

Exhibit No.:
Issue(s): SJLP Earnings Review
Witness: Janice Pyatte
Type of Exhibit: Rebuttal
Sponsoring Party: MoPSC Staff
Case No.: EM-2000-292

ON BEHALF OF THE
MISSOURI PUBLIC SERVICE COMMISSION
UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

JANICE PYATTE

UTILICORP UNITED INC. AND
ST. JOSEPH LIGHT & POWER COMPANY

CASE NO. EM-2000-292

Jefferson City, Missouri

May, 2000

Exhibit No. 716
Date 7-13-00 Case No. EM2000-292
Reporter me

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REBUTTAL TESTIMONY
OF
JANICE PYATTE
UTILICORP UNITED INC. AND
ST. JOSEPH LIGHT & POWER COMPANY
CASE NO. EM-2000-292

Q. Please state your name and business address.

A. My name is Janice Pyatte and my business address is Missouri Public Service Commission, P. O. Box 360, Jefferson City, Missouri 65102.

Q. What is your present position with the Missouri Public Service Commission?

A. I am a Regulatory Economist in the Electric Department, Operations Division.

Q. Would you please review your educational background and work experience?

A. I completed a Bachelor of Arts degree in Economics at Western Washington State College in Bellingham, Washington and a Masters of Arts (A.M.) degree in Economics at Washington University in St. Louis, Missouri. I have been employed by the Missouri Public Service Commission (Commission) since June 1977. My primary role with the Missouri Public Service Commission Staff (Staff) has been to perform class cost-of-service and rate design studies for the regulated electric utilities in Missouri.

1 **Q. What is the purpose of your rebuttal testimony in this case?**

2 A. I am presenting Missouri kilowatt-hour (kWh) sales and Missouri operating
3 revenues for St. Joseph Light & Power Company (SJLP) updated from those in the
4 consolidated SJLP cases, Case Nos. ER-99-247 and EC-98-573, through December 1999.
5 This information was provided to Staff witness Steve M. Traxler for use in the Staff's
6 earnings review of SJLP. I am presenting summary tables that detail total Missouri
7 kilowatt-hour (kWh) sales (Schedule 1) and Missouri operating revenues (Schedule 2), as
8 adjusted through December 1999, for SJLP. I will also describe my role in the
9 development of the kWh sales and revenues contained in these summary tables.

10 **Q. What has been your work experience in the issue of kilowatt-hour sales**
11 **and revenues?**

12 A. My work experience in the area of kWh sales, revenues, and billing units
13 has primarily been within the context of electric rate design cases. I have submitted
14 testimony on these issues in Case Nos. ER-95-279 and ER-97-81, the last two Empire
15 District Electric rate increase cases; in Case Nos. ER-93-41 and ER-99-247, St. Joseph
16 Light & Power Company's last two rate increase cases; and twice previously in Case No.
17 EC-98-573, the excess earnings complaint case filed by the Staff against SJLP. I also
18 participated in the review of the compliance tariffs SJLP submitted to implement the \$2.5
19 million revenue reduction ordered by the Commission as a result of the Commission
20 adopting the Stipulation and Agreement in Case Nos. ER-99-247 and EC-98-573.

21 **Q. Do you have other work experience in prior SJLP cases?**

22 A. Yes. I participated in the design of SJLP electric tariffs in Case Nos.

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1 EO-88-158 and EO-93-351. I submitted testimony on the issue of electric rate design in
2 Case Nos. ER-93-41 and EC-93-252, the consolidated electric rate increase case and
3 electric excess earnings complaint case against SJLP. I also filed rate design testimony and
4 participated in the review of the compliance tariffs in Case No. HR-99-245, SJLP's last
5 steam rate increase case.

6 **Q. How does your testimony relate to the testimony of other Staff**
7 **witnesses in this case?**

8 A. The Missouri kWh sales that I am presenting are an input used to determine
9 the normalized hourly net system load being presented by Staff witness Lena M. Mantle.
10 Ms. Mantle, Mr. Traxler, and I developed these kWh sales at a rate schedule (i.e., rate
11 class) level of detail. Ms. Mantle is responsible for normalizing these kWh sales to account
12 for the effects of atypical weather and for the number of days in the test year. Mr. Traxler
13 is responsible for calculating the effects that customer growth, including the annualization
14 of individual large customers, has on kWh sales. I am responsible for all adjustments made
15 to SJLP's billed data that transfer kWh sales between billing months to reflect billing
16 corrections made by SJLP. I am also sponsoring the table shown in Schedule 1, which
17 summarizes the results of the work done by Ms. Mantle, Mr. Traxler, and myself regarding
18 total Missouri kWh sales.

