

# Exhibit No. 109

Staff – Exhibit 109  
Angela Niemeier  
Direct Testimony (Cost of Service)  
File No. WR-2022-0303

*Exhibit No.:*

*Issue(s):* *Cash Working Capital, Building Maintenance Expense, Hydrant Painting, Main Break Expense, Maintenance Supplies and Services Expense, Miscellaneous Expenses, Tank Painting Expense, Valve Maintenance Expense, Insurance Expense, Injuries and Damages Expense, Lease Expense, Transportation Expense, Telecommunications Expense, Waste Disposal Expense*

*Witness:* *Angela Niemeier*

*Sponsoring Party:* *MoPSC Staff*

*Type of Exhibit:* *Direct Testimony*

*Case No.:* *WR-2022-0303*

*Date Testimony Prepared:* *November 22, 2022*

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL AND BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**ANGELA NIEMEIER**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2022-0303**

*Jefferson City, Missouri*

*November 2022*

\*\*\* Denotes Highly Confidential Information \*\*\*

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DIRECT TESTIMONY OF  
ANGELA NIEMEIER  
MISSOURI-AMERICAN WATER COMPANY  
CASE NO. WR-2022-0303**

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1 Q. What knowledge, skills, experience, training, and education do you have in the  
2 areas of which you are testifying as an expert witness?

3 A. Since beginning employment with the Commission, I have assisted, conducted,  
4 and examined the books and records of electric, gas, water, and wastewater utilities in many  
5 cases before the Commission. In addition, I have received continuous training on technical  
6 ratemaking matters, including the National Association of Regulatory Utility Commissions  
7 (“NARUC”) Rate School in 2021. For this rate case, I have reviewed the prior workpapers,  
8 prior cases, prior testimony, and data presented by MAWC on these issues.

9 **EXECUTIVE SUMMARY**

10 Q. What is the purpose of your testimony in this case?

11 A. The purpose of this testimony is to provide Staff’s recommendations for  
12 cash working capital, building maintenance expense, hydrant painting (maintenance expense),  
13 main break expense, maintenance supplies and services expense, miscellaneous expenses,  
14 tank painting expense, valve maintenance expense, insurance expense (other than employee  
15 group insurance), injuries and damages expense, lease expense (rents), transportation expense,  
16 telecommunications expense, and waste disposal expense.

17 Q. Did Staff review each of the above expenses independently to provide an  
18 annualized cost for each expense?

19 A. Yes. For each of the expenses mentioned above, Staff reviewed the test year, the  
20 two-year average, the three-year average, and in some instances a five-year average. Staff  
21 reviewed these different time periods in order to determine if the test year expense level was  
22 abnormally low or high. Staff then compared these to a scatter graph of historical costs for each  
23 issue and selected the one that best represented a normal on-going level of expense.

1 **CASH WORKING CAPITAL**

2 Q. What is the significance of cash working capital (CWC) on rate base?

3 A. CWC is the amount of funding necessary for a utility to pay the day-to-day  
4 expenses incurred in providing utility services to its customers. When a utility expends funds  
5 to pay for an expense necessary to the provision of service before it receives any corresponding  
6 payment for that expense from the ratepayers, the utility's shareholders are the source of the  
7 funds. This shareholder funding represents a portion of each shareholder's total investment in  
8 the utility. The shareholders are compensated by the inclusion of these funds in rate base.  
9 By including these funds in rate base, the shareholders earn a return on the CWC-related  
10 funding they have invested.

11 Ratepayers supply CWC when they pay for services received before the utility pays  
12 expenses incurred in providing that service. Ratepayers are compensated for the CWC they  
13 provide by a reduction to the utility's rate base. By removing these funds from rate base, the  
14 utility earns no return on that funding which customers supplied as CWC.

15 The amount of CWC included in rates is based on the results of a lead/lag study.

16 Q. What is a lead/lag study?

17 A. The lead/lag study involves analysis of the timing of when funds are paid to  
18 suppliers and when the utility receives the goods or services, compared to when the utility  
19 receives revenues from customer bills for the utility services it provides. Analysis is also  
20 performed for pass-through expenses where funds are collected and remitted such as sales taxes  
21 and employee payroll withholdings. The lead/lag study results in either a negative or positive  
22 CWC requirement.

