue Requirement Effect				
7	Expected Disallowances				
8	Final Revenue Requirement				
9	Operating Revenues				
10	Electric				
14	Total Revenues				
15	Operating/Maintenance Expenses:				
16	Steam Power Generation - Fuel				
17	Other Power Generation - Fuel				
18	Total Fuel Used for Generation				
19	Purchased Power (Energy)				
20	Total Fuel and Purchased Power				
21	Net Margin				
22	Capacity Charge (Demand)				
23	Net Margin After Capacity				
27	Steam Power Generation				
28	Other Power Generation				
29	Other Power Supply Expenses				
30	Transmission Expenses				
31	Distribution Expenses				
32	Total Operating Expenses				
36	Steam Power Generation				
37	Other Power Generation				
38	Transmission Expenses				
39	Distribution Expenses				
40	A&G General Plant Maintenance				
41	Total Maintenance Expenses				
42	Customer Accounting				
43	Customer Service				
44	Sales				
45	A&G Operating				
46	Depreciation & Amortization				
47	Taxes:				
48	General Taxes				
49	Current Income Taxes				
50	Deferred Income Taxes				
51	Investment Tax Credit				
	Total Income Taxes				
52	Total O&M, A&G and Taxes Expense				
53	Earnings Before Interest & Taxes (EBIT)				
54	Net Operating Income				
55	Carrying Costs - AAO				
56	Adjusted NOI				
57	Return on Rate Base				
58	Return on Equity-Divisional Target				
59	Return on Equity-Divisional Actual				
60	Return on Equity-Corporate				

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

<u>NET GENERATION</u>	<u>CURRENT MONTH MWH</u>			<u>Fuel Cost per MWH</u>		
	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>
Lake Road #1,2,3						
Lake Road #4/6						
Lake Road #5,6,7						
Iatan						
Total Generation						

<u>PURCHASED POWER</u>	<u>CURRENT MONTH MWH</u>			<u>Energy Charge per MWH*</u>		
	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>
Ameren						
Associated Electric						
Kansas City Power & Light						
Mid-American Energy Co.						
Nebraska Public Power District						
Otter Tail Power Co.						
The Energy Authority						
Intercompany Purchases						
WPE/Gray County						
Omaha Public Power District						
Others						
Total Purchased Power						

TOTAL OUTPUT						
Less: Company Use						
TOTAL DELIVERED TO SYSTEM						

*Excludes Demand

SJD MWH Sales (net of co. use)			
SJG Book 1 Sales			
SJG Book 2 Sales			
TOTAL MWH SALES			

% of MWH Unaccounted For

Peak Load (KW)
Date of Peak

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

	YEAR-TO-DATE MWH			Fuel Cost per MWH		
	This Year	Last Year	Variance	This Year	Last Year	Variance
NET GENERATION						
Lake Road #1,2,3						
Lake Road #4/6						
Lake Road #5,6,7						
Iatan						
Total Generation						

	YEAR-TO-DATE MWH			Energy Charge per MWH*		
	This Year	Last Year	Variance	This Year	Last Year	Variance
PURCHASED POWER						
Ameren						
Associated Electric						
Kansas City Power & Light						
Mid-American Energy Co.						
Nebraska Public Power District						
Otter Tail Power Co.						
The Energy Authority						
Intercompany Purchases						
WPE/Gray County						
Omaha Public Power District						
Others						
Total Purchased Power						

TOTAL OUTPUT						
Less: Company Use						
TOTAL DELIVERED TO SYSTEM						

SJD MWH Sales (net of co. use)						
SJG Book 1 Sales						
SJG Book 2 Sales						
TOTAL MWH SALES						

% of MWH Unaccounted For

Peak Load (KW)
Date of Peak

*Excludes Demand

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

Generation Expense:
Dollars in 000's

	CURRENT MONTH			YEAR-TO-DATE		
	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>	<u>This Year</u>	<u>Last Year</u>	<u>Variance</u>
Lake Road #1,2,3						
Fuel						
Operations						
Maintenance						
Steam Processor						
Fuel						
Operations						
Maintenance						
Lake Road #4/6						
Fuel						
Operations						
Maintenance						
Lake Road #5,6,7						
Fuel						
Operations						
Maintenance						
Iatan						
Fuel						
Operations						
Maintenance						
TOTAL GENERATION EXPENSE						
Fuel						
Operations						
Maintenance						
PURCHASED POWER EXPENSE						
Purchased Power						
Capacity Demand Charge						
Transmission						
TOTAL PURCH. POWER EXPENSE						
TOTAL POWER SUPPLY COSTS						

