

*Exhibit No.:*  
*Issue(s):* *Report on Revenue  
Requirement Cost of Service,  
Overview of Staff's Filing*  
*Witness:* *Amanda C. McMellen*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *WR-2020-0344*  
*Date Testimony Prepared:* *November 24, 2020*

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL and BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**AMANDA C. McMELLEN**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2020-0344**

*Jefferson City, Missouri  
November 2020*

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**DIRECT TESTIMONY OF**

**AMANDA C. McMELLEN**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2020-0344**

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**DIRECT TESTIMONY**  
**OF**  
**AMANDA C. McMELLEN**  
**MISSOURI-AMERICAN WATER COMPANY**  
**CASE NO. WR-2020-0344**

1  
2  
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4  
5  
6 Q. Please state your name and business address.

7 A. My name is Amanda C. McMellen. My business address is 200 Madison Street,  
8 Jefferson City, MO 65101.

9 Q. By whom are you employed and in what capacity?

10 A. I am employed by the Missouri Public Service Commission (Commission) as a  
11 Utility Regulatory Supervisor.

12 Q. Please describe your education and relevant work experience.

13 A. I graduated from the DeVry Institute of Technology in June 1998 with a Bachelor  
14 of Science degree in Accounting. I commenced employment with the Commission Staff in  
15 June 1999.

16 Q. Have you previously testified before the Commission?

17 A. Yes, numerous times. Please refer to Schedule ACM-d1, attached to this Direct  
18 Testimony, for a list of the major audits in which I have assisted and filed testimony with  
19 the Commission.

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

22 A. I have received continuous training at in-house and outside seminars on technical  
23 ratemaking matters since I began my employment at the Commission. I have been employed

1 by this Commission Regulatory Auditor for over 20 years, and have submitted testimony on  
2 ratemaking matters numerous times before the Commission. I have also been responsible for  
3 the supervision of other Commission employees in rate cases and other regulatory proceedings.

4 Q. Please summarize your direct testimony in this proceeding.

5 A. I am sponsoring Staff's Cost of Service Report ("Report") and Staff's Direct  
6 Accounting Schedules that are being filed concurrently with this direct testimony. I also provide  
7 in this direct testimony an overview of the Staff's revenue requirement determination. Staff  
8 conducted a review of all the components (capital structure, return on rate base, rate base,  
9 operating revenues and operating expenses) that comprise Missouri-American Water  
10 Company's ("MAWC") revenue requirement. My testimony provides an overview of Staff's  
11 work in each area.

12 **COST OF SERVICE REPORT**

13 Q. Please explain the organizational format of the Staff's Cost of Service Report.

14 A. Staff's Report has been organized by topic as follows:

15 I. Executive Summary

16 II. Background of MAWC

17 III. Test Year and True-Up Recommendation

18 VI. Major Issues

19 V. Rate of Return (Capital Structure, Cost of Debt, Cost of Equity)

20 VI. Rate Base

21 VII. Allocations and Service Company Costs

22 VIII. Income Statement (Revenues and Expenses)

23 IX. COVID-19 AAO Recovery Cost Recovery

24 X. Appendices

1 The Rate Base and Income Statement sections of Staff's Cost of Service Report have numerous  
2 subsections which explain each specific area and/or adjustment Staff made to the test year  
3 ending December 31, 2019. The individual Staff member responsible for each area of Staff's  
4 direct case and/or adjustment is identified in the Report following the written discussion he or  
5 she authored, and is the expert/witness with respect to that section of Staff's Report. Staff may  
6 have a different or additional expert/witness for rebuttal or surrebuttal testimony in a given area  
7 if this case proceeds to evidentiary hearings. Signed affidavits are attached to the Report. The  
8 qualifications for all Staff members are contained in an Appendix 1.

