

Exhibit No.:
Issue(s): *Class Cost of Service/
Rate Design*
Witness: *Keri Roth*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *WR-2022-0303*
Date Testimony Prepared: *December 16, 2022*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

WATER, SEWER, & STEAM DEPARTMENT

**DIRECT TESTIMONY
Class Cost of Service/Rate Design**

OF

KERI ROTH

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

*Jefferson City, Missouri
December 2022*

TABLE OF CONTENTS OF

DIRECT TESTIMONY OF

KERI ROTH

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

1
2
3
4
5
6
7
8
9
10
11
12

CLASS COST OF SERVICE2
RATE DESIGN: WATER OPERATIONS9
SPECIAL CONTRACTS12
COST OF SERVICE: SEWER OPERATIONS13
MISCELLANEOUS FEES14
SCHEDULES ATTACHED TO TESTIMONY14
SUMMARY15

DIRECT TESTIMONY OF
KERI ROTH
MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2022-0303

1
2
3
4
5 Q. Please state your name and business address.

6 A. My name is Keri Roth and my business address is 200 Madison Street,
7 P.O. Box 360, Jefferson City, Missouri 65102.

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

9 A. I am employed by the Missouri Public Service Commission (“Commission”)
10 as a Senior Research/Data Analyst in the Water, Sewer, & Steam Department, Industry
11 Analysis Division.

12 Q. Please describe your educational background and work experience.

13 A. I graduated from Lincoln University in May 2011 with a Bachelor of Science
14 degree in Accounting. Prior to accepting my current position with the Commission in
15 August 2021, I was employed by the Missouri Office of the Public Counsel (“OPC”) as a Senior
16 Utility Regulatory Auditor from September 2012 to August 2021.

17 Q. Have you previously filed testimony before this Commission?

18 A. Yes. Please refer to Schedule KR-d1, attached to this direct testimony, for a list
19 of cases for which I have filed testimony.

20 Q. What is the purpose of this direct testimony?

21 A. The purpose of this testimony is to provide the Commission with Staff’s
22 (“Staff”) recommended Class Cost of Service (“CCOS”) study and rate design for the
23 Missouri-American Water Company (“MAWC”) rate case.

1 **CLASS COST OF SERVICE**

2 Q. What is the purpose of a CCOS study?

3 A. The purpose of a CCOS study is to determine and provide the Commission with
4 the relative class cost responsibility for MAWC's overall revenue requirement on a
5 consolidated district basis. For individual costs, class cost responsibility can be either directly
6 assigned or allocated to customer classes using reasonable methods for determining the class
7 responsibility for that cost. The revenue requirement is described in detail in the Direct
8 Testimony of Staff witness Keith D. Foster. The CCOS study includes an allowance for a
9 true-up estimate as provided in Staff's accounting work papers.

10 Q. How are these costs then used to calculate rates?

11 A. Staff used the current rate classes as set out in MAWC's effective tariff to assign
12 costs in the CCOS study. Those costs are then used to calculate rates based on meter size and
13 volume of sales. Rates are to be designed in a way that provides the utility the opportunity to
14 collect its revenue requirement. Staff proposes no changes to the rate categories currently in
15 MAWC's water and sewer tariffs. The following rates are in MAWC's water tariff. Rate A is
16 residential and most non-residential customers, including commercial customers, other public
17 authorities, and smaller industrial customers. Rate B is for wholesale customers that are
18 reselling the water to other customers. Rate J is for industrial customers who meet certain usage
19 requirements, including using at least 450,000 gallons a month. Rate F is for private fire
20 protection customers. The costs for public fire protection are allocated among the other rates.
21 Finally, flat rates are calculated for customers at some small, remote systems where meters have
22 not been installed.

1 MAWC sewer customers are divided into residential and nonresidential customers,
2 based upon service area. Some service areas have a monthly customer charge with a usage
3 charge. Some commercial customers are charged a customer charge and a usage charge. Other
4 service areas have a flat monthly rate.

