

Exhibit No.:
Issue(s): *Property tax expense
and tracker, COVID
AAO Amortization,
CIP and Cyber
Security expense,
Transmission
Congestion Rights,
Ancillary Services,
Revenue Neutral
Uplift, Mint Line Loss,
Storm and Injuries and
Damages Reserve*

Witness: *Karen Lyons*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *ER-2024-0189*
Date Testimony Prepared: *June 27, 2024*

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

DIRECT TESTIMONY

OF

KAREN LYONS

EVERGY MISSOURI WEST, INC.,

d/b/a Evergy Missouri West

CASE NO. ER-2024-0189

Jefferson City, Missouri
June 27, 2024

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DIRECT TESTIMONY OF
KAREN LYONS
EVERGY MISSOURI WEST, INC.,
d/b/a Every Missouri West
CASE NO. ER-2024-0189**

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DIRECT TESTIMONY

OF

KAREN LYONS

EVERGY MISSOURI WEST, INC.,

d/b/a Every Missouri West

CASE NO. ER-2024-0189

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7 Q. Please state your name and business address.

8 A. My name is Karen Lyons. My business address is 615 E 13th Street,
9 Kansas City, MO 64106.

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

11 A. I attended Park University where I earned a Bachelor of Science degree in
12 Management Accounting and a Master’s in Business Administration. I have been employed by
13 the Commission since April 2007 with the Auditing Department of the Staff of the
14 Missouri Public Service Commission (“Staff”).

15 Q. What is your current position with the Commission?

16 A. In March 2022, I assumed the position of a Regulatory Manager of the
17 Auditing Department. Prior to March 2022, I was Regulatory Unit Audit Supervisor in
18 Kansas City.

19 Q. What knowledge, skills, experience, and training do you have in the areas in
20 which you are testifying as an expert witness?

21 A. I have been employed with the Commission for 17 years. During that time,
22 I have assisted, conducted, and supervised audits and examined the books and records of electric
23 utilities in the state of Missouri. I have also received continuous training at internal and external
24 seminars on technical ratemaking matters since I began my employment at the Commission.

1 Q. Have you previously testified before this Commission?

2 A. Yes. Schedule KL-d1 attached to this testimony contains a list of cases and the
3 issues that I have addressed in testimony.

4 **EXECUTIVE SUMMARY**

5 Q. What is the purpose of your direct testimony?

6 A. In this testimony, I will present and describe Staff's recommended adjustments
7 to the test year as reflected in Staff's Accounting Schedules for the following costs: property
8 taxes, cyber security, Revenue Neutral Uplift ("RNU"), Transmission Congestion Rights
9 ("TCR"), Ancillary Services, Missouri Nebraska Transmission line ("MINT") losses, and
10 Covid Accounting Authority Order ("AAO") amortization.

11 Q. Through this testimony, do you provide any recommendations for the level of
12 rate base and/or expense to be reflected in the revenue requirement ordered in this case?

13 A. Yes. The Commission should base its awarded revenue requirement on
14 Staff's recommendation for the following:

- 15 • Property tax expense: \$50,623,915. This annualized amount is included in
16 Staff's recommended revenue requirement and will be used as the base amount
17 to track future property taxes consistent with the property tax tracker.
- 18 • COVID AAO Amortization: Staff adjusted the test year balance to reflect a full
19 year amortization. The annual amortization is \$725,280.
- 20 • TCR's: As of the update period, 12 months ending December 31, 2023,
21 Staff recommends an annualized level of \$18,110.677. Staff will review this
22 recommendation during the true up phase of this case.

- 1 • RNU charges: As of the update period, 12 months ending December 31, 2023,
2 Staff recommends a normalized level based on the calendar years 2021-2023 of
3 \$7,076,650.
- 4 • Ancillary Services: As of the update period, 12 months ending
5 December 31, 2023, Staff recommends a normalized level based on the calendar
6 years 2021-2023 of \$1,838,199.
- 7 • MINT Line losses: As of the update period, 12 months ending
8 December 31, 2023, Staff recommends an annualized level of \$125,639.
9 Staff will review this recommended level during the true up phase of this case.

10 **PROPERTY TAX EXPENSE AND TRACKER**

11 Q. Please describe property tax expense.

12 A. Property taxes are taxes paid on property owned by individuals or businesses.
13 Every Missouri West (“EMW”) property taxes are assessed on the property it owns on
14 January 1 of each year. The amount paid by EMW is based on the assessment and the tax rate
15 (levy) set by the taxing authority and is due December 31 each year.

