

Exhibit No.:
Issue(s): *Overview of Staff's Filing,
Various Adjustments*
Witness: *Keith Majors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *WR-2023-0006*
Date Testimony Prepared: *May 26, 2023*

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

DIRECT TESTIMONY
Cost of Service
OF

KEITH MAJORS

CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.

CASE NO. WR-2023-0006

Jefferson City, Missouri
May 2023

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KEITH MAJORS
CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.
CASE NO. WR-2023-0006**

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1 records of public utility companies operating within the state of Missouri. I have participated
2 in examinations of electric, industrial steam, natural gas, water, sewer and I have participated
3 in in-house and outside training, and attended seminars on technical and general ratemaking
4 matters while employed by the Commission.

5 **EXECUTIVE SUMMARY**

6 Q. What is the purpose of your direct testimony?

7 A. I am sponsoring Staff's Direct Accounting Schedules that are being filed
8 concurrently with this direct testimony. Staff's recommendation of the amount of the rate
9 revenue change for Confluence Rivers Utility Operating Company, Inc. ("Confluence")
10 operations are based on actual historical information using a test year of 12 months ending
11 June 31, 2022, and through the update period of January 31, 2023. Staff has experienced great
12 difficulty in obtaining accurate and reliable data from Confluence with which to analyze and
13 develop issues in this case. Despite these concerns, Staff has utilized this data to calculate a
14 revenue requirement to the best of their ability.

15 I also present an overview of the results of Staff's recommended revenue requirement
16 for Confluence. Several members of Staff participated in Staff's examination of Confluence's
17 books and records for all the relevant and material components that make up the revenue
18 requirement calculation. These components are broadly defined as (1) capital structure and
19 return on investment, (2) rate base investment and (3) income statement results, including
20 revenues, operating and maintenance expenses, depreciation and amortization expense, and the
21 taxes related to revenues and expenses.

22 I will also provide direct testimony concerning the issues listed in the table of contents
23 in this testimony:

- 1 • Plant in Service and Depreciation Reserve
- 2 • Acquisition costs
- 3 • Capacity adjustment
- 4 • Third Party Maintenance Expenses
- 5 • Organizational Costs
- 6 • Third Party Monitoring Expenses

7 Q. Through this testimony, do you provide any recommendations for expense and
8 rate base levels to be reflected in the revenue requirement ordered in this case?

9 A. Yes. My various recommendations affect expense and rate base levels.

10 **REVENUE REQUIREMENT DIRECT TESTIMONY**

11 Q. Briefly describe the direct testimony Staff has filed for this rate case.

12 A. Each member of Staff's direct testimony is organized by their sponsored issues,
13 providing an explanation or description of each specific area and Staff's recommendation.
14 Schedule KM-d2 attached to this testimony contains a list of Staff witnesses and the subjects
15 upon which they testify.

16 **OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT**

17 Q. How is the revenue requirement determined for a regulated utility?

18 A. The first step is to calculate the utility's cost of service. In its audit of
19 Confluence for Case No. WR-2023-0006, Staff examined all of the components comprising the
20 cost of service for Confluence's water and sewer operations in Missouri.

21 Q. What are the cost-of-service components that comprise the cost of service for a
22 regulated, investor-owned public utility?

23 A. The cost of service for a regulated, investor-owned public utility can be defined
24 by the following formula:

1 Cost of Service = Cost of Providing Utility Service

2 Or

3 **COS = O + (V - D)R** where,

4 **COS** = Cost of Service

5 **O** = Operating Costs (Chemicals, Payroll, Maintenance, etc.), Depreciation
6 and Taxes

7 **V** = Gross Valuation of Property Required for Providing Service (including
8 plant and additions or subtractions of other rate base items)

9 **D** = Accumulated Depreciation Representing Recovery of Gross Depreciable
10 Plant Investment

11 **V - D** = Rate Base (Gross Property Investment less Accumulated
12 Depreciation = Net Property Investment)

13 **(V - D)R** = Return Allowed on Rate Base

14 In the past, the terms “cost of service” and “revenue requirement” have sometimes been used
15 interchangeably. However, in this rate case, Staff will use the term “revenue requirement”
16 to only refer to the utility’s necessary incremental change in revenues based on measurement
17 of the utility’s current total cost of service compared to its current revenue levels under existing
18 rates.