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

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

11 A. The first step is to calculate the utility's cost of service. The cost of service for a  
12 regulated, investor-owned public utility can be defined by the following formula:

13 Cost of Service = Cost of Providing Utility Service

14 or

15  $COS = O + (V-D)R$  where,

16 COS = Cost-of-Service

17 O = Adjusted Operating Costs (Payroll, Maintenance, etc.),  
18 Depreciation Expense and Taxes

19 V = Gross Valuation of Property Required for Providing Service

20 D = Accumulated Depreciation Representing Recovery of  
21 Gross Property Investment

22 R = Allowed Rate of Return

23 V - D = Rate Base (Gross Property Investment less Accumulated  
24 Depreciation = Net Property Investment)

25 (V - D)R = Return Allowed on Net Property Investment

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

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

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

13                 (1)     Selection of a test year. The test year income statement represents the  
14 starting point for determining a utility’s existing annual revenues, operating costs and  
15 net operating income. Net operating income represents the return on investment based upon  
16 existing rates. In this case, MAWC has proposed the use of a future test year, consisting of the  
17 first twelve months MAWC’s new rates would be in effect. However, the Commission  
18 ultimately approved the use of an historic test year of the twelve months ending December 31,  
19 2019. In its Cost of Service Report, Staff witness Kimberly K. Bolin discusses the merits of an  
20 historical test year versus a future test year. Regardless of the type of test year utilized,  
21 “annualization,” “normalization,” and “disallowance” adjustments are made to the test year  
22 results when the unadjusted amounts do not fairly represent the utility’s most current, ongoing  
23 and appropriate annual level of revenues and operating costs. Annualization, normalization, and

1 disallowance adjustments are explained in more detail later in this direct testimony. Also, as  
2 discussed below, additional information through December 31, 2020, will be considered for  
3 inclusion in the cost of service during the true-up audit.

4 (2) Selection of a “test year update period.” A proper determination of  
5 revenue requirement is dependent upon matching the rate base, return on investment, revenues,  
6 and operating costs components at the same point in time. This ratemaking principle is  
7 commonly referred to as the “matching” principle. It is a standard practice in ratemaking in  
8 Missouri to utilize a period beyond the established test year in which to match the major  
9 components of a utility’s revenue requirement. By updating test year financial results to reflect  
10 information beyond the established test year, rates can be set based upon more current  
11 information. Due to the length of time between the end of the test year, December 31, 2019,  
12 and the true-up cutoff, December 31, 2020, Staff recommended and the parties agreed that an  
13 update of June 30, 2020, would be established in this case. However, for this case, the  
14 Commission specifically stated in its August 26, 2020, *Order Setting Test Year and Adopting*  
15 *Procedural Schedule*, that the parties may make specific (discreet) adjustments to the June 30,  
16 2020, known and measurable revenue requirement calculation.

17 (3) Selection of a “true-up date” or “true-up period.” A true-up date generally  
18 is established when a significant change in a utility’s cost of service occurs after the end of the  
19 test year update period, but prior to the operation-of-law date, and the significant change in cost  
20 of service is one the parties and/or Commission has decided should be considered for cost-of-  
21 service recognition in the current case. The parties have agreed with a true-up cut-off date of  
22 December 31, 2020.

1                   (4)     Determination of Rate of Return. A cost-of-capital analysis must be  
2 performed to allow MAWC the opportunity to earn a fair rate of return on its net investment  
3 (“rate base”) used in the provision of utility service. Staff witness Seoung Joun Won, PhD,  
4 of the Commission’s Financial Analysis Department, has performed a cost-of-capital analysis  
5 and is sponsoring a section of Staff’s Cost of Service Report to explain and provide the results  
6 of his analysis.

7                   (5)     Determination of Rate Base. Rate base represents the utility’s  
8 net investment used in providing utility service, on which the utility is permitted the opportunity  
9 to earn a return. For its direct filing, Staff has determined MAWC’s rate base as of June 30,  
10 2020, consistent with the end of the test year update period established for this case. Other rate  
11 base components reflect the last known balance as of June 30, 2020, which will also be replaced  
12 with updated amounts following the true-up. Rate base includes plant-in-service (plant fully  
13 operational and used for service), cash working capital, materials and supplies, prepayments,  
14 fuel inventories, accumulated reserve for depreciation, accumulated deferred income tax, etc.