19 The total Missouri operating revenues that I am presenting is an input used by Staff
20 to determine SJLP's current earnings. Mr. Traxler and I developed these revenues at a rate
21 schedule level. Mr. Traxler calculated the effects on revenue of (1) customer growth, (2)
22 annualization of large customers, and (3) an adjustment to electric revenues associated with

1 a special steam contract. I made revenue adjustments to (1) reflect billing corrections
2 made by SJLP, (2) annualize the level of economic development credits and curtailable
3 demand credits, (3) account for the effects of weather and days, and (4) reflect the revenue
4 reduction from Case Nos. ER-99-247 and EC-98-573 that became effective October 31,
5 1999. I am also sponsoring the table shown in Schedule 2, which summarizes the results
6 of the work done by Mr. Traxler and myself regarding total Missouri operating revenues.

7 **Q. What is the relationship between the kWh sales and revenues in this**
8 **case and those from Case Nos. ER-99-247 and EC-98-573?**

9 A. The analysis of kWh sales and revenues done in Case Nos. ER-99-247 and
10 EC-98-573 was based on a calendar 1998 test year, updated through March 1999. The
11 analysis in this case is based on the same test year, but updated through December 1999.
12 The columns in Schedules 1 and 2 entitled "test year annualizations", "normalization for
13 weather", and "normalization for days" are the same adjustments utilized by Staff in those
14 consolidated cases. The column entitled "customer growth TY through 3/99" includes
15 minor corrections to customer growth made by Staff that were not incorporated into the
16 Staff's "final" cost-of-service run in Case Nos. ER-99-247 and EC-98-573. The sum of
17 these adjustments is shown in a column entitled "Test Year updated through 3/99."

18 The Staff has made specific adjustments for this case to (1) reflect the \$2.5 million
19 electric rate reduction that took effect on October 31, 1999, (2) annualize the level of
20 economic development credits and curtailable demand credits, and (3) account for
21 additional growth in kWh sales and revenues between April 1999 and December 1999.

22

1 **Q. What is the rationale for making adjustments to test year kWh sales**
2 **and revenues?**

3 A. The intent of adjustments to test year (historical) revenues is to estimate the
4 revenues that SJLP would have collected on an annual, normal-weather basis, based on the
5 information known at the end of the update period. Most of the adjustments to test year
6 revenues correspond to adjustments to kWh sales that also affect SJLP's fuel and purchased
7 power costs. The "matching principle" requires that any change to revenues from
8 historical levels that result from changes in underlying kWh sales must be associated with
9 changes to fuel and purchased power costs that reflect the same adjustment to sales.

10 **Q. What categories of adjustments to kWh sales and revenues are typically**
11 **made in a rate increase or excess earnings complaint case?**

12 A. The three major categories of adjustments are known as annualizations,
13 normalizations, and customer growth.

14 Annualizations deal with events that are known, are expected to continue
15 indefinitely into the future, and whose revenue effect can be reasonably estimated. A
16 common example of a revenue annualization is a rate change that occurs during the test
17 year. Actual test year revenues in this situation will be understated or overstated by the
18 difference between the revenues that would have been collected if rates in effect at the end
19 of the test year had been billed as in effect during the entire year and what was actually
20 billed.

21 Another example of an annualization relates to a customer who ceases service
22 during the test year or in the update period. Test year revenues will be decreased by the

1 revenues the customer provided the company during the test year. A corresponding
2 reduction to kWh sales and to fuel and/or purchased power expense will be made to reflect
3 those costs the company will no longer incur as a result of that customer ceasing to take
4 service.

5 Normalizations deal with test year events that are unusual and unlikely to be
6 repeated in the year when new rates will be in effect. Test year weather is an example. It
7 is unlikely that the weather that occurred in the test year will be repeated in the future, but
8 what weather will actually occur is not predictable. The objective of the weather
9 normalization process is to remove the effects of abnormal weather from test year kWh
10 sales and revenues.

11 Customer growth adjustments reflect any addition or decrease to sales and revenues
12 that will occur in the future because of known change in the number of customers.

13 **Q. What adjustments were made in this case?**

14 A. The annual kWh sales and revenues presented on Schedules 1 and 2 have
15 these characteristics: (1) they have been developed by rate schedule and by cost-of-service
16 class; (2) they have been developed on a billing-month basis and adjusted to account for
17 the difference between the billing year of 1998 and the calendar year of 1998; (3) they
18 have been annualized for billing corrections and for the level of revenue credits; (4) they
19 have been annualized for the rate change that occurred on October 31, 1999 as the outcome
20 of Case Nos. ER-99-247 and EC-98-573; (5) they have been normalized to reflect normal
21 weather; and (6) they have been adjusted to reflect any known growth in the number of
22 residential, small general service, and large general service customers and for load growth

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1 by existing Large Power customers.

