

Matter of the Application of Missouri-American Water Company

Hearing before:

Judge Kenneth J. Seyer

January 21, 2022

Vol 3

PHIPPS REPORTING

Raising the Bar!

BEFORE THE PUBLIC SERVICE COMMISSION

STATE OF MISSOURI

TRANSCRIPT OF PROCEEDINGS

Evidentiary Hearing

Friday, January 21, 2022
9:10 a.m. - 12:02 p.m.

Governor Office Building
200 Madison Street
Jefferson City, MO 65102-0360

VOLUME 3 Pages 194 - 294

In the Matter of the Application)
of Missouri-American Water)
Company for a Certificate of)
Convenience and Necessity) WA-2021-0376
Authorizing it to Install, Own,)
Acquire, Construct, Operate,)
Control, Manage and Maintain a)
Water System and Sewer System)
In and Around the City of)
Eureka, Missouri)

KENNETH J. SEYER, Presiding
REGULATORY LAW JUDGE

RYAN A. SILVEY, Chairman,
JASON R. HOLSMAN
GLEN KOLKMEYER,
COMMISSIONERS

Stenographically Reported By:
Beverly Jean Bentch, RPR, CCR No. 640

Job No.: 226798

1 APPEARANCES:

2 On behalf of Missouri-American Water Company:

3 Brydon, Swearingen & England
4 312 East Capitol
5 PO Box 2230
6 Jefferson City, MO 65102

7 BY: DEAN L. COOPER, ESQ.
8 dcooper@brydonlaw.com

9 On behalf of the Staff of the
10 Public Service Commission:

11 Missouri Public Service Commission
12 200 Madison Street, Suite 800
13 PO Box 360
14 Jefferson City, MO 65102

15 BY: KAREN BRETZ, ESQ.
16 Karen.Bretz@psc.mo.gov

17 On behalf of the Office of the Public Counsel:

18 Office of the Public Counsel
19 200 Madison Street, Suite 650
20 PO Box 2230
21 Jefferson City, MO 65102

22 BY: NATHAN WILLIAMS, ESQ. (Via WebEx)
23 Nathan.Williams@opc.mo.gov
24
25

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1 The following proceedings began at 9:10 a.m.:

2 JUDGE SEYER: Let's reconvene and go on the
3 record. Good morning. Today is January 21, 2022. The
4 time is 9:10 a.m. We are continuing the evidentiary
5 hearing in the case of the Application of
6 Missouri-American Water Company for a Certificate of
7 Convenience and Necessity Regarding the Water System and
8 Sewer System of the City of Eureka, Missouri. It's our
9 File No. WA-2021-0376, along with, consolidated with
10 File No. SA-2021-0377.

11 My name is Ken Seyer. I'm the Regulatory Law
12 Judge presiding over the hearing. The hearing again is
13 taking place in the hearing room in the Governor Office
14 Building, as well as over Cisco WebEx on the internet.

15 So Mr. Cooper, call your next witness.

16 MR. COOPER: Thank you, Your Honor. We would
17 call Ms. Kelly Simpson.

18 JUDGE SEYER: Good morning.

19 THE WITNESS: Good morning.

20 JUDGE SEYER: Would you raise your right hand
21 to be sworn in. Thank you.

22 Do you swear or affirm that the testimony you
23 give in this hearing shall be the truth, the whole
24 truth, and nothing but the truth?

25 THE WITNESS: I do.

1 JUDGE SEYER: Thank you. Go ahead,
2 Mr. Cooper.

3 MR. COOPER: Thank you, Judge.

4 DIRECT EXAMINATION

5 BY MR. COOPER:

6 Q. Please state your name.

7 A. Kelly Simpson.

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

9 A. I am the owner of Flinn Engineering LLC.

10 Q. Have you caused to be prepared for the
11 purposes of this proceeding certain direct and
12 surrebuttal testimony in question and answer form?

13 A. Yes, I have.

14 Q. Is it your understanding that that testimony
15 has been marked as Exhibits 9 and 10 for identification?

16 A. Yes.

17 Q. Do you have any changes that you would like to
18 make to that testimony at this time?

19 A. I do not.

20 Q. If I asked you the questions which are
21 contained in Exhibits 9 and 10 today, would your answers
22 be the same?

23 A. Yes, they would.

24 Q. Are those answers true and correct, to the
25 best of your information, knowledge and belief?

1 A. Yes.

2 MR. COOPER: Your Honor, I would offer
3 Exhibits 9 and 10 into evidence and tender the witness
4 for cross-examination.

5 JUDGE SEYER: Is there any objection? Hearing
6 none, Exhibits 9 and 10 are admitted into evidence.

7 (COMPANY EXHIBITS NOS. 9 AND 10 WERE RECEIVED
8 INTO EVIDENCE AND MADE A PART OF THIS RECORD.)

9 JUDGE SEYER: All right. Mr. Williams,
10 cross-examination.

11 MR. WILLIAMS: Thank you. Good morning, Ms.
12 Simpson.

13 THE WITNESS: Good morning.

14 CROSS-EXAMINATION
15 BY MR. WILLIAMS:

16 Q. In your direct testimony, I think it's on
17 about, or is on page 7, you say that someone made you
18 aware of GIS data that was relevant to your engineering
19 report pertaining to buried assets; is that correct?

20 A. Yes.

21 Q. Who made you aware of that GIS data?

22 A. That was Derek Linam with Missouri-American
23 Water.

24 Q. Have you had any interactions with Mr. Linam
25 prior to him making you aware of the GIS data?

1 A. Interactions as in this particular project or
2 just in general?

3 Q. Let's say with regard to this particular
4 project.

5 A. None.

6 Q. Have you worked or had interactions with him
7 on other projects?

8 A. Yes.

9 Q. And what were the nature of those
10 interactions?

11 A. Derek was a project manager for some water
12 treatment plants where he asked me to do some work as a
13 consultant. I'm sorry. We also used to be colleagues
14 at Missouri-American Water.

15 Q. What did you do at Missouri-American Water?

16 A. I was in various roles in the engineering
17 department from engineer, to operations engineer, to
18 engineering manager with responsibility for planning,
19 design, construction management of water and wastewater
20 infrastructure.

21 Q. Were you familiar with GIS data in general?

22 A. I was certainly familiar that there was GIS
23 information in the world. I did not know specifically
24 what was available to the public or what detailed
25 information was involved with that.

1 Q. Were you aware there was GIS data available
2 for St. Louis County?

3 A. I was not.

4 MR. WILLIAMS: Thank you. No further
5 questions at this time.

6 JUDGE SEYER: Ms. Bretz.

7 MS. BRETZ: Good morning, Ms. Simpson.

8 THE WITNESS: Good morning.

9 CROSS-EXAMINATION

10 BY MS. BRETZ:

11 Q. Who hired you to produce this engineering
12 report?

13 A. Joe Batis, Batis, I'm sorry, Batis.

14 Q. Did you have a scope of work outlining what
15 your responsibilities would be in the deliverables?

16 A. Yes, I've done several of these reports for
17 Mr. Batis and the scope has been the same throughout.

18 Q. Could you generally describe the scope of
19 work?

20 A. Yes. I am tasked with developing an inventory
21 of assets for water and wastewater systems, estimating
22 the age of those assets, determining or estimating
23 replacement cost for those assets, depreciating that
24 replacement cost based on depreciation rates or periods
25 and then also estimating an overall high level condition

1 of those assets.

2 Q. Who prepared the scope of work?

3 A. The scope of work was, it was an effort
4 between me and Joe at the beginning when these projects
5 -- When I first started doing these projects for
6 Mr. Batis, we worked out what the scope should be, what
7 I'm able to do and what the appraisers would need to be
8 able to do their reports.

9 Q. How long have you and Mr. Batis been working
10 on these types of things?

11 A. From my records, I did my first engineering
12 report for an appraiser in 2017.

13 Q. Was it included in your scope of work to
14 assess -- actually go out and inspect the utilities?

15 A. We might be using the word inspect
16 differently. I would more call it an observation, a
17 visual observation of the above-ground assets through
18 either a field visit or photos taken by others. When I
19 do my field visit and I take photos, I review those
20 photos in my office just like I do the photos taken by
21 others.

22 Q. So your scope of work did not actually require
23 you to visit the site?

24 A. No.

25 Q. As an engineer, do you believe it's important

1 to visit the site and actually see the utility before
2 you assess its condition?

3 A. Did you use the word necessary?

4 Q. Important. Do you believe it's important to
5 do that?

6 A. I believe it is -- Ideally I would visit the
7 site, but it is not necessary to complete the level of
8 report that I'm doing for the appraisers.

9 Q. Could you repeat that again, please?

10 A. Ideally I would visit the site. It is not
11 necessary to do the level of work that I'm doing for the
12 appraisers.

13 Q. You said you were hired to conduct a high
14 level review?

15 A. Yes.

16 Q. How do you define a high level review?

17 A. I use five designations in my high level
18 review. Excellent, very good, good, fair and poor.
19 If you look at that as a grading scale A through F, I
20 gave Eureka a C.

21 Q. What did you base that C on?

22 A. The high level condition assessment was based
23 on the observation of photos and information provided by
24 the city.

25 Q. So what did the photos and the information

1 about the city tell you that made your recommendation a
2 C as opposed to an A or an F?

3 A. In the photos and the information from the
4 city -- well, let's talk about the photos first. I
5 could see the physical condition of the above-ground
6 assets. The information from the city included the year
7 of installation so I knew the age of the assets. Some
8 assets were certainly older and in fair to poor
9 condition while some assets were newer and in very good
10 condition. So taking all that as an overall condition,
11 I gave it a C when you consider all of the assets from
12 the age ranges and conditions.

13 Q. How did you assess the below-ground assets?

14 A. I assumed the condition of the below-ground
15 assets were similar to the condition of the above-ground
16 assets, which is the process, procedure, methodology I
17 have used in every report I've done for the appraisers.

18 Q. Is it fair to say that the above-ground
19 assets, there was a range, you said some were in very
20 good condition, some were in poor condition. Is that
21 accurate?

22 A. Yes, that's what I said.

23 Q. So if there was such a range of the
24 above-ground assets, how could you analyze -- let me
25 start that over.

1 If there was such a range of condition of the
2 above-ground assets, how were you able to then determine
3 the condition of the below-ground assets?

4 A. After looking at the above-ground assets and
5 the information that I used to do my overall high level
6 condition assessment, when I arrived at that C answer I
7 used the same answer for the below-ground assets.

8 Q. Okay. So you made something of an average of
9 the above-ground between the very good and the very poor
10 and got a C?

11 A. Yes.

12 Q. Okay. Do you remember writing in your reports
13 that -- You produced two reports, correct? You produced
14 two engineering reports, one was in January and the
15 other one was in March of 2020?

16 A. Yes.

17 Q. Okay. Do you remember writing in your reports
18 that the City of Eureka gave you limited information
19 about these assets?

20 A. I do.

21 Q. What did they give you?

22 A. I was given the insurance list of replacement
23 cost. I was given a list of water main by type and
24 size, a list of sewers by type and size. Between
25 information from the city and other field notes from the

1 appraisers, I was able to estimate the year the
2 above-ground assets were placed in service.

3 Q. I hate to interject here, but this was before
4 you received the GIS data, right?

5 A. That's correct. I can't think of off the top
6 of my head any other information that they provided. I
7 try to list in my report and, you know, and describe
8 where the information comes from.

9 Q. Were you here yesterday to hear Mr. Batis
10 testify?

11 A. Yes, I was.

12 Q. Did you hear him talk about 50 pounds of
13 documents that he received from Mr. Sabo at the City of
14 Eureka?

15 A. I did hear that. Yes, I heard that.

16 Q. Okay. Did you receive 50 pounds of documents
17 from anybody?

18 A. I received no physical pounds of information.
19 There was a lot of data downloaded by Mr. Batis into I
20 believe a Google drive that we had access to. I did
21 sift through that data. I'm particularly looking for
22 information that can help me develop my inventory of
23 assets and age of assets. There was a lot of
24 information provided but a lot of it was not useful to
25 me. There was a lot of O&M manuals and budgets,

1 financial data, things like that that really did not
2 help me provide the information I needed in my report.

3 Q. So would some of this information, extraneous
4 information you received, be considered part of the
5 reason why you got limited information about the assets
6 as you said in your reports?

7 A. I'm sorry. I don't think I quite understand.

8 Q. That wasn't a very good question. Let me work
9 on something else here. You stated that the City of
10 Eureka gave you limited information; is that correct?

