

Exhibit No.:
Issue(s): Depreciation Reserve
Witness: Angela Niemeier
Sponsoring Party: MoPSC Staff
Type of Exhibit: Surrebuttal Testimony
Case No.: WR-2023-0344
Date Testimony Prepared: November 8, 2023

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

SURREBUTTAL TESTIMONY

OF

ANGELA NIEMEIER

THE RAYTOWN WATER COMPANY

CASE NO. WR-2023-0344

Jefferson City, Missouri
November 2023

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ANGELA NIEMEIER
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1 **SURREBUTTAL TESTIMONY OF**

2 **ANGELA NIEMEIER**

3 **THE RAYTOWN WATER COMPANY**

4 **CASE NO. WR-2023-0344**

5 Q. Please state your name and business address.

6 A. My name is Angela Niemeier. My business address is 200 Madison Street, Suite
7 440, Jefferson City, Missouri 65101.

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

9 A. I am a Lead Senior Utility Regulatory Auditor for the Missouri Public Service
10 Commission (“Commission”), a member of Commission Staff (“Staff”).

11 Q. Are you the same Angela Niemeier who contributed to Staff’s Auditing Unit
12 Recommendation Memorandum (“Memorandum”) included as Attachment B to the
13 *Non-Unanimous Agreement Regarding Disposition of Small Utility Company Revenue Increase*
14 *Request* (“Agreement”) filed on September 13, 2023, and who filed rebuttal testimony on
15 October 24, 2023, in this case?

16 A. Yes, I am.

17 **EXECUTIVE SUMMARY**

18 Q. What is the purpose of your surrebuttal testimony?

19 A. The purpose of my surrebuttal testimony is to provide the Federal Energy
20 Regulatory Commission (“FERC”) Uniform System of Accounts (“USOA”) accounts for the
21 correction to depreciation reserve discussed in my rebuttal testimony.
22

1 **DEPRECIATION RESERVE**

2 Q. In your rebuttal testimony, you stated, in computing Staff's overall revenue
3 requirement, there was a second step that was inadvertently omitted in Staff's process to adjust
4 for the over recovery of four depreciation reserve accounts and Staff was working with the
5 depreciation department to complete that step¹. Is that correct?

6 A. Yes. There were four depreciation reserve accounts adjusted to correct for an
7 over recovery. These accounts are 346.1 Meters-Bronze Chamber, 395 Laboratory Equipment,
8 396 Power Operated Equipment, and 397 Communication Equipment. The over recovery
9 totaled \$51,559. The final step was to include a corresponding increase of \$51,559 to other
10 depreciation reserve accounts that are not over-accrued.

11 Q. Has the auditing department worked with the depreciation department to
12 complete the second step of the adjustment?

13 A. Yes. Auditing worked with Amanda Coffey, an engineer from the Engineering
14 Analysis Department, to apply a corresponding positive adjustment to other accounts. These
15 additional adjustments add \$3,549 to account 346.2 Meters and \$48,010 to account 390
16 Structures and Improvements-GP. These two amounts total the \$51,559 adjustment and will
17 finish the process Staff intended.

18 Q. What is the overall effect of this adjustment to revenue requirement?

19 A. The revenue requirement before this correction was \$1,174,782. The revenue
20 requirement after the correction is \$1,170,485, which is a reduction of \$4,297.

21 Q. Does this conclude your surrebuttal testimony?

22 A. Yes it does.

¹ Case No. WR-2023-0344, Angela Niemeier Direct Testimony, page 2, line 19 through page 3, line 16.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of a Rate)
Increase of Raytown Water Company) File No. WR-2023-0344

AFFIDAVIT OF ANGELA NIEMEIER

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

COMES NOW ANGELA NIEMEIER and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal Testimony of Angela Niemeier*; and that the same is true and correct according to her best knowledge and belief.

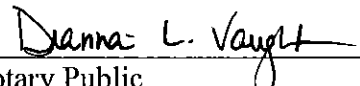
Further the Affiant sayeth not.


ANGELA NIEMEIER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 6th day of November 2023.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377


Notary Public