5 The rate design is further discussed below.

6 Q. Did Staff prepare a CCOS study for both MAWC's water and sewer operations?

7 A. Staff prepared a CCOS study for MAWC's water operations, and this study is
8 shown in CCOS Schedule 2. Staff did not prepare a CCOS study for MAWC's sewer
9 operations, because they are relatively small and generally consist entirely of residential
10 customers, making a CCOS unnecessary. Staff based its rates for MAWC's sewer operations
11 on both the results of Staff's audit and the development of a cost of service ("COS") for
12 MAWC's sewer operations, using the Water, Sewer, & Steam Department's small company
13 rate design method.

14 Q. Are all of MAWC's current service areas included in this CCOS study and
15 rate design?

16 A. No. Staff has not included some recent acquisitions, such as Monsees Lake,
17 because of a lack of available data. Staff anticipates including recent acquisitions during the
18 True-Up portion of this case, and at that time those costs, revenues, and billing determinants
19 will be added to the CCOS and rate design.

20 Q. What method of cost allocation did Staff use in its CCOS study when direct
21 assignment of these costs to a rate class was not possible?

22 A. Staff used the base-extra capacity method, as described in the American Water
23 Works Association ("AWWA") manual of water supply practices, which is called *Principles of*

1 | *Water Rates, Fees, and Charges, Seventh Edition* (“AWWA M1”). This is the method used by
2 | Staff and other parties in previous MAWC cases and is a widely accepted method for allocating
3 | costs to the various customer classes.

4 | This method involves separating cost components into categories in order to allocate
5 | costs to different customer classes. These categories, which are described below, are Base
6 | Costs, Extra Capacity Costs, Customer Costs, and Fire Protection Costs. Cost components that
7 | are considered include operating costs, operating revenues, system capacity, customer usage,
8 | and customer numbers. The results of these allocations show the relative cost of service for
9 | each customer class and the appropriate operating revenue levels that should be recovered from
10 | each customer class. Rates are then designed to collect the appropriate revenues needed to
11 | recover the costs that are allocated to each class.

12 | Q. Please describe the four cost components.

13 | A. **Base costs** are the costs that vary with the amount of water used and operation
14 | under average load conditions. Base costs are allocated to customer classifications according
15 | to the amount of water consumed.

16 | **Extra Capacity costs** are the costs associated with meeting the requirements that are in
17 | excess of the average load conditions. The extra capacity costs include operation and
18 | maintenance expenses and capital costs for system capacity above what is required for the
19 | average rate of use.

20 | **Customer costs** are those costs associated with serving customers, regardless of the
21 | amount of water consumed. Those costs include customer accounting and collection expenses,
22 | meter-reading, billing, and capital costs related to meters and services.

23 | **Fire Protection costs** are those costs directly assigned to fire protection functions.

1 Q. How is the allocation of each of these costs determined?

2 A. Allocation of each of these costs is accomplished by applying class allocation
3 factors. These class allocation factors are applied to the annualized and normalized expenses,
4 with the return on investment, to determine the total costs to be recovered by each class in each
5 district. The customer class allocation factors developed are based on Staff's district-specific
6 cost of service allocations as of Staff's direct filing and, as noted above, do not include the
7 recovery of any true-up allowance.

8 Q. How are costs that cannot be directly assigned to one of these cost categories
9 allocated?

10 A. Similar to Staff's previous CCOS study, Staff utilizes nineteen (19) factors to
11 allocate the various costs to the individual customer classes as a reasonable manner to distribute
12 these costs. I have provided a brief description of each factor, what each is used to allocate,
13 and how each is developed below:

14 **Factor 1** is the allocation of costs that vary with the amount of water consumed. This
15 factor is used in the allocation of such costs as purchased water, purchased power, and
16 chemicals. The costs are allocated to the customer rate classifications in proportion to the
17 average daily consumption for each customer rate classification. These types of costs vary with
18 the amount of water consumed and are considered base costs. Factor 1 is calculated by dividing
19 the average daily consumption for each customer class by the average daily consumption for
20 the entire district.

