

*Exhibit No.:*  
*Issue(s):* *Accounting Schedules and  
Amortization Expense*  
*Witness:* *Keith Majors*  
*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 ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**  
**Cost of Service**

**OF**

**KEITH MAJORS**

**CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.**

**CASE NO. WR-2023-0006**

*Jefferson City, Missouri*  
*June 2023*



Rebuttal Testimony of  
Keith Majors

1 Staff's Accounting Schedules for the individual revenue requirement models filed concurrently  
2 with this testimony.

3 Q. What correction to amortization expense do you recommend?

4 A. Staff recommends removal of the test year amount recorded in Account 407.4,  
5 titled "Amortization of Property Losses" recorded in the books and records of the Elm Hills –  
6 Water system.

7 Q. Why does Staff now recommend removal of this amount?

8 A. This was an oversight. It is unclear what has been booked to this account. Staff  
9 recommends removal of the \$5,145 booked to this account. In general, and notwithstanding  
10 special and unique circumstances, "property losses" and gains on the sale of property are not  
11 reflected in the cost of service.

12 Q. Does this conclude your rebuttal testimony?

13 A. Yes it does.

**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 KEITH MAJORS**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF JACKSON )

**COMES NOW KEITH MAJORS** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Keith Majors*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
KEITH MAJORS

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 27<sup>th</sup> day of June 2023.

  
Notary Public



M. RIDENHOUR  
My Commission Expires  
July 22, 2023  
Platte County  
Commission #19603483

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Confluence Rivers Utility Operating Company, Inc  
Case No. WR-2023-0006  
Staff Recommended Revenue Requirements-Rebuttal

<b>System</b>	<b>Water Revenue Requirement</b>	<b>Sewer Revenue Requirement</b>
Branson Cedars	\$ (7,604)	\$ 28,342
Cedar Green	\$ 26,976	\$ 22,956
Clemstone		\$ 62,886
Confluence Rivers	\$ (147,757)	\$ 5,714
Deer Run		\$ 9,670
Deguire		\$ 1,131
Elm Hills (Inc. Central Rivers)	\$ (14,955)	\$ (407)
Fawn Lake	\$ 2,344	
Freeman Hills		\$ 902
Glen Meadows	\$ 55,363	\$ 77,383
Hillcrest	\$ (58,961)	\$ (60,185)
Indian Hills	\$ (31,654)	
Missing Well	\$ 35,634	\$ 20,938
Osage Utilities	\$ 71,318	\$ 108,487
Port Perry	\$ 101,125	\$ 172,791
Prairie Heights	\$ 16,030	\$ 14,019
Racoon Creek		\$ (159,694)
Spring Branch	\$ 22,115	
Terre Du Lac	\$ 136,479	\$ 341,833
<b>Total</b>	<b>\$ 206,453</b>	<b>\$ 646,766</b>