16 Q. Did Staff review EMW’s property tax assessed values and property tax rates?

17 A. Yes. Staff reviewed the assessed values, property tax rates and the amount of
18 property taxes paid by EMW for the calendar years 2022 and 2023.

19 Q. What is Staff’s recommendation for an annualized level of Missouri property
20 taxes?

21 A. Staff recommends an annualized level of Missouri property tax expense for
22 EMW based on actual property taxes paid in 2023. The actual 2023 property tax expense will

1 be used as the base amount to track future property taxes consistent with the property tax
2 tracker, discussed later in testimony.

3 A. Does Staff intend to true up EMW's property tax expense?

4 Q. No. The true up period in the current case is the 12 months ending
5 June 30, 2024. As previously discussed, EMW will not pay 2024 property taxes until
6 December 31, 2024, six months after the true up period in this case. The 2024 property taxes
7 incurred by EMW will be addressed in a subsequent rate case as part of the property tax tracker
8 established by the Missouri General Assembly.¹

9 Q. When was the property tax tracker established by the Missouri
10 General Assembly?

11 A. Property tax legislation was passed by the Missouri General Assembly and
12 signed by the Governor on June 29, 2022 and became law effective on August 28, 2022.
13 The new legislation, Senate Bill 745, amended Section 393.400, RSMo, which states:

14 Electrical corporations, gas corporations, sewer corporations and water
15 corporations shall defer to a regulatory asset or liability account any
16 difference in state or local property tax expenses actually incurred, and
17 those on which the revenue requirement used to set rates in the
18 corporation's most recently completed general rate proceeding
19 was based. The regulatory asset or liability account balances shall be
20 included in the revenue requirement used to set rates through an
21 amortization over a reasonable period of time in such corporation's
22 subsequent general rate proceedings. The commission shall also adjust
23 the rate base used to establish the revenue requirement of such
24 corporation to reflect the unamortized regulatory asset or liability
25 account balances in such general rate proceedings. Such expenditures
26 deferred under the provisions of this section are subject to commission
27 prudence review in the next general rate proceeding after deferral.

¹ Section 393.400, RSMo.

1 Q. Was a base level of property taxes established for EMW following the passage
2 of the property tax tracker in August 2022?

3 A. Yes. In Case No. ER-2022-0130, a base level of property taxes was approved
4 by the Commission for \$50,495,598.²

5 Q. Does the property tax statute allow EMW to include the unamortized balance in
6 rate base?

7 A. Yes. The property tax legislation allows EMW to include the unamortized
8 balance in rate base. The unamortized level is the difference between the base level established
9 in a previous rate case and the actual property taxes incurred in a subsequent rate case.
10 This difference is recorded in a regulatory asset (under recovery) or regulatory liability
11 (over recovery) and amortized over a reasonable period of time.

12 Q. What is Staff's recommendation for the unamortized balance of property taxes
13 and the amortization period?

14 A. Staff's recommends an unamortized balance as of the update period,
15 December 31, 2023 of \$125,153. Staff further recommends a four-year amortization of
16 this balance. This results in an annual amortization expense of \$31,288.

17 Q. Will the unamortized balance and the annual amortization expense change
18 during the true-up phase of this case?

19 A. Yes. Staff will update the unamortized balance and the related amortization
20 expense in the true up phase in this case.

² Case No. ER-2022-0130, Stipulation and Agreement, page 9, approved by the Commission on September 22, 2022.

1 **CIP AND CYBER SECURITY EXPENSE AND TRACKER**

2 Q. Please describe Critical Infrastructure Protection (“CIP”) and cyber
3 security charges.

4 A. CIP and cyber security costs are incurred by EMW to protect its assets. A few
5 examples of the types of costs incurred by EMW include security software and support,
6 consultant fees, and contract labor.

7 Q. Does Staff recommend an adjustment for CIP and cyber security expense?

8 A. No. Staff analyzed historical costs for the calendar years of 2018 through 2023.
9 Although these costs fluctuated, the incremental difference from year to year was negligible.
10 Staff finds that the test year CIP and cyber security expense incurred by EMW is comparable
11 to the historical costs and the costs recorded during the 12-month update period
12 (ending December 31, 2023). As such, Staff did not make a revenue requirement adjustment.