21 **Factors 2 and 3** are the allocations of costs associated with facilities providing base and
22 maximum day extra capacity functions, and the allocation of costs associated with facilities
23 providing base, maximum day extra capacity, and fire protection functions. These factors are

1 calculated by the allocation of such costs, as source of supply expenses (excluding purchased
2 water) and water treatment expenses (excluding chemicals). These types of costs are associated
3 with meeting usage requirements in excess of the average and, generally, they are the costs
4 associated with meeting maximum day requirements. Factor 2 is calculated by weighting the
5 average daily consumption with maximum day extra capacity demand for each customer
6 classification. Factor 3 is calculated by the weighting of average daily consumption, maximum
7 day extra capacity demand, and fire protection demand for each customer classification.

8 **Factors 4 and 5** are the allocation of costs associated with facilities serving base and
9 maximum hour extra capacity functions and the allocation of costs associated with storage
10 facilities. These factors are calculated by allocating costs related to smaller mains and storage
11 facilities such as tanks and standpipes. These costs are allocated partly on average consumption
12 and maximum hour extra demand. These types of costs are related to facilities that are designed
13 to meet maximum hour and fire protection requirements. Factor 4 is calculated by weighting
14 the average daily consumption, maximum day extra capacity demand, and fire protection
15 demand for each customer classification. Factor 5 is calculated by weighting average hourly
16 consumption, maximum hour extra capacity demand, and fire protection demand for each
17 customer classification.

18 **Factor 6** is the allocation of costs associated with power and pumping facilities. The
19 factor is based on the weighting of the maximum daily consumption (Factor 2), the maximum
20 daily consumption with fire (Factor 3), and the maximum hourly consumption (Factor 4) for
21 each customer classification.

22 **Factor 7** is the allocation of costs associated with transmission and distribution mains.
23 This factor is calculated from the weighting of Factors 3 and 4.

1 **Factor 8** is the allocation of costs associated with fire hydrants. This factor is
2 determined by the allocation of costs directly associated with fire hydrants specifically and the
3 maintenance thereof.

4 **Factor 9** is the allocation of costs associated with meters. This factor is based on the
5 relative cost of meters by size and customer classification. This factor is calculated by
6 weighting the costs associated with the different meter sizes in each customer classification,
7 excluding public fire.

8 **Factor 10** is the allocation of costs associated with other services. This factor is
9 calculated similarly to Factor 9.

10 **Factor 11** is the allocation of transmission and distribution operation supervision and
11 engineering and miscellaneous expenses. This factor is based on the allocation of transmission
12 and distribution operation costs for each customer classification.

13 **Factor 12** is the allocation of transmission and distribution maintenance supervision
14 and engineering, structures and improvements, and other expenses. This factor is based on the
15 allocation of transmission and distribution maintenance costs for each customer classification.

16 **Factor 13** is the allocation of billing and collection costs. This factor is based on the
17 total number of customers for each customer classification.

18 **Factor 14** is the allocation of meter reading costs. This factor is based on the number
19 of metered customers for each customer classification.

20 **Factor 15** is the allocation of direct labor expenses. This calculation includes all other
21 operation and maintenance expenses, excluding purchased water, power, chemicals, and waste
22 disposal for each customer classification.

1 **Factor 16** is the allocation of labor related taxes and benefits. The calculation includes
2 all direct labor expenses, except purchased water, power, chemicals, and waste disposal for
3 each customer classification.

4 **Factor 17** is the allocation of organization, franchises and consents, miscellaneous
5 intangible plant, and other rate base elements. This factor is calculated on original cost less
6 depreciation, excluding organization, franchises, and other tangible equipment for each
7 customer classification.

8 **Factor 18** is the allocation of income taxes and income available for return for each
9 customer classification. This factor is calculated by adding net utility plant and netting other
10 rate base items for each customer classification.

11 **Factor 19** is the allocation of total cost of service less items that are re-allocated for
12 each customer classification. This factor is calculated by subtracting the cost of public fire from
13 the total cost of service for each customer classification.

14 Q. Does Staff propose any recommendations regarding the tracking of data related
15 to the factors utilized in its CCOS?

16 A. Yes. MAWC does not currently separately track the number of annualized
17 gallons for private fire service or public fire service. Staff proposes that MAWC develop a way
18 to track private fire service separately from estimated gallons used in public firefighting to
19 enable more accurate allocations of costs.

