Exhibit No.:

Issue(s): Revenue Corrections
Witness: Paul K. Amenthor
Sponsoring Party: MoPSC Staff

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Type of Exhibit: Rebuttal Testimony
Case No.: WR-2023-0006

Date Testimony Prepared: June 29, 2023

MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL AND BUSINESS DIVISION AUDITING DEPARTMENT

REBUTTAL TESTIMONY Cost of Service

OF

PAUL K. AMENTHOR

CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.

CASE NO. WR-2023-0006

Jefferson City, Missouri June 2023

1		REBUTTAL TESTIMONY OF	
2	PAUL K. AMENTHOR		
3	CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.		
4		CASE NO. WR-2023-0006	
5	Q.	Please state your name and business address.	
6	A.	My name is Paul K. Amenthor, and my business address is 111 N. 7 th Street,	
7	Suite 105, St. Louis, MO 63101.		
8	Q.	By whom are you employed and in what capacity?	
9	A.	I am employed by the Missouri Public Service Commission ("Commission") as	
10	a Senior Regulatory Auditor.		
11	Q.	Are you the same Paul K. Amenthor that filed Direct Testimony on May 26,	
12	2023, in this case?		
13	A.	Yes, I am.	
14	Q.	What is the purpose of your rebuttal testimony?	
15	A.	My rebuttal testimony will provide corrections to errors and omissions to Staff's	
16	Direct accounting schedules concerning miscellaneous revenue and sewer revenue.		
1.77	MICCELLA	NEONE DEVENIE	
17	MISCELLANEOUS REVENUE		
18	Q.	Staff stated in its Direct Testimony that it may propose an adjustment in its	
19	rebuttal testimony for miscellaneous revenue. Does Staff propose any adjustments?		
20	A.	After further analysis, Staff proposes no adjustment to miscellaneous revenue.	
21	However, Sta	aff inadvertently excluded test year miscellaneous revenue, as was stated in my	

- 1 testimony¹, in its Direct Testimony accounting schedules. Staff has now included test year
- 2 miscellaneous revenue as an appropriate level in the cost of service.

SEWER REVENUE

- 4 Q. Were there errors in Staff's Direct accounting schedules regarding 5 sewer revenue?

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- A. Yes.
- 7 Q. Please explain those errors.
- A. Commercial sewer revenue was inadvertently built into Staff's Direct accounting schedules of Confluence, Raccoon Creek and Elm Hills systems even though there is no commercial rate for either system. Therefore, Staff has corrected these errors in its
- Q. Does this conclude your Rebuttal testimony?

accounting schedules filed with this testimony.

13 A. Yes it does.

¹Paul Amenthor Direct page 8, lines 3-11

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Confluence Rivers Utility)	
Operating Company, Inc.'s Request for)	Case No. WR-2023-0006
Authority to Implement a General Rate)	
Increase for Water Service and Sewer)	
Service Provided in Missouri Service Areas)	
AFFIDAVIT OF P	AUL 1	K. AMENTHOR

STATE OF MISSOURI) ss.
COUNTY OF ST. LOUIS)

COMES NOW PAUL K. AMENTHOR and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Paul K. Amenthor*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

PAUL K. AMENTHOR

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of St. Louis, State of Missouri, at my office in St. Louis, on this _______ day of June 2023.

LISA M. FERGUSON
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Louis County
My Commission Expires: June 23, 2024
Commission Number: 16631502

Notary Public