2 The adjustments to kWh sales and revenues that Staff has made specifically for this
3 case are adjustments to reflect the rate change on October 31, 1999, to annualize the level
4 of economic development credits and curtailable demand credits, and to account for
5 additional growth in kWh sales and revenues between April 1999 and December 1999. As
6 I described above, the adjustments shown on Schedules 1 and 2 that culminate in "Test
7 Year updated through 3/99"; namely, test year annualizations, normalizations for weather
8 and days, and customer growth through 3/99, are either the same, or almost the same,
9 adjustments that were used in Case Nos. ER-99-247 and EC-98-573.

10 **Q. What are the sources of test year kWh sales and revenues data used in**
11 **this case?**

12 **A.** There are two sources of test year kWh sales and revenue data used in this
13 case. One source of test year kWh sales and revenue data is known as "billed" sales and
14 revenues. This is the actual data from the company's cycle billing process in which a
15 different subset of customers (known collectively as a bill cycle) has its meters read and
16 billed on each working day of the month. The kWh sales and revenue data collected
17 during the billing month represents each customer's kWh usage over the 26 to 35 days
18 before the customer's meter reading. This data is generally recorded by both rate schedule
19 (residential-general use, residential-with space heating, large general service, etc.) and by
20 revenue class (residential, commercial, industrial, and public authorities). Test year (12
21 billing months) billed sales and revenues do not necessarily represent exactly 365 days of
22 sales and revenues for each bill cycle; nor do they, taken together, represent specific

1 calendar days. What they do represent is actual data gathered from meters and from
2 customer bills on the same basis as the rates are applied.

3 The second source of test year kWh sales and revenue data is found in the
4 company's financial statements and is known as "booked" sales and revenues. Booked
5 sales and revenues represent calendar month values created by a company-specific
6 estimation procedure that adjusts "billed" (billing month) kWh sales and revenues to
7 "booked" (calendar month) sales and revenues. The monthly differences between "billed"
8 and "booked" is known as the adjustment for "unbilled" sales and revenues. Booked sales
9 and revenues are generally recorded only by revenue class.

10 Both "billed" and "booked" kWh sales and revenues have been used in this specific
11 case. Billed kWh sales and revenues were used in the computation of the annualizations,
12 normalizations, and customer growth described in this testimony and shown on Schedules
13 1 and 2. Billed data was chosen for this purpose because it allows analysis to be done on
14 unadjusted data at a rate schedule level of detail.

15 Booked revenues are shown in Accounting Schedule 9 (Income Statement) as an
16 input into the determination of total Missouri operating revenues. Booked revenues are
17 used in the Staff's analysis of the relationship between total costs and total revenues (i.e.,
18 the cost of service summary) because expenses are recorded on a calendar-month basis.

19 **Q. Have you prepared a reconciliation of billed kWh sales and revenues to**
20 **booked kWh sales revenues?**

21 A. A reconciliation of the billed revenues shown in my Schedule 2 with the
22 booked revenues shown in Accounting Schedule 9 (Income Statement) and Accounting

1 Schedule 10 (Adjustments to Income Statement), attached to the rebuttal testimony of Staff
2 witness Steve Traxler, is contained in Schedule 3 attached to this testimony.

3 **Q. What adjustment must be made to metered sales and billed revenues**
4 **in order to record sales and revenues on a calendar-month basis?**

5 A. This adjustment is referred to as an unbilled adjustment. The unbilled
6 adjustment to metered sales (or billed revenue) is the net of two adjustments. First, sales
7 (or revenues) in the current billing month are adjusted to include sales that occur in the
8 current calendar month that will not be billed until the following billing month, i.e., the
9 current calendar month's unbilled sales (or revenues). Second, sales (or revenues) billed
10 in the current billing month are adjusted to exclude sales that occurred in the prior calendar
11 month, i.e., the prior calendar month's unbilled sales (or revenues).

12 **Q. Did you adjust SJLP's unbilled adjustment?**

13 A. Yes. The Staff's adjustment to billed revenues had an effect on the
14 adjustment for unbilled revenues. The unbilled adjustment that I am sponsoring in
15 Accounting Schedule 10, Adjustment S-1.2 is really the net of two adjustments. The first
16 adjustment removes SJLP's unbilled adjustment from booked revenues. The second
17 adjustment adds the Staff's calculation of unbilled revenues. The net effect is to replace
18 SJLP's estimate of unbilled revenues with the Staff's estimate. This adjustment is identical
19 to the adjustment of the same name in consolidated cases Case Nos. ER-99-247 and EC-
20 98-573.

