

Exhibit No.:
Issue(s): CIAC, Amortization of CIAC,
Transaction Fee-Free
Program Fees, Chemicals
and Miscellaneous
(General) Expenses
Witness: Amanda C. McMellen
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony
Case No.: WR-2024-0104
Date Testimony Prepared: August 20, 2024

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

DIRECT TESTIMONY

OF

AMANDA C. MCMELLEN

**LIBERTY UTILITIES (Missouri Water), LLC,
d/b/a Liberty**

CASE NO. WR-2024-0104

*Jefferson City, Missouri
August 2024*

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AMANDA C. MCMELLEN
LIBERTY UTILITIES (Missouri Water), LLC,
d/b/a Liberty
CASE NO. WR-2024-0104**

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1 employed by this Commission as a Regulatory Auditor for over 25 years, and have submitted
2 testimony on ratemaking matters numerous times before the Commission. I have also been
3 responsible for the supervision of other Commission employees in rate cases and other
4 regulatory proceedings.

5 **EXECUTIVE SUMMARY**

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

7 A. I am sponsoring Staff's Direct Accounting Schedules that are being filed
8 concurrently with this direct testimony. Staff's recommendation regarding the amount of the
9 revenue requirement increase for Liberty Utilities (Missouri Water), LLC, d/b/a Liberty
10 ("Liberty Water") operations in Missouri are based on actual historical information through the
11 update period ending April 30, 2024. There is no true-up audit as part of this rate proceeding.

12 In this testimony, I will provide an overview of the results of Staff's direct audit and its
13 recommended revenue requirement for Liberty Water. During Staff's examination, several
14 Staff members participated in the review of Liberty Water books and records. The components
15 of Staff's review include (1) capital structure and return on equity, (2) rate base investment,
16 (3) revenue, (4) operation & maintenance expenses, (5) depreciation & amortization expense,
17 and (6) income taxes, all of which are represented in the formula below.

18 **OVERVIEW OF STAFF'S REVENUE REQUIREMENT DIRECT TESTIMONY**

19 Q. Please explain the components of the cost of service for a regulated,
20 investor-owned public utility.

21 A. The cost of service for a regulated, investor-owned public utility is comprised
22 of the following formula:

1 Cost of Service = Cost of Providing Utility Service

2 Or

3 $COS = O + (V-D)R$ where,

4 COS = Cost of Service

5 O = Operating Costs (Payroll, Maintenance, etc.), Depreciation, and Taxes

6 V = Gross Valuation of Property Required for Providing Service (including plant and
7 additions or subtractions of other rate base items)

8 D = Accumulated Depreciation Representing Recovery of Gross Depreciable Plant
9 Investment

10 $V - D$ = Rate Base (Gross Property Investment less Accumulated Depreciation = Net
11 Property Investment)

12 R = Rate of Return

13 $(V-D)R$ = Return Allowed on Rate Base

14 At other times, the terminology “cost of service” and “revenue requirement” have been used
15 interchangeably. In this testimony, Staff will refer to the “revenue requirement” in terms of
16 the increase or decrease in revenues based on the current total cost of service as compared to
17 the current revenue level that exists in current rates. Liberty Water consists of 20 tariffed
18 service territories in Missouri consisting of 15 water and 5 sewer. In turn, Staff has prepared
19 separate accounting schedules to demonstrate the cost of service for each tariffed area as well
20 as accounting schedules demonstrating the consolidated total company cost of service.

21 Q. What is the objective of an audit of a regulated, investor-owned public utility for
22 ratemaking purposes?

23 A. The objective of the audit is to determine the appropriate amounts of the
24 cost of service components for the regulated entity within its tariffed service territory.

25 All relevant factors are examined and a proper relationship of revenues, expenses, and rate base

1 is maintained. The following summarizes the process for making the revenue requirement
2 determination:

3 (1) Selection of a test year. The test year income statement represents the starting
4 point for determining a utility's existing annual revenues, operating costs, and net operating
5 income. Net operating income represents the return on investment based upon existing rates.
6 The test year approved by the Commission for Case No. WR-2024-0104 is the twelve months
7 ending December 31, 2022. Several types of adjustments such as "annualization,"
8 "normalization", and "disallowance" adjustments are made to the test year results when
9 the unadjusted amounts do not fairly represent the utility's most current, ongoing, and
10 appropriate annual level of revenues and operating costs. These adjustments are described later
11 in this testimony.