11 A. I did.

12 Q. What was missing initially, you know, before
13 you got the GIS data?

14 A. First of all, almost every report I do is
15 based on limited information. So this is not unusual.
16 The information I would have loved to have had would be
17 documentation of the original cost of the assets with
18 the years that they were installed in a comprehensive
19 spreadsheet or something.

20 Q. So it must have been something of a revelation
21 when Mr. Linam called you and said that he had GIS data;
22 is that true?

23 A. Well, that was certainly helpful for the
24 buried assets. It didn't do much for the above-ground
25 assets. I'd already from other sources I was able to

1 estimate the year of installation of the above-ground
2 assets.

3 Q. In your experience as a professional engineer
4 and also your experience working at Missouri-American,
5 were you aware that Missouri-American or would it be --
6 let me start over. In your experience as an engineer
7 and your experience working at Missouri-American, would
8 it be -- could you assume that Missouri-American would
9 have GIS data on their underground assets in St. Louis
10 County?

11 A. They did not have GIS data on the underground
12 assets.

13 Q. Missouri-American didn't?

14 A. No, the GIS data that they provided to me was
15 the year that buildings were built within the
16 municipality of Eureka.

17 Q. You said that the City of Eureka gave you an
18 insurance asset list, right?

19 A. Yes, that included their above-ground assets.

20 Q. And you used those valuations to compute your
21 values?

22 A. Yes, I used those insurance replacement costs
23 for my replacement costs for the above-ground assets.

24 Q. Is that for both reports or just the first
25 report?

1 A. Both reports. The only thing that changed
2 between the January report and the March report was the
3 assumption that I used to estimate the age of the buried
4 assets.

5 Q. Did you hear Mr. Batis testify yesterday that
6 insurance value is different than fair market value?

7 A. I do not recall that in his testimony.

8 Q. In your experience, is insurance value
9 different than fair market value?

10 A. I can't answer that. I don't know.

11 Q. Did you receive information from
12 Missouri-American about the system's condition?

13 A. No.

14 Q. Did you receive information from
15 Missouri-American about whether the systems are in DNR
16 compliance?

17 A. No.

18 Q. Did you do any investigation on your own
19 whether the systems are in DNR compliance?

20 A. I did not. When I do receive the MDNR
21 inspection reports, in my experience they do not
22 indicate a condition of assets.

23 Q. But if there's DNR issues, that would reflect
24 on the condition, wouldn't it?

25 A. No.

1 Q. Why is that?

2 A. I would defer to Mr. Eisenloeffel's
3 surrebuttal testimony where he describes in detail why
4 that is not the case.

5 Q. Okay. Could you summarize for us today?
6 You're the professional engineer that was supposed to
7 assess the conditions.

8 A. I cannot summarize that. It's on file. I'm
9 certain you can get it.

10 Q. But you're aware of how to conduct an open DNR
11 resources request?

12 A. If you're referring to the Sunshine rule, yes,
13 I am.

14 Q. Okay. I'm going to show you what's been
15 marked as Staff Exhibit 103.

16 A. Okay.

17 Q. Do you recognize that?

18 A. Yes.

19 Q. What is that?

20 A. This is a report that I sent to Mr. Batis on
21 January 18, 2020, an Engineering Report for the Water
22 and Wastewater System Appraisal, Eureka, Missouri.

23 Q. And that looks like a true and accurate copy
24 of it?

25 A. Yes, it does.

1 Q. Thank you. How much did you initially value
2 the systems at?

3 A. I would hesitate to say that I'm valuing the
4 systems. I am providing information to the appraisers
5 who value the systems.

6 Q. Okay. Well, if you could turn to page 6. So
7 the table at the bottom, the second table you have the
8 estimated depreciated book value. What's the total
9 estimated depreciated book value that you have?

10 A. \$16,086,900.61.

11 Q. And how is that divided between the water and
12 the sewer system?

13 A. The water being \$10,565,695.54, wastewater
14 \$5,521,205.06.

15 Q. Okay. So you made that report available to
16 Mr. Batis on January 18, 2020?

17 A. Yes.

18 Q. And then shortly after that Mr. Linam at
19 Missouri-American contacted you?

20 A. That's correct.

21 Q. Do you recall what date he contacted you?

22 A. I do not recall the date that he first
23 contacted me because that was a phone call. I mean, we
24 have the emails so we can tell that it was somewhere in
25 the middle of February, beginning to middle of February.

1 Q. He contacted you by phone initially?

2 A. As I recall, the initial contact was by phone
3 where he told me he was familiar with the Eureka system.
4 I don't recall if he said he lived near there or at
5 least drove through there regularly and was -- He
6 thought that the growth rate of the city was different,
7 significantly different possibly than the assumption
8 that I made in my report.

9 Q. Do you remember more specifically how long
10 after January 18 it was that he called you?

11 A. I do not.

12 Q. Okay.

13 A. I think in the exhibit that you have of our
14 emails the first email might be somewhere around
15 February 10 possibly.

16 Q. I think it's the 6th.

17 A. Okay. So the email on the 6th, there was
18 something significant on the 10th that he -- oh, I think
19 we had a teams meeting or, you know, a teams meeting or
20 Zoom meeting or something like that on the 10th.

21 Q. Okay. So in this first phone call was there a
22 discussion of GIS data or was it all about the growth
23 rate?

24 A. As I recall in the phone call, he -- again he,
25 being familiar with the area, thought that the growth

1 rate that I assumed in my original January report was
2 not representative of the way the city actually expanded
3 and grew and he let me know that there was GIS data
4 available and that I could use that data if I wanted to
5 to use better data to estimate that growth rate which in
6 turn then flows through to the date of the buried
7 assets.

8 Q. Okay. I'm going to show you what's been
9 marked as Staff Exhibit 107. You're anticipating it.

10 A. Thank you.

11 Q. You recognize those emails?

12 A. Yes, I do.

13 MS. BRETZ: Oh, Judge, I forgot to ask that
14 Staff Exhibit 103 be admitted. I would ask that it be
15 admitted.

16 JUDGE SEYER: Exhibit 103, that is the January
17 18, 2020 report. Are there any objections?

18 MR. COOPER: There's not, Your Honor. It's
19 also attached to Mr. LaGrand's testimony. Hopefully it
20 will end up coming in twice.

21 JUDGE SEYER: Then Exhibit 103 is admitted.

22 (STAFF EXHIBIT NO. 103 WAS RECEIVED INTO
23 EVIDENCE AND MADE A PART OF THIS RECORD.)

24 MS. BRETZ: Then I would also ask that Staff
25 Exhibit 107 be admitted. That's the emails between

1 Missouri-American and Flinn Engineering.

2 JUDGE SEYER: Any objection?

3 MR. COOPER: No.

4 JUDGE SEYER: 107 is admitted.

5 (STAFF EXHIBIT NO. 107 WAS RECEIVED INTO
6 EVIDENCE AND MADE A PART OF THIS RECORD.)

7 BY MS. BRETZ:

8 Q. I would ask you to turn to page 24, Ms.
9 Simpson, and the page numbers are in the top right.

10 A. Yes, thank you. Sorry that took so long. The
11 staple is over the page number.

12 Q. I apologize for that. I'll have to tell my
13 secretary to fix that next time.

14 A. Okay. I'm there.

15 Q. Okay. And when is that email dated?

16 A. Thursday, February 6, 2020.

17 Q. And that's an email from Mr. Linam to
18 yourself?

19 A. Yes.

20 Q. And it states Kelly, do you have time to meet
21 next Monday or Tuesday to discuss the Eureka engineering
22 report? Thanks, Derek.

23 A. Yes.

24 Q. Okay. And then if you could flip the page to
25 page 23. Less than a minute later you answered Derek,

1 I'm available by phone Monday morning. It sounds like
2 you're making arrangements to meet?

3 A. Yes.

4 Q. Okay. And moving up on February 7, Mr. Linam
5 writes to you he pulled some statistics from parcels out
6 of GIS and wondered how it might change the depreciated
7 value if we use some different assumptions. Is that
8 what that says?

9 A. Yes.

10 Q. And later that day on February 7 if you could
11 turn to page 22. At the bottom of the page you write
12 I'll come to your office and bring everything on my
13 laptop. We can test various assumptions live on the
14 spreadsheet and see what it does?

15 A. Yes.

16 Q. Why did you think it would be necessary to go
17 to his office?

18 A. If Mr. Linam was querying GIS data, I wanted
19 to watch him do it. I wanted to be there so that I'm
20 not just accepting data over an email; that I'm seeing
21 it live and I know from my own eyes that it came from
22 St. Louis County and was not manipulated in any way,
23 shape or form.

24 Q. I'm not familiar with GIS data. Maybe could
25 you explain in more detail what GIS data contains?

1 A. I'm certainly not an expert on GIS data. I
2 can tell you what happened for this project.

3 Q. Okay.

4 A. This is going to be hard to explain. You can
5 query data based on municipalities. So the first step
6 was to look at the parcels with buildings within the
7 municipality of Eureka. That came to a number. Let me
8 look so I'm not saying something wrong. When we did
9 this two years ago, the total number of parcels was
10 3,925 which was very consistent with the number of
11 customers at that time, 3,947.

12 We then queried the data for the number of
13 homes built, buildings built between the dates of wells
14 being installed. As stated in my January and March
15 report, I made the assumption that the below-ground
16 assets were installed with the expansion of the system
17 being each well for the water system and each lift
18 station for the wastewater system. So again we looked
19 at the number of homes built between each of those time
20 periods and calculated a percentage. So in each time
21 frame there was a percent of homes built. For example,
22 my original assumption was that 70 percent was built at
23 the beginning when the system was placed in service.
24 That number was actually 7.87 percent. I round it up to
25 10 for my report.

1 Q. What did you originally estimate it? 70?

2 A. Yes. My original report estimated that 70
3 percent of the assets were placed in service, buried
4 assets, placed in service whenever the system began
5 operation and then with each expansion of a well
6 installation approximately 5 percent with each of those.
7 That resulted in a very old and very depreciated
8 below-ground asset number.

9 Q. So you originally estimated 70 percent, but
10 after looking at the GIS data it turned out to be what?

11 A. The actual number was 7.87 percent but I round
12 it up to 10. It's still an assumption. So I'm not
13 going to say approximately 7.87. If it's going to be
14 approximate, I wanted to round up or down to the nearest
15 10 percent.

16 Q. You had a telephone conversation with Mr.
17 Linam before the email started and then you went to his
18 office to discuss the GIS data. Did he give you any
19 idea why he -- well, you said that he thought there was
20 a lot of new growth and I guess your assumptions about
21 the ages of the buildings were that they were too old.
22 Did he tell you why he thought it was important to
23 basically increase your estimated depreciated book
24 value?

25 A. He did not say anything to me about increasing

1 my estimated depreciated book value. He wanted me to
2 have the most accurate information to meet my
3 assumptions.

4 Q. As the prospective buyer of this real estate,
5 the information he was giving you was increasing the
6 value of the purchase price, right?

7 A. He was providing me information he was aware
8 of that could allow me to make a better assumption on
9 the age of the buried assets.

10 Q. I'm going to show you what's been marked as
11 Staff Exhibit 104. Actually it's been already admitted
12 into evidence. But it's your second report?

13 A. I have it in here.

14 Q. Okay. What's the date of your second report?

15 A. March 16, 2020.

16 Q. Did you mention the first report in the second
17 report?

18 A. I did not.

19 Q. Why is that?

20 A. I saw no reason to.

21 Q. But you produced a full report. Your first
22 report is -- You signed it. You have all your
23 attachments to it. Why didn't you think it was
24 important to mention the first report in your second
25 report?

1 A. I wouldn't typically do that. I have no
2 better answer for you.

3 Q. I think we established that you never actually
4 visited the assets before writing your reports, right?

5 A. That is correct.

6 Q. So when you wrote in your surrebuttal that you
7 visited on December 9, 2021, that was after you
8 submitted your second report, right?

