

*Exhibit No.:*  
*Issue(s):* Revenue Corrections  
*Witness:* Paul K. Amenthor  
*Sponsoring Party:* MoPSC Staff  
*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 testimony<sup>1</sup>, in its Direct Testimony accounting schedules. Staff has now included test year  
2 miscellaneous revenue as an appropriate level in the cost of service.

3 **SEWER REVENUE**

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

6 A. Yes.

7 Q. Please explain those errors.

8 A. Commercial sewer revenue was inadvertently built into Staff's Direct  
9 accounting schedules of Confluence, Raccoon Creek and Elm Hills systems even though there  
10 is no commercial rate for either system. Therefore, Staff has corrected these errors in its  
11 accounting schedules filed with this testimony.

12 Q. Does this conclude your Rebuttal testimony?

13 A. Yes it does.

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<sup>1</sup>Paul 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                )  
Authority to Implement a General Rate                )  
Increase for Water Service and Sewer                )  
Service Provided in Missouri Service Areas         )

Case No. WR-2023-0006

**AFFIDAVIT OF PAUL K. AMENTHOR**

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

**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 28<sup>th</sup> 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

  
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Notary Public