12 (2) Selection of a "test year update period." A proper determination of revenue
13 requirement is dependent upon matching the components of rate base, return on investment,
14 revenues and operating costs at a point in time. This is referred to as the "matching" principle.
15 It has been standard practice in Missouri for ratemaking to utilize a period that is beyond the
16 established test year in which to match the major components of a utility's revenue requirement.
17 By utilizing an update period, information can be reflected beyond the established test year and
18 be based upon more current information.

19 (3) Selection of a "true-up date" or "true-up period." A true-up date generally is
20 established when a significant change in a utility's cost of service occurs after the end of the
21 test year update period, but prior to the operation-of-law date, and the significant change in cost
22 of service is one the parties and/or Commission has decided should be considered for

1 establishing the cost of service in the current case. In this case, neither Liberty Water nor other
2 parties to the case requested a true-up period audit.

3 (4) Determination of the Rate of Return, which is represented by the “R” in the
4 formula above. An examination of the cost-of-capital must occur to allow Liberty Water the
5 opportunity to earn a fair rate of return on its net investment (“rate base”) that is utilized in
6 providing utility service. Staff witness, Christopher C. Walters, Principal at Brubaker and
7 Associates, has performed a cost-of-capital analysis of which he discusses the results of his
8 analysis in his direct testimony.

9 (5) Determination of Rate Base, which is represented by the (V-D) in the formula
10 above. A utility’s rate base represents the net investment that is used in providing utility service,
11 and this net investment is what the rate of return is applied to that permits the utility the
12 opportunity to earn a return. Staff has utilized a rate base as of the April 30, 2024, update period
13 in this case for its direct filing. Rate base includes plant-in-service, accumulated reserve, cash
14 working capital, prepayments, materials and supplies, natural gas inventories, customer
15 advances, customer deposits, accumulated deferred income tax, and various regulatory assets
16 and liabilities, etc.

17 (6) Net Operating Income from Existing Rates, which is represented by the “O” in
18 the formula above. In order to develop net income from existing rates, the operating revenues,
19 expenses, depreciation, and taxes for the test year is used. The utility’s revenue and expense
20 categories are examined to determine whether the unadjusted test year results require
21 adjustment to fairly represent the utility’s most current level of operating revenue and expense.
22 Several changes can occur during any given year that will impact a utility’s annual level of

1 operating revenue and expense. The test year has been adjusted to reflect Staff's determination
2 of the appropriate ongoing levels of revenue and expense.

3 (7) Determination of Net Operating Income Required. The net income required for
4 Liberty Water is calculated by multiplying Staff's recommended rate of return by Staff's
5 recommended rate base. Net income required is then compared to net income available from
6 existing rates in Item (6) above. The difference, after factoring-up for income taxes, represents
7 the incremental change in the utility's rate revenues required to cover its operating costs and to
8 provide a fair return on investment used in providing gas service. If a utility's current rates are
9 insufficient to cover the operating costs and provide a fair return on investment, the comparison
10 of net operating income required (Rate Base x Recommended Rate of Return) to net income
11 available from existing rates (Operating Revenue less Operating Costs, Depreciation, and
12 Income Taxes) will result in a positive amount, which indicates that the utility requires a rate
13 increase. If the comparison results in a negative amount, this indicates that the utility's current
14 rates may be excessive.

15 Q. Please identify the types of adjustments that are proposed to unadjusted test year
16 results so as to reflect the current annual level of operating revenue and expense for a utility.

17 A. The following types of adjustments are used to reflect a utility's current annual
18 level of operating revenue and expense:

19 (1) Normalization Adjustments. A utility's rates are intended to reflect normal
20 ongoing operations. A normalization adjustment is required when the test year contains an
21 abnormal event. An example of this type of adjustment is fuel and purchased power expense.
22 There were two events that affected the test year levels (acquisition of Bolivar and the loss of a
23 major customer, Tyson Foods, in the Noel tariffed area).

1 (2) Annualization Adjustments. Annualization adjustments are required when
2 changes have occurred during the test year, update and/or true-up period that have not been
3 fully reflected in the unadjusted test year results. An example of this is payroll. Because
4 Liberty Water's test year is the twelve months ending December 31, 2022; it does not include
5 the pay increase for employees that occurred during 2023 or 2024. Staff used the payroll rates
6 in effect at April 30, 2024 and applied those rates to the actual employee levels experienced at
7 this date to annualize payroll expense. An adjustment was proposed to the test year to capture
8 the impact of the payroll increase as if that increase existed for the entire annual period.