9 A. That's correct.

10 MS. BRETZ: Okay. Just a moment, please.
11 That's all we have.

12 JUDGE SEYER: Thank you. Chairman Silvey, do
13 you have any questions? Any questions from the other
14 Commissioners?

15 COMMISSIONER HOLSMAN: No, thank you, Judge.

16 COMMISSIONER KOLKMEYER: No, thank you, Judge.

17 JUDGE SEYER: Okay. I do have some questions
18 myself.

19 QUESTIONS

20 BY JUDGE SEYER:

21 Q. Ms. Simpson, in what states are you licensed
22 as a Professional Engineer?

23 A. I'm licensed in Missouri and Illinois.

24 Q. How long have you held a license in each of
25 those states?

1 A. In Missouri, since 2007. In Illinois, since
2 1998.

3 Q. And I apologize if you already addressed this,
4 but who was it that first contacted you related to the
5 services that you provided for this particular appraisal
6 and who ultimately contracted with you for those
7 services?

8 A. The answer is the same for both of those
9 questions and it's Mr. Joseph Batis.

10 Q. That's what I thought. That January 18, 2020
11 report, was it intended to be a final document or a
12 draft document, something of that nature?

13 A. It was intended to be a final document.

14 Q. So not any sort of draft or preliminary
15 report?

16 A. You're correct.

17 Q. How about for the March 16, 2020? I assume
18 that was intended to be a final document as well?

19 A. Yes.

20 Q. All right. When it comes to your visit to the
21 site on December 9, 2021, what was the purpose of that
22 visit?

23 A. Because of this process, I thought it was
24 important for me to visit the site.

25 Q. Was that your only site visit?

1 A. I visited Eureka at the very beginning of this
2 project. I believe it was in August. So that would
3 have been 2019. Mr. Sabo was available to sit with the
4 group. He answered a lot of our questions that we
5 typically do during our site visit. However, he did not
6 have any operations staff available to take us around to
7 the sites.

8 Q. So you didn't. So you just met with him in
9 their office?

10 A. Yes. Our typical site visits include some
11 interviews at the beginning. We interview and ask
12 questions, tell them the kind of information we need to
13 complete our reports and then typically do a site visit
14 after that.

15 Q. So you didn't go around to any of the wells or
16 the wastewater system?

17 A. Not on that day, no.

18 Q. When it comes to the December 9, 2021 visit,
19 was that part of the work under your contract with Mr.
20 Batis?

21 A. No, that was not.

22 Q. Are you aware of any work that has been
23 performed by the city on their systems since the site
24 visit by the appraisers?

25 A. I am not aware. I believe other people have

1 answered that question, but I don't know the answer.

2 Q. If you would refer to page 4 of your direct
3 testimony. You state that you've completed engineering
4 reports in support of acquisitions in Missouri,
5 Illinois, Kentucky, Mississippi, and Florida. Was all
6 that work done under Flinn Engineering?

7 A. Yes.

8 Q. What percentage of Flinn Engineering's work is
9 allocated to supporting acquisitions like the one in
10 question here?

11 A. That is a tough question to answer. Do you
12 mean like just in last year, by revenue, by assignment?
13 I'm not sure how to answer that question.

14 Q. Well, what I'm interested in is how many other
15 similar reports have you done related to water or sewer
16 acquisitions?

17 A. I do have that information. Since 2017, I
18 have done -- I have completed 21 reports for appraisers
19 and I have 3 ongoing. So 24 total assignments. Similar
20 types of engineering reports that were not for
21 appraisers but directly to other utilities, since 2015 I
22 have completed 79 of those.

23 Q. All right. How many of those jobs were done
24 for Missouri-American Water or any of the affiliates of
25 American Water?

1 A. Of the 24 reports that I have discussed for
2 the appraisers, since 2017 3 were for Illinois-American,
3 13 were completed for Missouri-American with 3 ongoing
4 for Missouri-American and 5 were for other
5 investor-owned utilities.

6 Q. And then of those reports, not just the ones
7 for Missouri-American Water and the other American Water
8 affiliates, how many of those were what you would label
9 high level?

10 A. Every single one of them.

11 Q. In your high level reviews, what information
12 do you use?

13 A. I use visual observation either through photos
14 or from my own site visit and/or my own photos after my
15 site visit and I look at the physical condition of the
16 assets. Information from others would include age. If
17 there would be a tank inspection or recent tank
18 inspection, sometimes that will have information that it
19 indicates the condition of that asset.

20 Q. And so there are times when you do make site
21 visits for these other jobs?

22 A. Yes.

23 Q. And I know you kind of shied away from the
24 term inspection but do physical observations of the
25 assets?

1 A. Yes.

2 Q. Do you review the maintenance records of those
3 utilities?

4 A. I do not typically dig into the details of
5 maintenance records. That would be a question we ask
6 typically in our site visit interview at the beginning
7 of the site visit where we interview whoever is
8 available.

9 Q. And I know you didn't do it for Eureka. On
10 these other reviews that you've done, have you reviewed
11 the environmental compliance reports for those reviews?

12 A. That is a piece of information that we request
13 at the beginning. It is not unusual that I do not
14 receive that. The way I use that information is again
15 I'm trying to develop an inventory of assets and age of
16 the assets. Sometimes those reports will help me
17 understand what type of assets are out there. Sometimes
18 it will even provide a capacity of the tank or the year
19 of the tank or something like that. So those reports
20 can be useful if I have them, but again it's not unusual
21 that I do not receive those.

22 Q. When it comes to sewer systems, and again not
23 just limited to Eureka but any of the reviews that you
24 have done, do you review infiltration and inflow
25 studies?

1 A. If that information is available, I do review
2 those.

3 Q. And you testified that at least since 2017 all
4 of your work related to the water and sewer utilities
5 have been high level reviews, correct?

6 A. That is correct.

7 Q. Do you ever do any kind of reviews besides
8 high level?

9 A. Yes, I do.

10 Q. And what does that work entail as compared to
11 a high level review?

12 A. I would distinguish the difference between a
13 high level review, which is what the appraisers have
14 asked for, versus a due diligence report that would
15 really be a much, much bigger level of effort in that it
16 would be digging into records, looking at maintenance
17 records, leak records, anything that would give me a
18 sense of the condition of assets and make
19 recommendations for improvements.

20 Q. Again, I apologize if you already answered
21 this. I know you've reviewed photographs of the systems
22 more or less in lieu of site visits. Who provided those
23 photographs?

24 A. In this particular case, they were provided by
25 Joe Batis from his December 10 site visit.

1 Q. Do you recall how many photos that involved?

2 A. I believe there were over 200 photos.

3 Q. All right. If I could direct your attention
4 to page 3 of your March 16, 2020 report.

5 A. I'm sorry, Your Honor. What page?

6 Q. Page 3. That's Exhibit 104.

7 A. You said the March report, right?

8 Q. Yes. March 16.

9 A. On my copy that I was just given, that's
10 Exhibit 103?

11 Q. Yes. I'm sorry. No, 104.

12 MS. BRETZ: Judge, just to clarify. We didn't
13 ask for the second report to be entered because I think
14 it's already attached to somebody's testimony.

15 MR. COOPER: It's actually attached to the
16 witness's testimony.

17 THE WITNESS: I apologize, Your Honor. I was
18 looking at the January report which is Exhibit 103.

19 BY JUDGE SEYER:

20 Q. So you do have a copy of 104, the March 16?

21 A. I do. I'm now on page 3 of my March report.

22 Q. Excellent. You explained the assumption used
23 in that version of the report to allocate the
24 distribution assets by year, which was to prorate the
25 distribution assets based on the approximate amount of

1 the new buildings in the period between well
2 installations. And you indicated that you used St.
3 Louis County GIS parcel data for the analysis including
4 the year each building was built. You kind of touched
5 on it in response to Ms. Bretz questions. But can you
6 explain by year when the building was built, how it was
7 allocated to each respective well, and again you may
8 have kind of touched on that, but can you maybe explain
9 that a little more in depth?

10 A. Yes. So on Table 4 on page 3 of my March
11 report, across the top of that table are dates. 1959
12 when the original system was placed in service and then
13 1977, 1990, and so on, as wells were installed. I asked
14 Derek to query the GIS data to give me the number of
15 homes that were built before 1959 and then between 1959
16 and 1977 and then between 1977 and 1990, and so on.

17 I used those number of homes to get a
18 percentage for each of those time frames. And that's
19 where the 10 percent if you look at the second to the
20 last line in Table 4, 10 percent, 20 percent, 10, 10,
21 30, 10 and 10.

22 Q. Okay. So just as an example, let's say
23 between 1977 and 1990, it would be the number of homes
24 added between those years?

25 A. I believe that is correct.

1 Q. Okay. Which results in that 20 percent figure
2 or the 10 percent figure?

3 A. The 10 percent, I believe.

4 Q. The 1990 10 percent?

5 A. Yes.

6 Q. And what was your rationale for doing it that
7 way?

8 A. Do you mean assuming that the system expanded
9 with each well? That seemed like a reasonable
10 assumption to me.

11 Q. That was your rationale?

12 A. Yes.

13 Q. A well is added and new homes are added that
14 are connected to that well?

15 A. Yes.

16 Q. Do you know what size mains would be typically
17 installed with a new well and which sizes would
18 typically be installed as development occurs in the area
19 served by the new well?

20 A. I could make an assumption, but I don't know
21 what you're trying to get to.

22 Q. Well, you know, I would assume, of course I'm
23 no water main expert, but I would assume that different
24 size water mains have different values.

25 A. Certainly.

1 Q. So I'm just asking whether you make
2 assumptions on the size of mains and distribution lines
3 that come with a new well?

4 A. For these reports, I do not do that.

5 Q. Okay. Was there any other or can you think of
6 any other information that was available or could be
7 available besides the GIS data to determine the age of
8 the water mains?

9 A. The best information to get that to determine
10 the age would be plans, construction plans, construction
11 documents.

12 Q. I see. And I assume Eureka did not have those
13 kind of documents?

14 A. No, which is typical.

15 Q. Okay. As a licensed engineer in the state of
16 Missouri, are you familiar with the Missouri statute
17 Section 327.411 which governs which documents should be
18 signed and sealed by a Professional Engineer?

19 A. Yes, I am.

20 Q. But in this case both the January 18 and March
21 16, 2020 reports didn't need to be signed and sealed?

22 A. In my opinion, no.

23 Q. Why was that?

24 A. I was in no way making any type of
25 recommendation for any type of improvement and nothing

1 in this report could be used in construction.

2 Q. Could you turn to, and this is -- let me see
3 here -- I believe this is still your March 16, 2020
4 report, Appendix D. It is on Schedule KES-1, page 14 of
5 it looks like 26 maybe.

6 A. Yes, I'm there.

7 Q. In the second table that has to do with
8 wastewater assets -- I'm sorry. The entire table is
9 titled Depreciated Value Water Distribution Sewer
10 Collection System, correct?

11 A. Yes.

12 Q. Is the source for this table the information
13 in Appendix A of your report the insurance asset list?

14 A. No. The source for this table is the
15 installation cost that I estimated by each size of main
16 using unit cost and the age of the buried assets that we
17 previously discussed. I don't recall which table that
18 is.

19 Q. Okay. So for you, Appendix A has no relation
20 to Appendix D?

21 A. Appendix D should also include the depreciated
22 calculation from the insurance list. I did do that as
23 part of the report.

24 Q. Could I direct your attention to Appendix A,
25 please.

1 A. Okay.

2 Q. All right. And you may have to help me. Is
3 it page 8 of 20?

4 A. Yes, it is.

5 Q. Just want to make sure I'm on the right page.
6 So there are lines that state 18-19 total building and
7 content values and 19-20 total building and content
8 values and they're both listed as \$13,370,343. Can you
9 tell us what those two lines mean?

10 A. I cannot. I did not prepare this document.
11 This was provided to me by the City of Eureka. This is
12 their replacement cost for their insurance coverage
13 which is what I used to -- I used these figures as my
14 replacement cost for the above-ground assets.

15 Q. Okay. And you know, I understand you didn't
16 prepare that document, but did it strike you as odd that
17 those two numbers were exactly the same?

18 A. I don't recall even noticing that two years
19 ago.

20 Q. Okay. And you wouldn't be aware of when the
21 city last updated their insurance -- their asset list
22 for the sake of insurance?

23 A. I would not. Since the heading of the columns
24 is 2019 to '20, it's a safe assumption that this is up
25 to date.

1 Q. And you yourself didn't perform spot checks on
2 any particular items on that list to check for accuracy
3 of the value?

4 A. I did not dig into each number. I did give it
5 what I would call a sanity check to make sure that the
6 figures were not completely unreasonable.

7 Q. Okay. Could I direct your attention to your
8 surrebuttal testimony. On page 4 you used the term
9 fully depreciated when you're referring to the
10 generators?