21 **Q. What annualizations were done to test year billed sales and revenues?**

22 A. As part of the weather normalization process, billed kWh sales and revenues

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1 were "cleaned up" to reflect a number of bill corrections made by SJLP that were recorded
2 in a billing month other than the one in which the error occurred. For the most part, these
3 adjustments have the effect of transferring kWh sales and revenues from one billing month
4 to another, but have no effect on test year totals. In the cases in which bill corrections
5 affected test year billed sales and revenues (by transferring sales and revenues between a
6 billing month in the test year and a billing month prior to or subsequent to the test year),
7 I have recorded the difference as an annualization. SJLP provided the adjustments to kWh
8 sales in each instance; I computed the associated revenues by applying the appropriate
9 tariffed rates to the kWh sales. The annualization for billing corrections is minor, resulting
10 in a \$9,720 addition to total test year revenues. It is shown by rate schedule on Schedules
11 1 and 2 attached to this testimony and, in aggregate, in Accounting Schedule 10,
12 Adjustment S-1.7. This adjustment is identical to the adjustment of the same name in
13 consolidated cases Case Nos. ER-99-247 and EC-98-573.

14 An annualization to revenues was made to reflect the \$2.5 million rate reduction
15 that occurred on October 31, 1999 as a result of the Commission's Report and Order in
16 Case Nos. ER-99-247 and EC-98-573. The annualized value of this rate reduction to each
17 rate schedule was supplied to Staff by SJLP as the "proof of revenue" portion of the
18 compliance tariff filing for Case Nos. ER-99-247 and EC-98-573. This adjustment is
19 shown, in aggregate, in Accounting Schedule 10, Adjustment S-1.10 and by rate schedule
20 on Schedule 2 attached to this testimony. The annualized reduction was slightly larger than
21 the \$2.5 million ordered because of rate rounding.

22 Two additional annualizations relate to the Economic Development Rider and to

1 the Curtailable Demand Rider. Both of these annualizations reflect the value of credits that
2 SJLP will provide to current customers who have contracted with SJLP to either curtail
3 load during peak times (the Curtailable Demand Rider) or to locate or expand their
4 business in SJLP's service area (Economic Development Rider). These two annualizations
5 affect revenues, but not kWh sales. I am sponsoring the annualizations to revenue credits
6 shown in Accounting Schedule 10, Adjustments S-1.4 and S-1.6.

7 The remaining annualization relates to an implicit credit connected with a special
8 steam contract between SJLP and a large steam customer. This annualization allocates a
9 portion of those credits from SJLP's steam operations to its electric operations. Mr.
10 Traxler sponsors this annualization to revenues.

11 **Q. What normalizations were done to test year billed kWh sales?**

12 A. The weather normalization of kWh sales results in an estimate of the kWh
13 sales associated with "normal weather", while the actual kWh sales reflect the actual
14 weather that occurred in the test year. Both kWh sales and net system load were adjusted
15 to a normal weather basis.

16 Ms. Mantle is sponsoring the monthly and annual weather normalization of sales
17 by rate schedule. Her annual results are shown on my Schedule 1.

18 Ms. Mantle is also sponsoring the days adjustment to kWh sales shown on my
19 Schedule 1. This adjustment accounts for the difference in the number of days of usage
20 between the 1998 calendar year and the 1998 billing year, which is composed of twelve
21 billing months. This adjustment is necessary to put sales and revenues on the same basis
22 as expenses, which are recorded by calendar year.

1 **Q. What normalizations were done to test year billed revenues?**

2 A. I am responsible for calculating the revenues that would result based on Ms.
3 Mantle's normal-weather kWh sales and days adjustment to kWh sales. The assumption
4 underlying my methodology for normalizing revenues is that the weather normalization
5 process has no effect on either the number of customers or on the fixed charges those
6 customers pay. In essence, I assume that weather normalization only affects the energy
7 usage of each existing customer and thus only affects those charges directly related to
8 usage.

9 In the simple situation, where only one tariffed rate applies to all monthly kWhs,
10 the weather adjustment to revenues was calculated by applying the appropriate rate to Ms.
11 Mantle's weather normalization adjustment to kWh sales. This procedure was used to
12 compute revenues for residential rate schedule 621 and for small general service rate
13 schedules 201, 221, 261 and 641.

14 The rate structures that apply to residential rate schedules 110, 120, and 135 and
15 to small general service rate schedules 211, 222, and 311 have rate blocks in at least one
16 season. These rate blocks result in the average rate per kWh declining as customer usage
17 increases. Using a statistical regression technique, I modeled the relationship between
18 average monthly use per customer and the average rate per kWh, using twenty months of
19 SJLP data (November 1996 - June 1998). From this analysis, I determined how the
20 average rate changed as a result of the change in use per customer. I then calculated the
21 monthly weather adjustment to revenues that corresponds to Ms. Mantle's monthly weather
22 adjustment to kWh sales.