9 (3) Disallowance adjustments. Disallowance adjustments are proposed to
10 eliminate costs during the test period that are not considered to be prudent, reasonable,
11 appropriate, non-recurring or not of benefit to Missouri ratepayers and thus not proper for
12 recovery from ratepayers.

13 (4) Proforma Adjustments. A proforma adjustment is proposed due to an event that
14 generally occurs beyond the test year, update or true-up cut-off date. These adjustments occur
15 anytime a party proposes to include the effects of an event without considering the revenue
16 requirement associated with the offsetting items. The Commission allows parties to request the
17 inclusion of the revenue requirement associated with proforma or isolated adjustments in the
18 calculation of the cost of service. These adjustments must be proposed with caution as these
19 adjustments must be known and measurable and must be examined to determine whether its
20 inclusion will affect the relationship between revenue, expense and investment. There are no
21 isolated adjustments proposed as a part of Staff's direct filing in this case.

22 Q. What amount of revenue requirement increase did Liberty Water request in this
23 case and on what return on equity (ROE) percentage was this request based?

1 A. When Liberty Water filed its rate case in March 2024, the Company requested
2 an increase in annual revenue of \$7,990,089 for water and \$75,178 for sewer for a consolidated
3 annual revenue increase of \$8,065,267. The increase in annual revenue for both water and
4 sewer contemplates a 10.62% ROE. This request was based upon a test year twelve months
5 ending December 31, 2022, updated through April 30, 2024; however, the data for proforma
6 amounts used were based on the budgeted amounts for 2024. Per the ordered procedural
7 schedule in this case, Liberty Water was required to update its case on July 1, 2024.

8 Q. Has Liberty Water updated its cost of service since its direct filing?

9 A. Yes. Liberty Water provided an updated cost of service for water and sewer on
10 July 1, 2024.

11 Q. What changes were reflected in Liberty Water's updated cost of service?

12 A. The main changes that Liberty Water reflected in their case were to include
13 actual financial balances as of April 30, 2024, which replaced the budgeted proforma amounts
14 included in their direct filing with actuals through April 30, 2024. The updated revenue
15 requirement request from Liberty Water is now \$8,135,634 for water and \$115,861 for sewer
16 for a consolidated annual revenue increase of \$8,251,496. Liberty Water's request increased
17 \$186,229 consolidated, \$145,545 for water and \$40,683 for sewer.

18 Q. Please describe Staff's direct cost of service (revenue requirement) filing in this
19 rate proceeding.

20 A. The results of Staff's audit of Liberty Water's books and records as part of this
21 proceeding can be found in Staff's filed Accounting Schedules and is summarized on
22 Accounting Schedule 1, Revenue Requirement. Accounting Schedule 1 demonstrates that
23 Staff's recommended revenue requirement in this proceeding is \$7,217,933 for the water

1 | tariffed areas and \$566,233 for the sewer tariffed areas, for a consolidated total company
2 | revenue requirement of \$7,784,166. The recommended revenue requirements are premised on
3 | a mid-point recommended rate of return (ROR) after tax of 7.21% for both water and sewer
4 | tariffed areas. For both water and sewer, Staff is recommending a midpoint ROE of 9.45%
5 | with a range of 9.00% to 9.90% as calculated by Staff witness Christopher C. Walters.
6 | Staff's revenue requirement at the low and high ROR range of 6.99% to 7.44% for water is
7 | \$7,106,496 to \$7,329,366. Staff's revenue requirement at the low and high ROR range of
8 | 6.99% to 7.44% for sewer is \$533,560 to \$598,905. For Liberty Water consolidated the
9 | revenue requirement at the low and high ROR range is \$7,640,056 to \$7,928,271.

10 | Q. Please list the items that are included in Staff's recommended rate base in its
11 | direct case.

12 | A. Rate base items were reviewed through the update period of April 30, 2024 or
13 | the most current information available: Plant-in-service, Accumulated Depreciation Reserve,
14 | Cash Working Capital, Contributions in Aid of Construction ("CIAC") and Amortization,
15 | Prepayments, Materials and Supplies, Prepaid Pension Asset, Deferred Tank Painting,
16 | Regulatory Asset-Acquisition, Customer Deposits, Customer Advances, Accumulated
17 | Deferred Income Tax (ADIT), 2017 Tax Act, OPEB¹ Tracker and Pension Tracker.

