

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Joint Application of)
Missouri-American Water Company and Tri States)
Utility, Inc. for Authority for Missouri-American Water) **File No. WO-2013-0517**
Company to Acquire Certain Assets of Tri States)
Utility, Inc. and in Connection Therewith,)
Certain Other Related Transactions)

STAFF'S AMENDED RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and, for its amended recommendation on the application that initiated the above case, states:

1. On June 12, 2013, Missouri-American Water Company ("MAWC") and Tri States Utility, Inc. ("Tri States") filed a joint application before the Public Service Commission ("Commission") seeking authority for Tri States to sell substantially all its assets to MAWC.

2. On August 5, 2013, Staff filed a recommendation to approve the joint application of MAWC and Tri States subject to several requirements.

3. Following that filing and after discussion with the parties, Staff has determined certain changes should be made to the recommendation it filed. Specifically, Staff has deleted a paragraph on Contributions in Aid of Construction on page 3 of Staff's previous recommendation, deleted the breakdown of Staff's calculated rate base on page 4 of Staff's previous recommendation, and changed the net rate base number on page 4 of Staff's previous recommendation. Staff has informed all parties of the changes to the Staff *Memorandum* and now submits its amended *Memorandum*, attached hereto as Appendix A, for the Commission's consideration.

WHEREFORE, Staff hereby submits its amended recommendation for approval of the joint application seeking authority for Tri States to sell substantially all its assets to MAWC and asks the Commission to issue an order that includes the provisions laid out in Staff's *Memorandum*.

/s/ Amy E. Moore

Amy E. Moore
Deputy Counsel
Missouri Bar No. 61759

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Missouri Public Service Commission
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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed with first-class postage, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 12th day of August, 2013.

/s/ Amy E. Moore

MEMORANDUM

TO: Missouri Public Service Commission Official Case File
File No. WO-2013-0517
Missouri-American Water Company and Tri States Utility, Inc. - Joint
Application for Authority to Sell and Transfer Utility Assets

FROM: Jim Merciel - Water & Sewer Unit, Case Coordinator
Paul Harrison - Auditing Unit
Art Rice - Engineering and Management Services Unit
J. Kay Niemeier - Engineering and Management Services Unit

<u>/s/ Jim Busch</u>	<u>8/12/2013</u>
Water and Sewer Unit	Date
<u>/s/ Amy Moore</u>	<u>8/12/2013</u>
Staff Counsel's Office	Date

SUBJECT: Staff Recommendation Regarding Approval of Sale of Utility Assets

DATE: August 12, 2013

PROCEDURAL BACKGROUND

On June 12, 2013 Missouri-American Water Company (MAWC) and Tri States Utility, Inc. (Tri States) filed a *Joint Application and, if Necessary, Motion for Waiver* (Joint Application) in which they seek approval of the Missouri Public Service Commission (Commission) to sell and transfer water utility assets owned and operated by Tri States to MAWC. MAWC and Tri States included with their Joint Application, as Appendix B, an Asset Purchase Agreement (APA). On July 16, 2013 MAWC submitted a *Supplement to Joint Application* that included, as Appendix S1, an order from the United States Bankruptcy Court for the District of Kansas, Case No. 13-20358-11-DLS, authorizing Tri States to sell its assets to MAWC.

On June 13, 2013 the Commission issued its *Order Directing Notice, Setting Intervention Deadline and Directing Filing*, in which the Commission ordered notice be sent to the Taney County Commission, the Missouri Department of Natural Resources, members of the Missouri General Assembly representing Taney County, and media serving the area served by Tri States; set July 5, 2013 as the date by which parties should apply to intervene in this case; and ordered the Staff to file its recommendation by July 25, 2013.

On July 5, 2013 Great Southern Bank (Great Southern) submitted its *Application to Intervene of Great Southern Bank*. On July 17, 2013 the Commission granted Great Southern's intervention in this case.