11 A. Yes.

12 Q. I think that's line 20, correct?

13 A. Yes.

14 Q. How do you define that term fully depreciated?

15 A. Well, the depreciation is more of an
16 accounting term that is used by utilities. Generators,
17 I would have to look at the schedule that I used, but I
18 believe they have a 10-year depreciation period. So if
19 it's over 10 years old, it is fully depreciated.

20 Q. And so is that a -- Did you come to the
21 conclusion that they were fully depreciated based on
22 information that the city gave you?

23 A. Well, the city gave me the date they were
24 installed.

25 Q. Does fully depreciated mean they're past the

1 point of use?

2 A. Not in my opinion.

3 Q. Sometimes yes, sometimes no?

4 A. If I'm looking at an asset and it's being used
5 and fully depreciated, it is still useful.

6 Q. Still has value?

7 A. In my opinion, yes.

8 Q. And I believe you touched on this when Ms.
9 Bretz first brought up a high level review. And you
10 used terms ranging from excellent to very good, good,
11 poor, et cetera. How do you define those terms? I know
12 you used like a letter grade of C for this system, but
13 how do you -- what makes a very good system a very good
14 system versus a poor system?

15 A. It would be hard for me to define that for you
16 is based on my years. I'm approaching 29 years in this
17 water and wastewater industry. I've seen a lot of
18 assets. So it's mostly based on my judgment of those
19 assets.

20 Q. So like Mr. Batis would say, it's an art, not
21 a science?

22 A. That's a very good way to put it, Your Honor.

23 JUDGE SEYER: All right. Those are all the
24 questions I have. Mr. Williams, do you have any
25 follow-up questions?

1 MR. WILLIAMS: I do not. Thank you.

2 JUDGE SEYER: Ms. Bretz.

3 MS. BRETZ: Thank you.

4 FURTHER CROSS-EXAMINATION

5 BY MS. BRETZ:

6 Q. Just following up on your grading scale. You
7 said that overall you graded the Eureka systems as a C?

8 A. Yes.

9 Q. So that implies that it's average, right?

10 A. If you're thinking of letter grades, yes.

11 Q. I remember from grade school. I guess that's
12 what I'm basing it on. So C is average?

13 A. Yes.

14 Q. What's a B? How would you consider that?

15 A. If you're asking me to define this the way
16 that His Honor just did, I still can't do that. It's
17 based on my judgment.

18 Q. So a B. What would be an A?

19 A. Are you still asking me to define something I
20 can't define?

21 Q. Well, just to define it in laymen's terms that
22 we can understand.

23 A. A brand new system would be an A. Those are
24 rarely for sale.

25 Q. Sure. So what would a B be?

1 A. Somewhere between an A and a C.

2 Q. What would good be? What letter grade would a
3 good get?

4 A. A C which is what I gave Eureka.

5 Q. Okay. So what's a D? Does a D imply failing?

6 A. I'm trying really hard to answer this question
7 for you to help you understand it, but it's very
8 difficult when it's based on my judgment.

9 Q. Sure, sure. C equals good at least for the
10 Eureka system. In the past year, how many of the
11 systems that you have reviewed got a C?

12 A. I would have to look at my records. I don't
13 recall.

14 Q. Can you give us an estimate?

15 A. No. I could look at my records and follow up
16 with that.

17 Q. Would you say that the majority of the assets
18 that you reviewed got a good?

19 A. I believe that's a safe assumption.

20 Q. And so are those assets that are similar to
21 Eureka's at least in the condition?

22 A. I'd really feel more comfortable looking at my
23 records and answering this question more completely
24 after this.

25 Q. I don't think we're going to have an

1 opportunity to do that. Let me rephrase the question.
2 Would you say that more than 50 percent of the assets
3 you reviewed in the past year got a good?

4 A. If you really want a yes or no answer, I would
5 say yes, but I would really rather look at my records
6 before I say anything.

7 Q. More than 75 percent of the assets you
8 reviewed in the last year got a good?

9 A. I feel like that's the exact same question
10 with a different number in it. I cannot answer without
11 looking at my records.

12 Q. The Judge asked you to look at the table at
13 the bottom of page 3 of the March report. Could you
14 turn to that, please.

15 A. I'm there.

16 Q. You said earlier that you had a conversation
17 with Derek Linam about a growth spurt near Eureka; is
18 that correct?

19 A. I don't recall saying a growth spurt. I
20 believe what he said was he thought that the growth rate
21 for the city and the expansion of the city was different
22 than what I had assumed in my January report.

23 Q. Okay. So that implies that he believed that
24 the city was enlarging, gradually getting bigger and
25 bigger -- well, growing, right?

1 A. Yes, at a different rate than what I had
2 assumed in my January report.

3 Q. Okay. If you could turn to that table,
4 please. At the top or on the far left corner you have
5 different sizes of mains; is that correct?

6 A. Yes.

7 Q. And there's numbers to the right of that?

8 A. Yes.

9 Q. Those are expressed in feet?

10 A. Yes.

11 Q. Okay. Just to clarify.

12 A. Yes, thank you.

13 Q. So what stood out to me to start out with is
14 that the years are not cumulative, right? If you go
15 down 1959 column, there's 634 feet of two-inch main
16 installed?

17 A. Correct.

18 Q. Do you find it odd that for a number of those
19 years it's the same numbers? How do you explain that?

20 A. Yes, that is a very good question. So the
21 total amount of main provided to me by the city for two
22 inch and four inch was 6,336 feet for each. We did find
23 that a little bit unusual and went back to the city for
24 verification, and they did verify that that's what they
25 have in their records for two inch and four inch total

1 main.

2 Q. Could you repeat that? 6,000 feet or what is
3 that?

4 A. The total, so the far right column in that
5 table is the total feet of each size of main. So the
6 total for two inch is 6,336. And the total for four
7 inch is 6,336. Again, we thought that also was unusual
8 and verified it with the city.

9 Q. But then if you look at the division by years,
10 a lot of the years are the same numbers too.

11 A. Yeah, that's just the math. It's 10 percent,
12 20 percent, 10 percent, 10 percent.

13 Q. Okay. And that's based on the growth rate?

14 A. Yes.

15 Q. So looking at the percentage of main added per
16 year that's in the vertical column, vertical line
17 towards the bottom, in 1959 you assumed 10 percent, you
18 found 10 percent of main, 1977 20 percent, 1990 10, '96
19 10, 2003 30, 2006 10, 2017 10; is that correct?

20 A. The percentages that you just recited are
21 correct, but you incorrectly said that it was 10 percent
22 of main that I found on GIS. The GIS information was
23 number of homes built in those years.

24 Q. Yes, percentage of homes. Does that indicate
25 to you growth? It looks like there's a big spurt

1 between 1996 and 2003.

2 JUDGE SEYER: Ms. Bretz, can I interrupt? We
3 need everyone on WebEx to mute their audio. All right.
4 You can go ahead, Ms. Bretz. I'm sorry.

5 MS. BRETZ: Judge, I'm just going to recall
6 the question. That's all I have.

7 JUDGE SEYER: All right. Mr. Cooper, do you
8 have redirect?

9 MR. COOPER: I do. Thank you, Your Honor.

10 REDIRECT EXAMINATION

11 BY MR. COOPER:

12 Q. Ms. Simpson, during your testimony from Staff
13 initially you talked about the observation of photos as
14 a part of your review of the system and explained that
15 in this case you did review photos and did not observe
16 the system prior to your reports, correct?

17 A. That is correct.

18 Q. Are there other times that you have used that
19 process?

20 A. Yes.

21 Q. And it was mentioned that you later did
22 observe the system I think in December of last year,
23 correct?

24 A. That is correct.

25 Q. Did that change your high level view of the

1 condition of the Eureka system water and sewer systems?

2 A. No, I saw nothing that day that would change
3 my high level review of the condition of the system
4 assets.

5 Q. You mentioned I think in a perfect world you'd
6 like to have a spreadsheet from municipalities when you
7 do these that lists out all the installation dates and
8 original costs and that sort of information; is that
9 correct?

10 A. Yes.

11 Q. Do you ever have that?

12 A. Never, never.

13 Q. Just to clarify, because I think there might
14 have been, at least my interpretation was there might
15 have been some confusion along the way, when you
16 referred to the GIS data that you reviewed with Mr.
17 Linam, whose data was that? Was it Missouri-American's
18 data or someone else's?

19 A. The information is provided by St. Louis
20 County, not Missouri-American Water.

21 Q. So it's not just information about St. Louis
22 County; it's information that's collected and maintained
23 by St. Louis County itself, correct?

24 A. That is correct.

25 Q. There was a question about a difference or use

1 of the insurance cost data to replicate fair market
2 value I think and I think you rejected that idea that
3 you used it for fair market value; is that correct?

4 A. That is correct.

5 Q. What do you use the insurance data for?

6 A. In this case and in other cases, I use it to
7 -- I use those exact figures as my replacement cost for
8 the assets and that is included in the report that I
9 give to the appraisers who then do their whatever they
10 do to get to the fair market value.

11 Q. Is there anything about your report that
12 attempts to derive a fair market value?

13 A. No, I am not licensed to do that.

14 Q. In your report, you ultimately identify a, I
15 think it's referred to as book value; is that correct?

16 A. I do call it that.

17 Q. And do you believe that that's the same thing
18 as what's sometimes referred to as a net book value?

19 A. The difference between what I have in my
20 report is that I am depreciating the replacement cost in
21 today's dollars, in this case 2019 dollars. I
22 depreciate the replacement cost to get to what I call a
23 book value which would be not the same thing that most
24 utilities call their net book value which is based on
25 original installation cost.

1 Q. You talked about the work you've done over the
2 last few years in support of appraisals. What other
3 types of work do you do as an engineer?

4 A. I do a lot of other things. Do you really --

5 Q. Well, give me kind of a summary if you could.

6 A. How about if I just describe some of the
7 current projects I'm working on in general?

8 Q. Sure, that would work.

9 A. I'm working on comprehensive planning studies
10 that include looking at demand projections for water
11 customers, using those demand projections to use a
12 hydraulic model, put those demand projections into a
13 hydraulic model to see when and where improvements might
14 be needed. I'm working on some design of -- I'm
15 actually a subconsultant for a design at a water
16 treatment plant for adding a UV disinfection system, a
17 subconsultant on another project at a water treatment
18 plant to upgrade chemical feed storage, bulk storage and
19 feed equipment.

20 Q. You described a difference between a high
21 level review and a due diligence review. In this case
22 who was doing the due diligence review?

23 A. It's my understanding that Missouri-American
24 conducts their own due diligence review.

25 Q. Let me ask this and it's possible you don't

1 recall given your earlier responses, but one of the
2 transactions that Missouri-American has been involved in
3 recently concerned Garden City. Were you involved in
4 that transaction?

5 A. Yes.

6 Q. Did you prepare a similar high level review in
7 regard to Garden City?

8 A. Yes. I used the same procedure and
9 methodology for all of the reports I prepared for the
10 appraisers.

11 Q. Do you happen to remember what high level
12 grade you gave Garden City?

13 A. I do not.

14 MR. COOPER: That's all the questions I have,
15 Your Honor.

16 JUDGE SEYER: Thank you, Mr. Cooper. Does
17 anyone need to take a break? All right. Thank you for
18 your testimony.

19 THE WITNESS: Thank you, Your Honor.

20 THE COURT STENOGRAPHER: Maybe just five
21 minutes.

22 JUDGE SEYER: We'll go off the record and
23 we'll reconvene at 10:35. Going off the record.

24 (Recess 10:29 a.m. until 10:39 a.m.)

25 JUDGE SEYER: All right. Let's go back on the

1 record. Mr. Cooper, call your next witness.

2 MR. COOPER: We would call Mr. Brian LaGrand.

3 JUDGE SEYER: Would you raise your right hand,
4 please. Thank you.

5 Do you swear or affirm that the testimony you
6 give in this hearing shall be the truth, the whole
7 truth, and nothing but the truth?

8 THE WITNESS: I do.

9 JUDGE SEYER: Thank you.

10 DIRECT EXAMINATION

11 BY MR. COOPER:

12 Q. Please state your name.

13 A. My name is Brian LaGrand, L-a-G-r-a-n-d.

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

15 A. I'm employed by Missouri-American Water and
16 I'm the Director of Rates for Missouri.

17 Q. Have you caused to be prepared for purposes of
18 this proceeding certain direct and surrebuttal testimony
19 in question and answer form?