1 The days adjustment to kWh sales for each rate schedule mentioned above was
2 priced at the same rate as the weather adjustment. Ms. Mantle also calculated days
3 adjustments to sales for a number of rate schedules (150, 411, 461, and 711) that she did
4 not weather normalize. The days adjustment to revenues associated with residential rate
5 schedule 150 and with lighting rate schedules 461 and 711 was calculated by applying the
6 single tariffed rate to Ms. Mantle's days adjustment to kWh sales for each group. The days
7 adjustment to revenues for Large Power rate schedule 411 was determined by assuming
8 that the distribution of normalized sales by time-of-use periods was not affected by the
9 number of days in the billing period.

10 Both the normalization of revenues for weather and the normalization of revenues
11 for days are shown on an annual basis on my Schedule 2. The annual revenue adjustments
12 for weather and the days (unbilled revenue adjustment) are included in Accounting
13 Schedule 10, Adjustment S-1.3 and S-1.2. These adjustments are identical to the
14 adjustments of the same name made in the consolidated cases Case Nos. ER-99-247 and
15 EC-98-573.

16 **Q. How was the effect of customer growth on kWh sales and revenues**
17 **accounted for?**

18 A. Customer growth adjustments to kWh sales and revenues are shown by rate
19 schedule on Schedule 1 and Schedule 2 attached to this testimony. The customer growth
20 adjustment to revenues is shown in Accounting Schedule 10, Adjustments S-1.1, S-1.8,
21 S-1.11, and S-1.12. Mr. Traxler sponsors all of the customer growth adjustments.
22 Conceptually, customer growth adjustments reflect the addition or reduction of sales and

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1 revenues that would have occurred if all customers active at the end of the update period
2 (December 1999) had been active customers throughout the test year. Because a revenue
3 reduction occurred during the update period, customer growth adjustments for April 1999
4 – December 1999 were done on an incremental basis; i.e., test year through March 1999
5 growth (Adjustments S-1.1 and S-1.8) and growth between April 1999 and December 1999
6 (Adjustments S-1.11 and S-1.12) were computed, and are shown, separately on the
7 schedules.


8 In addition, Mr. Traxler adjusted the Large Power rate class to reflect load growth
9 by existing Large Power customers through the end of the update period.

10 **Q. Does this conclude your rebuttal testimony in this case?**

11 **A. Yes, it does.**

In the Matter of the Joint Application of)
 UtiliCorp United Inc. and St. Joseph)
 Light & Power Company for Authority to)
 Merge St. Joseph Light & Power Company) CASE NO. EM-2000-292
 With and into UtiliCorp United Inc., and,)
 In Connection Therewith, Certain Other)
 Related Transactions.)

[illegible]


Janice Pyatte

SHARON S WILES
 NOTARY PUBLIC STATE OF MISSOURI
 COLE COUNTY
 MY COMMISSION EXP. AUG. 23, 2002

My commission expires **MY COMMISSION EXP. AUG 2, 1964**

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF TOTAL MISSOURI KWH SALES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	Test Year As Billed	Test Year Annualizations	Normalization for Weather	Normalization for Days	Customer Growth TY through 3/99	Test Year kWh Sales updated through 3/99
Residential						
110 Residential General Use	311,034,205	(1,920)	(7,431,061)	472,174	(1,836,909)	302,236,490
120 Residential w/ Space Heat	225,125,660		14,857,068	418,680	10,919,295	251,320,703
135 Residential w/ Water Heat	88,474,538	8,870	(353,292)	126,510	(29,291)	88,227,335
150 Residential - Other Use	3,186,453	29,580		3,579	227,057	3,446,669
621 Sep Mtr Space & Water Heat	604,386	800	44,853	1,474	(16,698)	634,815
Total Residential	628,425,242	37,330	7,117,568	1,022,417	9,263,454	645,866,012
Small General Service						
201 Limited Demand - General Use	18,405,997	52,230	30,331	29,505	(13,749)	18,504,314
211 General Service - General Use	43,901,439		(711,430)	70,630	(214,218)	43,046,421
221 Limited Demand - w/ Space Heat	3,431,207	8,320	170,463	6,014	229,091	3,845,094
222 General Service - w/ Space Heat	18,129,562	64,680	605,196	33,364	691,876	19,524,678
261 Churches & Schools	4,008,853		(70,697)	6,076	(20,611)	3,923,621
641 Sep Mtr Space & Water Heat	3,126,508	24,640	278,875	4,663	(94,042)	3,340,644
Total Small GS	91,003,566	149,870	302,736	150,253	578,347	92,184,772
311 Large GS	334,992,872	(64,680)	(172,315)	578,624	4,297,073	339,631,574
411 Large Power	560,349,687			709,453	9,649,607	570,708,747
Lighting						
230 Private Area Lighting	9,565,930				(326,689)	9,239,241
461 Outdoor Night Lighting	293,007			479		293,486
710 Street Lighting	925,793			919		926,712
711 Traffic Signals	901,574			1,399		902,973
720 Municipal Street Lighting	7,792,128					7,792,128
Total Lighting	19,478,432			2,797	(326,689)	19,154,540
Total Missouri	1,634,249,799	122,520	7,247,989	2,463,545	23,461,792	1,667,545,645