23 Q. What does it mean when the CWC requirement is negative?

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1           A.     A negative CWC requirement indicates that ratepayers provided the working  
2 capital in the aggregate during the test year. This means that ratepayers provided the necessary  
3 cash, on average, before the utility must pay for expenses incurred to provide that service. Under  
4 this circumstance, CWC would represent a reduction to rate base.

5           Q.     What does it mean when the CWC requirement is positive?

6           A.     A positive CWC requirement indicates, in the aggregate, that shareholders  
7 provided the cash necessary during the year. This means that the utility must pay, on average,  
8 for the expenses incurred in providing service before ratepayers pay for that service. Under this  
9 circumstance, CWC would represent an increase to rate base.

10          Q.     Did MAWC conduct a full lead/lag study for this case?

11          A.     Yes. MAWC hired Gannett Fleming Valuation and Rate Consultants, LLC to  
12 perform four lead lag studies to determine the CWC requirement.

13          Q.     How did Staff review the lead/lag study performed by the outside consultant?

14          A.     Staff reviewed the sampling of invoices and general ledger entries used in the  
15 study to verify the dates to determine that the revenue lag, expense lag, and net lag were  
16 appropriate.

17          Q.     Is sampling appropriate for a CWC study?

18          A.     Yes. The lead/lag study reviewed 38 expense categories. Due to the large  
19 number of categories, it is appropriate to use a sampling to determine the CWC requirement.

20          Q.     Please explain the components of the CWC calculation found on Schedule 8 of  
21 Staff's accounting schedules.

1           A.       Components of Staff's CWC calculation are as follows:

2                   1) Account Description (Column A): lists the types of cash expenses that MAWC  
3                   pays on a day-to-day basis.

4                   2) Annualized Expenses (Column B): provides the amount of Staff's recommended  
5                   annualized expense included in MAWC's cost of service. These expenses are based on the  
6                   dollars associated with those items on an adjusted jurisdictional basis according to the  
7                   account description.

8                   3) Revenue Lag (Column C): indicates the number of days between the midpoint  
9                   of the provision of MAWC's service and the ratepayer's payment for such service. The  
10                  revenue lag consists of three components: usage lag, billing lag, and collection lag. The  
11                  usage lag is the midpoint of the average time elapsed from the beginning of the first day of  
12                  the service period through the last day of that service period. The billing lag is the period  
13                  of time between the last day of the service period and the day MAWC places the bill for  
14                  that service in the mail. The collection lag is the period of time between the day MAWC  
15                  places the bill in the mail and the day it received payment from the ratepayer for the  
16                  services provided.

17                  4) Expense Lag (Column D): indicates the number of days between the receipt of,  
18                  and payment for, the goods and services (i.e., cash expenditures) used to provide service  
19                  to the ratepayer.

20                  5) Net Lag (Column E): results from the subtraction of expense lag from the  
21                  revenue lag.

22                  6) Factor (Column F): expresses the CWC lag in days as a fraction of the total days  
23                  in the test year. This is accomplished by dividing the Net Lags in Column E by 365.

24                  7) CWC Requirement (Column G): depicts the average amount of cash necessary  
25                  to provide service to the ratepayer. This is computed by multiplying Column B by CWC  
26                  Factor (Column F).



1 Q. Does Staff agree with the outside consultants lead/lag study results?

2 A. Staff agrees that the results of the sampling supports the revenue and expense  
3 lags presented by the consultant. Staff verified the calculations of the consultant's lead/lag  
4 study. Using the same sampling of invoices, Staff reviewed MAWC's invoices, services dates,  
5 and paid dates. Then, for each district, Staff applied individual annualized amounts for  
6 expenses for June 30, 2022, to the net lead/lag for each expense. However, the consultant  
7 applied pro forma for 12 months ending May 31, 2023, for annualized amount for expenses to  
8 its study.

