

Exhibit No.:
Issues: Sales and Revenue

Witness: Janice Pyatte
Sponsoring Party: MO PSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: ER-2005-0436
Date Testimony Prepared: November 18, 2005

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

JANICE PYATTE

**AQUILA, INC.
D/B/A AQUILA NETWORKS-MPS
AND AQUILA NETWORKS-L&P**

CASE NO. ER-2005-0436

**Jefferson City, Missouri
November 2005**

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

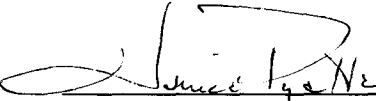
In the Matter of Aquila, Inc. d/b/a Aquila)
Networks-MPS and Aquila Networks-)
L&P, for Authority to File Increasing)
Electric Rates For the Service Provided to)
Customers in the Aquila Networks-MPS)
and Aquila Networks-L&P Area.)

Case No. ER-2005-0436

AFFIDAVIT OF JANICE PYATTE

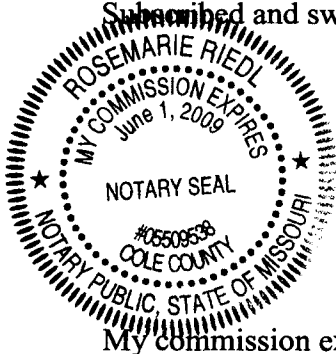
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

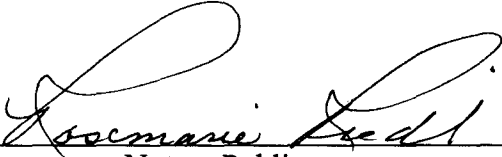
Janice Pyatte, of lawful age, on her oath states: that she has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 7 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true to the best of her knowledge and belief.



Janice Pyatte

Subscribed and sworn to before me this 17th day of November, 2005.





Notary Public

My commission expires June 1, 2009

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TABLE OF CONTENTS

EXECUTIVE SUMMARY 1

DESCRIPTION OF KWH SALES AND RATE REVENUE SCHEDULES..... 2

EFFECT OF THE RATE CHANGE ON REVENUES 6

WEATHER NORMALIZATION OF REVENUES..... 6

DAYS ADJUSTMENTS TO RATE REVENUE 7

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
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26
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JANICE PYATTE

**D/B/A AQUILA NETWORKS-MPS
AND AQUILA NETWORKS-L&P**

Q. Please state your name and business address.

Q. Are you the same Janice Pyatte who has previously filed direct testimony in this case?

EXECUTIVE SUMMARY

A. In this filing, I present four schedules that summarize annual sales of electricity (kWh sales) and the revenue from those sales (rate revenue) for the electric operations of Aquila, Inc. d/b/a Aquila Networks-MPS (MPS) and Aquila Networks-L&P (L&P Electric), based upon a test year of January 1, 2004 – December 31, 2004, updated for known and measurable changes through June 30, 2005. These schedules represent the results of various updates to kWh sales and revenues that have been made in response to the Settlement Conference on October 31 – November 4, 2005.

Rebuttal Testimony of
Janice Pyatte

1 My rebuttal testimony also lists which specific annualizations and normalizations
2 to Missouri test year kWh sales and rate revenues have been revised since the filing of
3 direct testimony and which have not.

4 Q. Which specific adjustments to Staff Accounting Schedule 10-Adjustments
5 to Income Statement are you sponsoring?

6 A. I am sponsoring MPS Adjustments S-1.2 (weather normalization), S-1.5
7 (billing corrections), S-1.7 (4/22/2004 rate change), and S-1.8 (days adjustment) in the
8 Staff Accounting Schedule 10-Adjustments to Income Statement.

9 I am also sponsoring L&P Electric Adjustments S-1.2 (weather normalization), S-
10 1.5 (billing corrections), S-1.6 (days adjustment), and S-1.7 (4/22/2004 rate change) in
11 the Staff Accounting Schedule 10-Adjustments to Income Statement. With the exception
12 of the annualization for the rate change, these adjustments include both a change in
13 revenues and a change in kWh sales.

14 Q. Do you have a recommendation for the Commission regarding MPS and
15 L&P Electric kWh sales and rate revenue?

16 A. I recommend that the Commission adopt the Staff's revised adjustments to
17 test year sales and rate revenue for both MPS and L&P Electric that are shown on
18 attached Schedules 2, 3, 4, and 5. If adopted, Staff's kWh sales will be used as an input
19 into the calculation of Missouri fuel and purchased power expense. Also, if adopted,
20 Staff's Missouri rate revenue and kWh sales by rate code will be used to compute and
21 implement any Commission-ordered revenue change in this case.