20 A. Yes, I have.

21 Q. Is it your understanding that that testimony
22 has been marked as Exhibits 11 and 12 for
23 identification?

24 A. Yes.

25 Q. Do you have any changes that you'd like to

1 make to that testimony at this time?

2 A. I do not.

3 Q. If I ask you the questions which are contained
4 in Exhibits 11 and 12 today, would your answers be the
5 same?

6 A. Yes.

7 Q. Are those answers true and correct to the best
8 of your information, knowledge and belief?

9 A. They are.

10 MR. COOPER: Your Honor, I would offer
11 Exhibits 11 and 12 into evidence and tender the witness
12 for cross-examination.

13 JUDGE SEYER: Are there any objections to the
14 admission of those documents? Hearing none. Exhibits
15 11 and 12 are admitted into evidence.

16 (COMPANY EXHIBITS NOS. 11 AND 12 WERE RECEIVED
17 INTO EVIDENCE AND MADE A PART OF THIS RECORD.)

18 JUDGE SEYER: Mr. Williams, your witness.

19 MR. WILLIAMS: Thank you. No questions.

20 JUDGE SEYER: Ms. Bretz.

21 MS. BRETZ: I don't have anything either.

22 Thank you.

23 JUDGE SEYER: All right. Mr. LaGrand, I do
24 have a few questions.

25 QUESTIONS

1 BY JUDGE SEYER:

2 Q. Edward Dinan, the appraiser selected by the
3 city, has he ever been involved in any appraisal work
4 for Missouri-American Water or any of the American Water
5 affiliates?

6 A. I'm not aware if he has or has not been.

7 Q. Same question about the appraiser selected by
8 the other two appraisers, Elizabeth Goodman Schneider.

9 A. If I can revise my answer on Mr. Dinan, I have
10 seen their names in other appraisal reports for other
11 Missouri-American transactions that we have either filed
12 with the Commission or are evaluating. I can't speak to
13 outside of Missouri.

14 Q. Okay. Give me a second. Are you familiar
15 with the conditions that Staff is recommending if the
16 Commission approves this transaction?

17 A. I know they're in the Staff Recommendation and
18 it is -- I've not reviewed that recently. I believe I
19 have it here if there's something specific you'd like to
20 direct me to.

21 Q. All right. There is a Condition No. 7.

22 A. Okay. Give me a moment.

23 Q. Sure.

24 A. Okay. I'm looking at the official case
25 memorandum attached to Mr. Gateley's rebuttal testimony,

1 page 22. Is that the same Condition 7 that you are
2 referring to? It starts with requirements needed to
3 develop a plan to book.

4 Q. Yes. I wanted to make sure I didn't overshoot
5 it.

6 A. Okay.

7 Q. On that condition, how do you envision that
8 being accomplished if the Commission authorizes the \$28
9 million rate base proposed by your company?

10 A. Sure. And we have done this, it was a couple
11 years ago, we've done this with Staff on Lawson which
12 was a transaction utilizing the same process.

13 Q. So the City of Lawson, Missouri?

14 A. Yes. The City of Lawson water and sewer.
15 What you would do is you could -- there's probably a
16 variety of ways you could do it. You would take these
17 list of assets we put together. You would take the
18 assumption of original cost and you would essentially
19 gross that up or down such that it collectively -- the
20 rate base adds up to the appraisal value.

21 If you wanted to add, include contributions
22 you could do that but there would be then an offsetting
23 increase in the asset value. Since there's no -- in the
24 legislation there's no reduction in the value of the
25 appraisal for any contributed assets.

1 Q. Okay. You mentioned the City of Lawson. With
2 any of the prior acquisitions of water or wastewater
3 systems by Missouri-American Water, was it always that
4 the appraisal reports that you saw coming in gave a
5 sales price per customer metric or had you ever seen or
6 have you ever seen any that were based on say millions
7 of gallons per day of treatment and treated sewage, and
8 so forth?

9 A. So I cannot say that I've reviewed every
10 appraisal. I believe we've only -- there's only maybe
11 three or four of these we filed with the Commission.
12 And in the ones that I have seen, the price per customer
13 as Mr. Batis was describing yesterday is generally what
14 I've also seen, but my review has not been exhaustive of
15 every appraisal.

16 Q. Of course. I'm going to change gears a bit
17 here.

18 A. Okay.

19 Q. When it came to the ballot measure, the Eureka
20 ballot measure, did you or anyone at Missouri-American
21 Water have any role in formulating that language?

22 A. I can say I definitely did not have any role
23 and I don't know of anyone at Missouri-American Water
24 who did.

25 Q. Are you aware of anyone that consulted with

1 city personnel?

2 A. I'm not. I really didn't get particularly
3 involved in the Eureka transaction until it was closer
4 to being filed with the Commission given my role with
5 the company. I personally had no interaction with the
6 city about the ballot language at all.

7 Q. Are you familiar with -- Well, I would assume
8 you're familiar with but you can tell me if you're not,
9 the Application from last year by Missouri-American
10 Water Company for Approval of a Certificate of
11 Convenience and Necessity for the City of Hallsville
12 Sewer System.

13 A. Generally, yes.

14 Q. Okay. Were you, if you recall, or do you
15 recall in that situation, the ballot language simply
16 stated shall the wastewater, and then in parens, sewer
17 utility owned by the City of Hallsville, Missouri be
18 sold. Can you tell me why that didn't include the sales
19 price?

20 A. I wouldn't know. I think the city -- I think
21 each city I imagine drafts their own language perhaps
22 modeled on other ones. As far as why Hallsville chose
23 to do it the way they did, I can't say.

24 Q. You couldn't speak to why or whether that's
25 more or less common to include the sales price?

1 A. I know of in Arnold, I believe in the City of
2 Arnold acquisition, that sales price was in there, but I
3 can't say one way or the other if it's common or
4 uncommon to include it.

5 JUDGE SEYER: Those are all the questions that
6 I have. All right. My mistake. I did not ask the
7 Commissioners if they have any questions. Do any of the
8 Commissioners have questions?

9 CHAIRMAN SILVEY: No.

10 JUDGE SEYER: All right. I hear none.
11 Mr. Williams, do you have any follow-up questions?

12 MR. WILLIAMS: No, thank you.

13 JUDGE SEYER: Ms. Bretz.

14 MS. BRETZ: No.

15 JUDGE SEYER: Any redirect?

16 MR. COOPER: No.

17 JUDGE SEYER: Thank you, Mr. LaGrand. You're
18 excused.

19 THE WITNESS: Thank you, Judge.

20 JUDGE SEYER: Mr. Cooper, my understanding is
21 that is the extent of your witnesses.

22 MR. COOPER: That's correct, Your Honor.

23 MR. WILLIAMS: Judge --

24 JUDGE SEYER: Yes.

25 MR. WILLIAMS: -- this is Mr. Williams. I

1 would like clarification from Missouri-American Water if
2 it is putting into evidence I believe it was the January
3 appraisal.

4 MR. COOPER: I think yesterday we marked that
5 or you gave it a number, Your Honor, as a Commission
6 exhibit and we agreed to provide it.

7 JUDGE SEYER: Yes. We may have done that off
8 the record. So yes, yesterday I believe at the end of
9 the day I instructed Mr. Cooper to use Exhibit Nos. 300
10 to 399 for the photographs that have been discussed and
11 also for the January 18.

12 MR. COOPER: I don't remember the exact
13 January date.

14 MR. WILLIAMS: That's fine. I was just
15 wanting clarification on that. If you don't mind, the
16 other day Chairman Silvey asked me Public Counsel's
17 position about the Commission's ability to look behind
18 the appraisal I guess is how I would phrase it.
19 Basically I responded it wasn't terribly clear in the
20 statutes; but after thinking about it, I would say the
21 Commission should read its jurisdiction expansively
22 because I don't see any other way that anyone looks
23 behind the appraisal if the Commission does not. Thank
24 you.

25 JUDGE SEYER: Looking at my notes, it was a

1 January 20, 2020 appraisal report.

2 All right. Ms. Bretz, are you ready to call
3 witnesses?

4 MS. BRETZ: Yes. Staff's first witness is
5 Curt Gateley.

6 JUDGE SEYER: All right. Mr. Gateley, would
7 you raise your right hand, please. Thank you.

8 Do you swear or affirm that the testimony you
9 give in this hearing shall be the truth, the whole
10 truth, and nothing but the truth?

11 THE WITNESS: Yes.

12 JUDGE SEYER: Thank you. You can go ahead,
13 Ms. Bretz.

14 DIRECT EXAMINATION

15 BY MS. BRETZ:

16 Q. Would you please state your name for the
17 record and spell it?

18 A. Curtis Gateley, C-u-r-t-i-s G-a-t-e-l-e-y.

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

20 A. I'm employed by the Missouri Public Service
21 Commission. I'm the Manager of the Water, Sewer and
22 Steam Department.

23 Q. Are you the same Curtis Gateley that prepared
24 what's been marked as Exhibit 101 and you've also
25 prepared parts of Exhibit 100 which is the Staff Report,

1 correct?

2 A. Correct.

3 Q. Which parts of the Staff Report did you
4 prepare?

5 A. Various parts. It's a group project. So I
6 have some portions in here, including portions dealing
7 with DNR compliance issues and some other pieces.

8 Q. Do you have any changes to either your
9 testimony or the Staff Report?

10 A. I do. On page 20 of 42 of my rebuttal, which
11 is page 12 of the Staff Memo, the footnote which refers
12 to Staff Data Request 0004 should be 0033.

13 Q. With that change, is your Staff Report and
14 your testimony true and correct, to the best of your
15 knowledge?

16 A. Yes.

17 Q. If I asked you the same questions today, would
18 they be the same?

19 A. Yes.

20 MS. BRETZ: Judge, I'd like to offer Exhibit
21 100 and 101 into evidence and tender the witness for
22 cross-examination.

23 JUDGE SEYER: Are there any objections? All
24 right. 100 and 101 are admitted.

25 (STAFF EXHIBITS NOS. 100 AND 101 WERE RECEIVED

1 INTO EVIDENCE AND MADE A PART OF THIS RECORD.)

2 JUDGE SEYER: Mr. Williams, do you have
3 questions for the witness?

4 MR. WILLIAMS: No, I do not. Thank you.

5 JUDGE SEYER: Mr. Cooper.

6 MR. COOPER: Thank you, Your Honor.

7 CROSS-EXAMINATION

8 BY MR. COOPER:

9 Q. Mr. Gateley, just kind of start see if there's
10 some things we agree on before we go any further. Would
11 you agree that Missouri-American is a large water public
12 utility within the meaning of 393.320 both for its water
13 side and for its sewer side?

14 A. That's my understanding, yes.

15 Q. And would you agree that Missouri-American
16 provides safe and adequate service?

17 A. As a general answer, yes. I'm not familiar
18 with every situation and every instance of course.

19 Q. But you don't have any specific examples of
20 them not providing safe and adequate service that come
21 to mind, do you?

22 A. I do not.

23 Q. Would you agree that Eureka's sewer system is
24 a small, and again this is a quirk of the statute, a
25 small water system within the meaning of 393.320?

1 A. That's my understanding.

2 Q. And same question as to Eureka's water system.
3 It's a small water utility within the meaning of
4 393.320?

5 A. Yes.

6 Q. Are you a certified general appraiser under
7 Chapter 339 of the Revised Statutes of Missouri?

8 A. I am not.

9 Q. And Staff is not presenting any testimony from
10 a certified general appraiser, is it?

11 A. No.

12 Q. And as I understand it, Staff does not suggest
13 a fair market value; is that correct?

14 A. Correct.

15 Q. We discussed, or at least it was mentioned
16 previously, that at least in terms of Orrick, Garden
17 City and Lawson, Missouri-American has utilized the
18 393.320 appraisal process. Would you agree with that?

19 A. Yes.

20 Q. And as I understand it, what triggers Staff's
21 interest in this case is the difference between the fair
22 market value and what Staff believes the net book value
23 to be; is that correct?

24 A. Staff is equally interested in each case, but
25 yes, that is the crux of the argument on this one, yes.

1 Q. Now, and just as to the Eureka water system, I
2 believe that Staff has stated that it believes that
3 system is in fair to good condition, correct?

4 A. The engineering witnesses were the folks who
5 had the primary responsibility for that. If that is
6 stated in the Staff Memo, I can take a look at that.

7 Q. Let me see if I can point you to that. Hold
8 on just a minute. So if you can turn to page 10 of the
9 Staff Memorandum.

