

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**

FILED²
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Missouri Public
Service Commission

Exhibit No. 65
Case No(s). ER-2005-0436
Date 1-09-06 Rptr KS

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

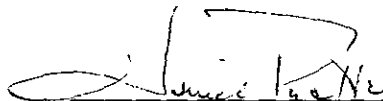
In the Matter of Aquila, Inc. d/b/a Aquila)
Networks-MPS and Aquila Networks-)
L&P, for Authority to File Increasing)
Electric Rates For the Service Provided to)
Customers in the Aquila Networks-MPS)
and Aquila Networks-L&P Area.)

Case No. ER-2005-0436

AFFIDAVIT OF JANICE PYATTE

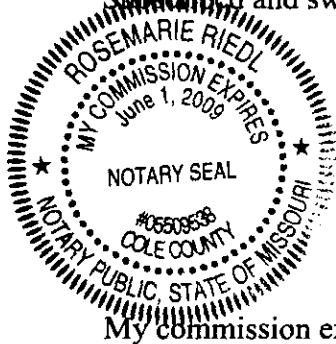
STATE OF MISSOURI)
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COUNTY OF COLE)

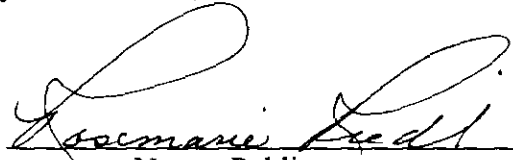
Janice Pyatte, of lawful age, on her oath states: that she has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 7 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given 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, 2005

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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.

Rebuttal Testimony of
Janice Pyatte

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

Rebuttal Testimony of
Janice Pyatte

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.

Rebuttal Testimony of
Janice Pyatte

1 **DAYS ADJUSTMENTS TO RATE REVENUE**

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

4 A. No.

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

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

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

10 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	763,821,421	(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
MONbx	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	-	-	-	-	-
MONbx	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 McMei

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
MONbx	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 McMillen

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	\$2,528,651
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
Total 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
MONbx 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 Pyatt

(2) Sponsored by Staff witness Amanda McI

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					
MO5Jx	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 - IAP 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	-	45,104,462	(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					
MO970	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-2005-0438
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-Ras 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					
MO970 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	\$2,981,291
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