22 **DESCRIPTION OF KWH SALES AND RATE REVENUE SCHEDULES**

23 Q. Please briefly describe the contents of Schedules 2 through 5.

1 A. Schedule 3 (MPS) and Schedule 5 (L&P Electric) have been compiled to
2 serve a dual purpose. When examined vertically, each schedule presents the results of
3 each of the multiple adjustments that were made (annualizations, normalizations, and
4 growth-adjustments) to rate revenues, as required for input into the Accounting
5 schedules. When examined horizontally, each schedule presents annualized, normalized,
6 growth-adjusted rate revenues by rate code and by cost-of-service class, as required for
7 input into the rate design analysis.

8 Schedule 2 (MPS) and Schedule 4 (L&P Electric) possess a similar layout but the
9 values contained in the cells represent kWh sales.

10 Q. Please describe the characteristics of the kWh sales and the rate revenues
11 presented on Schedules 2 through 5.

12 A. The Missouri kWh sales shown on Schedules 2 (MPS) and 4 (L&P
13 Electric) have these characteristics: (i) they have been developed by rate code and by
14 cost-of-service class; (ii) they have been normalized to remove the effects of deviations
15 from normal weather in the test year; (iii) they have been developed on both a billing
16 month and a calendar year (i.e., 365-day) basis; and (iv) they have been adjusted to
17 reflect load growth (or decline). Each adjustment to kWh sales is associated with a
18 corresponding adjustment to Missouri rate revenues.

19 The Missouri rate revenues shown on Schedules 3 (MPS) and 5 (L&P Electric)
20 have the same four characteristics as kWh sales but, in addition, rate revenue has been
21 annualized to reflect the rate change that occurred on April 22, 2004, as the outcome of
22 (consolidated) Case Nos. ER-2004-0034 and HR-2004-0024.

Rebuttal Testimony of
Janice Pyatte

1 Q. What is the relationship between the Missouri rate revenues shown on
2 your Schedules 3 (MPS) and 5 (L&P Electric) and the Missouri operating revenues
3 shown on Accounting Schedule 9-Income Statement for each of the respective Aquila
4 divisions?

5 A. The total operating revenues shown on Accounting Schedule 9-Income
6 Statement, consists of two components: the revenue that the Company collects from the
7 sales of electricity to Missouri retail customers (rate revenues), which is shown on my
8 Schedules 3 (MPS) and 5 (L&P Electric); and the revenue the Company receives from
9 other sources (other or non-rate revenues). Non-rate revenues are generated by charges
10 such as reconnect fees, returned check fees, late payment fees, etc. Another source of
11 non-rate revenue may be off-system sales of electricity.

12 Q. What is the relationship between the adjustments to Missouri rate revenues
13 shown on your Schedules 3 (MPS) and 5 (L&P Electric) and the S-1 adjustments shown
14 on Accounting Schedule 10 - Adjustments to Income Statement for each of the respective
15 Aquila divisions?

16 A. Each of the adjustments to Missouri rate revenue shown on my Schedules
17 3 (MPS) and 5 (L&P Electric) has a corresponding S-1 adjustment shown on Accounting
18 Schedule 10 - Adjustments to Income Statement. The Accounting Schedule does not
19 record adjustments to kWh sales.

20 The adjustments to test year kWh sales and rate revenues that were made in this
21 case were: (i) annualization for 365 days (days adjustment); (ii) annualization for billing
22 corrections; (iii) annualization for large customer load changes; (iv) annualization due to

Rebuttal Testimony of
Janice Pyatte

1 growth in the number of customers; (v) weather normalization; and (vi) adjustment for a
2 rate change within the test year.

3 Q. Are you responsible for the contents of Schedules 2 through 5?

4 A. While I am responsible for compiling these tables, the values contained
5 within them represent the collective effort of three Staff witnesses: Shawn Lange,
6 Amanda McMellen, and me.

7 Q. Please briefly describe the role played by Mr. Lange in developing
8 Schedules 2 through 5.

9 A. Mr. Lange's direct testimony addresses the methods he used to calculate
10 the effects of weather normalization on kWh sales and the adjustments that reflect a 365-
11 day billing year. His rebuttal testimony describes the revisions he made in response to
12 the Settlement Conference on October 31 – November 4, 2005. Mr. Lange's revised
13 adjustments to test year kWh sales are both an input into my determination of the effect
14 of weather normalization on rate revenues and into Mr. Lange's determination of the
15 normalized hourly system loads used in Staff's production cost simulation (fuel) model.
16 Mr. Lange's revised results are contained on my Schedules 2 (MPS) and 4 (L&P
17 Electric).

18 Q. Please describe the role played by Ms. McMellen in developing Schedules
19 2 through 5.

20 A. Staff witness Amanda McMellen is responsible for all annualizations to
21 kWh sales and rate revenues made to the large power service customers. She also
22 determined the effect that growth (or decline) in the number of customers had on both
23 kWh sales and rate revenues. Her rebuttal testimony describes the revisions she made in

1 response to the Settlement Conference on October 31 – November 4, 2005. Ms.
2 McMellen's revised results are contained on my Schedules 2 and 3 (MPS) and Schedules
3 4 and 5 (L&P Electric).