APPENDIX A

On July 25, 2013 Staff filed its *Staff's Request for Extension* in which it requested an extension of its ordered filing date to August 13, 2013. The Commission granted this extension.

On July 30, 2013 MAWC submitted a filing containing a First Amendment to Asset Purchase Agreement (First Amendment), and a Second Amendment to Asset Purchase Agreement (Second Amendment). The First Amendment extends the date by which Tri States and MAWC could agree to the content of a Schedule and an Exhibit as a part of the APA, deletes references to accounting methodologies, and finalizes Schedule 4.3 of the APA pertaining to a building that is a part of this sale transaction but not a Tri States asset. The Second Amendment modifies a portion of a schedule to the APA pertaining to customer deposits and finalizes agreements to several other schedules and exhibits.

BACKGROUND OF TRI STATES AND MAWC

Tri States is a water utility near Branson, Missouri in Taney County. According to its Annual Report filed with the Commission, Tri States served approximately 3,472 customers at the end of 2012. In 1966 in Case No. 16,057, Tri-State Utility and Engineering Company, owned by Mr. Harold Epps, obtained a Certificate of Convenience and Necessity (CNN). Over the years, Mr. Epps caused the water utility assets to be transferred to various other companies, as well as having operated the water system as an individual with a fictitious name, has expanded the service area, and sold portions of the water system to the City of Branson, all with appropriate Commission approval. Tri States received a CCN in Case No. WO-92-257 under Mr. Epps' ownership. Mr. Epps sold a percentage of the stock of Tri States to J&J Equities, LLC and McB Investments, LLC in Case No. WF-2009-0018. Tri States' most recent rate case was Case No. WR-2011-0037. Tri States is currently the subject of a bankruptcy proceeding.

MAWC is a regulated water and sewer utility serving more than 450,000 water customers and 4,000 sewer customers in numerous service areas throughout the state. It has been in business for many years, and over the years it has acquired some of its systems, both large and small, through various mergers and acquisitions. MAWC presently has eight (8) small water service areas in Taney County in the relative vicinity of the Tri States system, and the surrounding counties of Stone, Barry, Christian and Greene with more than 1,700 customers in those service areas. MAWC also provides sewer service to more than 700 customers in two of those service areas. One of MAWC's large service areas includes the City of Joplin, with approximately 23,000 customers, located approximately 100 miles from Branson.

STAFF'S INVESTIGATION AND RATE BASE OVERVIEW

Staff is proposing that the net book value as of June 30, 2013 be used to determine Tri States' rate base in this case. The Audit Unit, Engineering and Management Services Unit (EMSU) and Water and Sewer Unit conducted an investigation of Tri States' plant in service, depreciation reserve, Contributions in Aid of Construction (CIAC), CIAC amortization and other rate base items in order to determine the net book value of Tri States' rate base for this acquisition case. The values presented by Staff in this Memorandum reflect the findings of Staff in its audit, and

the values are subject to further review by other parties and by the Commission in a future rate case filed by MAWC.

Plant-in-Service and Depreciation Reserves

The Audit Staff and EMSU Staff updated plant in service and depreciation reserve for Tri States by beginning with the amounts that were included in Tri States' last rate case, WR-2011-0037, that all parties had agreed upon, and then made adjustments for any plant additions or retirements.

Staff also made adjustments to the plant and reserve accounts and updated the depreciation reserve through June 30, 2013. Staff included the calendar year 2012 ending balance for materials and supplies of \$51,443 in its net rate base. In addition, Tri States made an adjustment of \$339,248 to decrease its Uniform System of Accounts (USOA) Meter Plant Account 346 on its books and records on March 31, 2013. This adjustment was made as part of a settlement agreement between Tri States and Old National Bank to settle all claims that existed between the parties at that time. This settlement resolved all claims associated with the United States District Court for the Western District of Missouri Case No. 09-CV-03388-SWH and the Missouri Public Service Commission Case No. WM-2012-0314, in which Old National Bank sought to seize some or all of Tri States' assets. Staff understands that, as a result of this agreement, Tri States reduced its plant account for meters by \$339,248, and also reduced the depreciation reserve account for meters by \$200,722. Staff disagrees with Tri States' adjustment for these two accounts, so Staff made an adjustment to increase reserve by \$339,248, and made an adjustment to reverse Tri States' adjustment for the meter account to return it to its original cost basis.