20 Q. Did Staff include any adjustments for transmission and distribution mains?

21 A. Staff is proposing to continue a main adjustment for sale for resale and certain
22 large industrial customers in all of MAWC's service areas, which is similar to what the
23 Commission ordered in previous rate cases. Staff's continuing position is that it is appropriate

1 to make a main adjustment for certain large industrial customers and the sale for resale customer
2 class, because they are connected directly to the transmission system and do not receive any
3 benefit from the smaller distribution mains.

4 **RATE DESIGN: WATER OPERATIONS**

5 Q. What is the purpose of Staff's rate design?

6 A. The purpose of rate design is two-fold. One purpose is to take the results from
7 a CCOS study and design rates for each customer class in each service territory that will give
8 the utility an opportunity to collect its Commission-approved revenue requirement. The other
9 purpose is to design rates that will be used to collect the appropriate levels of revenue from each
10 service territory and from each customer class. Staff's rate design for MAWC's water
11 operations is based on the actual revenue requirement for each district. The rate structure that
12 is utilized generally consists of a fixed monthly customer charge and a commodity (usage)
13 charge. The customer charge is developed by comparing certain costs that are generally
14 considered fixed, and used primarily to serve a particular customer (such as meters and
15 service lines), and the number of customers in each class. Commodity charges are generally
16 developed by comparing the remaining costs and the usage characteristics of each class.
17 It should be noted that a small number of customers are on flat rates for water, which means
18 they pay a single customer charge. These flat rate customers are in remote areas that do not yet
19 have meters installed.

20 Q. How did Staff design its proposed rates?

21 A. Staff proposes a single-block rate structure for all MAWC customers.
22 A single-block rate structure is one in which the commodity rate is constant regardless of the

1 volumes used. Each customer class has its own specific commodity rate within its district.
2 Staff proposes to maintain single-block rates designed specifically for each customer class
3 within each district. Proposed rates are shown in CCOS Schedules 7 and 8.

4 Q. Is Staff proposing any changes to the water rate design?

5 A. Staff recommends the Commission maintain the current rate districts and
6 structure it approved in MAWC's most recent rate case, Case No. WR-2020-0344, with
7 some exceptions.

8 The CCOS for District 1 – St. Louis County calculated a slightly lower customer charge
9 than included in the current tariff. Staff proposes to maintain the current customer charge for
10 District 1 – St. Louis County. The additional revenues produced from the customer charges
11 were then distributed to offset a portion of the commodity charge revenues. Staff made
12 adjustments between Rates A, B and J's proposed commodity charge revenues to minimize the
13 impact on the different rate classes as much as possible.

14 The CCOS for District 2 – All Other Missouri Water calculated a higher customer
15 charge than included in the current tariff. Staff proposes to increase the current customer charge
16 closer to the amount calculated in the CCOS. The remaining revenues were distributed to offset
17 a portion of the commodity revenues. Staff made adjustments between Rates A, B and J's
18 proposed commodity charge revenues to minimize the impact on the different rate classes as
19 much as possible.

20 Staff recommends discontinuance of the inclining block rate pilot program in the
21 Mexico service area, and discontinuance of the low-income pilot program in the St. Joseph,
22 Platte County, and Brunswick service areas.

1 Q. Why does Staff recommend discontinuance of the inclining block rate pilot
2 program?

3 A. The Commission ordered the pilot program in Case No. WR-2017-0285 in order
4 to attempt to modify customer consumption behavior.¹ When no change in customer
5 consumption behavior was noted, the Commission ordered a change to the inclining block rate
6 to increase the difference between the lowest blocks and the highest blocks to induce changes
7 in consumption.² Usage has not decreased significantly faster in the Mexico service area
8 compared to MAWC's other service areas since the pilot began. In fact, usage in the Mexico
9 service area increased slightly over the last two years.