4 Q. What was your role in developing the numbers contained in Schedules 2
5 through 5?

6 A. I am responsible for annualizing rate revenue to reflect the rate change that
7 occurred on April 22, 2004, as one outcome of (consolidated) Case Nos. ER-2004-0034
8 and HR-2004-0024. I am also responsible for calculating the effect that Mr. Lange's
9 weather normalization and days adjustment to kWh sales had on revenues

10 **EFFECT OF THE RATE CHANGE ON REVENUES**

11 Q. Has Staff's annualization to reflect the effect of the rate change on
12 revenues been revised since the filing of direct testimony?

13 A. No.

14 **WEATHER NORMALIZATION OF REVENUES**

15 Q. Has Staff changed its method of weather normalizing rate revenue since
16 the filing of direct testimony?

17 A. No.

18 Q. Have the results of Staff's weather normalization of rate revenue changed
19 since the filing of direct testimony?

20 A. Yes. Revenues were revised as a consequence of the changes in kWh
21 sales made by Mr. Lange.

DAYS ADJUSTMENTS TO RATE REVENUE

Q. Has Staff changed its method of calculating a days adjustment to kWh sales and rate revenue since the filing of direct testimony?

A. No.

Q. Have the results of Staff's days adjustment to kWh sales and rate revenue changed since the filing of direct testimony?

A. Yes. Revenues were revised as a consequence of the changes in kWh sales made by Mr. Lange.

Q. Does this conclude your rebuttal testimony on the issue of Revenues?

A. Yes, it does.

AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2005-0436
ADJUSTED MISSOURI RETAIL KWH SALES BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | | As Billed Sales (kWh) (1) | Annualizations to kWh Sales (2) | Normalizations to kWh Sales (2) | Customer Annualizations (3) | Total Sales (kWh) |
|-----------|------------------------------|------------------------------|------------------------------------|------------------------------------|--------------------------------|----------------------|
| | Residential | | | | | |
| MO860 | Residential General Use | 1,549,189,455 | (8,270,902) | 97,795,291 | 4,422,653 | 1,643,136,497 |
| MO870 | Residential w/ Space Heat | 804,832,712 | (22,651,319) | 51,072,801 | 96,400,612 | 929,654,806 |
| | Total Residential | 2,354,022,167 | (30,922,222) | 148,868,092 | 100,823,265 | 2,572,791,303 |
| | Small General Service | | | | | |
| MO710/711 | Small GS | 741,108,590 | (2,778,815) | 16,792,141 | 14,386,683 | 769,508,599 |
| MO716 | Small GS w/kW mtr, Pri | 1,255,030 | - | - | - | 1,255,030 |
| MO740 | Schools & Churches | 28,358,600 | (221,412) | 1,295,866 | (901,195) | 28,531,858 |
| MO800 | Muni Water Pumps | 7,865,486 | - | - | - | 7,865,486 |
| MO810 | Muni Park & Rec | 2,278,296 | - | - | - | 2,278,296 |
| MO811 | Muni Park & Rec, 3-phase | 2,955,419 | - | - | - | 2,955,419 |
| | Total Small GS | 783,821,421 | (3,000,227) | 18,088,007 | 13,485,488 | 812,394,689 |
| | Large General Service | | | | | |
| MO720 | Large GS, Secondary | 772,564,351 | (1,791,293) | 11,155,942 | 27,908,730 | 809,837,730 |
| MO725 | Large GS, Primary | 35,674,584 | - | - | - | 35,674,584 |
| MO721 | RTP (721) | 4,163,457 | - | - | - | 4,163,457 |
| | Total Large GS | 812,402,392 | (1,791,293) | 11,155,942 | 27,908,730 | 849,675,771 |
| | Large Power | | | | | |
| MO730 | Large PS, Secondary | 602,728,460 | - | - | (29,644,823) | 573,083,637 |
| MO735 | Large PS, Primary | 602,788,151 | - | - | 59,148,052 | 661,936,203 |
| MO731 | RTP (731) | 22,958,448 | - | - | - | 22,958,448 |
| MO737 | RTP (737) | 28,017,635 | - | - | - | 28,017,635 |
| | Large Power | 1,256,492,694 | - | - | 29,503,229 | 1,285,995,923 |
| | Special | | | | | |
| MO919 | Special Contract (Modine) | 5,200,336 | - | - | - | 5,200,336 |
| MO650 | Thermal Energy Storage | 6,576,544 | - | - | - | 6,576,544 |
| | Total Special | 11,776,880 | - | - | - | 11,776,880 |
| MONxx | Lighting | 43,914,391 | - | - | - | 43,914,391 |
| | Unaccounted for | (12,336,945) | - | - | - | (12,336,945) |
| | Unbilled | 14,000,000 | - | - | - | 14,000,000 |
| | Total MO kWh Sales | 5,264,093,000 | (35,713,742) | 178,112,041 | 171,720,713 | 5,578,212,012 |