15                   (6)     Net Operating Income from Existing Rates. The starting point  
16 for determining net income from existing rates is the unadjusted operating revenues, expenses,  
17 depreciation, and taxes for the test year which is the twelve-month period ending December 31,  
18 2019, for this case. All of the utility’s specific revenue and expense categories are examined to  
19 determine whether the unadjusted test year results require adjustments in order to fairly represent  
20 the utility’s most current level of operating revenues and expenses. Numerous changes occur  
21 during the course of any year that will impact a utility’s annual level of operating revenues and  
22 expenses. The December 31, 2019, test year has been adjusted to reflect Staff’s determination



1 of the appropriate ongoing levels of revenues and expenses. These items will be re-examined  
2 based on actual data as part of the true-up process through December 31, 2020.

3 (7) Determination of Net Operating Income Required. The net income  
4 required for MAWC is calculated by multiplying Staff's recommended rate of return by the rate  
5 base. Net income required is then compared to net income available from existing rates  
6 discussed in Item 6 above. The difference, when factored-up for income taxes, represents the  
7 incremental change in the utility's rate revenues required to cover its operating costs and to  
8 provide a fair return on investment used in providing water and/or sewer service.

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

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

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

19 (1) Normalization adjustments. Utility rates are intended to reflect normal  
20 ongoing operations. A normalization adjustment is required when the test year reflects the  
21 impact of an abnormal event. One example of this type of adjustment is overtime expense; Staff  
22 may normalize overtime expense to remove the effects an unusual weather event that required  
23 higher than usual overtime expense to be incurred.

1                   (2)    Annualization adjustments. Annualization adjustments are required  
2 when changes have occurred during the test year, update and/or true-up period, which are not  
3 fully reflected in the unadjusted test year results. For example, MAWC's employees received a  
4 wage increase in February 2020. As a result, only four months of the twelve months ending  
5 June 30, 2020, reflects the impact of this payroll increase. An adjustment was made to  
6 capture the financial impact of the payroll increase for the portion of the test year prior to the  
7 wage increase.

8                   (3)    Disallowance adjustments. Disallowance adjustments are made to  
9 eliminate costs in the test year results that are not considered prudent, reasonable, appropriate,  
10 and/or not of benefit to Missouri ratepayers, and thus not appropriate for recovery from  
11 ratepayers. An example in this case is certain executive incentive compensation costs. In Staff's  
12 view, these costs are incurred to primarily benefit shareholder interests and it is not appropriate  
13 policy to pass these costs on to customers in rates, since these costs do not benefit ratepayers.  
14 Therefore, these costs should be eliminated from the cost of service borne by ratepayers and  
15 Staff has proposed to disallow these costs from recovery in rates.

16                   (4)    Pro forma adjustments. Pro forma adjustments reflect the impact of items  
17 and events that occur subsequent to the test year. These items or events significantly impact  
18 the revenue, expense and rate base relationship and should be recognized to address the forward-  
19 looking objective of the test year. Caution must be exercised when including pro forma  
20 adjustments in a recommended cost of service to ensure that all items and events subsequent to  
21 the test year are also examined and any appropriate offsetting adjustments are included as well.  
22 In addition, some post-test year items and events may not have occurred yet and/or may not be  
23 capable of adequate quantification at the time of the case filing. As a result, quantification of

1 pro forma adjustments may be more difficult than the quantification of other adjustments. As a  
2 consequence, use of a true-up audit that considers a full range of auditable items and events that  
3 occur subsequent to the test year, and also attempts to address the maintenance of the proper  
4 relationship among revenues, expenses and investment at a consistent point in time is generally  
5 a superior approach than considering stand-alone pro forma adjustments for inclusion in the cost  
6 of service.