19 Q. What is the objective of an audit of a regulated, investor-owned public utility for
20 ratemaking purposes?

21 A. The objective of an audit is to determine the appropriate level of the components
22 identified in my previous answer in order to calculate the revenue requirement for a regulated
23 utility. All relevant factors are examined and a proper relationship of revenues, expenses, and
24 rate base is maintained. The process for making that revenue requirement determination can
25 be summarized as follows:

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1 (1) Selection of a test year. The test year income statement represents the starting
2 point for determining a utility’s existing annual revenues, operating costs, and net operating
3 income. Net operating income represents the return on investment based upon existing rates.
4 The test year approved by this Commission is the twelve months ending June 30, 2022.
5 “Annualization,” “normalization,” and “disallowance” adjustments are made to the test year
6 results when the unadjusted amounts do not fairly represent the utility’s most current, ongoing,
7 and appropriate annual level of revenues and operating costs. Annualization, normalization,
8 and disallowance adjustments are explained in more detail later in this direct testimony.

9 (2) Selection of a “test year update period.” A proper determination of revenue
10 requirement is dependent upon matching the rate base, return on investment, revenues, and
11 operating costs components at the same point in time. This ratemaking principle is commonly
12 referred to as the “matching” principle. It is a standard practice in ratemaking in Missouri to
13 utilize a period beyond the established test year in which to match the major components of a
14 utility’s revenue requirement. By updating test year financial results to reflect information
15 beyond the established test year, rates can be set based upon more current information. The
16 update period approved by this Commission for this case is January 31, 2022.

17 (3) Selection of a “true-up date” or “true-up period.” A true-up date is established
18 when significant changes in a utility’s cost of service occur after the end of the test year update
19 period, but prior to the operation-of-law date, and the significant change in cost of service is
20 one the parties and/or Commission has decided should be considered for cost-of-service
21 recognition in the current case. In this proceeding, Confluence did not request a true-up nor
22 was one ordered by the Commission.

23 (4) Determination of Rate of Return. A cost-of-capital analysis was performed
24 to determine the level of fair rate of return on Confluence’s investment (“rate base”) used

1 in the provision of utility service. Staff consultant Christopher C. Walters with
2 Brubaker & Associates, Inc. has performed a cost-of-capital analysis which he explains and
3 provides the results of his analysis in his direct testimony.

4 (5) Determination of Rate Base. Rate base represents the utility's net investment
5 used in providing utility service, on which the utility is permitted the opportunity to earn a
6 return. For its direct filing, Staff has determined Confluence's rate base as of January 31, 2023,
7 consistent with the end of the test year update period established for this case. Rate base
8 includes plant-in-service (plant fully operational and used for service), cash working capital,
9 materials and supplies, prepayments, fuel inventories, accumulated reserve for depreciation,
10 etc.

11 (6) Net Operating Income from Existing Rates. The starting point for determining
12 net income from existing rates is the unadjusted operating revenues, expenses, depreciation,
13 and taxes for the test year for this case. All of the utility's specific revenue and expense
14 categories are examined to determine whether the unadjusted test year results require
15 adjustments in order to fairly represent the utility's most current level of operating revenues
16 and expenses. Numerous changes occur during the course of any year that will impact a utility's
17 annual level of operating revenues and expenses. The test year has been adjusted to reflect the
18 Staff's determination of the appropriate ongoing levels of revenues and expenses.