10 Staff recommends discontinuing this inclining block rate program because there is not
11 a water shortage in the Mexico service area and no supply issues requiring a modification of
12 customer behavior. There are also no significant additional costs associated with meeting
13 demand on peak days. For example, MAWC does not turn on additional treatment plants during
14 peak days. In addition, an inclining block rate attempting to induce behavioral change creates
15 uncertainty for MAWC in its ability to recover its cost of service in this service area. If the
16 blocks are changed more dramatically to compel less consumption, it may reduce MAWC's
17 revenues significantly for those customers. For these reasons, Staff proposes eliminating the
18 inclining block rate pilot program for the Mexico service area.

19 Q. Why is Staff proposing to eliminate the low-income rate pilot program?

¹ WR-2017-0285, *Order Approving Stipulations and Agreements* (May 2, 2018).

² WR-2020-0344, *Stipulation and Agreement* (May 7, 2021). See paragraph 20 of the *Stipulation and Agreement*, dated March 5, 2021.

1 A. Since this pilot program’s inception, MAWC has consistently reported little
2 interest by customers, despite promotion by the local Community Action Agency. The program
3 is available to customers who qualify for the Low Income Home Energy Assistance Program
4 (“LIHEAP”), as a means of easily determining who qualifies through this existing process.
5 Staff met with MAWC employees and OPC in April 2022, and all parties agreed the pilot
6 program should be discontinued because of the lack of interest.

7 While the reasons for customers’ low interest cannot be known without the cost of
8 conducting surveys, a \$7.20 per month discount may simply be too small to attract customers.
9 In addition, Staff opposes the concept of the low-income pilot program in general. Costs not
10 recovered from low-income customers must be recovered from other customers, increasing
11 their rates. This includes customers who consider themselves low-income, but who earn too
12 much to qualify as low-income under the pilot program. While Staff has concerns regarding
13 the socializing of costs in rates in this way, the ineffectiveness of the pilot program is reason
14 enough for it to end. There are other programs to assist low-income households, including the
15 Low Income Household Water Assistance Program, the H2O Help to Others Program,
16 installment payment plans, budget billing, and the State Assistance for Housing Relief program.

17 **SPECIAL CONTRACTS**

18 Q. Does MAWC have special contracts currently in effect?

19 A. Yes. Special contracts are included in the effective tariff for Triumph Foods,
20 LLC; Consolidated Public Water Supply District No. C-1; the City of Kirkwood; Chariton
21 County Public Water Supply District #2; and Empire. Both Triumph Foods, LLC and Empire
22 have special contract rates for the large volume of water utilized at their specified locations.

1 Consolidated Public Water Supply District No. C-1, the City of Kirkwood, and Chariton County
2 Public Water Supply District #2 are sale for resale customers that are also large volume water
3 users with special contract rates.

4 Q. Does Staff recommend continuation of the special contracts?

5 A. Yes. Staff will further address special contracts in its CCOS/Rate design rebuttal
6 testimony.

7 **COST OF SERVICE: SEWER OPERATIONS**

8 Q. How did Staff develop the COS for the sewer operations?

9 A. As stated above, Staff did not prepare a CCOS study for MAWC's sewer
10 operations, as its sewer operations are relatively small and generally consist of only
11 residential customers. Staff based its rates for MAWC's sewer operations on both the results
12 of Staff's audit and the development of COS for MAWC's sewer operations, based on the
13 Water, Sewer, & Steam Department's small company rate design method.

14 Q. What were the results of the COS?

15 A. The COS indicates that the Arnold system requires a 5.4% decrease in revenues,
16 which includes a true-up estimate. The COS indicates that the All Other Missouri Service Areas
17 require a 38.9% increase to revenues, which also includes a true-up estimate. The All Other
18 Missouri Service Areas currently consist of two rate districts, District A³ and District B⁴.

³ District A includes Cedar Hill; Jefferson City; Cole, Callaway, Benton, and Platte Counties; Emerald Pointe; Branson Canyon; Incline Village; Ozark Meadows; Stonebridge Village; Saddlebrooke Village; Wardsville; Pevely Farms; Homestead Estates; Radcliffe Estates; Rogue Creek; and Hiller's Creek.

⁴ District B includes Pettis County (Maplewood, Quail Run, Brooking Park, Westlake Village), Fenton, Hickory Hills, Temple Terrace, Anna Meadows, Jaxson Estates, Timber Springs, Clinton Estates, Trimble, Centennial Acres, Lawson, Garden City, and Orrick.