7 Q. What rate increase amount, based on what return on equity (“ROE”) percentage,  
8 did the Company request from the Commission in this case?

9 A. MAWC requested that its annual revenues be increased by approximately  
10 \$102,915,538, based on an ROE of 10.5%.

11 Q. Please describe Staff’s direct case revenue requirement filing in this proceeding.

12 A. The results of Staff’s audit of MAWC’s rate case request can be found in Staff’s  
13 filed Accounting Schedules and is summarized on Accounting Schedule 1, Revenue  
14 Requirement for an overall decrease of \$19,923,654. These Accounting Schedules show that  
15 Staff’s recommended revenue requirement for MAWC’s water operations in this proceeding is a  
16 negative (decrease) of \$25,832,764 and that Staff’s recommended revenue requirement  
17 for MAWC’s sewer operations is an increase of \$5,909,110. Both recommendations are based  
18 upon a mid-point ROE of 9.55% with a range of 9.3% to 9.8% as calculated by Staff witness  
19 Seoung Joun Won, PhD. Staff’s revenue requirement at the low and high points of the ROE  
20 range is (\$27,634,306) to (\$24,031,218) for water, and \$5,865,035 to \$5,953,185 for sewer.  
21 Dr. Won’s recommended ROR range in this proceeding is 6.23% to 6.43%.

1 Q. What items are included in Staff's recommended rate base in this case?

2 A. All rate base items were determined as of the update period ending date of  
3 June 30, 2020, either through a balance on MAWC's books as of that date or a 13-month average  
4 balance ending on June 30, 2020. Items in Staff's rate base include: Plant-in-Service,  
5 Accumulated Depreciation Reserve, Prepayments, Materials and Supplies, Unamortized  
6 Pension and OPEBs Tracking Liabilities, Customer Advances for Construction, and Cash  
7 Working Capital. A substantial portion of MAWC's rate base will be updated through  
8 December 31, 2020, as part of the true-up audit in this case.

9 Q. What are the significant income statement adjustments Staff made in determining  
10 MAWC's revenue requirement for this case?

11 A. A summary of Staff's significant income statement adjustments follows:

12 **Operating Revenues**

13 Retail revenues were adjusted for the elimination of unbilled revenue, five-year  
14 normalized level of customer usage, customer growth, and the update period. Other water and  
15 sewer revenues were adjusted for private fire revenues, late payment charges, rents, collection  
16 for others, non-sufficient funds check charges, application/initiation fees, the provision of usage  
17 data to other entities, reconnection fees, frozen meter fees, after hours charges, and  
18 miscellaneous service.

19 **Payroll, Payroll Taxes and Employee Benefit Costs**

- 20
- 21 • Payroll expense
  - 22 • Payroll taxes
  - 23 • Incentive compensation and restricted stock awards
  - Employee benefits including pensions and OPEBs

1                    **Other Non-Labor Expenses**

- 2                    • Maintenance
- 3                    • Purchased Water
- 4                    • Purchased Power
- 5                    • Chemical
- 6                    • Rents and Leases
- 7                    • Insurance Expense
- 8                    • Property Tax Expense
- 9                    • Uncollectible Expense
- 10                  • Corporate Allocations
- 11                  • Rate case expense adjustment
- 12                  • Advertising expense, certain dues and donations and miscellaneous
- 13                  expenses
- 14                  • Income Taxes
- 15                  • Depreciation Expense

16                  Q.        What reliance did you place on the work or conclusions of other Staff members  
17 working on Staff's behalf?

18                  A.        All of the Staff auditors, including myself, relied on the work from numerous  
19 other Staff members in calculating a revenue requirement for MAWC in this case. Normalized  
20 sales and the recommended rate of return are some examples of data and analysis supplied to  
21 the Auditing Unit as inputs into Staff's revenue requirement cost-of-service calculation.

22                  Q.        What are the biggest differences between the rate increase request filed by the  
23 Company and Staff's revenue requirement recommendations?