19 (7) Determination of Net Operating Income Required. The net income required for
20 Confluence is calculated by multiplying Staff's recommended rate of return by the rate base.
21 Net income required is then compared to net income available from existing rates discussed in
22 Item 6 above. The difference, when factored-up for income taxes, represents the incremental
23 change in the utility's rate revenues required to cover its operating costs and to provide a fair
24 return on investment used in providing electric service. If a utility's current rates are

1 insufficient to cover its operating costs and provide a fair return on investment, the comparison
2 of net operating income required (Rate Base x Recommended Rate of Return) to net income
3 available from existing rates (Operating Revenue less Operating Costs, Depreciation, and
4 Income Taxes) will result in a positive amount, which would indicate that the utility requires a
5 rate increase. If the comparison results in a negative amount, this indicates that the utility's
6 current rates may be excessive.

7 Q. Please identify the types of adjustments that are made to unadjusted test year
8 results in order to reflect a utility's current annual level of operating revenues and expenses.

9 A. The types of adjustments made to reflect a utility's current annual operating
10 revenues and expenses are:

11 (1) Normalization adjustments. Utility rates are intended to reflect normal ongoing
12 operations. A normalization adjustment is required when the test year does not reflect the level
13 of costs going forward or reflects the impact of an abnormal event. One example of this type
14 of adjustment is maintenance expenses.

15 (2) Annualization adjustments. Annualization adjustments are required when
16 changes have occurred during the test year, update and/or true-up period, which are not fully
17 reflected in the unadjusted test year results. For example, when employees receive a wage
18 increase at a point past the test year, the ongoing cost must be adjusted for the increase to the
19 ongoing cost. The actual wage rates as of the cutoff date are applied to the actual employee
20 levels to determine an annualized level of payroll expense.

21 (3) Disallowance adjustments. Disallowance adjustments are recommended to
22 eliminate costs in the test year results that are not considered prudent, reasonable, appropriate,
23 and/or not of benefit to Missouri ratepayers and thus not appropriate for recovery from
24 ratepayers. An example of costs that would be imprudent if borne by ratepayers in this case is

1 certain executive incentive compensation costs. In Staff's view, these costs are incurred to
2 primarily benefit shareholder interests and it is not appropriate policy to pass these costs on to
3 customers in rates since these costs do not benefit ratepayers. Therefore, these costs should be
4 eliminated from the cost of service borne by ratepayers and Staff has proposed to disallow these
5 costs from recovery in rates.

6 (4) Pro forma adjustments. Pro forma adjustments reflect the impact of items and
7 events that occur subsequent to the test year and test year update period. These items or events
8 significantly impact the revenue, expense, and rate base relationship and should be recognized
9 to address the forward-looking objective of the test year. Caution must be exercised when
10 including pro forma adjustments in a recommended cost of service to ensure that all items and
11 events subsequent to the test year are also examined and any appropriate offsetting adjustments
12 are included as well. In addition, some post-test year items and events may not have occurred
13 yet and/or may not be capable of adequate quantification at the time of the case filing. As a
14 result, quantification of pro forma adjustments may be more difficult than the quantification of
15 other adjustments.

16 Q. What rate increase amount, based on what return on equity ("ROE") percentage,
17 did Confluence request from the Commission in this case?

18 A. Confluence requested that its annual revenues be increased by approximately
19 \$1.2 million for its water operations and \$1.8 million for its sewer operations based on an ROE
20 of 11.35%.

21 Q. Please, describe Staff's direct case revenue requirement filing in this proceeding.

22 A. The results of Staff's audit of Confluence's rate case requests can be found in
23 Staff's filed Accounting Schedules and are summarized on Accounting Schedule 1, Revenue
24 Requirement. This Accounting Schedule shows that Staff's recommended revenue requirement

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1 in this proceeding is \$1,183,108 for Confluence’s water systems and \$486,266 for Confluence’s
2 sewer systems. The recommended revenue requirement is based upon a mid-point
3 recommended rate of return (“ROR”) of 8.05%. Staff is recommending a mid- point ROE of
4 9.5% with a range of 9.2% to 9.8% as calculated by Staff consultant Christopher C. Walters.