Accumulated Deferred Income Tax Reserve

An accumulated deferred income tax reserve represents funds provided by customers to a utility for income tax expense in advance of the utility's payment of such taxes to federal and state taxing authorities. Accordingly, the accumulated deferred income tax reserve is treated as a reduction to utility rate base.

Tri States' accumulated deferred income reserve is not being transferred to MAWC as part of this acquisition. Accordingly, Tri States' customers will lose the benefit of the rate base reduction associated with the accumulated deferred income tax reserve. This loss is a potential customer detriment associated with the proposed transaction.

Based upon analyses received from MAWC, Staff believes that a significant amount of the potential detriment associated with loss of Tri States' current accumulated deferred income tax reserve, if not all, will be offset by the growth of MAWC's accumulated deferred income tax reserve associated with the Tri States property by the time of MAWC's next general rate case. Staff will continue to monitor this situation in MAWC's next general rate case, and may further address this concern within that rate proceeding if a material detriment is shown to exist at that time.

Summary of Staff’s Calculated Rate Base

In light of the above explanations, Staff was able to calculate a net rate base balance as of June 30, 2013, for the water system involved in the *Joint Application*. Staff’s recommended net rate base number is as follows:

Net Rate Base	\$1,567,572
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The net rate base amount above reflects Staff’s proposed net book value for Tri State as of June 30, 2013, and Staff recommends that this amount be used as the starting point in order to determine Tri States’ rate base in the next MAWC rate case if this acquisition occurs, unless some other party in the next MAWC rate case can demonstrate that some other value be used.

CUSTOMER RELATIONS AND BILLING CONVERSION

Immediately upon acquisition of the Tri States system, MAWC will transition the involved customers into its billing system and include operation of the Tri States service district along with its other service districts for customer service purposes. MAWC will need to provide adequate training to all customer service representatives prior to the former Tri States customers receiving their first bill from MAWC so that representatives are aware of customers in the service area and have proper access to rates and rules information applying to those customers. Staff recommends that MAWC distribute to former Tri States customers an informational brochure detailing the rights and responsibilities of the utility and its customers, which brochure should adhere to Commission Rule 4 CSR 240-13.040 (3).

Staff recommends that MAWC provide to the EMSU staff a completed “transition schedule” for the actions necessary to successfully transition former customers of Tri States into the MAWC customer information system and implementation dates for when bills will begin to be issued to Tri States Utility, Inc. customers by MAWC, within thirty (30) days of the Commission order approving the transfer of assets.

MAWC is currently providing quarterly reporting on a monthly basis to the EMSU staff. The reporting includes 1) Average Abandoned Call Rate, 2) Average Speed of Answer, 3) 1st Call effectiveness and 4) Average Customer Response Time, which were approved in the Stipulation and Agreement between the parties in Case No. WM-2001-309; 5) Call Volumes, 6) Customer Service Center (CSC) staffing and 7) CSC staffing levels, including job titles and the number of people employed in each category, which were approved in the Stipulation and Agreement between the parties in Case No. WR-2003-0500; and 8) the number of actual monthly meter reads in total and by district, 9) the number of monthly estimated meter reads, 10) the number of consecutive estimated reads and 11) the meter reader staffing levels, which were approved in the Stipulation and Agreement between the parties in Case No. WR-2007-0216. Staff asserts that the reported information should include the former Tri States customers.