9 Q. Please discuss the results of the lead/lag study.

10 A. The revenue lag was determined to be 45.7 days, while the individual expense  
11 lead/lag ranged from negative 68 to a positive 214 days. The net lead/lag ranged from negative  
12 168 to a positive 114 days. The overall result is a negative CWC requirement, meaning that  
13 ratepayers are providing cash for the expenses incurred in providing service before ratepayers  
14 pay for that service. Under this circumstance, CWC would represent a decrease to rate base.

15 **BUILDING MAINTENANCE EXPENSE**

16 Q. Please explain building maintenance expense.

17 A. These are expenses related to electricity, grounds keeping, heating oil/gas,  
18 janitorial, security, trash removal, and water/wastewater for building maintenance.

19 Q. What methodology did Staff use to determine building maintenance expense?

20 A. Staff reviewed and analyzed invoices MAWC provided in response to  
21 Data Request (DR) No. 0134. Staff compared test year data, the two-year average, and the  
22 three-year average to actual building maintenance costs MAWC incurred since 2018. The data  
23 demonstrates a steady increase in building maintenance expenses since 2018.

1 Q. In the previous rate case, Case No. WR-2022-0344, Staff received building  
2 maintenance invoices that included unrelated invoices for maintenance expense. Did Staff have  
3 similar issues with building maintenance in this rate case?

4 A. No. Staff's analysis demonstrated a clear division between maintenance supplies  
5 and services and building maintenance.

6 Q. What is the appropriate amount of building maintenance expense to include in  
7 MAWC's cost of service?

8 A. The appropriate amount of building maintenance expense is \$1,363,350. This  
9 represents a three-year average of building maintenance costs.

10 Q. Will Staff be addressing building maintenance expense as part of its true-up  
11 calculations?

12 A. Yes. Staff will update its calculation for this expense through the true-up cutoff,  
13 which is December 31, 2022.

14 **HYDRANT PAINTING**

15 Q. Please explain hydrant painting (maintenance expense).

16 A. MAWC has numerous fire hydrants in its service territories. Hydrant  
17 maintenance includes inspection of its appearance, ensuring the hydrant is operating properly  
18 (flushing), hydrant painting, and other maintenance activities. The primary purpose of hydrants  
19 is for public safety to suppress fires. It is critical that hydrants be inspected and operated  
20 regularly to ensure they will perform as expected in an emergency. MAWC has a Hydrant  
21 Maintenance Program for ongoing maintenance of its hydrants.

22 Q. Please explain the background of MAWC's Hydrant Maintenance Program.

1           A.     MAWC witness William Andrew Clarkson discussed in his direct testimony in  
2 Case No. WR-2017-0285, that MAWC developed a Hydrant Maintenance Program  
3 (“Program”) that increased the level of hydrant inspections from once every two years to every  
4 year, with the goal of increasing hydrant painting to approximately 2,000 hydrants per year and  
5 implementing annual flushing of the system. MAWC planned to flush its system annually by  
6 flushing every other hydrant in the system each year (rotating the hydrants flushed each year),  
7 which is nearly 22,000 hydrants. The Program was also to include routine hydrant painting.  
8 If painting is not done consistently, hydrants can develop surface corrosion that not only looks  
9 bad but can lead to performance problems in the long term. MAWC planned to paint each  
10 hydrant every 20 years, or approximately 2,000 hydrants each year. At the Program’s inception,  
11 some hydrants contained lead-based paint that had to be removed and disposed of in compliance  
12 with regulatory requirements. MAWC planned to engage a third party contractor with hydrant  
13 painting experience to perform hydrant painting for MAWC.<sup>1</sup>

14           Q.     Could Staff make an adjustment to hydrant maintenance and painting expense  
15 in MAWC’s last rate case (Case No. WR-2020-0344)?

16           A.     No. Before 2020, MAWC did not separate hydrant maintenance and painting  
17 expense from other maintenance expenses. Therefore, in MAWC’s last rate case, Staff was  
18 unable to normalize MAWC’s actual hydrant maintenance and painting costs using historical  
19 data and program schedules in order to determine the amount of expense to include in the cost  
20 of service. Staff recommended in Case No. WR-2020-0344 that MAWC start recording these  
21 costs separately from other maintenance expenses.