5 Below is a summary table of the water and sewer systems revenue requirements:

6

Staff Recommended Revenue Requirement		
System	Water Revenue Requirement	Sewer Revenue Requirement
Branson Cedars	21,581	26,776
Cedar Green	27,430	18,111
Clemstone		64,697
Confluence Rivers	636,430	(277,582)
Deer Run		(3,892)
Deguire		36,966
Elm Hills (Inc. Central Rivers)	22,500	248,268
Fawn Lake	32,710	
Freeman Hills		40,472
Glen Meadows	17,826	25,513
Hillcrest	(71,412)	(94,090)
Indian Hills	112,943	
Missing Well	34,163	23,070
Osage Utilities	135,819	131,076
Port Perry	45,701	130,300
Prairie Heights	58,798	34,427
Spring Branch	13,880	
Raccoon Creek		(127,038)
Terre Du Lac	94,739	209,192
Total	\$ 1,183,108	\$ 486,266

7
8 Q. What items are included in the Staff’s recommended rate base in this case?

9 A. All rate base items were determined as of the update period ending January 31,
10 2023, either through a balance on Confluence’s books as of that date or a 13-month average
11 balance ending on January 31, 2023. Items in Staff’s rate base include: Plant-in-Service,

1 Accumulated Depreciation Reserve, Cash Working Capital, Materials and Supplies, Chemical
2 Inventories, Prepayments, Customer Deposits, and Customer Advances.

3 Q. How do the various members of Staff contribute to a combined work product?

4 A. All of the Staff auditors, including myself, relied on the work from numerous
5 other Staff members in calculating a revenue requirement for Confluence in this case.
6 Normalized sales and the recommended rate of return are some examples of data and analysis
7 supplied to the Auditing Department as inputs into Staff's revenue requirement cost of-service
8 calculation. Each Staff member who contributed in calculating Staff's revenue requirement has
9 submitted direct testimony in this case discussing the issues for which they were assigned and
10 her or his recommendation. Signed affidavits and the qualifications for all Staff members who
11 are responsible for issues addressed in Staff's direct testimony in this rate proceeding are
12 attached to each Staff member's testimony.

13 Q. When will the Staff be filing its customer class cost of service and rate design
14 direct testimony in this proceeding?

15 A. Staff witness Keri Roth will be filing customer cost of service and rate design
16 direct testimony, including schedules, on Thursday, June 8, 2023.

17 **PLANT IN SERVICE AND ACCUMULATED DEPRECIATION RESERVE**

18 Q. What do the balances of water and sewer Plant and Reserve in Staff's
19 Accounting Schedules 3 and 6 represent?

20 A. The balances represent the original cost of Plant and Reserve for the Confluence
21 systems at January 31, 2023, the agreed upon updated test year in this case.¹ Staff utilized the
22 last known plant in service and depreciation reserve balances from the last prior rate case or

¹ Case No. WR-2023-0006, *Order Establishing Test Year*, February 14, 2023.

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1 acquisition case as a baseline to determine the current balances including additions, retirements,
2 and accumulated depreciation expense.

3 Q. What Confluence systems did you analyze for Plant and Reserve?

4 A. I analyzed the Plant and Reserve balances for the Confluence water and sewer
5 systems listed in the table below. These are the systems Confluence has recently purchased,
6 several of which have not filed a rate case since being acquired by Confluence. Staff witness
7 Karen Lyons analyzed the Plant and Reserve balances for the remaining Confluence legacy
8 water and sewer systems.

9

Osage Utilities	WA-2019-0185 - Certificate Case
	Chelsea Rose Water and Sewer
	Cimarron Bay Water and Sewer
	Cedar Glen Water and Sewer
	Eagle Woods/HWY KK Water
	Eagle Woods/HWY KK/Golden Glade Sewer
Elm Hills	SM-2017-0150 - Merger Case
	Elm Hills Water and Sewer (former Missouri Utilities)
	State Park Village Sewer
	Rainbow Acres Sewer
	Twin Oaks/Preserve Sewer
Central Rivers	SM-2020-0146 - Merger Case
	Berkshire Glen Sewer
	Country Hill Estates Sewer
	Countryside Meadows Sewer
	Fox Run Sewer
	Bar-B Acres/Park Estates Sewer
	Private Gardens Sewer
	Wilmar Estates Sewer
	Prairie Fields (New CCN) Sewer
Raccoon Creek	SM-2015-0014 - Merger Case
	West 16th Sewer
	WPC Sewer
	Villages Sewer
Indian Hills	WO-2016-0045
	Indian Hills Water