- (1) Compiled by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Shawn Lange
(3) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2005-0436
DETAILS OF ADJUSTMENTS TO MISSOURI SALES BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | | Annualization for Billing Corrections | Normalization for Weather | Annualization for 365 Days | Annualization for Load Growth | Total Adjustments |
|-----------|------------------------------|--|------------------------------|-------------------------------|----------------------------------|----------------------|
| | Residential | | | | | |
| MO860 | Residential General Use | - | 97,795,291 | (8,270,902) | 4,422,653 | 93,947,042 |
| MO870 | Residential w/ Space Heat | - | 51,072,801 | (22,651,319) | 96,400,612 | 124,822,094 |
| | Total Residential | - | 148,868,092 | (30,922,222) | 100,823,265 | 218,769,136 |
| | Small General Service | | | | | |
| MO710/711 | Small GS | 1,738,119 | 16,792,141 | (4,516,934) | 14,386,683 | 28,400,009 |
| MO716 | Small GS w/kW mtr, Pri | - | - | - | - | - |
| MO740 | Schools & Churches | - | 1,295,866 | (221,412) | (901,195) | 173,258 |
| MO800 | Muni Water Pumps | - | - | - | - | - |
| MO810 | Muni Park & Rec | - | - | - | - | - |
| MO811 | Muni Park & Rec, 3-phase | - | - | - | - | - |
| | Total Small GS | 1,738,119 | 18,088,007 | (4,738,346) | 13,485,488 | 28,573,268 |
| | Large General Service | | | | | |
| MO720 | Large GS, Secondary | - | 11,155,942 | (1,791,293) | 27,908,730 | 37,273,379 |
| MO725 | Large GS, Primary | - | - | - | - | - |
| MO721 | RTP (721) | - | - | - | - | - |
| | Total Large GS | - | 11,155,942 | (1,791,293) | 27,908,730 | 37,273,379 |
| | Large Power | | | | | |
| MO730 | Large PS, Secondary | - | - | - | (29,644,823) | (29,644,823) |
| MO735 | Large PS, Primary | - | - | - | 59,148,052 | 59,148,052 |
| MO731 | RTP (731) | - | - | - | - | - |
| MO737 | RTP (737) | - | - | - | - | - |
| | Large Power | - | - | - | 29,503,229 | 29,503,229 |
| | Special | | | | | |
| MO919 | Special Contract (Modine) | - | - | - | - | - |
| MO650 | Thermal Energy Storage | - | - | - | - | - |
| | Total Special | - | - | - | - | - |
| MONxx | Lighting | - | - | - | - | - |
| | Unaccounted for Unbilled | | | | | |
| | Total MO kWh Sales | 1,738,119 | 178,112,041 | (37,451,861) | 171,720,713 | 314,119,012 |

- (1) Compiled by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Shawn Lange
(3) Sponsored by Staff witness Amanda McMel

AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2005-0436
ADJUSTED MISSOURI RETAIL RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | | Billed Revenue from Permanent Rates (1) | Annualizations to Revenue (1) | Normalizations to Revenue (1) | Customer Annualizations (2) | Total Rate Revenue |
|------------------------------|---|--|--|--|--|-------------------------------|
| Residential | | | | | | |
| MO860 | Residential General Use | \$116,986,339 | \$8,870,339 | (\$567,957) | \$350,778 | \$125,639,499 |
| MO870 | Residential w/ Space Heat | \$49,132,290 | \$3,941,181 | (\$1,282,997) | \$5,849,498 | \$57,639,972 |
| | Total Residential | \$166,118,628 | \$12,811,520 | (\$1,850,953) | \$6,200,277 | \$183,279,471 |
| Small General Service | | | | | | |
| MO710/7 | Small GS | \$48,353,607 | \$1,822,789 | (\$240,150) | \$895,313 | \$50,831,559 |
| MO716 | Small GS w/KW mtr, Pri | \$69,824 | \$931 | \$0 | \$0 | \$70,755 |
| MO740 | Schools & Churches | \$1,881,688 | \$120,795 | (\$14,026) | (\$60,450) | \$1,928,007 |
| MO800 | Muni Water Pumps | \$481,977 | \$8,962 | \$0 | \$0 | \$490,940 |
| MO810 | Muni Park & Rec | \$180,445 | \$2,502 | \$0 | \$0 | \$182,947 |
| MO811 | Muni Park & Rec, 3-phase | \$232,940 | \$3,781 | \$0 | \$0 | \$236,721 |
| | Total Small GS | \$51,200,481 | \$1,959,760 | (\$254,176) | \$834,863 | \$53,740,928 |
| Large General Service | | | | | | |
| MO720 | Large GS, Secondary | \$40,197,249 | \$1,106,860 | (\$79,725) | \$1,475,873 | \$42,700,257 |
| MO725 | Large GS, Primary | \$1,740,744 | \$21,074 | \$0 | \$0 | \$1,761,818 |
| MO721 | RTP (721) | \$180,389 | \$2,570 | \$0 | \$0 | \$182,958 |
| | Total Large GS | \$42,118,382 | \$1,130,504 | (\$79,725) | \$1,475,873 | \$44,645,033 |
| Large Power | | | | | | |
| MO730 | Large PS, Secondary | \$26,156,492 | \$332,384 | \$0 | (\$653,873) | \$25,835,003 |
| MO735 | Large PS, Primary | \$24,292,220 | \$289,175 | \$0 | \$1,965,996 | \$26,547,391 |
| MO731 | RTP (731) | \$1,050,156 | \$13,058 | \$0 | \$0 | \$1,063,214 |
| MO737 | RTP (737) | \$1,208,253 | \$29,301 | \$0 | \$0 | \$1,237,555 |
| | Large Power | \$52,707,121 | \$663,919 | \$0 | \$1,312,123 | \$54,683,163 |
| Special | | | | | | |
| MO919 | Special Contract (Modine) | \$215,428 | \$2,895 | \$0 | \$0 | \$218,323 |
| MO650 | Thermal Energy Storage | \$297,464 | \$4,051 | \$0 | \$0 | \$301,515 |
| | Total Special | \$512,892 | \$6,946 | \$0 | \$0 | \$519,838 |
| MONxx | Lighting | \$5,440,310 | \$86,585 | \$0 | \$0 | \$5,526,894 |
| | Unaccounted for | (\$677,226) | \$0 | \$0 | \$0 | (\$677,226) |
| | Total MO \$ from Permanent Rates | \$317,420,588 | \$16,659,234 | (\$2,184,855) | \$9,823,135 | \$341,718,102 |