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF TOTAL MISSOURI KWH SALES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	Test Year kWh Sales updated through 3/99	Annualization for Rate Change & Credits	Add'l Customer Growth 3/99 through 12/99	TY kWh Sales updated through 12/99
Residential				
110 Residential General Use	302,236,490		(1,213,761)	301,022,729
120 Residential w/ Space Heat	251,320,703		6,256,163	257,576,866
135 Residential w/ Water Heat	88,227,335		145,060	88,372,395
150 Residential - Other Use	3,446,669		214,641	3,661,310
621 Sep Mtr Space & Water Heat	634,815		(17,932)	616,883
Total Residential	645,866,012	0	5,384,171	651,250,183
Small General Service				
201 Limited Demand - General Use	18,504,314		71,799	18,576,113
211 General Service - General Use	43,046,421		273,033	43,319,454
221 Limited Demand - w/ Space Heat	3,845,094		193,222	4,038,316
222 General Service - w/ Space Heat	19,524,678		167,254	19,691,932
261 Churches & Schools	3,923,621		(25,122)	3,898,499
641 Sep Mtr Space & Water Heat	3,340,644		(110,796)	3,229,848
Total Small GS	92,184,772	0	569,390	92,754,162
311 Large GS	339,631,574	0	5,577,971	345,209,545
411 Large Power	570,708,747	0	22,622,082	593,330,829
Lighting				
230 Private Area Lighting	9,239,241			9,239,241
461 Outdoor Night Lighting	293,486			293,486
710 Street Lighting	926,712			926,712
711 Traffic Signals	902,973			902,973
720 Municipal Street Lighting	7,792,128			7,792,128
Total Lighting	19,154,540	0	0	19,154,540
Total Missouri	1,667,545,645	0	34,153,614	1,701,699,259

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF MISSOURI REVENUES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	Test Year As Billed	Test Year Annualizations	Normalization for Weather	Normalization for Days	Customer Growth TY through 3/99	T Y Rev updated through 3/99
Residential						
110 Residential General Use	\$20,911,556	(\$30)	(\$492,076)	\$26,394	(\$126,028)	\$20,319,816
120 Residential w/ Space Heat	\$10,709,408	\$0	\$400,235	\$16,581	\$498,183	\$11,624,406
135 Residential w/ Water Heat	\$5,249,750	\$568	(\$46,581)	\$6,020	(\$1,589)	\$5,208,167
150 Residential - Other Use	\$326,710	\$2,768		\$265	\$23,645	\$353,389
621 Sep Mtr Space & Water Heat	\$30,031	\$25	\$1,593	\$72	(\$768)	\$30,953
Total Residential	\$37,227,455	\$3,331	(\$136,829)	\$49,332	\$393,442	\$37,536,731
Small General Service						
201 Limited Demand - General Use	\$1,821,382	\$3,407	(\$227)	\$2,182	(\$1,244)	\$1,825,499
211 General Service - General Use	\$3,093,556	\$0	(\$37,322)	\$3,397	(\$16,364)	\$3,043,267
221 Limited Demand - w/ Space Heat	\$284,432	\$529	\$10,583	\$434	\$18,311	\$314,289
222 General Service - w/ Space Heat	\$1,166,325	\$2,792	\$20,014	\$1,482	\$42,559	\$1,233,172
261 Churches & Schools	\$349,692	\$0	(\$6,585)	\$461	(\$1,681)	\$341,887
641 Sep Mtr Space & Water Heat	\$159,955	\$2,224	\$9,807	\$221	(\$4,886)	\$167,321
Total Small GS	\$6,875,341	\$8,951	(\$3,730)	\$8,176	\$36,695	\$6,925,434
311 Large General Service	\$16,420,527	(\$2,563)	(\$30,885)	\$20,366	\$204,124	\$16,611,569
411 Large Power	\$21,737,596			\$18,951	\$257,885	\$22,014,432
Lighting						
230 Private Area Lighting	\$895,496				(\$31,778)	\$863,718
461 Outdoor Night Lighting	\$21,716			\$32		\$21,747
710 Street Lighting	\$32,004			\$31		\$32,035
711 Traffic Signals	\$38,506			\$57		\$38,563
720 Municipal Street Lighting	\$948,530					\$948,530
Total Lighting	\$1,936,251	\$0	\$0	\$120	(\$31,778)	\$1,904,593
Other Firm Rate Revenue						
Economic Development Credits	(\$186,894)					(\$186,894)
Total Other Firm Rate Revenue	(\$186,894)	\$0	\$0	\$0	\$0	(\$186,894)
Total MO Firm Rate Revenue	\$84,010,276	\$9,720	(\$171,444)	\$96,946	\$860,368	\$84,805,866