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Hillcrest	WO-2014-0340
	Hillcrest Water and Sewer
Branson Cedars	WM-2020-0282
	Branson Cedars Water and Sewer
	Fawn Lake Water
	Freeman Hills Sewer
	Prairie Heights Water
	DeGuire Sewer
Misc Utilities	WA-2021-0245 (SA-2021-0426 Consolidated)
	Missing Well Water and Sewer
	Spring Branch Water
	Prairie Heights Sewer
	Clemstone Sewer
	Cedar Green Water and Sewer
Glen Meadows	WA-2023-0026
	Glen Meadows Water and Sewer
Port Perry	SA-2019-0300
	Port Perry Water and Sewer
Deer Run	SA-2022-0299
	Deer Run Sewer
Terre Du Lac	WM-2020-0403
	Terre Du Lac Water and Sewer

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Q. Did Staff make adjustments to the January 31, 2023, Confluence water and sewer Plant and Reserve balances?

A. Yes. Staff made adjustments to the systems for expenses that Confluence recorded as capital costs. For example, Confluence recorded repairs and inspections for the water and sewer plant as capital costs. These costs should be treated as an expense based on the guidance from the Federal Energy Regulatory Commission (“FERC”) Uniform System of Accounts (“USOA”).

Q. Since Staff excluded these costs from the Confluence legacy water and sewer plant balances, did Staff account for these costs as expense in Staff’s Accounting Schedules supporting its recommended revenue requirement?

1 A. Yes. Staff witness Karen Lyons addresses these costs in her direct testimony,
2 and I did not include those costs in the plant and reserve balances that I sponsor.

3 **SYSTEM CAPACITY**

4 Q. Does Staff recommend a capacity adjustment for any of the systems in this rate
5 case?

6 A. Yes. Staff recommends a capacity adjustment for the Cedar Green Water and
7 Sewer system. This adjustment was recommended in the *Staff Recommendation to Approve*
8 *Applications, with Conditions* in File Nos. WA-2013-0117 and SA-2013-0354. Staff and
9 Cedar Green Land Acquisition, LLC (“CGLA”) agreed to a reduced rate base with the capacity
10 adjustment in those cases:

11 8. Rate Base. The Parties agree that CGLA shall use a total rate
12 base of \$218,095.00 (\$83,885 for water and \$134,210 for sewer) in
13 establishing its initial plant account balances. No party is prohibited from
14 making adjustments to this level in any future rate proceeding.²

15 Q. What is the basis for this capacity adjustment?

16 A. As described in the *Staff Recommendation to Approve Applications, with*
17 *Conditions* in File Nos. WA-2013-0117 and SA-2013-0354, Cedar Green’s system was
18 designed for 110 customers. At the time of the certificate of convenience and necessity case,
19 Cedar Green served 53 water and sewer customers. One additional customer has joined the
20 system since that case was resolved. Staff removed the 50.91% excess capacity costs in the
21 accounting schedules for the Cedar Green systems.

22 **THIRD PARTY OPERATIONS & MAINTENANCE EXPENSE**

23 Q. Please explain third party operations & maintenance expense.

² *Unanimous Stipulation and Agreement*, File Nos. WA-2013-0117 and SA-2013-0354.

1 A. Confluence utilizes licensed third party contractors to operate all of its water and
2 sewer systems.

3 Q. How did Staff normalize third party operations and maintenance expense?

4 A. Staff used actual costs as of December 31, 2022, to annualize the costs for all of
5 Confluence's water and sewer systems.

6 **ACQUISITION COSTS**

7 Q. How did Confluence record acquisition costs?

8 A. Confluence recorded substantial acquisition costs to its various plant in service
9 accounts. These costs include real estate closing costs, legal expenses, and engineering
10 expenses.