22           Q.     Did MAWC implement Staff’s recommendation to separate hydrant costs?

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<sup>1</sup> Direct Testimony of William Andrew Clarkson, WR-2017-0285, page 25-26.

1           A.     Yes. In 2020, MAWC began using a unique coding to record hydrant expenses.  
2 Therefore, Staff could separate these costs in the current case.

3           Q.     What is the appropriate amount of hydrant maintenance and painting to include  
4 in cost of service?

5           A.     MAWC began using the unique identifier in 2020. Therefore, Staff was able to  
6 analyze hydrant maintenance in this rate case. Staff analyzed these costs and determined that  
7 the test year best reflects the ongoing cost for hydrant maintenance and painting expense.

8           Q.     Will Staff address hydrant maintenance and painting expense as part of its  
9 true-up calculations?

10          A.     Yes. Staff will update its calculation for this expense through the true-up cutoff,  
11 December 31, 2022.

12       **MAIN BREAK EXPENSE**

13          Q.     Please explain main break expense.

14          A.     A main break occurs when a water pipe (main) breaks and/or separates  
15 completely, or a leak is detected which requires a portion of the main to be repaired or replaced.  
16 The number of main breaks and the cost associated with repairing these breaks fluctuates.

17          Q.     What is Staff's recommendation for the appropriate amount of main break  
18 expense to be included in the cost of service?

19          A.     Since these costs fluctuate, Staff determined a three-year average was  
20 reasonable. The appropriate amount to include for main break expense is \$3,575,046.

21          Q.     Will Staff be addressing main break expense as part of its true-up calculations?

22          A.     Yes. Staff will update its calculation for this expense through the true-up cutoff,  
23 December 31, 2022.

1 **MAINTENANCE SUPPLIES AND SERVICES EXPENSE**

2 Q. Please explain maintenance supplies and services expense.

3 A. Maintenance supplies and service expenses are the costs MAWC incurs for  
4 ongoing maintenance supplies, miscellaneous maintenance, miscellaneous maintenance  
5 permits, and contract service expenses.

6 Q. Has Staff had concerns with the data for maintenance supplies and services  
7 expense that MAWC recorded in the past?

8 A. Yes. As described above under the heading Hydrant Painting, in addition to the  
9 items mentioned above, MAWC also recorded expenses for main breaks, hydrant maintenance  
10 and painting, and tank painting in its maintenance and supplies services accounts. This  
11 continued until 2020 when MAWC started using unique coding to separate hydrant costs from  
12 the other maintenance supplies and services expenses. Therefore, Staff is comfortable with the  
13 separation of data from 2020 through June 30, 2022. For this reason, Staff included a two-year  
14 average of these costs is MAWC's cost of service.

15 Q. What is the appropriate amount of maintenance supplies and services expense  
16 to include in cost of service calculation?

17 A. Staff used a two-year average to arrive at \$3,149,538 for maintenance supplies  
18 and services expense.

19 Q. Will Staff address maintenance supplies and service expense as part of its  
20 true-up calculations?

21 A. Yes. Staff will update this expense through the true-up cutoff, December 31,  
22 2022.

1 **MISCELLANEOUS EXPENSES**

2 Q. Please explain miscellaneous expenses.

3 A. These are miscellaneous expenses that MAWC records in several miscellaneous  
4 operating accounts, such as account 52554500 for Lab Supplies and account 52556500 for Low  
5 Income Pay Program.

6 Q. Does Staff recommend any adjustments for these accounts?

7 A. Yes. Staff reviewed the miscellaneous accounts related to maintenance expense.  
8 Staff removed a portion of the expenses MAWC separated out for engineered coating, which is  
9 another name for tank painting. An adjustment was made to remove a portion of tank painting  
10 expense from miscellaneous expenses and a corresponding adjustment was made to add that  
11 amount to maintenance expense for tank painting. After removing that portion marked by  
12 MAWC for tank painting for the years 2019 through 2022, Staff calculated a three-year average  
13 for accounts related to miscellaneous expenses. Finally, Staff removed from miscellaneous  
14 expenses the amount listed as Low Income Pay Program, which is a charitable contribution.  
15 MAWC workpapers for miscellaneous expenses also removed this program.

