

Exhibit No.:
Issue(s): Revenue Requirement,
Corrections
Witness: Amanda C. McMellen
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: WR-2024-0104
Date Testimony Prepared: September 27, 2024

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

AMANDA C. MCMELLEN

LIBERTY UTILITIES (Missouri Water), LLC,

d/b/a Liberty

CASE NO. WR-2024-0104

Jefferson City, Missouri
September 2024

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **AMANDA C. MCMELLEN**

4 **LIBERTY UTILITIES (Missouri Water), LLC,**

5 **d/b/a Liberty**

6 **CASE NO. WR-2024-0104**

7 Q. Please state your name and business address.

8 A. My name is Amanda C. McMellen. My business address is 200 Madison Street,
9 Suite 440, Jefferson City, MO 65101.

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

11 A. I am employed by the Missouri Public Service Commission (“Commission”) as
12 a Utility Regulatory Audit Unit Supervisor.

13 Q. Are you the same Amanda C. McMellen who filed revenue requirement direct
14 testimony filed August 20, 2024 in this case?

15 A. Yes, I am.

16 Q. What is the purpose of your rebuttal testimony?

17 A. My rebuttal testimony will update the Commission regarding a change in
18 Staff’s revenue requirement position from direct after inclusion of some error corrections and
19 updates in position. Staff’s rebuttal Accounting Schedules are being filed concurrently with
20 this testimony.

21 **REVENUE REQUIREMENT**

22 Q. What was Staff’s revenue requirement for Liberty Utilities (Missouri Water),
23 LLC, d/b/a Liberty (“Liberty Water”) water and sewer operations in direct testimony?

Rebuttal Testimony of
Amanda C. McMellen

1 A. Staff's revenue requirement was \$7,217,933 for water and \$566,233 for sewer
2 for a total revenue requirement of \$7,784,166 for Liberty Water consolidated. Staff's rebuttal
3 accounting schedules now reflect a revenue requirement of \$7,109,630 for water and \$542,910
4 for sewer district, for a total consolidated revenue requirement increase of \$7,652,540.
5 Staff's rebuttal revenue requirement represents an overall decrease of \$131,626 for
6 Liberty Water from Staff's direct position.

7 Q. Please summarize the error corrections and updates Staff has made to its direct
8 filed position.

9 A. Listed below are the corrections and updates to Staff's position that have been
10 reflected in Staff's rebuttal accounting schedules. The Staff witness and items listed below are
11 explained further in the listed witness' rebuttal testimony.

- 12 • Cash Working Capital (CWC) - Courtney Horton
- 13 • Fire Sprinkler Revenues - Angela Niemeier
- 14 • Incentive Compensation - Courtney Horton

15 Q. Does this conclude your rebuttal 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 *Rebuttal Testimony of Amanda C. McMellen*; and that the same is true and correct according to her best knowledge and belief.

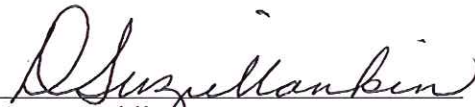
Further the Affiant sayeth not.


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 24th day of September 2024.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070


Notary Public