11 Q. Is it typical for a utility to capitalize acquisition costs?

12 A. No. There are two categories of acquisition costs: transaction and transition
13 costs. Transaction costs are costs incurred by the purchaser and seller to effectuate the financial,
14 legal, and regulatory requirements of the merger. These costs are incurred prior to and
15 immediately after the merger or acquisition. Transition costs are costs incurred to combine the
16 entities participating in the acquisition to combine the operations and are incurred ratably as the
17 operations of the merged or acquired entities are combined.

18 Q. Are transaction and transition costs included in the cost of service?

19 A. The Commission has consistently denied recovery in cost of service of
20 transaction costs as costs of ownership that should be retained by the purchaser or investors.
21 Transition costs have been included in cost of service in some prior rate cases depending on the
22 individual circumstances in those cases. The acquisition costs capitalized by Confluence are
23 transaction costs. There were no transition costs incurred in the test year.

1 Q. What is Staff's recommendation concerning transaction costs?

2 A. Staff did not include these expenditures in the plant in service or accumulated
3 reserve balances in any of the water or sewer systems. These costs were recorded to the plant
4 accounts of several water and sewer systems by Confluence.

5 Q. Were any acquisition transition or transaction costs included in the cost of
6 service?

7 A. Staff is not aware of any acquisition costs that are currently in the cost of service.
8 To the extent these costs have not been removed, they should not be included in the cost of
9 service.

10 **ORGANIZATIONAL COSTS**

11 Q. What are organizational costs?

12 A. These are costs recorded in either FERC Account 301 – Organization, or
13 Account 303 – Miscellaneous Intangible Plant. The costs were incurred for the initial startup
14 or acquisition of the water and sewer systems.

15 Q. What is Staff's recommendation concerning the organizational costs?

16 A. Staff recommends amortization of these costs over 5, 10, or 20 years based on
17 information obtained from prior rate cases or acquisition cases. Staff does not recommend
18 inclusion in rate base of these accounts.

19 **THIRD PARTY MONITORING EXPENSES**

20 Q. What are third party monitoring expenses, and how did Staff include them in the
21 cost of service?

22 A. Confluence incurs expenses for remote monitoring of water wells and lift
23 stations. Recently, Confluence changed vendors for this service and installed additional

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1 equipment. Staff has included the test year expenses for remote monitoring, but intends to
2 update this adjustment to include the current contracted expenses.

3 Q. Does this conclude your direct testimony?

4 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)
)
COUNTY OF JACKSON) ss.

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

Further the Affiant sayeth not.



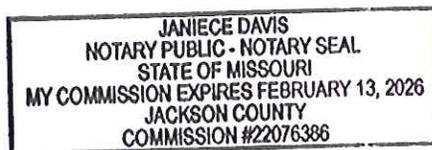
KEITH MAJORS

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 25th day of May 2023.



Notary Public



Keith Majors
Case Participation

Cases to which I have been assigned and have filed testimony, Staff report, or memorandum are shown in the following table:

Utility	Case Number	Issues	Exhibit
Confluence Rivers	WR-2023-0006 & SR-2023-0007	Policy, Revenue Requirement	Direct Testimony
Ameren Missouri	ER-2022-0337	Revenues, Allocations, Bad Debt, Rush Island	Direct Testimony
Spire Missouri	GO-2022-0171	ISRS	Staff Memorandum
Evergy Metro and Evergy West	ER-2022-0129 & ER-2022-0130	Revenues, Jurisdictional Allocations, Bad Debt, Sibley Retirement	Direct, Rebuttal, Surrebuttal Testimony
Ameren Missouri	ER-2021-0240 & GR-2021-0241	Facilities Transactions	Surrebuttal Testimony
Spire Missouri	GR-2021-0108	Corporate Allocations, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri-American Water Company (MAWC)	SA-2021-0074	CCN	Staff Memorandum
Evergy Metro and Evergy West	EO-2021-0032	Various	Staff Report
Spire Missouri	GO-2021-0030 & GO-2021-0031	ISRS	Staff Memorandum
Raytown Water	WR-2020-0264	Various	Staff Memorandum
Summit Natural Gas	GA-2020-0251	CCN	Staff Memorandum
Liberty Utilities	WM-2020-0174	CCN	Staff Memorandum
MAWC	WA-2019-0366	CCN	Staff Memorandum
Ameren Missouri	ER-2019-0335	Allocations, Affiliation Transactions	Staff Report
MAWC CCN	SA-2019-0367	CCN	Staff Memorandum
United Services	SA-2019-0161	CCN	Staff Memorandum
KCP&L & KCP&L GMO	ER-2018-0145 & ER-2018-0146	Synergy and Transition Costs Analysis, Transmission Revenue and Expense	Staff Report
Laclede Gas and Missouri Gas Energy	GR-2017-0215 & GR-2017-0216	Synergy and Transition Costs Analysis, Corporate Allocations	Staff Report, Rebuttal, Surrebuttal
KCP&L & KCP&L GMO	ER-2016-0156 & ER-2016-0285	Income Taxes, Pension & OPEB	Staff Report, Rebuttal, Surrebuttal