(1) Sponsored by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2005-0436
DETAILS OF ADJUSTMENTS TO RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | | Annualization for Billing Corrections | Annualization for Rate Change | Annualization for 365 Days | Normalization for Weather | Annualization for Load Growth | Total Adjustments |
|---------|---|--|--|---------------------------------------|--------------------------------------|--|------------------------------|
| | Residential | | | | | | |
| MO860 | Residential General Use | \$0 | \$1,600,160 | \$7,270,179 | (\$567,957) | \$350,778 | \$8,653,161 |
| MO870 | Residential w/ Space Heat | \$0 | \$804,206 | \$3,136,975 | (\$1,282,997) | \$5,849,498 | \$8,507,682 |
| | Total Residential | \$0 | \$2,404,365 | \$10,407,154 | (\$1,850,953) | \$6,200,277 | \$17,160,843 |
| | Small General Service | | | | | | |
| MO710/7 | Small GS | \$118,203 | \$683,659 | \$1,020,927 | (\$240,150) | \$895,313 | \$2,477,952 |
| MO716 | Small GS w/kW mtr, Pri | \$0 | \$931 | \$0 | \$0 | \$0 | \$931 |
| MO740 | Schools & Churches | \$0 | \$26,160 | \$94,635 | (\$14,026) | (\$60,450) | \$46,319 |
| MO800 | Muni Water Pumps | \$0 | \$8,962 | \$0 | \$0 | \$0 | \$8,962 |
| MO810 | Muni Park & Rec | \$0 | \$2,502 | \$0 | \$0 | \$0 | \$2,502 |
| MO811 | Muni Park & Rec, 3-phase | \$0 | \$3,781 | \$0 | \$0 | \$0 | \$3,781 |
| | Total Small GS | \$118,203 | \$725,996 | \$1,115,562 | (\$254,176) | \$834,863 | \$2,540,447 |
| | Large General Service | | | | | | |
| MO720 | Large GS, Secondary | \$0 | \$540,260 | \$566,601 | (\$79,725) | \$1,475,873 | \$2,503,008 |
| MO725 | Large GS, Primary | \$0 | \$21,074 | \$0 | \$0 | \$0 | \$21,074 |
| MO721 | RTP (721) | \$0 | \$2,570 | \$0 | \$0 | \$0 | \$2,570 |
| | Total Large GS | \$0 | \$563,903 | \$566,601 | (\$79,725) | \$1,475,873 | \$2,526,651 |
| | Large Power | | | | | | |
| MO730 | Large PS, Secondary | \$0 | \$332,384 | \$0 | \$0 | (\$653,873) | (\$321,489) |
| MO735 | Large PS, Primary | \$0 | \$289,175 | \$0 | \$0 | \$1,965,996 | \$2,255,172 |
| MO731 | RTP (731) | \$0 | \$13,058 | \$0 | \$0 | \$0 | \$13,058 |
| MO737 | RTP (737) | \$0 | \$29,301 | \$0 | \$0 | \$0 | \$29,301 |
| | Large Power | \$0 | \$663,919 | \$0 | \$0 | \$1,312,123 | \$1,976,042 |
| | Special | | | | | | |
| MO919 | Special Contract (Modine) | \$0 | \$2,895 | \$0 | \$0 | \$0 | \$2,895 |
| MO650 | Thermal Energy Storage | \$0 | \$4,051 | \$0 | \$0 | \$0 | \$4,051 |
| | Total Special | \$0 | \$6,946 | \$0 | \$0 | \$0 | \$6,946 |
| MONxx | Lighting | \$0 | \$86,585 | \$0 | \$0 | \$0 | \$86,585 |
| | Unaccounted for | | | | | | \$0 |
| | Total MO \$ from Permanent Rates | \$118,203 | \$4,451,714 | \$12,089,317 | (\$2,184,855) | \$9,823,135 | \$24,297,514 |