1 These two districts account for systems acquired by MAWC that had very low sewer rates,
2 which did not cover their cost of service at the time of acquisition. When comparing MAWC's
3 All Other Missouri Service Areas, District A has higher customer and commodity rates when
4 compared to District B. Staff increased District A's current rates by approximately 10%.
5 Staff's proposed District A residential rate for a 5/8" customer is \$67.80. To bring District B
6 more in line with District A's rates, Staff increased District B's current rates by approximately
7 33%. Staff's proposed District B rate for a 5/8" customer is \$56.58. While District B continues
8 to be below the cost of service, Staff believes that a gradual increase rates is appropriate for
9 these customers to reduce rate shock. Staff proposes to move the Hallsville Service Area into
10 District B, and the rates for Taos to District A. Staff's sewer rate design is shown in CCOS
11 Schedule 9.

12 **MISCELLANEOUS FEES**

13 Q. Is Staff proposing any changes to MAWC's miscellaneous fees in the effective
14 tariff?

15 A. No, Staff does not propose any changes at this time. The current fees cover costs
16 of these services.

17 **SCHEDULES ATTACHED TO TESTIMONY**

18 Q. Can you please summarize the CCOS schedules attached to your testimony?

19 A. **Schedule 1** shows the present monthly customer and commodity charge for
20 water, the proposed monthly customer and commodity charge for water, and the total bill based
21 on example usage amounts for each district.

22 **Schedule 2** includes Staff's CCOS study for each water district.

1 **Schedule 3** shows the revenues and expenses allocated to each customer class for
2 each district.

3 **Schedule 4** shows the development of Staff's 19 allocator functions for each customer
4 class and for each district.

5 **Schedule 5** shows the comparison of costs of service revenues under present and
6 proposed rates by customer class.

7 **Schedule 6** shows the development of Staff's allocation functions for meter costs,
8 service costs, and reallocation of public fire for each district.

9 **Schedule 7** shows the development of the proposed customer charge for each district.

10 **Schedule 8** shows the development of the proposed commodity charge for each district.

11 **Schedule 9** shows the Income Statement, Rate Design and Bill Comparison for the
12 sewer districts.

13 **SUMMARY**

14 Q. Can you please summarize Staff's position?

15 A. It is Staff's position that the CCOS study, with the above-mentioned
16 adjustments, correctly allocates the cost of providing water service to each customer
17 classification in each of the districts. It is Staff's position that the rates calculated for water and
18 sewer service provide a reasonable opportunity for MAWC to recover the revenue requirement.

19 Q. Does this conclude your direct testimony?

20 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)
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

Case No. WR-2022-0303

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

COMES NOW KERI ROTH and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct testimony Keri Roth*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.



KERI ROTH

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 15th day of December 2022.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070



Notary Public

Keri Roth

Educational, Employment Background and Credentials

I am currently a Senior Research/Data Analyst in the Water, Sewer and Steam Department, Industry Analysis Division for the Missouri Public Service Commission (Commission). I joined the Commission in August 2021. Prior to joining the Commission, I was employed by the State of Missouri – Office of the Public Counsel from September 2012 to August 2021 as a Senior Utility Regulatory Auditor.

I earned a Bachelor of Science degree in Accounting from Lincoln University in Jefferson City, MO in May 2011. In earning this degree I completed numerous core Accounting and business classes.

Summary of Case Testimony Filed

Utility	Case Number	Testimony Issues
Empire District Electric Company	ER-2012-0345	Rate Case Expense, 2007 Ice Storms Cost
Emerald Pointe Utility Company	SR-2013-0016	Rate Case Expense, Sewer Commodity Charge Over-Charge Refund, Refund of Late Fees and Reconnection Fees, Customer Deposit Refunds, Legal Fee Expense, Hollister Sewage Treatment Expense, Interest Related to Refunds
Lake Region Water & Sewer Company	WR-2013-0461	Sludge Hauling Expense, Payroll-Life Insurance Expense, Rate Case Expense, Miscellaneous Expense – Service Charges and Charitable Contributions, Legal Fees, PWSD #4 Labor Expense, Equipment Rental, Office Supplies, Travel and Entertainment, Transportation Expense, Shawnee Bend Lagoon Retirement
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Bargain Purchase Discount, Depreciation Reserve