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

	CURRENT MONTH MWH			Fuel Cost per MWH		
	This Year	Budget	Variance	This Year	Budget	Variance
NET GENERATION						
Lake Road #1,2,3						
Lake Road #4/6						
Lake Road #5,6,7						
Iatan						
Total Generation						

	CURRENT MONTH MWH			Energy Charge per MWH*		
	This Year	Budget	Variance	This Year	Budget	Variance
PURCHASED POWER						
Ameren						
Associated Electric						
Kansas City Power & Light						
Mid-American Energy Co.						
Nebraska Public Power District						
Otter Tail Power Co.						
The Energy Authority						
Intercompany Purchases						
WPE/Gray County						
Omaha Public Power District						
Others						
Total Purchased Power						

TOTAL OUTPUT						
Less: Company Use						
TOTAL DELIVERED TO SYSTEM						

SJD MWH Sales (net of co. use)						
SJG Book 1 Sales						
SJG Book 2 Sales						
TOTAL MWH SALES						

% of MWH Unaccounted For

Peak Load (KW)
Date of Peak

*Excludes Demand

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

	YEAR-TO-DATE MWH			Fuel Cost per MWH		
	This Year	Budget	Variance	This Year	Budget	Variance
NET GENERATION						
Lake Road #1,2,3						
Lake Road #4/6						
Lake Road #5,6,7						
Iatan						
Total Generation						

	YEAR-TO-DATE MWH			Energy Charge per MWH*		
	This Year	Budget	Variance	This Year	Budget	Variance
PURCHASED POWER						
Ameren						
Associated Electric						
Kansas City Power & Light						
Mid-American Energy Co.						
Nebraska Public Power District						
Otter Tail Power Co.						
The Energy Authority						
Intercompany Purchases						
WPE/Gray County						
Omaha Public Power District						
Others						
Total Purchased Power						

TOTAL OUTPUT						
Less: Company Use						
TOTAL DELIVERED TO SYSTEM						

SJD MWH Sales (net of co. use)			
SJG Book 1 Sales			
SJG Book 2 Sales			
TOTAL MWH SALES			

% of MWH Unaccounted For

Peak Load (KW)
Date of Peak

*Excludes Demand

**SJLP MISSOURI OPERATIONS
PRODUCTION STATISTICS
As of Month_Year**

Generation Expense:
Dollars in 000's

	CURRENT MONTH			YEAR-TO-DATE		
	<u>This Year</u>	<u>Budget</u>	<u>Variance</u>	<u>This Year</u>	<u>Budget</u>	<u>Variance</u>
Lake Road #1,2,3						
Fuel						
Operations						
Maintenance						
Steam Processor						
Fuel						
Operations						
Maintenance						
Lake Road #4/6						
Fuel						
Operations						
Maintenance						
Lake Road #5,6,7						
Fuel						
Operations						
Maintenance						
Iatan						
Fuel						
Operations						
Maintenance						
TOTAL GENERATION EXPENSE						
Fuel						
Operations						
Maintenance						
PURCHASED POWER EXPENSE						
Purchased Power						
Capacity Demand Charge						
Transmission						
TOTAL PURCH. POWER EXPENSE						
TOTAL POWER SUPPLY COSTS						