24                  A.        From Staff's perspective, there are three primary revenue requirement  
25 differences.

- 26                  • Return on Equity (ROE) and Capital Structure – Issue Value – (\$28.55 million).  
27                  As previously stated, MAWC's return on equity recommendation is 10.5%, while

1 Staff has developed a mid-point recommendation of 9.55%. The dollar  
2 difference between MAWC's recommended ROE and capital structure and  
3 Staff's recommended mid-point for ROE and capital structure is approximately  
4 \$28.55 million in revenue requirement.

5 • Future Test Year - As stated above, in its Cost of Service Report, Staff witness  
6 Kimberly K. Bolin discusses the merits of a historical test year versus a future  
7 test year. For its direct case, Staff did not make adjustments using projected or  
8 forecasted data past December 31, 2019, but Kimberly Bolin provides guidance  
9 for the Commission's consideration should it ultimately order a future test year  
10 in this case.

11 • Revenues - MAWC's proposal on how to address the variable of declining usage  
12 when normalizing customer usage is based on the assumption that base water  
13 usage patterns will continue to decrease, and will not level out or increase over  
14 at least the next 16 years. MAWC proposes to affix normalized data (minus past,  
15 present and forecasted weather), as it relates to base (or non-discretionary) usage,  
16 represented by data gathered for the months of December through June (STL)  
17 and/or October through June (Non-STL) vs non-base (discretionary) usage,  
18 represented by the remaining calendar months, over the time series analyzed, via  
19 a standardized statistically linear regression analysis with the inclusion of  
20 climatic variables. Staff suggests that usage patterns have changed over the years  
21 for various reasons that might cause usage to fluctuate. Thus, Staff recommends  
22 using a five-year average of usage to determine the normalized usage amount for  
23 the residential class.

24 There are other significant differences between Staff and the Company, based upon  
25 their respective direct filings. However, these items are less significant than the differences  
26 discussed above.

27 Q. Is it possible that significant differences exist between Staff's revenue  
28 requirement positions and those of other parties besides MAWC in this proceeding?

Direct Testimony of  
Amanda C. McMellen

1           A.     Yes. However, the other parties are filing their prepared direct testimony, if they  
2 have any, concurrently with Staff's direct filing. Until Staff has a chance to examine the direct  
3 testimony of the other parties, it is impossible for Staff to determine what differences exist and  
4 how material they may be.

5           Q.     Please identify Staff experts/witnesses responsible for addressing each area  
6 where there is a known and significant difference between Staff and MAWC as addressed above  
7 in this direct testimony.

8           A.     The Staff experts/witnesses for each listed issue are as follows:

<u>Issue</u>	<u>Staff Witness</u>
Return on Equity	Seoung Joun Won, PhD
Future Test Year	Kimberly K. Bolin
Revenues	Jarrod J. Robertson and Ashley Sarver

14          Q.     When will Staff file its customer class cost of service and rate design direct  
15 testimony and report in this proceeding?

16          A.     Staff's customer class cost of service and rate design direct testimony and report  
17 and schedules will be filed on December 9, 2020.

18          Q.     Does this conclude your prepared direct testimony in this proceeding?

19          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-2020-0344  
Implement General Rate Increase for         )  
Water and Sewer Service Provided in         )  
Missouri Service Areas                         )

**AFFIDAVIT OF AMANDA C. McMELLEN**

STATE OF MISSOURI     )  
                                       )     ss.  
COUNTY OF COLE     )

**COME NOW AMANDA C. McMELLEN** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony Supporting Staff's Report - Cost of Service*; and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

*/s/ Amanda C. McMellen*  
**AMANDA C. McMELLEN**



# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Osage Water Company	SR-2000-556	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Osage Water Company	WR-2000-557	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Empire District Electric Company	ER-2001-299	Plant in Service Depreciation Reserve Depreciation Expense Cash Working Capital Other Working Capital Rate Case Expense PSC Assessment Advertising Dues, Donations & Contributions
UtiliCorp United, Inc./ d/b/a Missouri Public Service	ER-2001-672	Insurance Injuries and Damages Property Taxes Lobbying Outside Services Maintenance SJLP Related Expenses
BPS Telephone Company	TC-2002-1076	Accounting Schedules Separation Factors Plant in Service Depreciation Reserve Revenues Payroll Payroll Related Benefits Other Expenses

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2004-0034	Revenue Annualizations Uncollectibles
Fidelity Telephone Company	IR-2004-0272	Revenue Revenue Related Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2005-0436	Revenue Annualizations Uncollectibles
Empire District Electric Company	ER-2006-0315	Payroll Payroll Taxes 401(k) Plan Health Care Costs Incentive Compensation Depreciation Expense Amortization Expense Customer Demand Program Deferred State Income Taxes Income Taxes
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2007-0004	Revenue Annualizations Uncollectibles Maintenance Expenses Turbine Overhaul Maintenance
Empire District Electric Company	ER-2008-0093	Revenues Bad Debts Employee Benefits Tree Trimming Storm Costs Customer Programs Amortizations Current Income Taxes Deferred Income taxes Jurisdictional Allocations Corporate Allocations

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Missouri Gas Energy, a Division of Southern Union Company	GR-2009-0355	Staff Report Cost of Service Revenues-Customer Growth Corporate Allocations Other Rate Base Items Amortization Expense Interest expense on customer Deposits Rents and Leases
Missouri-American Water Company	WR-2010-0131	Staff Report Cost of Service Corporate and District Allocations Lobbying Costs Net Negative Salvage Amortization of Regulatory Assets Belleville Lab Expenses Comprehensive Planning Study Payroll Payroll Taxes
Kansas City Power & Light Company	ER-2010-0355	Staff Report Cost of Service Revenues-Customer Growth In-Field Service Fees Gross Receipts Taxes Forfeited Discounts Other Revenues Credit Card Acceptance Program Bad Debts
KCP&L Greater Missouri Operations Company	ER-2010-0356	Staff Report Cost of Service Revenues-Customer Growth Other Revenues Credit Card Acceptance Program Bad Debts
Empire District Electric Company	ER-2011-0004	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Pensions & OPEBs Customer Programs Amortizations Carrying Costs Revenue Annualizations

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2012-0345	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Prepayments Materials and Supplies Customer Demand Programs Amortization of Electric Plant Customer Deposits Customer Advances Carrying Costs Customer Programs Customer Deposit Interest Expense Franchise Taxes Amortizations Banking Fees Lease Expense Pay Station Fees Amortizations
Summit Natural Gas Company of Missouri, Inc.	ER-2014-0086	Corporate Allocations Capitalization Policy MGU Purchase Price SMNG Legacy Asset Valuation Energy Efficiency Programs
Empire District Electric Company	ER-2016-0023	Staff Report Cost of Service Test Year/Update/True-Up Accumulated Deferred Income Taxes SWPA Hydro Reimbursement SPP Revenues and Expenses SPP Transmission Expenses ASM Revenue and Expense Miscellaneous SPP Related Revenues and Expenses Off-System Sales Revenue and Expense Current Income Taxes Deferred Income Taxes Rate Case Expense-Sharing Advertising Dues and Donations SWPA Amortization Tornado AAO Amortization Corporate Expenses Capitalized Depreciation Proposed Acquisition
Terre Du Lac utilities Corporation	WR-2017-0110	Rate Base

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Spire Missouri, Inc.	GR-2017-0215 GR-2017-0216	Bad Debts
Missouri-American Water Company	WR-2017-0285	Plant in Service Contributions in Aid of Construction Regulatory Deferrals Depreciation Reserve Depreciation Expense Amortization Expense Customer owned Lead Service Lines
Empire District Electric Company	ER-2019-0374	Fuel Inventories Fuel and Purchased Power