13 Q. Does Staff recommend a CIP and cyber security tracker as proposed by EMW?

14 A. No. Staff will address the proposed tracker in rebuttal testimony.

15 **REVENUE NEUTRAL UPLIFT**

16 Q. Please describe RNU charges.

17 A. The RNU charges are imbalances between revenues and disbursements that are
18 distributed by the Southwest Power Pool (“SPP”) to SPP market participants as either a charge
19 or a credit. As a not-for-profit organization, SPP must remain revenue neutral.
20 Consequently, SPP will charge or credit EMW for the RNU charge. The charge consists of
21 miscellaneous charges or credits that SPP has no other method of distributing to SPP
22 market participants.

23 Q. Is Staff recommending an adjustment for RNU charges incurred by EMW?

1 A. Yes. Staff analyzed the RNU charges incurred by EMW for the calendar years
2 2017 through 2023. Beginning in 2021, Staff found that the RNU charges incurred by EMW
3 increased dramatically from previous years; however, these costs continued to fluctuate during
4 the period of 2021-2023.

5 Q. What level of RNU charges is Staff recommending for EMW?

6 A. Since these costs continue to fluctuate, Staff normalized the RNU charges using
7 the period of 2021-2023. Staff recommends a normalized level of \$7,076,650.

8 **TRANSMISSION CONGESTION RIGHTS**

9 Q. Please describe TCRs.

10 A. TCRs are an energy financial instrument that entitles the holder to be
11 compensated or charged for congestion in the SPP Integrated Market between two settlement
12 locations.³ When transmission congestion occurs, EMW incurs additional charges from SPP
13 for moving energy from generation to load. EMW, as a transmission owner, is allocated TCRs
14 to hedge the actual transmission congestion charges incurred to serve its native load.
15 A “transmission owner” in SPP is an owner of physical transmission assets within a given
16 service territory. TCRs may result as a source of revenue or a charge from SPP.

17 Q. What level of TCRs is Staff recommending for EMW?

18 A. Staff analyzed the TCRs for the calendar years 2016 through 2023. Beginning
19 in 2021, Staff found that the TCRs incurred by EMW increased dramatically from previous
20 years. As a result of the upward trend, Staff recommends an annualized level of TCRs for

³ SPP Open Access Transmission Tariff.

1 EMW based on the period, 12 months ending December 31, 2023. Staff currently recommends
2 an annualized level of \$18,110.677.

3 **ANCILLARY SERVICES**

4 Q. Please describe ancillary services.

5 A. Ancillary services, also known as operating reserves, include regulation-up,
6 regulation-down, spinning reserve, and supplemental reserve services that are a source of
7 revenue and expense for EMW. These services support the transmission of capacity and energy
8 while maintaining the reliability of the transmission system. Regulation-up and regulation-
9 down maintains the balance between the generation and the load. Spinning reserve and
10 supplemental reserve requires that an energy resource such as a power plant must be available
11 in the event of an outage.

12 Q. What level of ancillary service charges is Staff recommending for EMW?

13 A. Staff analyzed ancillary services for the calendar years 2017 through 2023.
14 Historically, ancillary services charges fluctuated and continue to fluctuate through
15 December 2023. Staff recommends a normalized level of ancillary service charges for EMW
16 based on the period 2021-2023. Staff recommends a normalized level of \$1,838,199.

17 **MISSOURI IOWA NEBRASKA TRANSMISSION LINE LOSSES**

18 Q. Please describe the Missouri Iowa Nebraska Transmission line losses (“MINT”).

19 A. The MINT line was constructed under the provisions of the MINT line
20 agreement, which was originally signed on March 5, 1990 by the participants
21 (Associated Electric Cooperative, Inc. (“AECI”), KCPL (now known as Evergy Missouri
22 Metro), St. Joseph Light & Power Company (“SJLP”) (now known as Evergy Missouri West),

1 Nebraska Public Power District (“NPPD”), Omaha Public Power District (“OPPD”), City of
2 Lincoln (“LES”), and Iowa Power, Inc. (“Iowa Power”). The original agreement had an
3 effective date of April 14, 1992 when the line was placed in service.⁴ EMW makes payments
4 to AECI for transmission losses on the MINT transmission line.

5 Q. Has EMW paid MINT line losses since the inception of this agreement?

6 A. Yes. However, EMW determined that the MINT line loss payments were
7 inadvertently excluded in general rate cases prior to Case No, ER-2018-0145.⁵ MINT line
8 losses were included in EMW’s cost of service beginning with the effective date of rates in
9 Case No. ER-2018-0145.