Utility	Case Number	Issues	Exhibit
KCP&L & KCP&L GMO	EO-2016-0124	Pensions, Rate Comparison	Staff Report
KCP&L & KCP&L GMO	EC-2015-0309	Affiliate Transactions, Allocations	Surrebuttal Testimony
KCP&L	ER-2014-0370	Income Taxes, Pension & OPEB, Revenues	Staff Report, Rebuttal, Surrebuttal
KCP&L	EU-2015-0094	DOE Nuclear Waste Fund Fees	Direct Testimony
KCP&L	EU-2014-0255	Construction Accounting	Rebuttal Testimony
Veolia Kansas City	HR-2014-0066	Income Taxes, Revenues, Corporate Allocations	Staff Report
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2013-0391	ISRS	Staff Memorandum
KCP&L & KCP&L GMO	ER-2012-0174 & ER-2012-0175	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2011-0269	ISRS	Staff Memorandum
Noel Water Sale Case	WO-2011-0328	Sale Case Evaluation	Staff Recommendation
KCP&L & KCP&L GMO	ER-2010-0355 & ER-2010-0356	Acquisition Transition Costs, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
KCP&L Construction Audit & Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
KCP&L, KCP&L GMO, & KCP&L GMO – Steam	ER-2009-0089, ER--2009-0090, & HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Trigen Kansas City	HR-2008-0300	Fuel Inventories, Rate Base Items, Rate Case Expense, Maintenance	Staff Report
Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy ISRS	GO-2008-0113	ISRS	Staff Memorandum

Confluence Rivers Utility Operating Company, Inc
Case Nos. WR-2023-0006 and SR-2023-0007
Direct Testimony-Staff Responsibility

Staff Witness	Issue Responsibility
Paul K. Amenthor	Water and Sewer rate revenues, Miscellaneous Revenues, Uncollectible Expense, Electricity Expense, Chemical Expense, Water Utility Expense
Kimberly K. Bolin	Income Taxes
Amanda Coffey	Depreciation
Jane C. Dhority	Website Expense, Line Locating Costs, Billing Software Expense, Call Center Contract Costs, External Audit and Accounting Fees, Legal Expense, PSC Assessment, Rate Case Expense, Cash Working Capital, Miscellaneous expense, and Lab Testing Fees
Curt B. Gately	Data Collection and Management, Staffing and Logistics
Scott J. Glasgow	Customer Service
Karen Lyons	Plant in Service and Accumulated Depreciation Reserve, Sludge Disposal Costs, Tank Painting Costs, Maintenance, Property Tax Expense
Keith Majors	Overview of Staff's Filing, Plant in Service and Accumulated Depreciation Reserve, Third Party Operations & Maintenance Expense, Acquisition Costs, Organizational Costs, System Capacity
David C. Roos	Prudency review of Capital Projects
Ashley Sarver	CSWR allocations, Payroll, Payroll Taxes, Employee Benefits, Insurance Expense, and Prepayments
Christopher C. Walters	Rate of Return