

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor with the Missouri Public Service Commission (MoPSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. As a result of being assigned lead auditor in a significant number of rate cases, I have been responsible for the supervision of other Auditing Department employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Technology from the Community College of the Air Force in June 1990. I attended and graduated with honors from; the Senior Non-Commission Officer (NCO) Academy, NCO Academy and Air Force Leadership School while on active duty in the USAF. I attended and received a certificate of completion of an H&R Block income tax training course in July 1996 and begin my own tax practice during that same year.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I trained, supervised; and coordinated the daily activities of personnel assigned to the Tool Warehouse. I was responsible for the daily sales volume, performed break-even sales analysis and maintained corporate budgets. I created and; performed monthly inventory, generated inventory reports and, ordered all merchandise, (\$2.5 million), for the tool warehouse in accordance with Tool Warehouse policy and procedures. .

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I held many different

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duty positions with various levels of responsibility. I retired from active duty as the Superintendent of the 321st Strategic Missile Wing Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned. As a senior auditor and the lead auditor on a number of formal and informal cases, I have participated in the supervision and instruction of auditors within the Utility Services Department.

I acquired my knowledge of the ratemaking philosophy and methodology of these topics through hands on experience and through on-the-job training working prior rate cases before this Commission. I acquired general knowledge of these topics through review of Staff work papers from prior rate cases brought before this Commission, through review of prior Commission decisions and Company's testimony with regard to these areas. In addition, I have reviewed the Commission's Annual Reports and the Company's Security and Exchange Commission (SEC) Annual Reports, Tariffs, work papers and responses to Staff's data requests addressing these topics in this case.

I have participated in approximately thirty formal and thirty-five informal rate case proceedings before the Commission. I was assigned as lead auditor on over fifty percent of these cases.

Additionally, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences.

The Schedule below lists the formal and informal rate cases along with the issues that I filed testimony and participated in before the Commission.

CASE PROCEEDING/PARTICIPATION

PAUL R. HARRISON

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF FORMAL CASES		
The Empire District Electric Company	ER-2016-0023	August 2016 Surrebuttal Testimony-Pension & OPEBs; Riverton 12 Conversion / Construction Audit.
The Empire District Electric Company	ER-2016-0023	June 2016 Cost of Service Report-Pension & OPEBs; Riverton 12 Conversion / Construction Audit.
The Empire District Electric Company	ER-2014-0351	May 2015 Cost of Service Report-Pension & OPEBs; Jurisdictional Allocations; Fuel & Purchased Power; OFF-System Sales Revenue & Expense; Entergy Purchased Power Contract; Fly Ash Offset; Software Maintenance & CWC, Rate Base calculation of Fuel Coal, Fuel-Purchased Power; Fuel-Purchased Oil & Fuel-Purchased Gas. Lead Auditor
The Empire District Electric Company	ER-2012-0345	February 2013 Cost of Service Report-Pension & OPEBs; COR & State Flow-Through Income Taxes; Income Tax Current & Deferred Expense; ADIT; and Infrastructure & Tree Trimming Expense. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	February 2012 Surrebuttal Testimony-Unamortized Balance of the Security AAO; Roark Sewer Plant Operating Expenses and MAWC's Acquisitions.