(1) Sponsored by Staff witness Janice Pyatte

(2) Sponsored by Staff witness Amanda Mc

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2005-0436
ADJUSTED MISSOURI RETAIL KWH SALES BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | As Billed kWh Sales (kWh) (1) | Annualizations to kWh Sales (2) | Normalizations to kWh Sales (2) | Customer Annualizations (3) | Total Sales (kWh) |
|---|----------------------------------|------------------------------------|------------------------------------|--------------------------------|----------------------|
| Residential | | | | | |
| MO910 Residential - General Use | 297,654,045 | (1,479,450) | 20,354,803 | (7,719,156) | 308,810,242 |
| MO911 Multiple Occupancy | 2,428,227 | (27,720) | 166,243 | (27,337) | 2,539,413 |
| MO920 Residential - Space Heat | 293,965,907 | (1,566,623) | 19,404,130 | 16,034,105 | 327,837,519 |
| MO921 Multiple Occupancy | 6,843,425 | 121,526 | 430,842 | (159,686) | 7,236,106 |
| MO913 Residential - Water Heat | 84,234,485 | (472,224) | 4,423,417 | (2,088,287) | 86,097,391 |
| MO914 Multiple Occupancy | 65,123 | (390) | 3,929 | (9,307) | 59,355 |
| MO915 Residential - Other Use | 5,189,044 | 61,781 | 288,887 | 219,505 | 5,759,217 |
| MO916 Residential - Fixed Bill | - | - | - | - | - |
| MO922 Residential - Limited Demand | 486,442 | (8,418) | 32,231 | (15,997) | 494,258 |
| Total Residential | 690,866,698 | (3,371,519) | 45,104,482 | 6,233,839 | 738,833,500 |
| Small General Service | | | | | |
| MO930 General Service - Limited Demand | 22,325,561 | (137,238) | 671,558 | (17,304) | 22,842,577 |
| MO931 General Service - General Use | 47,117,290 | (508,263) | 1,432,912 | 571,673 | 48,613,612 |
| MO932 General Service - Limited w/ Space Heat | 3,876,258 | (18,598) | 109,416 | 117,810 | 4,084,886 |
| MO933 General Service - Electric Space Heat | 21,860,706 | (32,584) | 631,220 | 40,188 | 22,499,529 |
| MO934 General Service - Schools and Churches | 4,422,710 | (34,213) | 140,536 | (61,763) | 4,467,269 |
| MO941 Non-Res Space/Water Heat | 2,725,194 | (33,742) | 73,743 | (140,122) | 2,625,073 |
| Total Small GS | 102,327,719 | (764,638) | 3,059,385 | 510,481 | 105,132,947 |
| MO940 Large General Service | 384,544,339 | (4,970,873) | 5,982,272 | 12,260,841 | 397,816,580 |
| MO944 Large Power Service | 629,019,283 | - | - | 104,862,598 | 733,881,881 |
| | | - | - | - | - |
| Lighting | | | | | |
| MOSJx Street & Private Area Lighting | 19,342,346 | - | - | - | 19,342,346 |
| MO971 Outdoor Night Lighting | 584,709 | - | - | - | 584,709 |
| MO972 Street Lighting | 909,898 | - | - | - | 909,898 |
| MO973 Traffic Signals | 510,636 | - | - | - | 510,636 |
| Total Lighting | 21,347,589 | - | - | - | 21,347,589 |
| Unaccounted for | (628) | | | | (628) |
| Total MO kWh Sales | 1,828,105,000 | (9,107,029) | 54,146,139 | 123,867,760 | 1,997,011,870 |