10 A. Okay.

11 Q. And near the top there's a section that says
12 Staff Observations of Water System?

13 A. Yes.

14 Q. And would you agree with me it states at the
15 time of Staff's May 12, 2021 inspection, the facilities
16 appeared to be in fair to good condition with the
17 equipment well maintained and exhibiting ordinary normal
18 wear and tear from normal operation?

19 A. Yes, that's what's stated in the memo.

20 Q. Further it states that at the time of the
21 inspection, Staff found the general housekeeping,
22 grounds maintenance and site security to be very good,
23 correct?

24 A. Correct.

25 Q. Now, as I understand your surrebuttal

1 testimony, you criticize the fair market value derived
2 by the certified appraisers for the water assets because
3 in your reading that value does not reflect the intended
4 use of the water assets. Is that accurate?

5 A. We acknowledge that the appraisal states that
6 it's not based on a future use, but Staff is concerned
7 about paying that fair market value and then immediately
8 having to replace the primary source of water.

9 Q. Can you point me to anything in 393.320 that
10 specifically refers to fair market value needing to
11 reflect the intended use?

12 A. I cannot.

13 Q. And let me ask you this. I'd say it's a
14 hypothetical to a great extent, but let's say that
15 Liberty Water was going to purchase just the water
16 system. It doesn't have any facilities near Eureka
17 currently, does it?

18 A. I don't believe it has any large facilities on
19 the scale that we're discussing.

20 Q. And so let's say they were intending to not
21 build a new line to Eureka. In that situation, would
22 you believe that the appraisers should provide a higher
23 fair market value of the Eureka water assets than they
24 would if they were doing that same appraisal for
25 Missouri-American?

1 A. That's too much of a hypothetical for me to
2 really speak to on the stand at this moment. I'm also
3 --

4 MS. BRETZ: Judge, I'm going to object to
5 that. This is speculation. Maybe Mr. Cooper could
6 rephrase the question or restate the question.

7 JUDGE SEYER: Mr. Cooper.

8 MR. COOPER: Yeah, I'll be happy to rephrase
9 it, Judge.

10 JUDGE SEYER: Thank you.

11 BY MR. COOPER:

12 Q. I guess the real question is that if we look
13 at intended use, won't we end up in a situation where a
14 fair market value appraisal would need to be something
15 different for every potential purchaser?

16 MS. BRETZ: Again, speculation, we're looking
17 into the future. This is very speculative.

18 JUDGE SEYER: I'll sustain that objection.

19 BY MR. COOPER:

20 Q. Now, a couple places in your -- Let me back up
21 a little bit. Just one more question down the other
22 line that we were entertaining here. Again, you reflect
23 in your testimony that you think intended use should be
24 taken into account in the fair market value, correct?

25 A. That's not the intent. My position is that

1 the intended use should be considered by the Commission
2 in their decision making on whether or not the purchase
3 is in the public interest. That is impacted, of course,
4 by the fair market value calculation itself, but it's a
5 bigger question. The Commission has to decide whether
6 this purchase is in the public interest in granting the
7 CCN.

8 Q. Well, if I look at your testimony, I guess on
9 page 8, and this is at lines 17 to 18. Are you there?

10 A. I am.

11 Q. You say thus, MAWC's application proposes a
12 market value for the drinking water assets that does not
13 reflect their intended use?

14 A. Correct.

15 Q. That strikes me as referring directly to the
16 market value?

17 A. The market value, and it's mentioned in the
18 valuation report and in other testimony, does not
19 reflect future intended use.

20 Q. The fair market value?

21 A. The calculation does not, yes.

22 Q. Now, you also seemed to criticize the purchase
23 price as opposed to the appraisal price, and again this
24 is on page 8 as well, lines 10 to 11. You say MAWC does
25 not appear to have negotiated a lower purchase price

1 based on the intended use of the assets, correct?

2 A. Correct.

3 Q. And is there any requirement that a company do
4 that found in 393.320?

5 A. Not that I'm aware of.

6 Q. Now, if I move down to the bottom of the page,
7 the sentence that starts on line 19. You say Staff has
8 not attempted to calculate how much of a reduction could
9 have been negotiated but believes it reasonable. It
10 should have been reflected in the purchase price
11 negotiations. Now, that suggests to me that there is a
12 mathematical formula for calculating negotiated price
13 reductions. Is that what you meant by that sentence?

14 A. No.

15 Q. So you would agree with me, wouldn't you, that
16 a negotiated price necessarily involves the agreement of
17 both a buyer and a seller, correct?

18 A. Yes.

19 Q. And did you read the testimony of Mayor
20 Flower?

21 A. I have but not immediately before I came up
22 here.

23 Q. Generally is it your understanding that the
24 purchase agreement was not executed until after the
25 public vote in this situation?

1 A. I do not specifically recall. I'd have to
2 take a look.

3 Q. Do you think that Missouri-American could
4 negotiate a lower purchase price once the price has been
5 voted on by the people of Eureka?

6 MS. BRETZ: Objection to that too.

7 Mr. Gateley is not an attorney. He doesn't specialize
8 in election law by any means.

9 JUDGE SEYER: That objection is sustained.

10 BY MR. COOPER:

11 Q. Let's try it this way. Your specific
12 recommendation, I believe, and this is on page 9, is
13 that Missouri-American revise their application to
14 include an appraisal that takes into account the actual
15 condition of the plant assets and negotiated purchase
16 price that takes into consideration the intended use of
17 the drinking water assets and refile this application.
18 Is that an accurate reading?

19 A. Yes.

20 Q. And maybe your answer will be the same. But
21 based upon Mayor Flower's testimony, do you believe that
22 a second public vote would be required to accomplish
23 your recommendation?

24 MS. BRETZ: Same objection. Mr. Gateley is
25 not an attorney.

1 BY MR. COOPER:

2 Q. So basically -- well, let's back up.

3 JUDGE SEYER: How would you respond to that?

4 MR. COOPER: I think that he has made a
5 recommendation in his testimony. I think he's familiar
6 with the testimony that's been given in this case. And
7 whether he's an attorney or not, I think he can express
8 his understanding of what would be required to
9 accomplish his recommendation.

10 MS. BRETZ: Judge, this is really outside the
11 scope of his rebuttal testimony too. There's nothing in
12 here about the City of Eureka vote.

13 JUDGE SEYER: I'll sustain that objection.

14 BY MR. COOPER:

15 Q. So I take it from your recommendation or from
16 this exchange, while you have a recommendation it's
17 unclear to you whether -- I guess how or even whether
18 that is possible. Would that be correct? You have a
19 lack of knowledge as to those items?

20 MS. BRETZ: The same thing. I don't
21 understand why we're staying on this line of questioning
22 about the vote at the City of Eureka.

23 JUDGE SEYER: I'll sustain that objection.

24 MR. COOPER: That's all the questions I have,
25 Your Honor.

1 JUDGE SEYER: Chairman Silvey, do you have any
2 questions?

3 CHAIRMAN SILVEY: No. You know what.
4 Actually I do.

5 JUDGE SEYER: Go ahead.

6 CHAIRMAN SILVEY: Sorry. I do have one
7 question.

8 QUESTIONS

9 BY CHAIRMAN SILVEY:

10 Q. Did Staff physically go to the Eureka system?

11 A. Yes.

12 CHAIRMAN SILVEY: Thank you.

13 JUDGE SEYER: Any other questions from the
14 Commissioners? All right. Mr. Gateley, I have a couple
15 questions.

16 QUESTIONS

17 BY JUDGE SEYER:

18 Q. I take it you have done work on prior Staff
19 recommendations that have to do with acquisitions of
20 water and wastewater systems?

21 A. Yes.

22 Q. In those cases, what was the sales metric that
23 was used for the sales? Was it always sales price per
24 customer or would it occasionally be sales price per
25 amount of treatment through the system?

1 A. It's my general understanding that it was
2 price per customer, although that isn't my specific role
3 in these kinds of efforts. I believe I've been told by
4 other staff members that it was always a price per
5 customer.

6 Q. Okay. Did you or did the Staff compare the
7 sales price per customer cost of Missouri-American
8 Water's other recent acquisitions with the present
9 application?

10 A. I don't know. That would be a question for
11 Amanda McMellen and/or Dave Buttig.

12 JUDGE SEYER: Those are all the questions I
13 have. Mr. Williams, do you have any follow up?

14 MR. WILLIAMS: No, thank you.

15 JUDGE SEYER: Ms. Bretz.

16 MS. BRETZ: Just brief. Thank you.

17 MR. COOPER: I don't have any questions
18 either, Judge.

19 JUDGE SEYER: I'm sorry. I meant to ask you.
20 No redirect?

21 MS. BRETZ: Yes, redirect.

22 REDIRECT EXAMINATION

23 BY MS. BRETZ:

24 Q. Mr. Gateley, Mr. Cooper asked you about fair
25 market value and the statute and where in the statute,

1 the appraisal statute it states that the Commission can
2 consider intended use; do you recall that?

3 A. I recall he asked me questions about the
4 statute. I don't have the statute in front of me, and
5 I'm not an attorney so I didn't try to interpret words
6 of the statute.

7 Q. Fair enough. Speaking in a very general way
8 though, the Staff of the Commission believes that this
9 transaction is not in the public interest; is that
10 correct?

11 A. Correct.

12 Q. And that is because at least the water system,
13 the proposed purchase price is so much higher than
14 Staff's estimated net book value; is that correct?

15 A. Yes.

16 Q. Mr. Cooper also asked you about some of your
17 rebuttal testimony on page 8. If you could turn to that
18 quickly, please.

19 A. Okay.

20 Q. So on lines 10 and 11, you stated
21 Missouri-American does not appear to have negotiated a
22 lower purchase price based on the intended use of the
23 assets?

24 A. Yes.

25 Q. Could you elaborate on that a little bit?

1 A. It's Staff's position that an appraisal of the
2 existing water system, a value that came from that that
3 admittedly does not reflect the fact that
4 Missouri-American, or perhaps the customers at Eureka,
5 don't find it to have the value that it needs to have
6 evidently because they're going to replace the source
7 water with different water. They're about to spend an
8 additional estimated I believe it was \$9 to \$11 million
9 to immediately replace that source water and it doesn't
10 seem to make sense to Staff that that wouldn't be
11 considered in the actual purchase price. There's
12 nothing that requires the purchase price to be the
13 appraisal price. And Missouri-American could have
14 considered that in negotiating the actual purchase
15 price.

16 MS. BRETZ: That's all I have. Thank you.

17 JUDGE SEYER: Thank you for your testimony.

18 Ms. Bretz, you may call your next witness.

19 MS. BRETZ: Well, our next listed witnesses
20 are Andrew Harris and David Roos. As we explained,
21 they're not available this week. I guess towards the
22 end of the day we'll discuss how to deal with that. Our
23 next witness is David Buttig.

24 JUDGE SEYER: All right. Mr. Buttig, would
25 you raise your right hand. Thank you.

1 Do you swear or affirm that the testimony you
2 give in this hearing shall be the truth, the whole
3 truth, and nothing but the truth?

4 THE WITNESS: I do.

5 JUDGE SEYER: Thank you.

6 MS. BRETZ: Okay?

7 JUDGE SEYER: Go ahead.

8 DIRECT EXAMINATION

9 BY MS. BRETZ:

10 Q. Mr. Buttig, would you please state your name
11 and spell it for the record?

12 A. My name is David Buttig, D-a-v-i-d
13 B-u-t-t-i-g.

14 Q. Who employs you and what's your job title?

15 A. I'm employed by the Missouri Public Service
16 Commission as a Professional Engineer.

17 Q. Are you the same David Buttig who contributed
18 to the Staff Report which has been marked Staff Exhibit
19 100?

20 A. I am.

21 Q. Which parts of the report did you prepare?

22 A. I worked on the depreciation for the water
23 side and I contributed the depreciation amounts and the
24 net book value for the water side.

25 Q. Do you have any changes or corrections to your

1 testimony?