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	<p>January 2012 Rebuttal Testimony-Pension Tracker Mechanism and Acquisitions of Loma Linda, Aqua Missouri and Roark Water & Sewer.</p> <p>Lead Auditor</p>
Missouri American Water Company	WR-2011-0337 SR-2011-0338	<p>November 2011 Cost of Service Report- Pensions & OPEBS; Amortization of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, CIAC Amortization; Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules.</p> <p>Lead Auditor</p>
Missouri American Water Company	WR-2011-0336	<p>August 2011 Memorandum-- Infrastructure System Replacement Surcharge (ISRS)-2011</p>
The Empire District Electric Company	ER-2011-0004	<p>February 2011 Surrebuttal Testimony-Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes</p>
The Empire District Electric Company	ER-2011-0004	<p>February 2011 Cost of Service Report-Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense</p>
KCPL-GMO MPS & L&P Electric	ER-2010-0356	<p>January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings Tax</p> <p>True-Up - Pensions & OPEBS; Current Income & Deferred Taxes</p> <p>Litigated- Advanced Coal Credit ITC</p>
Kansas City Power & Light (KCPL)	ER-2010-0355	<p>January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings</p> <p>True-Up - Pensions & OPEBS; Current Income & Deferred Taxes</p> <p>Litigated- Advanced Coal Credit ITC</p>
Kansas City Power & Light (KCPL)	ER-2010-0355	<p>December 2010 Rebuttal Testimony- Regulatory Plan Amortization Impact on Income Taxes</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
KCPL-GMO MPS & L&P Electric	ER-2010-0356	<p>November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes</p>
Kansas City Power & Light (KCPL)	ER-2010-0355	<p>November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes</p>
The Empire District Electric Company	ER-2010-0130	<p>April 2010 Surrebuttal Testimony – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences</p> <p>Lead Auditor</p>
The Empire District Electric Company	ER-2010-0130	<p>April 2010 Rebuttal Testimony – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences</p> <p>Lead Auditor</p>
The Empire District Electric Company	ER-2010-0130	<p>February 2010 Cost of Service Report- Allocations; Pensions & OPEBS; DSM Program; Amortization Rate Base & Expense; Revenues; Bad Debt; Banking Fees; Infrastructure & Tree Trimming Expense; Employee Benefits; Lease Expense; O&M Expenses New Plant; Carrying Cost New Plant; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
The Empire District Gas Company	GR-2009-0434	<p>October 2009 Cost of Service Report- Allocations/Rents; Right-of-Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Kansas City Power & Light (KCPL)	ER-2009-0089	<p>April 2009 Surrebuttal- Non-Talent Assessment Severance Costs</p> <p>True-Up - Pensions & OPEBS; Current & Deferred Income Taxes</p>
KCPL-GMO MPS & L&P Electric	ER-2009-0090	<p>April 2009 Surrebuttal-Cost of Removal-Income Taxes, Regulatory Asset Amortization.</p> <p>True-Up - Pensions & OPEBS; Income & Deferred</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Taxes Lead Auditor
Kansas City Power & Light (KCPL)	ER-2009-0089	March 2009 Cost of Service Report- Pensions & OPEBS; Non-Talent Assessment Severance Costs; Officer Expenses; Meals & Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non-Operating Cost Adjustment; Current & Deferred Income Taxes Lead Auditor
KCPL-GMO MPS & L&P Electric	ER-2009-0090	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current & Deferred Income Taxes Lead Auditor
KCPL-GMO L&P Steam	HR-2009-0092	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; Current & Deferred Income Taxes Lead Auditor
Missouri American Water Company	WR-2008-0311	October 2008 Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR Litigated- Corporate Allocations True-Up - Corporate Allocations; Income & Deferred Taxes Lead Auditor
Missouri American Water Company	WR-2008-0311	August 2008 Cost of Service Report- Case Reconciliation; Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current & Deferred Income Taxes Lead Auditor
Laclede Gas Company		Separate Docket Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Utility	GR-2008-0060	<p>February 2008 Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Current & Deferred Income Taxes</p> <p>Lead Auditor</p>
Missouri Gas Energy	GU-2007-0480	<p>July 2008 Rebuttal- AAO Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p> <p>Lead Auditor</p>
Missouri Gas Energy	GU-2007-0480	<p>September 2007 Memorandum – AAO Manufactured Gas Plant</p> <p>Lead Auditor</p>
Laclede Gas Company	GR-2007-0208	<p>May 2007 Direct – Affiliated Operations; HVAC & Home Sale Inspection; Injuries & Damages; Insurance; 401 (k) Expenses; Pensions & OPEBS; Non-Qualified Pension Plan Expenses; Current & Deferred Income Taxes</p> <p>True-UP – Current & Deferred Income Taxes</p>
Missouri Gas Energy	GR-2006-0422	<p>November 2006 Rebuttal- Environmental Response Fund, Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2006-0422	<p>October 2006 Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p>Litigated- Emergency Cold Weather Rule</p> <p>True-Up - Revenues; Bad Debt Expense; Pensions & OPEBS; Income Taxes</p>
The Empire Electric Company	ER-2006-0315	July 2006