18 | Q. Please explain how various Staff members contribute to create a combined work
19 | product in rate proceedings.

20 | A. Staff auditors in this case relied upon the work from several other Staff
21 | departments in order to calculate the revenue requirement for Liberty Water in this case.
22 | Depreciation rates and the recommended rate of return are some examples of data analysis and

¹ Other Post-Employment Benefits (OPEB).

1 inputs that are provided to the Auditing Department for inclusion in the Accounting Schedules.
2 Each Staff member who has contributed a calculation or input for inclusion in the Accounting
3 Schedules has submitted direct testimony in this case providing discussion on each topic that
4 they were assigned along with their recommendation on the issue.

5 Q. What are the biggest differences between the revenue requirements filed by
6 Liberty Water as compared to the revenue requirement filed by Staff in this case?

7 A. There are 2 main revenue requirement differences. The differences are based
8 on actual calculations for the test year updated with actual information through April 30, 2024,
9 as proposed by Liberty Water. The below revenue requirement values reflect total company
10 consolidated differences.

11 • Return On Equity (ROE) and Capital Structure – Issue Value \$700,000 - Liberty
12 Water’s ROE recommendation for both Water and sewer is 10.8%. Staff’s mid-point
13 recommendation is 9.45%. The value of the difference between Liberty Water and Staff for
14 ROE for the total company consolidated revenue requirement is \$1.5 million.

15 • Revenues – Issue Value \$1 million – Liberty Water submitted data for revenues with
16 several irregularities, billing errors, and possible tariff violations. Staff is continuing to
17 investigate this issue and will it address it in rate design direct testimony and rebuttal testimony.

18 There are other differences that exist between Staff and Liberty Water’s direct filings;
19 however, these other differences have lesser value than those listed and discussed above.

20 Q. Could it be possible that differences exist between Staff’s revenue requirement
21 and other parties to this case besides Liberty Water?

1 A. Yes. The other parties who have different positions than those of Liberty Water,
2 and possibly Staff, will also file direct testimony concurrently with Staff's filing.
3 Those differences will be reviewed and addressed in further rounds of testimony.

4 Q. Please describe the direct testimony Staff has filed for this current rate
5 proceeding.

6 A. Each Commission Staff member has direct testimony that sponsors specific
7 issues. The testimony provides an explanation of each specific area of concern or adjustment
8 with Staff's recommendation. Schedule ACM-d2, attached to this testimony, summarizes
9 Staff's witnesses who contributed to Staff's direct cost of service and their associated area
10 of responsibility.

11 Q. For issues in which significant differences exist between Staff and
12 Liberty Water, please list the Staff witness and the issue for which they are responsible.

13 A. The Staff expert/witness for each significant difference is listed below:

<u>Issue</u>	<u>Staff Witness</u>
Return on Equity & Capital Structure	Christopher C. Walters
Revenues	Angela Niemeier

17 Q. On what date will Staff file its direct class cost of service and rate design
18 testimony in this proceeding?

19 A. Staff's class cost of service and rate design testimony and associated schedules
20 will be filed on September 10, 2024.

21 Q. As a part of this testimony, do you individually address any revenue
22 requirement issues?

1 A. Yes. I address Liberty Water's CIAC, Amortization of CIAC, Amortization
2 Expense Related to CIAC, Transaction Fee-Free Fees, Chemicals and Miscellaneous
3 (General) Expenses.

4 **CIAC AND AMORTIZATION EXPENSE**

5 Q. Please describe CIAC.

6 A. CIAC is developer-donated plant and any other plant the utility receives at
7 zero cost. CIAC could also include funds received from developers for the right to connect to
8 Liberty Water's system in the form of a tariffed CIAC charge. Liberty Water has no obligation
9 to repay or refund CIAC to developers or customers.

10 Q. Did Staff calculate Liberty Water's current CIAC balance and associated
11 amortization?

12 A. Yes. Staff calculated the CIAC balance (CIAC less CIAC amortization reserve)
13 in the amounts of \$653,814, for all Liberty Water profit centers, including the systems acquired
14 since the last rate case (Case No. WR-2018-0170).