Staff also recommends that MAWC provide to the EMSU staff a sample of 5% of its first month bills issued to former Tri States customers, in order to check for accuracy.

STAFF'S FINDINGS AND CONCLUSIONS

In the Joint Application, MAWC proposes to adopt the rates and the entire existing tariff currently in effect for Tri States. Staff agrees with this course of action and recommends that MAWC adopt the Schedule of Rates, Rules and Regulations (Tariffs) that are currently on file and approved for Tri States for water service by filing a tariff adoption notice, as well as revised index sheets to reflect the existence of the adoption notice.

After acquisition, MAWC also needs to keep its books and records pertaining to its acquired Tri States system in accordance with the National Association of Regulatory Utility Commission (NARUC) Uniform System of Accounts (USOA), version 1973 and revised in 1976 for water. This should include, but not be limited to, recording in MAWC's ledger new capital items placed into service, recording the cost of removal and gross salvage of plant items removed from service, recording CIAC collected from its customers and CIAC amortization, implementing a work order system to track material cost, labor cost, and overhead cost, and recording the cost of removal and gross salvage for all new, replaced or retired plant. MAWC also should keep adequate operations records for this system that are compatible with MAWC's other operations, such that proper allocations may be made between its Tri States system and MAWC's other operations. Staff will meet with MAWC and its representatives to assist with these items, if necessary.

Staff concludes that MAWC has adequate technical, managerial, and financial capacity to operate the water system presently certificated for Tri States, based on familiarity with MAWC and its other existing systems.

OTHER MATTERS

Tri States has no other pending matters before the Commission. MAWC has two pending cases in front of the Commission at this time. One is WO-2013-0406, involving its Infrastructure System Replacement Surcharge (ISRS) procedure. The work in that case is completed and the rates are in effect, although the case remains open at present. The other is WC-2013-0468, a formal complaint filed by a customer against MAWC. Acquisition of the Tri States system by MAWC will have no effect on these cases, nor will this case pertaining to Tri States affect the other cases.

Staff has reviewed Tri States' and MAWC's history of filing of annual reports for the calendar years 2007 through 2012, as posted on the Commission's Electronic Filing and Information System (EFIS), and finds no deficiencies. Tri States and MAWC are both current on annual assessments for water operations for fiscal years 2006 through Fiscal Year 2013, as posted on the Commission's Intranet site by its Administration Division.

There are no current violations or issues with the Missouri Department of Natural Resources, nor other deficiencies with respect to the water system that need immediate correction.

In addition to acquiring the water utility assets presently owned by Tri States, MAWC intends to purchase and utilize a building that is not owned by Tri States, but a portion of which is presently in use by Tri States. The building was not an asset that was included in the Bankruptcy Court's approval to sell assets; however, intervenor Great Southern has an interest in the building and its sale, and the sale of the building from Great Southern to MAWC is included in the Asset Purchase Agreement. Staff proposes to consider the valuation, use, and prudence of acquisition of the building in MAWC's next rate case.

STAFF'S RECOMMENDATIONS

Staff recommends the Commission approve the sale and transfer of water utility assets. Staff specifically recommends the Commission issue an order that includes the following:

1. Approves the sale and transfer of water utility assets from Tri States to MAWC;
2. Requires MAWC to notify Staff within five (5) days of the completion of the transfer of utility assets. If the transfer does not occur within thirty (30) days of the effective date of the Commission Order, then MAWC or Tri States will submit progress reports each thirty (30) days explaining the delay; this will be required until the transfer is complete;
3. Requires MAWC to file an adoption notice tariff sheet, and revised title page and index sheets, as a 30-day tariff filing, adopting the existing Tri States tariff, within five (5) days after closing of the assets, and authorizes MAWC, upon closing, to provide water service under the existing tariff of Tri States on an interim basis until the effective date of such adoption notice tariff sheets;
4. On the effective date of the tariff sheets from Recommendation No. 3, above, transfers the current CCN granted to Tri States for the provision of water service to MAWC for the provision of water service for the described service area;
5. Requires Tri States to transfer all books and records including, but not limited to, purchase orders, invoices, contracts and agreements relating to the Tri States operations, drawings and blue prints of the water system, plant records, operations records, and expense records and all customer billing records to MAWC upon closing of the assets.
6. Requires MAWC to maintain utility plant records and all customer account records as acquired from Tri States, and to keep all books and records, including plant property records, in accordance with the Uniform System of Accounts (USOA) as described in this Memorandum;
7. Recognizes the plant-in-service balance and depreciation reserve, as calculated by the