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Rebuttal- Storm Damage Tracker
The Empire Electric Company	ER-2006-0315	June 2006 Direct- Tree Trimming Expense and Construction Over-Run Costs
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	November 2006 Memorandum-- Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Current & Deferred Income Taxes
New Florence Telephone	TC-2006-0184	October 2006 Memorandum-- Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies
Cass County Telephone	TC-2005-0357	July 2006 Memorandum-- Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	May 2006 Memorandum-- Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	GR-2004-0209	June 2004 Surrebuttal - Revenues and Bad Debt Expense True-Up - Revenues; Bad Debt Expense; Current & Deferred Income Taxes
Missouri Gas Energy	GR-2004-0209	May 2004 Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant Litigated- Manufactured Gas Plant
Missouri Gas Energy	GR-2004-0209	April 2004 Direct -- Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive Compensation and Current & Deferred Income Taxes
Union Electric Company d/b/a AmerenUE (Gas)	GR-2003-0517	October 2003 Direct -- Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	<p>June 2002</p> <p>Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>
Laclede Gas Company	GR-2002-356	<p>June 2002</p> <p>Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account:</p> <p>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</p>
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP) (Electric)	EC-2002-1025	<p>April 2002</p> <p>Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>
<p>2nd Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)</p> <p>New Test Year ordered by The Commission.</p>	EC-2002-1	<p>March 2002</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor's Consulting Fees; and Property Taxes</p> <p>Deposition – April 11, 2002</p>
1 st Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	<p>July 2001</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor's Consulting Fees; Board of Directors Advisor's Fees and Property Taxes.</p> <p>Deposition – November 27 2001</p>
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP) (Electric)	EC-2001-431	<p>February 2001</p> <p>Coal Inventory</p>
Union Electric Company d/b/a	GR-2000-512	<p>August 2000</p> <p>Direct - Cash Working Capital; Advertising Expense;</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
AmerenUE (Gas)		Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.
SUMMARY OF INFORMAL CASES		
Raccoon Creek Sewer	SR-2016-0202	In Progress Memorandum-- Cost of Service; Corporate Allocations; Corporate Payroll & Benefits; Outside Services; Revenues & Expenses; Net Rate Base; Rents; Current Income Taxes .
Rogue Creek Water & Sewer	WO-2016-0139	In Progress Investigatory Docket-- concerning the conduct of the court-appointed receiver for MPB & PCB Sewer
MPB & PCB Receiver Investigation	WO-2016-0139	In Progress Investigatory Docket-- concerning the conduct of the court-appointed receiver for MPB & PCB Sewer
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	May-2016 Rebuttal Testimony— Corporate Payroll & Benefits; Corporate Allocations; Audit Costs & Tax Preparation Fees Lead Auditor Litigated
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	April-2016 Direct Testimony— Corporate Payroll & Benefits; Corporate Allocations; Audit Costs & Tax Preparation Fees Lead Auditor Litigated
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	March-2016 Memorandum-- Cost of Service; Corporate Allocations; Corporate Payroll & Benefits; Outside Services; Revenues & Expenses; Net Rate Base; Rents; Current Income Taxes . Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company Acquisition of Hickory Hills Water & Sewer	WA-2016-0019	<p>November 2015</p> <p>Memorandum - Hickory Hills Acquisition by MAWC, Development of Rate Base; Revenues & Expenses; Determination of Regulatory Asset in order for Receiver to recover Court Ordered Receiver Fees.</p> <p>Lead Auditor</p>
Raytown Water Company	WR-2015-0246	<p>November 2015</p> <p>Memorandum-- Cost of Service; Incentive Compensation; Affiliated Transactions; Tank Painting & Maintenance; City Permit Fees; EIERA Insurance Costs; Outside Services; Transportation & Communication Expense; Board of Directors Fees; City ROW-City of Raytown Permit/Degradation Fees; CIAC; Meter Change-out Program; PSC Assessment-Rate Case Expense; Uniform Expense; Tower Tenant Revenues; Purchased Water; Rent; Current & Deferred Income Taxes .</p> <p>Lead Auditor</p>
Ridge Creek Water Company	WA-2015-0182	<p>October 2015</p> <p>Memorandum – Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues</p> <p>Lead Auditor</p>
Smithview/Kuhle H2O Water	WA-2015-0000	<p>September 2015</p> <p>Memorandum – Review of Financial Ability to operate the system and or sale of the Assets</p> <p>Lead Auditor</p>
Empire District Electric Company	EO-2015-0172	<p>March 2015</p> <p>Memorandum – Sale of 35-Miles of 161kV Transmission Line to Westar Energy</p> <p>Lead Auditor</p>
Missouri American Water Company Acquisition of Anna Meadows	WA-2015-0019	<p>January 2015</p> <p>Memorandum - Anna Meadows Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Hickory Hills Water & Sewer Receivership Case	WR-2014-0167 SR-2014-0166	<p>November 2014 Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p>Lead Auditor</p>