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF MISSOURI REVENUES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	TY Rev updated through 3/99	Annualization for Rate Change & Credits	Add'l Customer Growth 3/99 through 12/99	TY Rev updated through 12/99
Residential				
110 Residential General Use	\$20,319,816	(\$339,590)	(\$82,140)	\$19,898,086
120 Residential w/ Space Heat	\$11,624,406	(\$160,922)	\$291,136	\$11,754,620
135 Residential w/ Water Heat	\$5,208,167	(\$73,867)	\$8,604	\$5,142,903
150 Residential - Other Use	\$353,389	(\$1,409)	\$22,300	\$374,280
621 Sep Mtr Space & Water Heat	\$30,953	(\$65)	(\$868)	\$30,019
Total Residential	\$37,536,731	(\$575,854)	\$239,032	\$37,199,909
Small General Service				
201 Limited Demand - General Use	\$1,825,499	(\$79,397)	\$6,687	\$1,752,790
211 General Service - General Use	\$3,043,267	(\$129,707)	\$18,385	\$2,931,944
221 Limited Demand - w/ Space Heat	\$314,289	(\$14,062)	\$16,095	\$316,322
222 General Service - w/ Space Heat	\$1,233,172	(\$51,903)	\$10,464	\$1,191,732
261 Churches & Schools	\$341,887	(\$15,141)	(\$2,090)	\$324,656
641 Sep Mtr Space & Water Heat	\$167,321	(\$3,619)	(\$5,426)	\$158,276
Total Small GS	\$6,925,434	(\$293,829)	\$44,114	\$6,675,719
311 Large General Service	\$16,611,569	(\$705,270)	\$264,446	\$16,170,745
411 Large Power	\$22,014,432	(\$935,068)	\$558,192	\$21,637,556
Lighting				
230 Private Area Lighting	\$863,718			\$863,718
461 Outdoor Night Lighting	\$21,747			\$21,747
710 Street Lighting	\$32,035			\$32,035
711 Traffic Signals	\$38,563			\$38,563
720 Municipal Street Lighting	\$948,530			\$948,530
Total Lighting	\$1,904,593	\$0	\$0	\$1,904,593
Other Firm Rate Revenue				
Economic Development Credits	(\$186,894)	\$11,052		(\$175,842)
Total Other Firm Rate Revenue	(\$186,894)	\$11,052	\$0	(\$175,842)
Total MO Firm Rate Revenue	\$84,805,866	(\$2,498,969)	\$1,105,784	\$83,412,680

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF MISSOURI REVENUES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	Test Year As Billed	Test Year Annualizations	Normalization for Weather	Normalization for Days	Customer Growth TY through 3/99	T Y Rev updated through 3/99
Other Rate Revenue						
100 Additional Facilities	\$13,603					\$13,603
Curtable Demand Credits	(\$26,571)					(\$26,571)
Total Other Rate Revenue	(\$12,968)	\$0	\$0	\$0	\$0	(\$12,968)
Total MO Retail Rate Revenue	\$83,997,308	\$9,720	(\$171,444)	\$96,946	\$860,368	\$84,792,898
Other (Non-Rate) Revenue						
Sales for Resale	\$1,491,719					\$1,491,719
Forfeited Discounts	\$223,686					\$223,686
Miscellaneous Service Revenues	\$57,784					\$57,784
Rent from Electric Property	\$73,270					\$73,270
Other Electric Revenues	\$738,939					\$738,939
Allocation of Steam Credits						\$0
Adjustment for Known & Measurable						
Total Other Revenue	\$2,585,398	\$0	\$0	\$0	\$0	\$2,585,398
Total MO Operating Revenue	\$86,582,706	\$9,720	(\$171,444)	\$96,946	\$860,368	\$87,378,296

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
SUMMARY OF MISSOURI REVENUES
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

Rate Schedule & Cost of Service Class	TY Rev updated through 3/99	Annualization for Rate Change & Credits	Add'l Customer Growth 3/99 through 12/99	TY Rev updated through 12/99
Other Rate Revenue				
100 Additional Facilities	\$13,603			\$13,603
Curtaillable Demand Credits	(\$26,571)	\$5,276		(\$21,295)
Total Other Rate Revenue	(\$12,968)	\$5,276	\$0	(\$7,692)
Total MO Retail Rate Revenue	\$84,792,898	(\$2,493,693)	\$1,105,784	\$83,404,988
Other (Non-Rate) Revenue				
Sales for Resale	\$1,491,719	\$1,504,429		\$2,996,148
Forfeited Discounts	\$223,686			\$223,686
Miscellaneous Service Revenues	\$57,784			\$57,784
Rent from Electric Property	\$73,270			\$73,270
Other Electric Revenues	\$738,939	(\$237,415)		\$501,524
Allocation of Steam Credits	\$0	(\$545,350)		(\$545,350)
Adjustment for Known & Measurable		(\$300,000)		(\$300,000)
Total Other Revenue	\$2,585,398	\$421,664	\$0	\$3,007,062
Total MO Operating Revenue	\$87,378,296	(\$2,072,029)	\$1,105,784	\$86,412,050

