FILED December 6, 2023 Data Center Missouri Public Service Commission

Exhibit No. 116

Staff – Exhibit 116 Niemeier Surrebuttal File No. WR-2023-0344

Exhibit No.: Issue(s): Witness: Sponsoring Party: Type of Exhibit: Date Testimony Prepared: November 8, 2023

Depreciation Reserve Angela Niemeier MoPSC Staff Surrebuttal Testimony Case No.: WR-2023-0344

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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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	А.	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	А.	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			

Surrebuttal Testimony of Angela Niemeier

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DEPRECIATION RESERVE

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

- A. Yes. There were four depreciation reserve accounts adjusted to correct for an
 over recovery. These accounts are 346.1 Meters-Bronze Chamber, 395 Laboratory Equipment,
 396 Power Operated Equipment, and 397 Communication Equipment. The over recovery
 totaled \$51,559. The final step was to include a corresponding increase of \$51,559 to other
 depreciation reserve accounts that are not over-accrued.
- Q. Has the auditing department worked with the depreciation department tocomplete the second step of the adjustment?
- A. Yes. Auditing worked with Amanda Coffer, an engineer from the Engineering
 Analysis Department, to apply a corresponding positive adjustment to other accounts. These
 additional adjustments add \$3,549 to account 346.2 Meters and \$48,010 to account 390
 Structures and Improvements-GP. These two amounts total the \$51,559 adjustment and will
 finish the process Staff intended.

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

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

- Q. Does this conclude your surrebuttal testimony?
- A. Yes it does.

Q.

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

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STATE OF MISSOURI)) ss. COUNTY OF COLE)

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.

ELA MEMEIER

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 6π 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