Audit Staff valued as of June 30, 2013, for purposes of studying expected rate base for plant-in-service and depreciation reserve to be included within the books and records of MAWC with respect to the Tri States system (the actual values for plant-in-service and depreciation reserve are subject to review and adjustment in MAWC's next rate case); and requires MAWC to maintain and retain proper plant in service, depreciation reserve, cost of removal, and salvage records on a going forward basis;

8. Orders no recovery of acquisition adjustment or acquisition premium in this case or any future rate case;
9. Requires MAWC to use the schedule of depreciation rates set out in Attachment A to this Memorandum from the date of the transfer forward, until changed by any future order of the Commission;
10. Requires MAWC to distribute to former Tri States customers an informational brochure detailing the rights and responsibilities of the utility and its customers; the informational brochure shall adhere to Commission Rule 4 CSR 240-13.040 (3);
11. Requires MAWC to include the former Tri States customers in its regular reporting to the EMSU staff regarding customer call data, meter reading data, and CSC information, as described herein, above;
12. Requires MAWC to provide adequate training to all customer service representatives prior to the former Tri States customers receiving their first bill from MAWC;
13. Requires MAWC to provide to the EMSU staff a completed "transition schedule" for the actions necessary to successfully transition former customers of Tri States Utility, Inc. into the MAWC customer information system and implementation dates for when bills will begin to be issued to Tri States customers by MAWC within thirty (30) days of the Commission order in this case;
14. Requires MAWC to provide to the EMSU staff a sample of 5% of its first month bills issued to former Tri States customers, in order to check for accuracy; and,
15. Makes no finding that would preclude the Commission from considering the ratemaking treatment to be afforded any matters, including future expenditures by MAWC, in any later proceeding.

Missouri American Water Company (Tri-States Acquisition)
SCHEDULE of DEPRECIATION RATES
(WATER Class A)
WO-2013-0517

<u>ACCOUNT</u>		<u>DEPRECIATION</u>
<u>NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>RATE</u>
SOURCE OF SUPPLY		
311	Structures & Improvements	2.50%
314	Wells & Springs	2.00%
316	Supply Mains	2.00%
PUMPING PLANT		
321	Structures & Improvements	2.50%
325	Electric Pumping Equipment	10.00%
328	Other Pumping Equipment	4.00%
WATER TREATMENT PLANT		
331	Structures & Improvements	2.50%
332	Water Treatment Equipment	2.90%
TRANSMISSION & DISTRIBUTION		
341	Structures & Improvements	2.50%
342	Distribution Reservoirs & Standpipes	2.50%
343	Transmission & Distribution Mains	2.00%
345	Services	2.50%
346	Customer Meters 1" or smaller diameter	10.00%
346.1	Customer Meters 1 1/2" or larger diameter	3.30%
347	Customer Meter Pits & Installation	Not Ordered
348	Hydrants	2.00%
349	Other Transmission & Distribution Plant	2.00%
GENERAL PLANT		
390	Structures & Improvements	2.50%
391	Office Furniture & Equipment	5.00%
391.1	Office Computer Equipment	14.30%
392	Transportation Equipment	13.00%
394	Tools, Shop, Garage Equipment	5.00%
395	Laboratory Equipment	5.00%
396	Power Operated Equipment	6.70%
397	Communication Equipment	6.70%

This is a continuation of the depreciation schedule ordered for Tri-States Water, Case No. WR-2011-0037.