- (1) Compiled by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Shawn Lange
(3) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2005-0436
DETAILS OF ADJUSTMENTS TO MISSOURI SALES BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | Annualization for Billing Corrections | Normalization for Weather | Annualization for 365 Days | Annualization for Growth/Load Changes | Total Adjustments |
|---|--|------------------------------|-------------------------------|--|----------------------|
| Residential | | | | | |
| MO910 Residential - General Use | - | 20,354,803 | (1,479,450) | (7,719,156) | 11,156,197 |
| MO911 Multiple Occupancy | - | 166,243 | (27,720) | (27,337) | 111,186 |
| MO920 Residential - Space Heat | - | 19,404,130 | (1,566,623) | 16,034,105 | 33,871,612 |
| MO921 Multiple Occupancy | - | 430,842 | 121,526 | (159,686) | 392,681 |
| MO913 Residential - Water Heat | - | 4,423,417 | (472,224) | (2,088,287) | 1,862,906 |
| MO914 Multiple Occupancy | - | 3,929 | (390) | (9,307) | (5,768) |
| MO915 Residential - Other Use | - | 288,887 | 61,781 | 219,505 | 570,173 |
| MO916 Residential - Fixed Bill | - | - | - | - | - |
| MO922 Residential - Limited Demand | - | 32,231 | (8,418) | (15,997) | 7,816 |
| Total Residential | - | 45,104,482 | (3,371,519) | 6,233,839 | 47,966,802 |
| Small General Service | | | | | |
| MO930 General Service - Limited Demand | - | 671,558 | (137,238) | (17,304) | 517,016 |
| MO931 General Service - General Use | - | 1,432,912 | (508,263) | 571,673 | 1,496,322 |
| MO932 General Service - Limited w/ Space Heat | - | 109,416 | (18,598) | 117,810 | 208,628 |
| MO933 General Service - Electric Space Heat | - | 631,220 | (32,584) | 40,188 | 638,823 |
| MO934 General Service - Schools and Churches | - | 140,536 | (34,213) | (61,763) | 44,559 |
| MO941 Non-Res Space/Water Heat | - | 73,743 | (33,742) | (140,122) | (100,121) |
| Total Small GS | - | 3,059,385 | (764,638) | 510,481 | 2,805,228 |
| MO940 Large General Service | (4,145,804) | 5,982,272 | (825,069) | 12,260,841 | 13,272,241 |
| MO944 Large Power Service | - | - | - | 104,862,598 | 104,862,598 |
| Lighting | | | | | |
| MOSJx Street & Private Area Lighting | - | - | - | - | - |
| MO971 Outdoor Night Lighting | - | - | - | - | - |
| MO972 Street Lighting | - | - | - | - | - |
| MO973 Traffic Signals | - | - | - | - | - |
| Total Lighting | - | - | - | - | - |
| Unaccounted for | | | | | |
| Total MO kWh Sales | (4,145,804) | 54,146,139 | (4,961,226) | 123,867,760 | 168,906,870 |

- (1) Compiled by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Shawn Lange
(3) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2005-0436
ADJUSTED MISSOURI RETAIL RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | | Billed Revenue from Permanent Rates (1) | Annualizations to Revenue (1) | Normalizations to Revenue (1) | Customer Annualizations (2) | Total Rate Revenue |
|------------------------------|---|--|--|--|--|-------------------------------|
| Residential | | | | | | |
| MO910 | Residential - General Use | \$19,720,508 | \$1,544,200 | (\$88,264) | (\$516,296) | \$20,660,148 |
| MO911 | Multiple Occupancy | \$183,631 | \$12,948 | (\$1,713) | (\$2,107) | \$192,758 |
| MO920 | Residential - Space Heat | \$13,866,407 | \$1,107,322 | (\$69,563) | \$730,952 | \$15,635,117 |
| MO921 | Multiple Occupancy | \$368,406 | \$27,193 | \$5,748 | (\$10,215) | \$391,132 |
| MO913 | Residential - Water Heat | \$4,939,245 | \$330,769 | (\$25,426) | (\$123,293) | \$5,121,294 |
| MO914 | Multiple Occupancy | \$4,476 | \$300 | (\$23) | (\$658) | \$4,095 |
| MO915 | Residential - Other Use | \$518,494 | \$32,126 | \$4,740 | \$21,778 | \$577,138 |
| MO916 | Residential - Fixed Bill | \$0 | \$0 | \$0 | \$0 | \$0 |
| MO922 | Residential - Limited Demand | \$24,512 | \$1,888 | (\$372) | (\$740) | \$25,288 |
| | Total Residential | \$39,625,678 | \$3,056,745 | (\$174,874) | \$99,420 | \$42,606,970 |
| Small General Service | | | | | | |
| MO930 | General Service - Limited Demand | \$2,040,897 | \$78,350 | (\$9,993) | (\$2,750) | \$2,106,505 |
| MO931 | General Service - General Use | \$3,274,877 | \$121,743 | (\$27,767) | \$38,209 | \$3,407,062 |
| MO932 | General Service - Limited w/ Space Heat | \$309,918 | \$13,070 | (\$1,326) | \$9,612 | \$331,274 |
| MO933 | General Service - Electric Space Heat | \$1,386,828 | \$53,542 | (\$1,663) | \$1,333 | \$1,440,039 |
| MO934 | General Service - Schools and Churches | \$366,566 | \$15,522 | (\$2,533) | (\$5,139) | \$374,416 |
| MO941 | Non-Res Space/Water Heat | \$137,632 | \$6,252 | (\$1,639) | (\$6,826) | \$135,420 |
| | Total Small GS | \$7,516,719 | \$288,479 | (\$44,920) | \$34,439 | \$7,794,716 |
| MO940 | Large General Service | \$18,399,895 | \$255,247 | (\$30,686) | \$591,861 | \$19,216,318 |
| MO944 | Large Power Service | \$23,588,534 | \$252,829 | \$0 | \$3,532,915 | \$27,374,278 |
| Lighting | | | | | | |
| MOSJx | Street & Private Area Lighting | \$2,161,792 | \$26,769 | \$0 | \$0 | \$2,188,562 |
| MO971 | Outdoor Night Lighting | \$42,261 | \$335 | \$0 | \$0 | \$42,596 |
| MO972 | Street Lighting | \$33,954 | \$498 | \$0 | \$0 | \$34,452 |
| MO973 | Traffic Signals | \$22,712 | \$312 | \$0 | \$0 | \$23,024 |
| | Total Lighting | \$2,260,719 | \$27,915 | \$0 | \$0 | \$2,288,634 |
| | Unaccounted for | (\$84,753) | | | | (\$84,753) |
| | Total MO \$ from Permanent Rates | \$91,306,792 | \$3,881,215 | (\$250,480) | \$4,258,635 | \$99,196,162 |