16 **TANK PAINTING EXPENSE**

17 Q. Please explain tank painting expense.

18 A. Tank painting is the cost of maintaining a water storage tank. These costs include  
19 routine tank inspections and tank painting maintenance costs.

20 Q. Did Staff make an adjustment for tank painting expense? If so, please explain  
21 that adjustment.

22 A. Yes, Staff adjusted tank painting expense using a five-year average of tank  
23 painting and inspection costs for the five 12-month periods ending December 31, 2021, to

1 determine a normalized level of \$1,799,919 for tank painting and inspection expense. Staff  
2 allocated the normalized tank painting and inspection expense by using an allocation factor  
3 determined by the square footage of the tanks in each district.

4 **VALVE MAINTENANCE EXPENSE**

5 Q. What are valves?

6 A. Valves are mechanical devices in or attached to pipelines to control flow. Valves  
7 are used to isolate sections of water mains, isolate fire hydrants, isolate customer connections,  
8 regulate pressure, flush mains, etc.

9 Q. What is the purpose of valve maintenance?

10 A. Valve exercising is a maintenance procedure in which the valves are operated to  
11 ensure they are functioning properly. Routine valve inspection and operation minimizes the  
12 potential duration and scope of service disruptions when a main break occurs. When MAWC  
13 repairs a main break, it first has to isolate the area by closing off certain valves. If the nearest  
14 valve to the main break does not work, workers will need to continue searching for operable  
15 valves in order to stop the flow of water, isolate the main break, and begin making repairs.  
16 Every time a valve is found to be inoperable, crews have to expand the shutdown area and  
17 operate another three or more valves to isolate the break. This not only increases the time it  
18 takes to repair the main break, but also increases the length of time service to customers may  
19 be impacted as well as the potential number of customers whose service is affected because a  
20 larger area had to be isolated in order to make the repairs.

21 Q. Please briefly describe valve maintenance.

22 A. Valve maintenance consists of exercising (opening and closing) the valves in  
23 order to make sure they are working properly. If a valve needs to be repaired or replaced, it is

1 to be reported to MAWC and then it is scheduled to be repaired or replaced. Prior to the time  
2 of MAWC developing a valve maintenance program, valves were only exercised during repair  
3 of a main break, main leak, or if a main was being moved or replaced. Prior to the  
4 implementation of the program, when a main break occurred, there were times when several  
5 valves would be checked in order to block off water flow from a main break or leak before  
6 repairs could be started.

7 Q. Is Staff able to isolate the cost of valve maintenance?

8 A. No. In Case No. WR-2020-0344, Staff recommended that the Commission order  
9 MAWC to begin isolating non-labor valve maintenance costs in the general ledger using a  
10 unique coding that could be referenced in future rate cases.<sup>2</sup> In a pre-rate case meeting with  
11 MAWC in preparation for the current case, Staff learned that MAWC could not isolate these  
12 valve maintenance costs from other maintenance expenses. MAWC also explained this in its  
13 response to DR No. 0072. MAWC reports that often, main breaks and valve repairs occur  
14 together and at this point there is no way to separate these costs. Staff is unable to separate valve  
15 maintenance from other maintenance accounts. Thus, they will be adjusted with the other  
16 maintenance expense accounts.

17 **INSURANCE EXPENSE**

18 Q. Please describe insurance (other than employee group insurance) expense.

19 A. Insurance expense is utilities' cost of protection, obtained from third parties,  
20 against the risk of financial loss associated with unanticipated events or occurrences.  
21 Utilities, like non-regulated entities, routinely incur insurance expense to minimize their  
22 liability (and potentially, that of their customers) associated with unanticipated losses.

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<sup>2</sup> Case No. WR-2020-0344, Christopher Caldwell Rebuttal Testimony, page 3, line 16.