10 Q. What level of losses does Staff recommend to include in EMW’s
11 revenue requirement?

12 A. Staff recommends using an annualized level of MINT losses based on the
13 12-month period ending December 31, 2023. Staff recommends an annualized level
14 of \$125,639.

15 **COVID AAO AMORTIZATION**

16 Q. Please describe the issue.

17 A. In Case No. EU-2020-0350, the Commission granted an AAO to allow EMW to
18 defer, in a regulatory asset, specific costs associated with the COVID-19 pandemic netted
19 against specific savings also associated with the pandemic. Beginning with the effective date
20 of rates in Case No. ER-2022-0130, EMW began amortizing the regulatory asset. The balance

⁴ Case No. ER-2018-0145, Staff Data Request 0395.

⁵ Case No. ER-2018-0145, Staff Data Request 0395.

1 of the regulatory asset for EMW established in the prior rate case is \$2,901,121 with an
2 amortization period of 4 years resulting in an annual amortization of \$725,280.

3 Q. Did Staff make an adjustment in the current rate case?

4 A. Yes. The test year in EMW's current case is the 12-month period ending
5 June 30, 2023. The effective date of rates in EMW's last rate case, Case No. ER-2022-0130,
6 was January 9, 2023. Consequently, the test year in the current rate case does not reflect an
7 annual amortization of \$725,280. Staff adjusted the test year balance to reflect a full year
8 of amortization.

9 **INJURIES AND DAMAGES RESERVE**

10 Q. Please provide an explanation of the injuries and damages reserve proposed
11 by EMW.

12 A. EMW proposes to set a reserve and include a normalized level of injuries and
13 damages based on a five-year average using the 12-month periods ending June 2019, 2020,
14 2021, 2022, and 2023. EMW "proposes to begin establishing the reserve by increasing
15 operating expense equal to the annual amount calculated from a five-year average of claims
16 experience incurred over a three-year period."⁶ Staff's recommendation for a normalized level
17 of injuries and damages is addressed in the Direct Testimony of Staff Witness Nathan Bailey.

18 Q. Does Staff recommend an injuries and damages reserve for EMW?

19 A. No. Staff will address the proposed reserve in rebuttal testimony.

20 **STORM RESERVE**

21 Q. Please provide an explanation of the storm reserve proposed by EMW.

⁶ Case No. ER-2024-0189, Direct Testimony of Ronald A. Klote, pgs 26-27.

Direct Testimony of
Karen Lyons

1 A. EMW proposes to set a reserve and annualized level of storm costs based on a
2 three-year average using the 12-month periods of September 2021, 2022, and 2023. Under the
3 proposal, the storm reserve will be used for non-labor storm costs greater than \$200,000.⁷

4 Q. Did Staff annualize storm costs separately from its recommended levels of
5 maintenance expense?

6 A. No. Staff's recommendation for a normalized level of maintenance expense is
7 addressed in the Direct Testimony of Staff Witness Nathan Bailey.

8 Q. Does Staff recommend a storm reserve for EMW?

9 A. No. Staff will address the proposed storm reserve in rebuttal testimony.

10 Q. Does this conclude your Direct testimony?

11 A. Yes it does.

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⁷ Case No. ER-2024-0189, Direct Testimony of Ronald A. Klote, pgs. 27-29.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

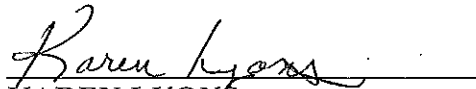
In the Matter of Evergy Missouri West, Inc.)
d/b/a Evergy Missouri West's Request for) Case No. ER-2024-0189
Authority to Implement A General Rate)
Increase for Electric Service)

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)
)
COUNTY OF Jackson) ss.

COMES NOW KAREN LYONS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Karen Lyons*; and that the same is true and correct according to her best knowledge and belief.


Further the Affiant sayeth not.


KAREN LYONS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 21st day of June 2024.