(1) Sponsored by Staff witness Janice Pyatte

(2) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2005-0436
DETAILS OF ADJUSTMENTS TO RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2004, UPDATED THROUGH JUNE 30, 2005)

| | Annualization for Billing Corrections | Annualization for Rate Change | Annualization for 365 Days | Normalization for Weather | Annualization for Load Growth | Total Adjustments |
|---|--|----------------------------------|-------------------------------|------------------------------|----------------------------------|----------------------|
| Residential | | | | | | |
| MO910 Residential - General Use | \$0 | \$217,862 | \$1,326,339 | (\$88,264) | (\$516,296) | \$939,640 |
| MO911 Multiple Occupancy | \$0 | \$1,993 | \$10,954 | (\$1,713) | (\$2,107) | \$9,127 |
| MO920 Residential - Space Heat | \$0 | \$198,613 | \$908,709 | (\$69,563) | \$730,952 | \$1,768,711 |
| MO921 Multiple Occupancy | \$0 | \$5,821 | \$21,372 | \$5,748 | (\$10,215) | \$22,726 |
| MO913 Residential - Water Heat | \$0 | \$58,403 | \$272,365 | (\$25,426) | (\$123,293) | \$182,050 |
| MO914 Multiple Occupancy | \$0 | \$50 | \$250 | (\$23) | (\$658) | (\$381) |
| MO915 Residential - Other Use | \$0 | \$6,219 | \$25,907 | \$4,740 | \$21,778 | \$58,643 |
| MO916 Residential - Fixed Bill | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MO922 Residential - Limited Demand | \$0 | \$368 | \$1,520 | (\$372) | (\$740) | \$776 |
| Total Residential | \$0 | \$489,330 | \$2,567,415 | (\$174,874) | \$99,420 | \$2,981,292 |
| Small General Service | | | | | | |
| MO930 General Service - Limited Demand | \$0 | \$25,258 | \$53,092 | (\$9,993) | (\$2,750) | \$65,608 |
| MO931 General Service - General Use | \$0 | \$35,608 | \$86,136 | (\$27,767) | \$38,209 | \$132,185 |
| MO932 General Service - Limited w/ Space Heat | \$0 | \$4,628 | \$8,442 | (\$1,326) | \$9,612 | \$21,356 |
| MO933 General Service - Electric Space Heat | \$0 | \$17,833 | \$35,708 | (\$1,663) | \$1,333 | \$53,212 |
| MO934 General Service - Schools and Churches | \$0 | \$4,185 | \$11,337 | (\$2,533) | (\$5,139) | \$7,850 |
| MO941 Non-Res Space/Water Heat | \$0 | \$1,903 | \$4,349 | (\$1,639) | (\$6,826) | (\$2,213) |
| Total Small GS | \$0 | \$89,416 | \$199,063 | (\$44,920) | \$34,439 | \$277,997 |
| MO940 Large General Service | (\$192,627) | \$203,430 | \$244,444 | (\$30,686) | \$591,861 | \$816,422 |
| MO944 Large Power Service | \$0 | \$252,829 | \$0 | \$0 | \$3,532,915 | \$3,785,744 |
| Lighting | | | | | | |
| MOSJx Street & Private Area Lighting | \$0 | \$26,769 | \$0 | \$0 | \$0 | \$26,769 |
| MO971 Outdoor Night Lighting | \$0 | \$335 | \$0 | \$0 | \$0 | \$335 |
| MO972 Street Lighting | \$0 | \$498 | \$0 | \$0 | \$0 | \$498 |
| MO973 Traffic Signals | \$0 | \$312 | \$0 | \$0 | \$0 | \$312 |
| Total Lighting | \$0 | \$27,915 | \$0 | \$0 | \$0 | \$27,915 |
| Unaccounted for | | | | | | |
| Total MO \$ from Permanent Rates | (\$192,627) | \$1,062,919 | \$3,010,923 | (\$250,480) | \$4,258,635 | \$7,889,370 |

(1) Sponsored by Staff witness Janice Pyatte
(2) Sponsored by Staff witness Amanda McMellen