Missouri American Water Company Acquisition of Benton County Sewer District No. 1	SA-2015-0065	<p>April 2016 Memorandum – Benton County Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>
MPB & PBC Sewer Systems Receivership Case	SR-2014-0067 SR-2014-0068 SO-2014-0052	<p>September 2014 Memorandum -- Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes</p> <p>September 2013 Memorandum -- Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.</p> <p>Lead Auditor</p>
Roy-L Water & Sewer Utilities	WR-2013-0543 SR-2013-0544	<p>June 2014 Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p>Lead Auditor</p>
Rogue Creek Utilities, Inc. Receivership Case	WR-2013-0436 SR-2013-0435	<p>February 2014 Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p>May 2013 Memorandum -- Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company & Tri-State Water Acquisition Case	WO-2013-0517	<p>September 2013</p> <p>Memorandum – Determination of net rate base to include Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC and Revenues & Expenses</p> <p>Lead Auditor</p>
Summit Natural Gas of Missouri, Inc.	GA-2013-0404	<p>April 2013</p> <p>Memorandum-- Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Revenues; Expenses & Revenues.</p> <p>Lead Auditor</p>
Raytown Water Company	WR-2012-0405	<p>July 2012</p> <p>Memorandum-- Cost of Service; Payroll & Benefits; Incentive Compensation; Plant-In-Service, Depreciation Reserve & Other Rate Base Items: Affiliated Transactions; Tank Painting; City Permit Fees; EIARA Insurance Costs; PSC Assessment & Rate Case Expense; Outside Services; Transportation & Communication Expense; Dues & Donations, Lobbying Expense; Advertising Expense; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes .</p> <p>Lead Auditor</p>
Summit Natural Gas of Missouri, Inc.	GA-2010-0012	<p>June 2012</p> <p>Memorandum-- Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>
Rogue Creek Water & Sewer	<p>WR-2012-0000</p> <p>SR-2012-0000</p>	<p>April 2012</p> <p>Earnings Investigation - To Determine if the Utility was Earning Sufficient Revenues to Recover its Cost of Providing Service To Ratepayers.</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company & Saddlebrooke Acquisition	WA-2012-0066	<p>April 2012</p> <p>Memorandum-- Saddlebrooke Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>
Missouri American Water Company & Roark Water Acquisition Case	<p>WO-2011-0213</p> <p>SO-2011-0214</p>	<p>March 2011</p> <p>Memorandum-- Determination of net rate base to include Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC and Revenues & Expenses</p> <p>Lead Auditor</p>
Tri-State Water Company	WR-2011-0037	<p>March 2011</p> <p>Memorandum-- Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense; Miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes</p> <p>Lead Auditor</p>
Raytown Water Company	WR-2010-0304	<p>February 2011</p> <p>Memorandum-- Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIERA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes .</p> <p>Lead Auditor</p>
Noel Water Company	WR-2009-0395	<p>August 2009</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Tri-State Water Company	WR-2009-0058	<p>May 2008</p> <p>Memorandum-- Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	<p>January 2007</p> <p>Direct - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	<p>October 2006</p> <p>Memorandum-- Cost of Service - All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Lake Region Water and Sewer Certificate Case	WA-2005-0463	<p>October 2006</p> <p>Memorandum-- Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Tri-State Utility Inc.	WA-2006-0241	<p>May 2006</p> <p>Memorandum-- Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Osage Water Company Environmental Utilities Missouri American Water	WO-2005-0086	<p>February 2005</p> <p>Memorandum-- Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC</p>
North Suburban Water & Sewer	WF-2005-0164	<p>December 2004</p> <p>Memorandum-- Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium</p> <p>Lead Auditor</p>
Mill Creek Sewer	SR-2005-0116	<p>December 2004</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	September 2004 Memorandum-- Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Osage Water Company	WT-2003-0583 SR-2003-0584	December 2003 Memorandum-- Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items
SUMMARY OF NON-CASE RELATED AUDITS		
March 2013 – Hickory Hills Water and Sewer’s investigation concerning value of assets and cost of service in order to determine the possibility of annexing this small utility with the city of California Missouri.		
March 2012 – Assisted and trained several small utility companies (RDE Utilities, Rogue Creek Utilities and Smithview H2O Water) in the appropriate manner in which the Commission’s Annual Report should be completed and filed.		
January 2006 – Environmental Utilities and Osage Water Company Audit concerning provision of service to Eagle Woods Subdivision and disconnect notice		
November 2004 - Internal Audit of Public Service Commission (PSC) Fixed Assets, physical inventory control process and location of assets		