B. L. STIGGER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES JANUARY 2, 2028
JACKSON COUNTY
COMMISSION #24332661


Notary Public

**Case Participation
of
Karen Lyons**

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2024	ER-2024-0189	Evergy West-General Rate Case (Pending)	Direct: COVID Accounting Authority Order (AAO), Property Tax expense and tracker, Storm Reserve, Injuries and Damages Reserve, Cyber Security expense and tracker, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges
2023	WR-2023-0006 and SR-2023-0007	Confluence Rivers-General Rate Case (Partially Stipulated)	Direct: Plant and Reserve, Construction in aid of Construction, Sludge Hauling, Tank Painting, Property Taxes
2023	ER-2023-0210	Evergy West-FAC	Direct: AAO Policy
2023	ER-2023-0038	Spire Missouri Certificate of Convenience and Necessity (CCN)	Staff Memorandum
2022	ER-2022-0337 (Stipulated)	Ameren Missouri-General Rate Case	Direct: Property Taxes, Paperless Bill Credit, Electric Vehicle Incentive, Charge Ahead regulatory asset, PAYS, Income eligible, and Keeping current programs, RESRAM, Transmission Revenue and Expense, Capacity, Ancillary Services, RES Amortization, Emission Allowances, Meramec Tracker, COVID AAO amortization, Equity Issuance Costs, Time of Use Tracker, COLI normalization Rebuttal: Property Tax Tracker Surrebuttal/True up Direct: Property Tax Tracker, Equity Issuance Costs, Renewable Energy Standard Tracker, Electric Vehicle Incentive Program True Up Rebuttal: Transmission expense, Property tax expense
2022	GR-2022-0179 (Stipulated)	Spire East and Spire West-General Rate Case	Direct: Property Taxes Rebuttal: Property Taxes Surrebuttal: Property Taxes
2022	GO-2022-0339 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2022	ER-2022-0129 (Partially Contested)	Evergy Missouri Metro-General Rate Case	Co-Case Coordinator Direct: SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings Rebuttal: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit Surrebuttal: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2022	ER-2022-0130 (Partially Contested)	Evergy Missouri West- General Rate Case	Co-Case Coordinator Direct: SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings Rebuttal: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit Surrebuttal: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights
2022	GO-2022-0171 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2021	ER-2021-0240	Ameren Missouri-General Rate Case	Surrebuttal/True Up: Electric Vehicle Employee Incentive, Charge Ahead Program, Pay as You Save Program
2021	WA-2022-0049 and SA-2022-0050	Missouri American Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2021	EA-2022-0043 (Stipulated)	Evergy Missouri Metro and Every Missouri West (CCN)	Staff Memorandum- Supervisory Oversight
2020-2021	GR-2021-0108 (Contested)	Spire Missouri-General Rate Case	Co-Case Coordinator Direct: Propane Investment Natural Gas Inventories EnergyWise and Insulation Financing Programs St Peters Lateral Rebuttal: Research and Development Costs Surrebuttal: Propane Investment
2021	EO-2021-0032	Evergy Missouri Metro and Evergy Missouri West	Investigatory Docket –Elliott Management
2020	SA-2021-0074	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	SA-2021-0017 (Contested)	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	GO-2021-0031 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GO-2021-0030 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GA-2021-0010	Spire Missouri- Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020	WR-2020-0264 (Unanimous Disposition Agreement)	The Raytown Water Company (Water Rate Case)	Staff Memorandum- Supervisory Oversight
2020	WM-2020-0174	Liberty Utilities (Missouri Water) Acquisition	Staff Memorandum- Supervisory Oversight
2020	GO-2016-0332, GO-2016-0333 and GO-2017-0201, GO-2017-0202 (Remand Cases- Stipulated)	Spire Missouri- Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum-Refund calculation
2020	GO-2018-0309 and GO-2018-0310 (Remand Cases- Stipulated)	Spire Missouri- Infrastructure System Replacement Surcharge (ISRS)	Staff Direct Report-Refund calculation
2020	GO-2020-0230 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2020	GA-2020-0251	Summit Natural Gas of Missouri (CCN)	Staff Memorandum- Supervisory Oversight
2020	SM-2020-0146	Elm Hills Utility Operating Company (Acquisition)	Staff Memorandum
2019	GA-2020-0105	Spire Missouri, Inc Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	ER-2019-0374	Empire District Electric Company (Electric Rate Case)	CWC- Supervisory Oversight
2019-2020	ER-2019-0335 (Stipulated)	Union Electric Company, d/b/a Ameren Missouri (Electric Rate Case)	Direct: Cloud Computing, Electric Vehicle Employee Incentive, Charge Ahead Program Rebuttal: Cloud Computing, Paperless Bill Credit, Time of Use Pilot Tracker
2019	WA-2019-0364 and SA-2019-0365 (Proceedings Stayed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	WA-2019-0366 and SA-2019-0367 (Dismissed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	GO-2019-0357 (Contested)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	GO-2019-0356 (Contested)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	WO-2019-0184 (Contested)	Missouri American Water Company (ISRS)	Staff Memorandum Direct: Net Operating Loss Rebuttal: Net Operating Loss
2019	SA-2019-0161	United Services, Inc (CCN)	Staff Memorandum