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Other Related Transactions)

Case No. WO-2013-0517

AFFIDAVIT OF JAMES A. BUSCH

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

James A. Busch, of lawful age, on oath states: that he participated in the preparation of the foregoing Staff Recommendation in memorandum form, to be presented in the above case; that the information in the Staff Recommendation was provided to him; that he has knowledge of the matters set forth in such Staff Recommendation; and that such matters are true to the best of his knowledge and belief.



James A. Busch

Subscribed and sworn to before me this 12th day of August, 2013.



Notary Public

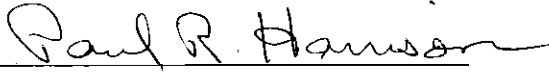
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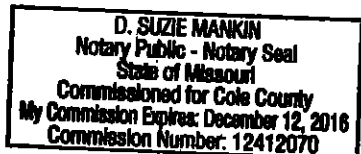
AFFIDAVIT OF PAUL R. HARRISON


STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Paul R. Harrison, of lawful age, on his oath states: (1) that he is a Regulatory Auditor IV in the Missouri Public Service Commission's Regulatory Review Division, Utility Services Department, Auditing Unit; (2) that he participated in the preparation of the foregoing *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*, in memorandum form; (3) that certain information in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* was provided by him; (4) that he has knowledge of matters set forth in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*; and (5) that such matters set forth in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* are true and correct to the best of his knowledge, information and belief.


Paul R. Harrison

Subscribed and sworn to before me this 12th day of August, 2013.




Notary Public

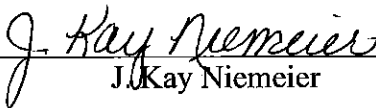
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AFFIDAVIT OF J. KAY NIEMEIER

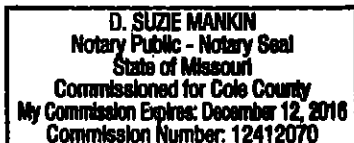
STATE OF MISSOURI)
) ss
COUNTY OF COLE)


J. Kay Niemeier, of lawful age, on her oath states: (1) that she is a Utility Management Analyst III in the Missouri Public Service Commission's Regulatory Review Division, Utility Services Division, Engineering & Management Services Unit; (2) that she participated in the preparation of the foregoing *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*, in memorandum form; (3) that certain information in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* was provided by her; (4) that she has knowledge of matters set forth in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*; and (5) that such matters set forth in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* are true and correct to the best of her knowledge, information and belief.



J. Kay Niemeier

Subscribed and sworn to before me this 12th day of August, 2013.





Notary Public


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AFFIDAVIT OF ARTHUR W. RICE, PE

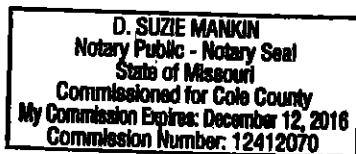
STATE OF MISSOURI)
) ss
COUNTY OF COLE)


Arthur W. Rice, PE, of lawful age, on his oath states: (1) that he is a Utility Regulatory Engineer I in the Missouri Public Service Commission's Regulatory Review Division, Utility Services Department, Engineering & Management Services Unit; (2) that he participated in the preparation of the foregoing *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*, in memorandum form; (3) that certain information in the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* was provided by him; (4) that he was responsible for the preparation of Attachment A to the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*; (5) that he has knowledge of the matters set forth in Attachment A to the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets*; and (6) that the matters set forth in Attachment A to the *Amended Staff Recommendation Regarding Approval of Sale of Utility Assets* are true and correct to the best of his knowledge, information, and belief.



Arthur W. Rice, PE

Subscribed and sworn to before me this 12th day of August, 2013.





Notary Public