2 A. I do not.

3 Q. Your testimony is true and correct to the best
4 of your knowledge?

5 A. It is.

6 Q. Do you have any changes?

7 A. I do not.

8 MS. BRETZ: Okay. That's all I have, Judge.
9 I tender Mr. Buttig for cross-examination.

10 JUDGE SEYER: Mr. Williams, do you have any
11 questions?

12 MR. WILLIAMS: No, thank you.

13 JUDGE SEYER: Mr. Cooper?

14 MR. COOPER: No questions.

15 JUDGE SEYER: Mr. Buttig -- First, are there
16 any questions from the Commissioners? All right.

17 QUESTIONS

18 BY JUDGE SEYER:

19 Q. Mr. Buttig, in your experience with prior
20 acquisitions that you've been involved with on Staff
21 recommendations of water and wastewater systems, was the
22 sales metric always sales price per customer or was it
23 some other metric?

24 A. That was never part of my aspects of my
25 reports. I always dealt with depreciation.

1 JUDGE SEYER: Gotcha. Thank you. I assume,
2 Mr. Williams, no follow up on that?

3 MR. WILLIAMS: That's correct. Thank you.

4 MR. COOPER: Same answer, Judge.

5 JUDGE SEYER: No redirect?

6 MS. BRETZ: Nothing.

7 JUDGE SEYER: Thank you.

8 THE WITNESS: Thank you.

9 JUDGE SEYER: Sir, you're excused. All right.
10 Would counsel like to give me an estimate of whether we
11 should take this next witness?

12 MR. COOPER: From my perspective, I have a
13 little cross but not a great amount of cross.

14 MR. WILLIAMS: This is Mr. Williams. I have
15 none.

16 JUDGE SEYER: Okay. Call your next witness.

17 MS. BRETZ: Judge, our next witness is Amanda
18 McMellen. If I could have a minute.

19 JUDGE SEYER: All right. Ms. McMellen, would
20 you raise your right hand, please. Thank you.

21 Do you swear or affirm that the testimony you
22 give in this hearing shall be the truth, the whole
23 truth, and nothing but the truth?

24 THE WITNESS: I do.

25 JUDGE SEYER: Thank you.

1 DIRECT EXAMINATION

2 BY MS. BRETZ:

3 Q. Ms. McMellen, could you please state and spell
4 your name for the record?

5 A. It's Amanda McMellen, A-m-a-n-d-a
6 M-c-M-e-l-l-e-n.

7 Q. Who employs you and in what capacity?

8 A. I'm employed by the Missouri Public Service
9 Commission as a Utility Regulatory Audit Supervisor in
10 the Auditing Department.

11 Q. Are you the same Amanda McMellen who caused to
12 be prepared your rebuttal testimony which is going to be
13 marked as Exhibit 102?

14 A. Yes.

15 Q. Do you have any changes or corrections to your
16 testimony?

17 A. I do not.

18 Q. If I asked you these same questions today,
19 would they be the same?

20 A. Yes.

21 MS. BRETZ: Judge, I'd offer Exhibit No. 102
22 and tender Ms. McMellen for cross-examination.

23 JUDGE SEYER: Are there any objections to the
24 exhibit? Hearing none. Exhibit 102 is admitted.

25 (STAFF EXHIBIT NO. 102 WAS RECEIVED INTO

1 EVIDENCE AND MADE A PART OF THIS RECORD.)

2 JUDGE SEYER: Mr. Williams, do you have
3 questions for the witness?

4 MR. WILLIAMS: Not at this time. Thank you.

5 JUDGE SEYER: Mr. Cooper.

6 MR. COOPER: Thank you, Your Honor.

7 CROSS-EXAMINATION

8 BY MR. COOPER:

9 Q. Ms. McMellen, would you agree with me that the
10 City of Eureka water and sewer systems are not regulated
11 by this Commission?

12 A. Yes, that's my understanding.

13 Q. And they're not required to maintain their
14 utility records in accordance with the Uniform System of
15 Accounts, are they?

16 A. Yes, that's correct.

17 Q. And in fact, would you agree that they have
18 not maintained their utility records in accordance with
19 the NARUC USoA?

20 A. From my investigation, yes.

21 Q. Would you agree with me that fair market value
22 and net book value are two completely different
23 concepts?

24 A. They are different in some respects.

25 Q. Let me read you a definition of net book value

1 and see if you agree with this. Net book value consists
2 of the property's original cost less accumulated
3 depreciation?

4 A. Correct.

5 Q. And in fact, and I don't know how you would
6 classify this in your profession, but CIAC, or
7 Contributions in Aid of Construction, would also be
8 reduced from the property's original cost?

9 A. Correct.

10 Q. Now, when Staff began to try to determine what
11 it believed the net book value would be, was it able to
12 go directly to the City of Eureka and obtain that
13 information from Eureka?

14 A. Not initially, no.

15 Q. Were you ever able to do that? I mean, did
16 Eureka say oh, yes, here's our net book value?

17 A. Not a total net book value. We were able to
18 obtain some information from the city.

19 Q. That's information you used in your process of
20 deriving a net book value, correct?

21 A. Correct.

22 Q. In terms of fair market value, let me read you
23 a definition and see if you agree with this. The fair
24 market value of a good or service can be defined as the
25 price that a seller is willing to accept and a buyer is

1 willing to pay on the open market in an arm's length
2 transaction.

3 MS. BRETZ: Judge, I'm going to object to
4 this. Ms. McMellen is not an appraiser. It sounds like
5 we're getting into appraisal territory here.

6 JUDGE SEYER: Well, I mean, fair market value
7 is a fairly common term. I'm going to allow the
8 question.

9 MR. COOPER: Do you need for me to repeat
10 that?

11 THE WITNESS: Yes, please.

12 BY MR. COOPER:

13 Q. Again, I'm just looking to see what your
14 concept of fair market value is. This would be my
15 proposed definition. Fair market value of a good or
16 service can be defined as the price that a seller is
17 willing to accept and a buyer is willing to pay on the
18 open market in an arm's length transaction?

19 A. In general I would agree with that, yes.

20 Q. Now, in your rebuttal testimony there's a
21 question that says why does Staff believe that Staff's
22 estimate of the net book value is more appropriate or is
23 a more appropriate basis to establish the value of the
24 acquired City of Eureka properties than the sales
25 comparison approach used by MAWC. Do you remember that?

1 A. I do.

2 Q. First, I guess --

3 MS. BRETZ: Could you direct us to what page
4 and line that is?

5 MR. COOPER: Sure. That's page 4, lines 1
6 through 3.

7 MS. BRETZ: Okay.

8 BY MR. COOPER:

9 Q. Now, you'd agree with me, wouldn't you, that
10 there's no mention of net book value in Section 393.320?

11 A. That is my understanding, yes.

12 Q. That statute calls for an appraisal by
13 certified general appraisers under Chapter 339, correct?

14 A. Correct.

15 Q. And again, well, I can't remember what I've
16 asked and what I haven't asked so let me try this again
17 here. You would agree that your calculation of net book
18 value is not intended to be a fair market value,
19 correct?

20 A. Correct.

21 Q. Now, on that same page of your testimony,
22 lines 4 to 5, you say Staff is recommending the net book
23 value estimation approach because it is based on cost
24 data associated with actual plant in service that is
25 used and useful, correct?

1 A. Correct.

2 Q. Now, in your calculation of net book value, I
3 think page 2 of your testimony you say you studied
4 documentation related to contributed plant facilities;
5 is that correct?

6 A. Could you point me to that, please?

7 Q. Sure, let's try page 2. And it kind of goes
8 from lines 11 to 12 there. It says you studied
9 documentation and ultimately related to contributed
10 plant facilities, correct?

11 A. No, that was not what was meant by that
12 sentence. It was saying the other documents.
13 Contributed plant came specifically from an employee at
14 the City of Eureka.

15 Q. Okay. But regardless, you took into account
16 contributed plant or CIAC in your net book value
17 calculation, correct?

18 A. I did and that's typical when we use the
19 valuation of utility plant.

20 Q. Now, when I look at the calculation of net
21 book value that's found in the Staff Recommendation, the
22 CIAC on the water side is listed at \$2,901,918, is that
23 correct, or you need me to point you to that?

24 A. Could you, please.

25 Q. Sure. This is the Staff Recommendation. Do

1 you have it with you?

2 A. I do. Okay. Go ahead.

3 Q. This is page 13 of 23 in the Staff Rec.

4 A. Okay.

5 Q. And there's a table there, correct?

6 A. Correct.

7 Q. That's at a high level your calculation of net
8 book value or you label it here net rate base, correct?

9 A. Correct.

10 Q. And on the water column for CIAC do you see
11 the two million nine hundred thousand and some change
12 listed there?

13 A. I do.

14 Q. And that's the amount you assigned as CIAC,
15 correct, for the water system?

16 A. Correct.

17 Q. And basically if we follow through the math
18 there, it essentially is a subtraction from the plant in
19 service or what you found to be the original cost of the
20 plant in service, correct?

21 A. Correct.

22 Q. So this is just -- I don't think this is in
23 dispute, but from your perspective if plant is
24 constructed by a developer or other and contributed to a
25 city, essentially from your perspective for a net book

1 value it has a zero net book value, correct?

2 A. Correct.

3 Q. In this case do you know what that 2.9 million
4 relates to?

5 A. It's complete cost of the Arbors development.

6 Q. Is that a fairly recent development?

7 A. I actually don't remember. I think so though.

8 Q. But you would agree, wouldn't you, that that
9 plant is currently in service and used and useful for
10 the provision of water service to Eureka customers?

11 A. As far as I'm aware, yes.

12 Q. And it belongs to the City of Eureka, correct?

13 A. Yes.

14 Q. So in that situation, again would you agree
15 with me that's an example where perhaps the fair market
16 value of that plant is much different than the net book
17 value of zero dollars?

18 A. Yes.

19 Q. Now, the same could be true of what you
20 consider to be fully depreciated property, correct?

21 A. Correct.

22 Q. And it could be fully depreciated and yet the
23 plant still remain in service and provide service to the
24 public; is that true?

25 A. Yes, that's my understanding.

1 Q. And again, for your purposes though for
2 setting the net book value, that same plant would be
3 worth zero dollars, correct, because it's fully
4 depreciated?

5 A. That's my understanding.

6 Q. Again looking at the table in the Staff
7 Recommendation, it's a little less obvious probably than
8 the Arbors, but there is both 5.9 million and some
9 change in depreciation on the water side and 3.9 million
10 and some change on the sewer side that you subtract from
11 what you believed to be the installation cost or the
12 original cost of plant in deriving your net book value,
13 correct?

14 A. To be clear, I actually didn't make the net
15 book calculations. I just reviewed them. Staff Witness
16 Buttig actually made those calculations.

17 Q. Just functionally, you understand the process.
18 The accumulated depreciation you list there in the Staff
19 Rec in that table, it operates as a subtraction from the
20 original cost of plant in service, correct?

21 A. Correct.

22 MR. COOPER: I believe that's all the
23 questions I have, Your Honor.

24 JUDGE SEYER: Are there any questions from the
25 Commissioners?

1 CHAIRMAN SILVEY: None from me.

2 JUDGE SEYER: All right. I hear none. I have
3 a few questions.

4 QUESTIONS

5 BY JUDGE SEYER:

6 Q. Ms. McMellen, I'd like to direct your
7 attention to the Staff Recommendation, the memo page 22
8 of 23, so very near the end of that.

9 A. Okay. I'm there.

10 Q. All right. On page 22 -- Condition No. 7,
11 could you take a look at that real quick?

12 A. Yes, I'm familiar with that recommendation.

13 Q. Okay. How do you envision that condition
14 being accomplished if the Commission authorizes the \$28
15 million rate base proposed by the Company?

16 A. Very similar to what MAWC Witness LaGrand
17 said. We'd gross up -- Take probably our net book value
18 that we created and gross it up to come to the \$28
19 million for the purchase or appraisal price.

20 Q. If the Company completes the water system
21 transmission main addition, it anticipates that five
22 mile main extension to the City of Eureka and includes
23 it in the rate base in a future rate case, will it be up
24 to the Commission to determine whether the wells
25 included in rate base in this case are retired or kept

1 in the rate base?

2 A. That would be something that the parties would
3 review in the next case and possibly the Commission
4 would have to make a decision on.

5 Q. All right. When it comes to plant that's
6 retired or no longer used or useful, what is the
7 accounting treatment for that?

8 A. Typically it's to retire and pull it out of
9 plant in service and pull out the accumulated
10 depreciation if it's no longer used and useful.

11 Q. Is it pulled out of the rate base?

12 A. Yes.

13 Q. Did Staff compare the per customer cost in
14 this case to Missouri-American's other acquisitions? If
15 so, how does it compare?

16 A. We look at it in general. I look at the ones
17 that I've been involved in. I mean, there's some that
18 are lower. There's some that are higher.