1 Q. Please explain Staff's calculation of MAWC's insurance expense.

2 A. Staff annualized this expense by using the most recent insurance premiums and  
3 allocations MAWC provided in its workpapers. Staff multiplied the amount of each allocated  
4 insurance premium by the applicable operations and maintenance (O&M) expense percentage.  
5 For example, Staff used the payroll O&M percentage to determine the expense portion of the  
6 workers' compensation insurance premium.

7 **INJURIES AND DAMAGES EXPENSE**

8 Q. Please describe injuries and damages expense.

9 A. Injuries and damages represent the portion of legal claims against MAWC that  
10 are not subject to reimbursement under MAWC's insurance policies.

11 Q. Did Staff make an adjustment to MAWC's injuries and damages expense?

12 A. Yes. Staff reviewed historical data of actual payments for injuries and damages.  
13 MAWC's workpaper for injuries and damages, along with its response to DR Nos. 0067 and  
14 0068, demonstrate that damages have been awarded for \*\*\* [REDACTED] \*\*\*. MAWC removed  
15 this amount from test year; Staff agrees with this treatment and made that adjustment to remove  
16 this accrual since it has not been paid.

17 **LEASE EXPENSE (RENTS)**

18 Q. Please describe lease expense.

19 A. MAWC incurs lease expense for rental of buildings, transportation, and  
20 heavy equipment and for other day-to-day business needs such as copy machines, postal  
21 equipment, etc.

22 Q. Did Staff make adjustments to lease expense?

23 A. Yes. Staff removed all expenses with non-renewed contracts as of June 30, 2022.

1 Q. What is the appropriate level of lease expense to include in the cost of service  
2 for lease expense?

3 A. The appropriate level of lease expense to include in the cost of service is Staff's  
4 annualized lease expense of \$285,316. This amount reflects test year minus expired leases and  
5 non-recurring reclassified items.

6 **TRANSPORTATION EXPENSE**

7 Q. Please describe transportation expense.

8 A. MAWC incurs transportation expense for the lease of vehicles and fuel for those  
9 vehicles.

10 Q. Please explain the adjustment to transportation expense.

11 A. The test year best reflects the current ongoing transportation expense in all  
12 transportation accounts except fuel. For the fuel account, Staff used an average of test year gas  
13 per gallon prices multiplied by the gallons used during test year to arrive at an annualized fuel  
14 expense.

15 Q. What is the appropriate level of expense to include in the cost of service  
16 calculation for transportation expense related to fuel?

17 A. The appropriate level to include in the cost of service for transportation expense  
18 related to fuel is \$2,285,376.

19 Q. Will Staff be addressing transportation expense as part of its true-up  
20 calculations?

21 A. Yes. Staff will update its calculation for this expense through the true-up cutoff,  
22 December 31, 2022.

1 **TELECOMMUNICATIONS EXPENSE**

2 Q. Please describe telecommunications expense.

3 A. Telecommunications expense consists of costs related to telephone,  
4 telemetering, cellphone, and data lines that MAWC utilizes as part of its day-to-day business.

5 Q. What did Staff's analysis of telecommunications expense reveal?

6 A. Staff's analysis of the expenses incurred for this issue demonstrates that due to  
7 the COVID-19 pandemic, 2020 is an outlier and inflates the average. Despite this, there is an  
8 upward trend in telecommunications expense. At this time, the test year best represents the  
9 ongoing level of telecommunications expense.

10 Q. Will Staff be addressing telecommunication expense as part of its true-up  
11 calculations?

12 A. Yes. Staff will update its calculation for this expense through the true-up cutoff,  
13 December 31, 2022.

14 **WASTE DISPOSAL EXPENSE**

15 Q. Please describe waste disposal expense.

16 A. Waste removal and disposal expenses are a result of the treatment of water and  
17 wastewater. Water treatment leaves behind a byproduct (sediment) that must be removed from  
18 the treatment facilities. The methods of removal and the cost vary by treatment facility.