**SJLP MISSOURI OPERATIONS
PLANT STATISTICS
As of Month_Year**

Current Month

	<u>Steam Process</u>				
	<u>Lake Rd. #1,2,3</u>	<u>Boiler</u>	<u>Lake Rd. #4/6</u>	<u>Lake Rd. #5,6,7</u>	<u>Total Lake Rd.</u>
					<u>Iatan</u>
Maintenance Expenses:					
Labor Related					
Loadings					
Materials					
Office Expense					
Outside Services					
Other					
Total Maintenance Expense					
Maint. Cost per Net MWH Gen.					
Total Maint. Cost per Net MWH Gen.					
Operating Expenses:					
Labor Related					
Loadings					
Materials					
Office Expense					
Outside Services					
Other					
Total Operating Expense					
Optg. Cost per Net MWH Gen.					
Total Optg. Cost per Net MWH Gen.					
Production Expenses:					
Total Production Expense					
Prod. Exp. per Net MWH Gen.					
Total Prod. Exp. per Net MWH Gen.					
Impact of Capital Investment on Earnings					
Plant Value (12 Mo. Avg Bal)					
Less: Depr. Cost (12 Mo. Avg Bal)					
Net Book Value (12 Mo. Avg Bal)					
Carrying Cost (Approx 10% APR)					
Capital Cost					
Capital Cost per Net MWH Gen.					
Total Capital Cost per Net MWH Gen.					
Statistics:					
MWH Generated					
MWH Station					
MWH Net Generation					
Tons/Coal					
Gal/Oil					
MCF Gas Used					
Cost per Ton Coal					
Cost per Gal. Oil					
Cost per MCF Gas					
Fuel Cost - Coal					
Fuel Cost - Oil					
Fuel Cost - Gas					
Emissions					
MMBTU of Fuel Used					
Fuel Cost per MMBTU					
Fuel Cost per Net MWH Gen.					
Fuel HHV (btu/lb,cf, mbtu/gal)					
Net Heat Rate (Btu/Kwh)					

**SJLP MISSOURI OPERATIONS
PLANT STATISTICS
As of Month_Year**

Year to Date

	<u>Lake Rd. #1,2,3</u>	<u>Steam Processor</u>	<u>Lake Rd. #4/6</u>	<u>Lake Rd. #5,6,7</u>	<u>Total Lake Rd.</u>	<u>Iatan</u>
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Maintenance Expenses:

Labor Related
Loadings
Materials
Office Expense
Outside Services
Other
Total Maintenance Expense

Maint. Cost per Net MWH Gen.	
Total Maint. Cost per Net MWH Gen.	

Operating Expenses:

Labor Related
Loadings
Materials
Office Expense
Outside Services
Other
Total Operating Expense

Optg. Cost per Net MWH Gen.	
Total Optg. Cost per Net MWH Gen.	

Production Expenses:

Total Production Expense

Prod. Exp. per Net MWH Gen.	
Total Prod. Exp. per Net MWH Gen.	

Impact of Capital Investment on Earnings

Plant Value (12 Mo. Avg Bal)
Less: Depr. Cost (12 Mo. Avg Bal)
Net Book Value (12 Mo. Avg Bal)
Carrying Cost (Approx 10% APR)
Capital Cost

Capital Cost per Net MWH Gen.	
Total Capital Cost per Net MWH Gen.	

Statistics:

MWH Generated	
MWH Station	
MWH Net Generation	

Tons/Coal	
Gal/Oil	
MCF Gas Used	
Cost per Ton Coal	
Cost per Gal. Oil	
Cost per MCF Gas	

Fuel Cost - Coal	
Fuel Cost - Oil	
Fuel Cost - Gas	
Emissions	
MMBTU of Fuel Used	
Fuel Cost per MMBTU	
Fuel Cost per Net MWH Gen.	

Fuel HHV (btu/lb,cf, mbtu/gal)	
Net Heat Rate (Btu/Kwh)	

CALCULATION OF FUEL COSTS FOR STEAM CUSTOMERS

SJG

As of Month Year

PER DOE REPORT

Gas MCF's Used

Tons Coal Used

PER MARGIN QUERY

Lake Road Coal Costs

Gas Costs

Units

Avg. Unit Costs

MCF's Used

Steam costs for gas

input

	<u>High BTU</u>	Tons	<u>Low BTU</u>	Tons	<u>Total Coal Costs</u>	<u>Allocation</u>		<u>Total Tons</u>	<u>% Alloc</u>
Coal Burn					\$ -	actual charges	High BTU	-	
Freight Expense					\$ -	25/75	Low BTU	-	
Undistrib Coal					\$ -	50/50		-	
Fly Ash					\$ -				
GPS Inventory Adj					\$ -				
					\$ -				
					\$ -				

Unit Costs	<u>Steam costs High BTU</u>	<u>Steam costs Low BTU</u>	<u>Tons Used</u>	
			-	
			\$ -	Steam costs for coal