19 Q. You did in this case compare them?

20 A. Yes.

21 Q. Has Staff used the net book value method to
22 calculate the value of the systems in other acquisition
23 cases?

24 A. Yes.

25 Q. Has it been used on previously unregulated

1 systems like municipal systems?

2 A. Yes. As far as I'm aware, every acquisition
3 case we've been a part of through the appraisal process
4 we've used net book value.

5 Q. Does Staff agree that the fact that Eureka
6 expenses its assets affects the determination of the net
7 book value?

8 A. Yes, but we have no way of estimating exactly
9 what those costs would be.

10 Q. And are you familiar with the Flinn
11 Engineering report?

12 A. I am.

13 Q. Did Staff use that at all to perform its net
14 book value calculation?

15 A. We reviewed it, but it wasn't really a part of
16 our process of coming up with our number.

17 JUDGE SEYER: I see. All right. That's all
18 my questions. Mr. Williams, do you have any follow-up
19 questions?

20 MR. WILLIAMS: Yes, thank you.

21 CROSS-EXAMINATION

22 BY MR. WILLIAMS:

23 Q. Ms. McMellen, you recall responding that Staff
24 uses the net book value approach for Missouri-American
25 Water acquisitions?

1 A. Correct.

2 Q. Why?

3 A. That's what we typically use in addressing any
4 assets for the utility. That's typically net book value
5 is our way of coming up with a value for all the assets.

6 Q. But why -- Is it just because of practice? Is
7 there a particular reason why you use net book value as
8 opposed to some other methodology?

9 A. In my experience, that's all we've used. I'm
10 not exactly sure if there's something governing saying
11 we have to.

12 MR. WILLIAMS: Thank you.

13 JUDGE SEYER: Mr. Cooper.

14 MR. COOPER: Yes, Judge.

15 FURTHER CROSS-EXAMINATION

16 BY MR. COOPER:

17 Q. Just real briefly. In regard to the Flinn
18 report, I think you said earlier perhaps that you didn't
19 do the actual work on the net book value?

20 A. I did not.

21 Q. And so if Staff's work papers indicated use of
22 the Flinn report data, you wouldn't necessarily know
23 that?

24 A. Correct.

25 MR. COOPER: Okay. Thank you.

1 JUDGE SEYER: All right. Ms. Bretz, do you
2 have any redirect?

3 MS. BRETZ: Just a second, please.

4 JUDGE SEYER: Sure.

5 REDIRECT EXAMINATION

6 BY MS. BRETZ:

7 Q. Ms. McMellen, you and Mr. Cooper were
8 discussing how the table on page 13 worked. He went
9 through that table with you?

10 A. Uh-huh, correct.

11 Q. Just speaking very generally, why do you use
12 net book value to calculate rate base?

13 A. Because it's based on most available
14 information we have.

15 Q. Do you take into consideration that the
16 customers have already paid for that for the
17 depreciation as it's accumulated?

18 A. Yes, correct.

19 Q. And they also pay down the plant in service
20 too, right?

21 A. Correct.

22 MS. BRETZ: Thank you.

23 JUDGE SEYER: All right. Thank you for your
24 testimony.

25 THE WITNESS: Thank you.

1 JUDGE SEYER: Let's take a ten-minute break.

2 So we'll go back on the record we'll shoot for 11:50.

3 Going off the record.

4 (Recess 11:37 a.m. until 11:50 a.m.)

5 JUDGE SEYER: All right. Ms. Bretz, call your
6 next witness.

7 MS. BRETZ: Our last witness for the day is
8 Scott Glasgow, and he's going to be appearing on the
9 WebEx.

10 JUDGE SEYER: Okay.

11 MS. BRETZ: Mr. Glasgow, are you there?

12 THE WITNESS: I am.

13 JUDGE SEYER: All right. Mr. Glasgow, it's
14 Judge Seyer. I'd like to swear you in before you
15 testify.

16 THE WITNESS: Okay.

17 JUDGE SEYER: Would you raise your right hand,
18 please.

19 Do you swear or affirm that the testimony you
20 give in this hearing shall be the truth, the whole
21 truth, and nothing but the truth?

22 THE WITNESS: I do.

23 JUDGE SEYER: Thank you. Ms. Bretz, go ahead.

24 DIRECT EXAMINATION

25 BY MS. BRETZ:

1 Q. Mr. Glasgow, would you please state your name
2 for the record and spell it?

3 A. My name is Scott Glasgow. That's S-c-o-t-t
4 G-l-a-s-g-o-w.

5 Q. Who employs you and what's your job title?

6 A. I work for the Missouri Public Service
7 Commission. I'm a Senior Research and Data Analyst for
8 the Customer Experience Department.

9 Q. Are you the same Glasgow that contributed to
10 Staff's Report which has been marked Staff Exhibit 100?

11 A. I am.

12 Q. Do you have any changes -- What parts of the
13 report did you prepare?

14 A. My portion was the customer notice and
15 customer experience portion, as well as some
16 recommendations if the Commission approves this
17 acquisition.

18 Q. Do you have any changes to your parts of the
19 report?

20 A. I do not.

21 Q. And your parts of the report are true and
22 correct, to the best of your knowledge?

23 A. They are.

24 MS. BRETZ: Judge, we tender Scott Glasgow for
25 cross-examination.

1 JUDGE SEYER: Mr. Williams, do you have
2 questions?

3 MR. WILLIAMS: No, I do not. Thank you.

4 JUDGE SEYER: Mr. Cooper.

5 MR. COOPER: No questions.

6 JUDGE SEYER: Mr. Glasgow, I have -- Actually
7 do any of the Commissioners have questions?

8 CHAIRMAN SILVEY: I have no questions.

9 JUDGE SEYER: Hearing none. Mr. Glasgow, I
10 have a question.

11 QUESTIONS

12 BY JUDGE SEYER:

13 Q. In your position in the customer experience
14 department, have you or any of your colleagues that
15 you're aware of received a call or complaint from a
16 voter, now a customer, who communicated frustration or
17 remorse that their city sold their water system or sewer
18 system to a regulated utility because now the rates have
19 increased?

20 A. Can I ask you a clarifying question, Judge?

21 Q. Sure.

22 A. Are you specifically talking about Eureka or
23 are you talking about any?

24 Q. No, not specifically Eureka. Similar
25 situations, municipalities that have sold their systems

1 to a company such as Missouri-American Water.

2 A. I can't tell you specifics, but I'm sure -- I
3 know of citizens in a city that have complained because
4 corporations took them over similar to Missouri-American
5 Water and due to the amount of cost that it would take
6 to make that water drinkable or to bring it up to code
7 customers have called to complain about the cost
8 increase.

9 Q. A similar question. Again, your experience
10 and whether you're aware of your colleagues having
11 received complaints after the transaction that service
12 has been diminished.

13 A. Not offhand. We do receive -- The Commission
14 receives complaints whether there's a leak in the area
15 that hasn't been fixed. But there are certain
16 complaints and those are typically resolved or maybe a
17 billing issue, but in general no.

18 Q. Okay. And then finally have you received
19 complaints from customers that had previously been
20 municipal customers and now are customers of the larger
21 regulated utility that that utility, the new utility, is
22 failing to deliver on the promises that they made prior
23 to the election and the transaction of the sale?

24 A. I do not. I don't have any knowledge of an
25 instance of that complaint.

1 JUDGE SEYER: All right. Those are all the
2 questions I have. Mr. Williams, do you have any
3 follow-up questions?

4 MR. WILLIAMS: I do not. Thank you.

5 JUDGE SEYER: Mr. Cooper.

6 MR. COOPER: No questions.

7 JUDGE SEYER: And Ms. Bretz, do you have
8 redirect?

9 MS. BRETZ: No, nothing.

10 JUDGE SEYER: All right. Mr. Glasgow, thank
11 you for your testimony.

12 THE WITNESS: Thank you.

13 JUDGE SEYER: All right. Ms. Bretz, any
14 further witnesses to call today at least?

15 MS. BRETZ: No. We're done with our witnesses
16 for today.

17 JUDGE SEYER: Okay. Then let's discuss the
18 witnesses that could not here today: Andrew Harris and
19 David Roos. Do you still anticipate them being
20 necessary witnesses?

21 MS. BRETZ: Maybe the question is more
22 appropriate for Mr. Cooper and Mr. Williams.

23 MR. COOPER: Sitting here today, we would
24 waive any cross on those witnesses in order to move the
25 procedure forward.

1 JUDGE SEYER: Mr. Williams.

2 MR. WILLIAMS: Public Counsel has no questions
3 and does not object to their testimony being admitted
4 into evidence.

5 MS. BRETZ: Unless the Commission has
6 questions for them.

7 JUDGE SEYER: First of all, there's not been
8 any direct testimony, et cetera, filed for those
9 witnesses, correct?

10 MS. BRETZ: They contributed to the Staff
11 Report.

12 MR. COOPER: And the Staff Report is in
13 evidence though, isn't it?

14 MS. BRETZ: Yes.

15 MR. COOPER: I think it's been offered and
16 admitted already.

17 JUDGE SEYER: Do the Commissioners anticipate
18 having any questions for those two witnesses?

19 CHAIRMAN SILVEY: I don't.

20 JUDGE SEYER: All right. Then we will not
21 extend the hearing for the sake of those witnesses.

22 Would the parties like to go over their
23 exhibit list and make sure exhibits have been admitted?
24 First of all, before we get there, Ms. Bentch, are you
25 keeping track of which exhibits have been admitted?

1 Let's go off the record.

2 (Discussion off the record.)

3 JUDGE SEYER: Let's go back on the record. We
4 are back on the record. All right. Ms. Bretz, let's go
5 through those exhibit numbers again. So 100, 101, 102,
6 103, 104, 105 all admitted?

7 MS. BRETZ: No, I don't think so. I recall
8 having 103 admitted. That's the first engineering
9 report. I don't think that we admitted the second one
10 because it's already attached to somebody's testimony.

11 MR. COOPER: Correct.

12 MS. BRETZ: And then 105 is the valuation
13 report and that's attached to somebody's testimony too.
14 That has not been admitted. 106 is the USPAP. I would
15 ask the Commission to take judicial notice of that.

16 JUDGE SEYER: Commission will take notice of
17 that.

18 MS. BRETZ: I think we admitted 107 and 108.

19 JUDGE SEYER: Yes, that's what I have.

20 MS. BRETZ: And 109 was not offered.

21 JUDGE SEYER: Correct. Mr. Cooper, I have
22 Exhibits 1 through 12 admitted.

23 MR. COOPER: That's consistent with what I
24 have, Your Honor.

25 JUDGE SEYER: Are there any other matters to

1 be addressed before we adjourn?

2 MR. WILLIAMS: Judge, if you don't mind, you
3 queried Mr. Glasgow about if he had any knowledge of any
4 instances where seller of assets or people affected by
5 it were unhappy afterwards.

6 JUDGE SEYER: Uh-huh.

7 MR. WILLIAMS: I'm aware of a condemnation
8 case that's reported in the Court of Appeals that
9 involves such a circumstance and I can provide that
10 citation to you if you'd like.

11 JUDGE SEYER: Go ahead.

12 MR. WILLIAMS: 1993 Mo. App. LEXIS 1361 or 147
13 P.U.R.4th 224 involves Missouri-American Water Company's
14 or is a result of Missouri-American Water Company's
15 acquisition of the City of Mexico's water system.

16 JUDGE SEYER: All right. According to the
17 procedural schedule, initial briefs are due by February
18 14 and then reply briefs by February 22. Is there
19 anything further? All right. I'll adjourn the hearing.
20 We'll go off the record.

21 MR. WILLIAMS: Thank you.

22 JUDGE SEYER: Thank you.

23 (Thereupon, the proceedings adjourned at 12:02
24 p.m.)

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CERTIFICATE OF REPORTER

STATE OF MISSOURI)
COUNTY OF COLE)

I, Beverly Jean Bentch, RPR, CCR No. 640, do hereby certify that I was authorized to and did stenographically report the foregoing Public Service Commission hearing and that the transcript, pages 194 through 293, is a true record of my stenographic notes.

I FURTHER CERTIFY that I am not a relative, employee, attorney, or counsel of any of the parties, nor am I a relative or counsel connected with the action, nor am I financially interested in the action.

Dated this 3rd day of February, 2022.

Beverly Jean Bentch

Beverly Jean Bentch, RPR, CCR No. 640

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