19 Q. Did Staff discover non-waste disposal costs in waste disposal expense?

20 A. Yes. Staff reviewed invoices for snow removal and porta-potty costs that  
21 MAWC reported in its general ledger account for waste disposal expense. Staff reached out to  
22 MAWC and MAWC verified that these costs should have been recorded in building

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1 maintenance expense. Staff removed these costs from waste disposal and added them to  
2 building maintenance expense.

3 Q. What is the appropriate amount to include in cost of service for waste disposal  
4 expense?

5 A. When analyzing data, there is an upward trend in cost of waste disposal. The test  
6 year, minus the building maintenance costs mentioned above, best reflects the ongoing cost of  
7 waste management. The appropriate amount of waste disposal expense to include in the cost of  
8 service is \$3,979,114 based on the twelve months ending June 30, 2022.

9 Q. Does this conclude your direct testimony?

10 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water )  
Company's Request for Authority to ) Case No. WR-2022-0303  
Implement General Rate Increase for Water )  
and Sewer Service Provided in Missouri )  
Service Areas )

**AFFIDAVIT OF ANGELA NIEMEIER**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**COMES NOW ANGELA NIEMEIER** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct testimony of Angela Niemeier*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
ANGELA NIEMEIER

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 18<sup>th</sup> day of November 2022.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
Notary Public

## Angela Niemeier

### Present Position:

I am a Senior Utility Regulatory Auditor, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Senior Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

### Educational Credentials and Work Experience:

I completed a Bachelor of Health Science- Radiologic Science from the University of Missouri in 2000. In February 2020 I completed an MBA through Columbia College. I have completed 78 credit hours in business related classes; of these, 36 credit hours are specific to accounting and 48 credit hours are graduate level coursework.

### Case Participation:

Company Name	Case Number(s)	Testimony/Issues
Liberty Utilities	WA-2019-0036	Certificate of Convenience and Necessity
Missouri American Water Company	WO-2019-0389	ISRS Recommendation
Confluence Rivers	WR-2020-0053	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll

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Company Name	Case Number(s)	Testimony/Issues
Empire District Electric Company-Electric	ER-2019-0374	Advertising, Amortization of Ice Storm, Customer Advances, Customer Deposits, Customer Deposits Interest, Materials and Supplies, Postage, Prepayments, PSC Assessments, Rate Case Expense, SWPA Payment Amortization
Elm Hills	WR-2020-0275	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll, Plant, Prepayments
Missouri American Water Company	WR-2020-0344	Building Maintenance and Services, Main Break Expense, Maintenance Supplies & Services Expense, Tank Painting, PSC Assessment
Liberty Utilities-Bolivar	WA-2020-0397 SA-2020-0398	Certificate of Convenience and Necessity
Empire District Electric Company-Electric	ER-2021-0312	Advertising, Amortization of Electric Plant and Depreciation Reserve, Amortization of Ice Storm, Credit Card Fees, Iatan/Plum Point Carrying Costs, Materials and Supplies, PeopleSoft, Postage Expense, Plant and Depreciation Reserve, PSC Assessments, Property Tax Expense, Rate Case Expense, SWPA Payment Amortization, Vegetation Management Expense
Empire District Electric Company-Gas	GR-2021-0320	Advertising, Amortization of Intangible Assets and Depreciation Reserve, Customer Payment Fees, Injuries and Damages and Worker's Compensation, Insurance Expense, Postage Expense, Plant and Depreciation Reserve, PSC Assessments, Property Tax Expense, Rate Case Expense, ROW Clearing Expense

**Cont'd Angela Niemeier**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Missouri American Water Company- Garden City	WA-2021-0391	Certificate of Convenience and Necessity
TUK LLC	SM-2022-0131	Certificate of Convenience and Necessity
Missouri American Water Company- WSIRA	SO-2022-0176	WSIRA Recommendation
Missouri American Water Company- Purcell	WA-2022-0293	Certificate of Convenience and Necessity
S. K. & M. Water and Sewer Company	SR-2022-0239	Small water and sewer rate case.
Missouri American Water Company- Pom Osa	WA-2022-0361	Certificate of Convenience and Necessity