ST. JOSEPH LIGHT & POWER COMPANY - CASE NO. EM-2000-292
STAFF REVENUE RECONCILIATION
(CALENDAR YEAR 1998 TEST YEAR UPDATED THROUGH DECEMBER 1999)

REVENUES SHOWN IN ACCOUNTING SCHEDULE 9

	TY Revs updated through 3/99	Add'l Adjustments through 3/99	Updates through 12/99	TY Revs updated through 12/99	Sponsor
Retail Sales Revenue (FERC Form 1)	\$86,905,336			\$86,905,336	
License & Transit Fees	(\$2,560,681)			(\$2,560,681)	S. Traxler
Unbilled Revenue:					
Staff Days Adj *	\$96,946				
SJLP Unbilled *	\$347,347				
Net Unbilled Revenue	(\$250,401)			(\$250,401)	J. Pyatte
Annualization for Billing Adjustments	\$9,720			\$9,720	J. Pyatte
Annualization for Revenue Credits (EDR)	\$2,261	(\$2,261)	\$11,052	\$11,052	
Annualization for Revenue Credits (CDR)	(\$7,941)	\$7,941	\$5,276	\$5,276	J. Pyatte
Annualization for 10/31/99 Rate Reduction			(\$2,510,021)	(\$2,510,021)	J. Pyatte
Large Customer Annualization	\$257,885		\$558,192	\$816,077	S. Traxler
Normalization for Weather	(\$171,444)			(\$171,444)	J. Pyatte
Customer Growth	\$595,181	\$7,302	\$547,592	\$1,150,075	S. Traxler
Sales for Resale	\$2,174,038	(\$682,319)	\$1,504,429	\$2,996,148	S. Traxler
Forfeited Discounts	\$223,686			\$223,686	
Miscellaneous Service Revenues	\$57,784			\$57,784	
Rent from Electric Property	\$73,270			\$73,270	
Other Electric Revenues	\$738,939		(\$237,415)	\$501,524	S. Traxler
Allocation of Steam Credits	(\$627,974)	\$627,974	(\$545,350)	(\$545,350)	S. Traxler
Adjustment for Known and Measurable			(\$300,000)	(\$300,000)	S. Traxler
Total MO Operating Revenue	\$87,419,658	(\$41,363)	(\$966,245)	\$86,412,050	

REVENUES SHOWN IN JANICE PYATTE'S SCHEDULE 2

	TY Revs updated through 3/99	Updates through 12/99	TY Revs updated through 12/99	Sponsor
Booked Revenues (FERC Form 1)	\$86,905,336		\$86,905,336	
less License/Transit Fees	(\$2,560,681)		(\$2,560,681)	
less SJLP Unbilled *	(\$347,347)		(\$347,347)	J. Pyatte
As Billed Revenues	\$83,997,308		\$83,997,308	
Annualization for Billing Adjs	\$9,720		\$9,720	J. Pyatte
Annualization for Revenue Credits (EDR)	\$0	\$11,052	\$11,052	J. Pyatte
Annualization for Revenue Credits (CDR)	\$0	\$5,276	\$5,276	J. Pyatte
Annualization for 10/31/99 Rate Reduction		(\$2,510,021)	(\$2,510,021)	J. Pyatte
Large Customer Annualization	\$257,885	\$558,192	\$816,077	S. Traxler
Normalization for Weather	(\$171,444)		(\$171,444)	J. Pyatte
Customer Growth	\$602,483	\$547,592	\$1,150,075	S. Traxler
Staff Days Adjustment	\$96,946		\$96,946	J. Pyatte
Total MO Rate Revenue	\$84,792,897	(\$1,387,909)	\$83,404,988	
Other Non-Rate Revenue	\$2,585,398	\$1,267,014	\$3,852,412	
Allocation of Steam Credits		(\$545,475)	(\$545,475)	S. Traxler
Adjustment for License Fees		\$125	\$125	S. Traxler
Adjustment for Known and Measurable		(\$300,000)	(\$300,000)	S. Traxler
Total Other Revenue	\$2,585,398	\$421,664	\$3,007,062	
Total MO Operating Revenue	\$87,378,295	(\$966,245)	\$86,412,050	