15 Q. Did Staff include its calculated net CIAC balance in its recommended rate base?

16 A. Yes. Staff included these amounts, as a reduction to rate base, on Accounting
17 Schedule 2, Rate Base.

18 Q. Did Staff make any adjustments to Depreciation Expense for the amortization
19 of CIAC?

20 A. Yes. Staff agrees with Liberty Water's adjustment to reclass CIAC amortization
21 as stated in the direct testimony of Liberty Water's witness Cindy S. Wilson starting on
22 page 31 line 15 through page 32 line 2.

1 **TRANSACTION FEE-FREE PROGRAM FEES**

2 Q. What are transaction fees?

3 A. Transaction fees (i.e. credit card fees or electronic payment fees) are fees
4 Liberty Water incurs from various credit card companies or third-party vendors to process
5 customers credit card payments.

6 Q. What did Liberty Water propose for transaction fees?

7 A. Liberty Water proposed a transaction fee-free program by including credit card
8 fees in the overall cost of service. In prior rate cases, its customers directly paid the \$1.75 for
9 residential and \$7.75 non-residential transaction fee in addition to their billed amount.
10 Liberty Water wants to eliminate the transaction fee from customer bills to eliminate a point
11 of frustration for customers and allow all costs associated with payment options to be
12 treated equally as explained in the direct testimony of Liberty Water witness Lauren Preston on
13 page 9, lines 17 through page 10, line 2.

14 Q. What is Staff proposing in this case?

15 A. For more detailed information on the transaction fee-free program, see the direct
16 testimony of Staff witness Lisa A. Stockman. Staff included an annualized amount for credit
17 card processing fees in the cost of service. Staff calculated this number by multiplying the actual
18 number of credit card payments for the 12 months ended April 30, 2024 (update period in this
19 case) by the proposed transaction fee for each credit card payment as provided in
20 Liberty Water's updated workpapers.

21 **CHEMICALS**

22 Q. How did Staff calculate Liberty Water's normalized level of chemical expense?

1 A. Staff based a normalized level of chemical expense for each tariffed area on the
2 12 months ending December 31, 2023, with the exception of Bolivar and accounting for the
3 closure of the Tyson Farms plant.

4 Q. Did Liberty Water propose an adjustment to its chemical expenses?

5 A. Liberty Water has proposed to adjust chemical expenses to annualize for Bolivar
6 Operation and Maintenance (O&M) expense based on the acquisition of Bolivar that occurred
7 in February 2022, since there was not a full year of expense included in the test year.
8 Liberty Water used the 12 months ending April 30, 2024 to calculate an annualized level of
9 chemical expense for Bolivar. Liberty Water also adjusted chemical expense to exclude a
10 portion of expense due to the closure of the Tyson Farms plant.

11 Q. Does Staff agree with Liberty Water's proposed adjustments to chemical
12 expense?

13 A. Yes. Staff made the same adjustments to chemical expense.

14 Q. What is Staff's normalized expense for chemical expense?

15 A. Staff's calculation for Liberty Water's chemical expense is \$139,672.

16 **MISCELLANEOUS (GENERAL) EXPENSES**

17 Q. What is miscellaneous expense, and what types of costs would be included in
18 this category?

19 A. Miscellaneous expenses are costs that do not fall under any specific category.
20 Costs included in this category might include office supplies, cleaning services, trash removal,
21 or professional services.

22 Q. Did Liberty Water incur any miscellaneous expenses?

Direct Testimony of
Amanda C. McMellen

1 A. During the test year, Liberty Water recorded numerous miscellaneous costs.
2 Some costs were directly charged, but a majority were allocated from various corporate and
3 affiliate levels to each of its Missouri tariffed areas.

4 Q. Did Liberty Water propose an adjustment to its miscellaneous expenses?

5 A. Yes. Liberty Water has proposed to adjust miscellaneous expenses to annualize
6 for Bolivar O&M expense based on the acquisition of Bolivar that occurred in February 2022,
7 since there was not a full year of expense included in the test year. Liberty Water annualized
8 these costs based on the 12 months ending April 30,2024, the update period in this case

9 Q. What is Staff's position on miscellaneous expenses?

10 A. After review of Liberty Water's books and records, Staff agrees with
11 Liberty Water's proposed annualization and made adjustments to include the 12 months ending
12 April 30, 2024. Based on its review of miscellaneous expenses, Staff found that the test year
13 for the tariffed areas, with the exception of Bolivar, represents an ongoing level of expense and
14 therefore, made no additional adjustments.

15 Q. Does this conclude your direct testimony?

16 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Request of Liberty Utilities)
(Missouri Water) LLC d/b/a Liberty for) Case No. WR-2024-0104
Authority to Implement a General Rate)
Increase for Water and Wastewater Service)
Provided in its Missouri Service Areas)

AFFIDAVIT OF AMANDA C. McMELLEN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMANDA C. McMELLEN and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Amanda C. McMellen*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.


AMANDA C. McMELLEN

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 12th day of August 2024.




Notary Public

Amanda C. McMellen
Utility Regulatory Audit Unit Supervisor

EDUCATION

Bachelors of Science
DeVry Institute of Technology, Kansas City, MO-June 1998

PROFESSIONAL EXPERIENCE

Missouri Public Service Commission
Utility Regulatory Audit Unit Supervisor
March 2022 – Present
Utility Regulatory Auditor V (Utility Regulatory Audit Supervisor)
February 2013 – March 2022
Utility Regulatory Auditor IV
November 2006 – February 2013
Utility Regulatory Auditor III
June 2002 – November 2006
Utility Regulatory Auditor II
June 2000 – June 2002
Utility Regulatory Auditor I
June 1999 – June 2000

I am a Utility Regulatory Supervisor (former title Utility Regulatory Auditor V) for the Missouri Public Service Commission (Commission). I graduated from the DeVry Institute of Technology in June 1998 with a Bachelor of Science degree in Accounting. Before coming to work at the Commission, I worked as an accounts receivable clerk. I commenced employment with the Commission Staff in June 1999. As a Utility Regulatory Auditor, I am responsible for assisting in the audits and examinations of the books and records of utility companies operating within the state of Missouri.

AMANDA C. McMELLEN

SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Osage Water Company	SR-2000-556	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Osage Water Company	WR-2000-557	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Empire District Electric Company	ER-2001-299	Plant in Service Depreciation Reserve Depreciation Expense Cash Working Capital Other Working Capital Rate Case Expense PSC Assessment Advertising Dues, Donations & Contributions
UtiliCorp United, Inc./ d/b/a Missouri Public Service	ER-2001-672	Insurance Injuries and Damages Property Taxes Lobbying Outside Services Maintenance SJLP Related Expenses
BPS Telephone Company	TC-2002-1076	Accounting Schedules Separation Factors Plant in Service Depreciation Reserve Revenues Payroll Payroll Related Benefits Other Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2004-0034	Revenue Annualizations Uncollectibles
Fidelity Telephone Company	IR-2004-0272	Revenue Revenue Related Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2005-0436	Revenue Annualizations Uncollectibles

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2006-0315	Payroll Payroll Taxes 401(k) Plan Health Care Costs Incentive Compensation Depreciation Expense Amortization Expense Customer Demand Program Deferred State Income Taxes Income Taxes
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2007-0004	Revenue Annualizations Uncollectibles Maintenance Expenses Turbine Overhaul Maintenance
Empire District Electric Company	ER-2008-0093	Revenues Bad Debts Employee Benefits Tree Trimming Storm Costs Customer Programs Amortizations Current Income Taxes Deferred Income taxes Jurisdictional Allocations Corporate Allocations
Missouri Gas Energy, a Division of Southern Union Company	GR-2009-0355	Staff Report Cost of Service Revenues-Customer Growth Corporate Allocations Other Rate Base Items Amortization Expense Interest expense on customer Deposits Rents and Leases
Missouri-American Water Company	WR-2010-0131	Staff Report Cost of Service Corporate and District Allocations Lobbying Costs Net Negative Salvage Amortization of Regulatory Assets Belleville Lab Expenses Comprehensive Planning Study Payroll Payroll Taxes

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Kansas City Power & Light Company	ER-2010-0355	Staff Report Cost of Service Revenues-Customer Growth In-Field Service Fees Gross Receipts Taxes Forfeited Discounts Other Revenues Credit Card Acceptance Program Bad Debts
KCP&L Greater Missouri Operations Company	ER-2010-0356	Staff Report Cost of Service Revenues-Customer Growth Other Revenues Credit Card Acceptance Program Bad Debts
Empire District Electric Company	ER-2011-0004	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Pensions & OPEBs Customer Programs Amortizations Carrying Costs Revenue Annualizations
Empire District Electric Company	ER-2012-0345	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Prepayments Materials and Supplies Customer Demand Programs Amortization of Electric Plant Customer Deposits Customer Advances Carrying Costs Customer Programs Customer Deposit Interest Expense Franchise Taxes Amortizations Banking Fees Lease Expense Pay Station Fees Amortizations
Summit Natural Gas Company of Missouri, Inc.	ER-2014-0086	Corporate Allocations Capitalization Policy MGU Purchase Price SMNG Legacy Asset Valuation Energy Efficiency Programs

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2016-0023	Staff Report Cost of Service Test Year/Update/True-Up Accumulated Deferred Income Taxes SWPA Hydro Reimbursement SPP Revenues and Expenses SPP Transmission Expenses ASM Revenue and Expense Miscellaneous SPP Related Revenues and Expenses Off-System Sales Revenue and Expense Current Income Taxes Deferred Income Taxes Rate Case Expense-Sharing Advertising Dues and Donations SWPA Amortization Tornado AAO Amortization Corporate Expenses Capitalized Depreciation Proposed Acquisition
Terre Du Lac utilities Corporation	WR-2017-0110	Rate Base
Spire Missouri, Inc.	GR-2017-0215 GR-2017-0216	Bad Debts
Missouri-American Water Company	WR-2017-0285	Plant in Service Contributions in Aid of Construction Regulatory Deferrals Depreciation Reserve Depreciation Expense Amortization Expense Customer owned Lead Service Lines
Empire District Electric Company	ER-2019-0374	Fuel Inventories Fuel and Purchased Power
Missouri-American Water Company	WR-2020-0344	Plant in Service Contributions in Aid of Construction Other Rate Base Regulatory Deferrals Depreciation Reserve Depreciation Expense Amortization Expense Property Tax Tracker Customer owned Lead Service Lines

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2021-0312	Staff Report Cost of Service Test Year/Update Fuel Inventories Asbury Retirement AAO AMI – Regulatory Asset Tornado AAO Amortization Fuel and Purchased Power – Fixed Costs Rate Case Sharing
Empire District Gas Company	GR-2021-0320	Energy Efficiency Programs
Empire District Electric Company	EO-2022-0040 EO-2022-0193	Financing Issues – Securitization

Liberty Utilities (Missouri Water), LLC, d/b/a Liberty
Case No. WR-2024-0104
Staff's Direct Testimony – Staff Testimony Responsibility

Staff Witness	Issue Responsibility
Michael J. Abbott	Resource Planning
Alexis L. Branson	Prepayments; Materials and Supplies; Customer Deposits; Customer Advances; Dues and Membership Expense; Advertising Expense; Fire Mains Maintenance Expense; Postage Expense
Amanda Coffey	Depreciation
Keith D. Foster	Fuel and Purchased Power; Customer First Program Operations & Maintenance
Andrew Harris, PE	Quality of Service
Courtney Horton	Cash Working Capital; Payroll Expense, Payroll Taxes, and Employee Benefits; Incentive Compensation; Travel and Training Expense; Operation and Maintenance Percentage
Sherrye Lesmes	Bad Debt Expense; Bank Fees Expense; Communication Expense; Insurance Expense; Office Supplies Expense; Contract and Outside Services Expense; PSC Assessment Expense; Rate Case Expense; Property Tax & Tracker
Amanda C. McMellen	Revenue Requirement; CIAC; Amortization of CIAC; Transaction Fee-Free Program Fees; Chemicals; Miscellaneous (General) Expenses
Angela Niemeier	Pension & OPEB- Expense, Revenues, Other Miscellaneous Revenues, Corporate Expense, Allocation Factors, Income Tax, Accumulated Deferred Income Taxes (ADIT), and Excess ADIT, Cash Working Capital Income Tax Expense Lag
Jarrod J. Robertson	Normalized Residential Customer Usage; Consolidated Tariff Books
Ashley Sarver	Plant in Service; Depreciation Reserve; Bolivar Regulatory Asset; Rate Case Expense Policy
Lisa A. Stockman	Customer First; Investigatory Docket; Transaction Fee-Free Program
Christopher C. Walters	Capital Structure; Return on Equity
Daronn A. Williams	Prudency Review; Compliance Issues; Capital Improvement Plan; Water Loss; Revised Maps and Legal Descriptions