Utility	Case Number	Testimony Issues
Hickory Hills Water & Sewer Company, Inc.	WR-2014-0167 SR-2014-0166	Receiver Fees, Receiver Fee Amortization Expense, System Maintenance and Repairs, Meter Reading Expense, Amortization Expense, Depreciation Expense and Reserve, CIAC Amortization and Expense, Return on Equity
Empire District Electric Company	ER-2014-0351	Vegetation Management, Infrastructure Inspection Annualized Expense and Trackers, Advanced Coal Project Investment Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers, Corporate Franchise Tax, Riverton Unit 7 Depreciation Expense, Rate Case Expense, Prepayments, Injuries and Damages, Riverton 12 Operations and Maintenance Expense Tracker Request
Laclede Gas Company	GO-2015-0178	Telemetric Equipment Replacement Costs, “Budget” Infrastructure Costs
Missouri Gas Energy	GO-2015-0179	“Budget” Infrastructure Costs
Missouri American Water Company	WR-2015-0301	Atrazine Settlement Refund, Insurance Other Than Group, Equipment Lease Expense, Payroll and Benefits, Advertising Expense, PSC Assessment, Postage Expense, Tank Painting Tracker and Expense, Emerald Pointe Pipeline Amortization, Investment Tax Credit (ITC), Materials and Supplies, Prepayments
Empire District Electric Company	ER-2016-0023	Vegetation Management Expense and Trackers, Advanced Coal Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers (Generation Plant O&M Trackers), May 2011 Tornado Deferrals, Iatan 1, Iatan 2, and Plum Point Carrying Costs, Southwestern Power Administration Hydro Reimbursement, Bad Debt Expense, Riverton 12 Long-Term Maintenance Contract Tracker, Trackers in Rate Base
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes

Utility	Case Number	Testimony Issues
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	Corporate Allocation Factor, Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes, Self-Dealing, Capital Structure, Return on Equity, Cost of Debt, Account 301 – Organization Costs, Rate Case Expense
Moore Bend Water Utility, LLC	WC-2016-0252	Safe and Adequate Service
Terre Du Lac Utilities Corporation	WR-2017-0110	Revenue Requirement
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Employee Salaries and Benefits, Pre-Acquisition Engineering Fees, AFUDC, Management Consultant Fees, Auditing Expense, Tax Preparation Expense, Bank Fees, Rate Base, Revenue Requirement, Partial Disposition Agreement, Leak Repairs, Rate Case Expense, Corporate Allocation Factor
Missouri American Water Company	WR-2017-0285	Hickory Hills Amortization, Woodland Manor Amortization, Arnold Pipeline Amortization, Lobbying Expense, Charitable Contributions, City of Hollister Pipeline Amortization, Main Break Expense, Maintenance Expense, Promotional Giveaways, Payroll, Lead Service Lines – Accounting Treatment, Main Break Expense
Gascony Water Company	WR-2017-0343	Mileage Expense, Rate Case Expense
Liberty Utilities (Midstates Natural Gas) Corp. D/B/A Liberty Utilities	GR-2018-0013	Payroll, Incentive Compensation, Pensions and OPEBs Expense, Revenues
Kansas City Power & Light Company	ER-2018-0145	Opinion Information – Lobbying Expense
KCP&L Greater Missouri Operations Company	ER-2018-0146	Opinion Information – Lobbying Expense
Spire Missouri, Inc.	GU-2019-0011	Annual PSC/OPC Assessment AAO Request
Osage Utility Operating Company, Inc.	WA-2019-0185	Publicity and Customer Notice, Debit Acquisition Adjustment, Additional Standing Offers to Acquire OWC, Termination of Reflections Sale Agreement, Public Interest
Confluence Rivers Utility Operating Company, Inc.	WA-2019-0299	Public Interest
Missouri American Water Company	WR-2020-0344	Vacant and Temporary Payroll Positions, COVID-19 AAO Cost Recovery