2019	SA-2019-0183	Missouri American Water Company (CCN)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2018	ER-2018-0145 (Stipulated)	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p>Rebuttal: Injuries and Damages, Sibley and Montrose O&M</p> <p>Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p>Rebuttal: Injuries and Damages, Sibley and Montrose O&M</p> <p>Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	<p>Direct: Cash Working Capital, JJ's incident, Environmental costs, Property Taxes, Kansas Property Taxes, Cyber Security Costs, Energy Efficiency, Low Income Energy Assistance Program, One-time Energy Affordability Program, Low Income Weatherization, Red Tag Program</p> <p>Rebuttal: Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline</p> <p>Surrebuttal: Kansas Property Tax, Cash Working Capital, Energy Efficiency, JJ's related costs, Rate base treatment of Red Tag Program, St Peters pipeline lateral and MGE's one-time Energy Affordability Program</p> <p>Litigated: Kansas Property taxes and Trackers</p>
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales, IT Software, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, ERPP, Surface Transportation Board Reparation Amortization</p> <p>Rebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar</p> <p>True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights</p> <p>True-up Rebuttal: Transmission Expense</p> <p>Litigated: Transmission Expense</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales, IT Software Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource Rebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue Surrebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	Deposition Direct and Rebuttal Testimony: No pre-filed testimony. Live testimony during hearing
2015	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, IT Roadmap O&M, FERC Assessment, SPP Administrative fees, Transmission expense, Research and Development Tax Credit, Rebuttal: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue Surrebuttal: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense True-up Rebuttal: Independence Power & Light Transmission Expense Litigated Issues: Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power & Light Transmission Expense
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	Direct: Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	Direct: Cash Working Capital, Revenues, Bad Debt, Outside Services, Environmental costs, Energy Efficiency, Regulatory Expenses, Amortization Expense, System Line Replacement costs, Property taxes, Kansas Property taxes Surrebuttal: Property taxes, Cash Working Capital, Manufactured Gas Plant costs
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2013	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)	Staff Memorandum
2012	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Revenues, L&P Revenue Phase In, Maintenance, L&P Ice Storm AAO, Iatan 2 O&M, Bad Debt, Outsourced Meter reading, Credit Card fees, ERPP, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Renewable Energy Costs, Property tax tracker, Revenues, L&P Ice Storm AAO, L&P Revenue Phase In, Credit and Debit Card fees
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Revenues, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Iatan 2 O&M, Hawthorn V SCR, Hawthorn V Transformer, Bad Debt, Credit Card fees, ERPP, Demand Side Management costs, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.
2012	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)	Staff Memorandum
2012	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2011	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	Direct: Revenues, Allocations, Income Taxes, Miscellaneous Non-recurring expenses
2010-2011	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Ice Storm AAO, Iatan 2 O&M, Depreciation Clearing, Property Taxes, Outsourced Meter reading, Insurance, Injuries and Damages Rebuttal: Property Tax, Maintenance Surrebuttal: Property Tax
2010-2011	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Maintenance, Iatan 2 O&M, Depreciation Clearing, Hawthorn V SCR Impairment, Property Taxes, Insurance, Injuries and Damages Rebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance Surrebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance, Injuries and Damages, Decommissioning Expense, Litigated: Hawthorn V SCR Settlement, Hawthorn V Transformer Settlement
2011	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)	Staff Memorandum
2010	WR-2010-0202	Stockton Water Company (Water Rate Case)	Staff Memorandum
2010	SR-2010-0140	Valley Woods Water Company (Water Rate Case)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2010	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)	Staff Memorandum
2010	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2010	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2009	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)	Direct: Cash Working Capital
2009	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2009	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages Rebuttal: Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Hawthorn V Subrogation proceeds, Hawthorn V Transformer, DOE Refund, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	Direct: Johnson Control Contract, Payroll, Payroll Taxes, and Benefits, Allocations, Insurance
2008	WR-2008-0314	Spokane Highlands Water Company (Water Rate Case)	Staff Memorandum
2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum