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Adjustments*
Witness: *Karen Lyons*
Sponsoring Party: *MoPSC Staff*
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Case No.: *ER-2024-0319*
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MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL AND BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

DIRECT TESTIMONY

OF

KAREN LYONS

**UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri**

CASE NO. ER-2024-0319

*Jefferson City, Missouri
December 2024*

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DIRECT TESTIMONY OF

KAREN LYONS

UNION ELECTRIC COMPANY,

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

3 **EXECUTIVE SUMMARY**

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

5 A. My direct testimony will address Staff’s recommended adjustments for the
6 following issues: Midcontinent Independent System Operator (“MISO”) transmission revenue
7 and expense, Pay As You Save Program costs, Electric Vehicle Employee Incentive Program
8 costs, Charge Ahead Program costs, Keeping Current and Keeping Cool Program costs, Income
9 Eligible Weatherization Assistance Program costs, Critical Needs and Rehousing Pilot Low
10 Income programs, Renewable Energy Standard (“RES”) Accounting Authority Order
11 (“AAO”).

12 Q. In this testimony, do you refer to regulatory concepts used to determine Staff’s
13 recommendations for expense and revenue levels for Ameren Missouri?

14 A. Yes. I used the regulatory concepts that include the test year and true-up periods
15 and annualizations and normalizations in my testimony. These concepts are defined in the
16 direct testimony of Lisa M. Ferguson.

17 Q. Do you use any additional regulatory concepts that are not defined in
18 Ms. Ferguson’s testimony?

19 A. Yes. I address regulatory assets and liabilities. When a utility is authorized to
20 track costs, the actual cost incurred of a particular item that is being tracked is compared to the
21 amount of that item currently included in the utility’s base rates. Any over-recovery of these
22 costs by the utility are included as a regulatory liability and returned to customers over an agreed

1 upon period of time. Under-recovery of these costs by the utility are included as a regulatory
2 asset and recovered by the utility over an agreed upon period of time.

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

5 A. Yes. I recommend annualized or normalized amounts to include in the revenue
6 requirement for the following costs:

7 Transmission revenue and expense, Pay As You Save Program costs, Electric Vehicle
8 Employee Incentive Program costs, Charge Ahead Program costs, Keeping Current and
9 Keeping Cool Program costs, Income Eligible Weatherization Assistance Program costs,
10 Critical Needs and Rehousing Pilot Low Income programs, and the RES AAO.

11 **MISO TRANSMISSION REVENUE AND EXPENSE**

12 ***MISO Transmission Expense***

13 Q. Explain the types of transmission charges Ameren Missouri receives
14 from MISO.

15 A. As a transmission customer of MISO the most significant charges Ameren
16 Missouri incurs from MISO are Multi-Value projects (“MVP”). These projects accounted for
17 65% of Ameren Missouri’s total transmission expense during the test year period ending
18 March 31, 2024.

19 Q. What are MVPs?

20 A. MVPs are regional transmission projects that originally began as reliability
21 projects and have since developed into market efficiency projects. When determining the costs
22 for the next year, MISO will estimate a total “revenue requirement” early each year.
23 In September or October of the year prior to the new MISO rates being put into effect,

1 the individual Transmission Owners will estimate what their individual cost allocation
2 responsibility for the total MISO revenue requirement costs will be regarding MVP's. The new
3 rate for these projects goes into effect in January each year. Transmission customers are then
4 billed their allocated share of the MVP projects.

5 Q. What did Staff analyze to determine an appropriate level of transmission
6 expense for Ameren Missouri?

7 A. Staff analyzed Ameren Missouri actual transmission expenses for the period of
8 January 2018 through June 2024 and found that Ameren Missouri's transmission expense has
9 increased every year. A primary driver of the increase is MISO's MVP transmission charges.

10 Q. What is Staff's recommendation for Ameren transmission expense incurred
11 from MISO?

12 A. As a result of the continued upward trend for transmission expense, Staff
13 recommends an annualized level based on Staff's update period June 30, 2024.

14 Q. Does Staff intend to update these costs during the true up phase of this case?

15 A. Staff will re-examine the level of transmission expense as part of its true-up audit
16 using data through December 31, 2024.

17 ***MISO Transmission Revenue***

18 Q. Please explain transmission revenue.

19 A. Ameren Missouri receives revenue from MISO for the following
20 MISO Schedules:

- 21 • Schedule 1: Scheduling, System Control, and Dispatch
- 22 • Schedule 2: Reactive Supply and Voltage Control
- 23 • Schedule 7 & 8: Basic Transmission Revenue

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1 • Schedule 26, 37 & 38: Network Upgrade Charge

2 • Schedule 9: Network Transmission Service

3 • Schedule 11: Distribution Facilities Charge

4 Q. What did Staff review to determine the level of transmission revenue to include
5 in Ameren Missouri's cost of service in this case?

6 A. Staff reviewed actual historical transmission revenue for the period of
7 January 2018-June 2024.

8 Q. What is Staff's recommendation for Ameren transmission revenue received
9 from MISO?

10 A. As a result of the continued upward trend for transmission revenue, Staff
11 recommends an annualized level based on Staff's update period June 30, 2024.

12 Q. Does Staff intend to update these costs during the true up phase of this case?

13 A. Staff will re-examine the level of transmission revenue as part of its true-up audit
14 using data through December 31, 2024.

15 Q. Are there additional transmission related adjustments recommended by Staff?

16 A. Yes. Ameren Missouri currently incurs a small amount of transmission revenue
17 from the Southwest Power Pool ("SPP"). Staff reflected an annualized level of SPP
18 transmission revenue.

19 **MARK TWAIN TRANSMISSION**

20 Q. Please explain Mark Twain Transmission line.

21 A. In case EA-2017-0345, Ameren Missouri applied for and received a certificate
22 of convenience and necessity ("CCN") to construct a 345 kV transmission line 96 miles from
23 Palmyra, Missouri, through Northeast Missouri to the Iowa border. The project also includes a

1 161 kV line to interconnect the existing Adair substation to the new Zachary substation.
2 This project was approved by the Commission on January 10, 2018, after receiving multiple
3 counties' approval, and the project was constructed by Ameren Missouri's affiliate, Ameren
4 Transmission Company of Illinois ("ATXI"). The Mark Twain Transmission Project was a
5 MISO MVP approved project in 2011 that was developed to address grid reliability, relieve
6 congestion, promote renewable energy and meet local load serving needs. The project was
7 placed into service on December 19, 2019.

8 Q. Has the Commission addressed possible detriments with transmission facilities
9 built in Ameren Missouri's service territory by one of its affiliates?

10 A. Yes. Prior to the completion of the Mark Twain transmission project,
11 the Commission issued a Report and Order in Case No. EO-2011-0128 addressing the
12 disadvantage to Missouri ratepayers for affiliates using a Return on Equity ("ROE") authorized
13 by the Federal Energy Regulatory Commission ("FERC") that is higher than what has been
14 established by the Commission. Beginning on page 29 of its Report and Order the Commission
15 stated the following,

16 For transmission facilities located in Ameren Missouri's certificated
17 service territory that are constructed by an Ameren affiliate and that are
18 subject to regional cost allocation by the MISO, for ratemaking purposes
19 in Missouri, the costs allocated to Ameren Missouri by the MISO shall
20 be adjusted by an amount equal to the difference between: (i) the annual
21 revenue requirement for such facilities that would have resulted if
22 Ameren Missouri's Commission-authorized ROE and capital structure
23 had been applied and there had been no CWIP (if applicable), or other
24 FERC Transmission Rate Incentives, including Abandoned Plant
25 Recovery, recovery on a current basis instead of capitalizing
26 pre-commercial operations expenses and accelerated depreciation,
27 applied to such facilities and (ii) the annual FERC-authorized revenue
28 requirement for such facilities.

1 Q. Is Ameren Missouri's proposed adjustment for Mark Twain transmission
2 expense consistent with the Commission Report and Order in Case No. EO-2011-0128?

3 A. Yes. Staff reviewed and accepts Ameren Missouri's proposed adjustment for
4 Mark Twain transmission expense.

5 **PAY AS YOU SAVE**

6 Q. Please explain Pay as You Save ("PAYS®") program costs.

7 A. In Case No. EO-2018-0211 the Commission approved a *Unanimous Stipulation*
8 *and Agreement Regarding the Implementation [sic] Certain MEEIA Programs Through Plan*
9 *Year 2022* allowing Ameren Missouri to operate a PAYS® program as part of the Missouri
10 Energy Efficiency Investment Act ("MEEIA"). The program allows Ameren Missouri to offer
11 financing to eligible customers for energy efficiency upgrades. The participants are charged a
12 4% financing fee on their bill, while non-participants are charged the difference between pre-tax
13 Plant-In-Service Account rate and the 4% financing cost until the regulatory asset is moved into
14 base rates.

15 Q. What is the purpose of the PAYS® program?

16 A. The purpose of the PAYS® program is to promote the installation of energy
17 efficient measures and increase long-term energy savings and bill reduction opportunities
18 for participants.

19 Q. How long will the participant be charged for the monthly service charge?

20 A. The monthly service charge will remain on a participant's bill until Ameren
21 Missouri recovers all the costs associated with the installation of the equipment, not to exceed
22 twelve years.

1 Q. Does Ameren Missouri recover any costs associated with the PAYS® program
2 in its MEEIA rider?

3 A. Yes. Ameren Missouri recovers the difference between the 4% financing cost
4 and their pre-tax Plant-In-Service Accounting rate through the MEEIA rider. This cost is
5 recovered in the MEEIA rider beginning when a participant initiates the installation of the
6 equipment until the costs are included in base rates. Once the cost is included in base rates, it is
7 no longer recoverable through the MEEIA.

8 Q. What types of costs are included in the PAYS® program and how are they
9 recorded by Ameren Missouri?

10 A. Ameren Missouri records the investment and financing charges in a regulatory
11 asset. The regulatory asset balance is included in rate base and recovered based on the weighted
12 useful life of the measures installed. This results in an annual amortization of approximately
13 12 years. This is consistent with the PAYS® program offered by other Missouri utilities.

14 Q. Please explain Staff's recommendation for PAYS® program costs.

15 A. Staff included the regulatory asset of \$1,208,715 associated with these costs in
16 rate base and included an annual amortization expense based on an amortization period
17 consistent with the weighted useful life of the measures installed. This results in an annual
18 amortization of \$50,552.

19 Q. Did Staff include any revenues related to the PAYS® program?

20 A. Yes. Staff annualized the revenues Ameren Missouri receives from its
21 customers under the PAYS® program through June 30, 2024.

22 Q. Does Staff intend to update these costs during the true up phase of this case?

1 A. Staff will re-examine the level of PAYS® program cost as part of its true-up
2 audit using data through December 31, 2024.

3 **ELECTRIC VEHICLE EMPLOYEE INCENTIVE**

4 Q. Please explain Ameren Missouri’s electric vehicle employee incentive program.

5 A. ** [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED] **

9 Q. How did Staff treat Ameren Missouri’s electric vehicle incentive program costs?

10 A. ** [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED] **

14 **CHARGE AHEAD**

15 Q. Please explain Ameren Missouri’s Charge Ahead Program.

16 A. In Case No. ET-2018-0132 Ameren Missouri filed an application seeking to
17 approve new tariffed programs that were referred to as “Charge Ahead”. The Charge Ahead
18 program included four sub-programs that included corridor charging, multi-family charging,
19 public charging, and workplace charging. In its order issued on February 6, 2019, the
20 Commission approved the corridor charging sub-program and allowed for deferral accounting
21 for the program costs. After further discussions with the parties a second stipulation was filed
22 on August 19, 2019, and approved by the Commission on October 17, 2019. The second

1 stipulation allowed Ameren Missouri to implement the remaining three sub-programs:
2 multi-family charging, public charging, and workplace charging.

3 Q. What is the approved budget for Ameren's Charge Ahead program?

4 A. In Case No. ET-2018-0132, the Commission approved a total budget of
5 \$4.4 million in its Report and Order for the corridor charging sub-program and a budget of
6 \$6.6 million for the sub-programs: multi-family charging, public charging, and
7 workplace charging.

8 Q. Is Ameren Missouri within the approved budgets for the Charge
9 Ahead program?

10 A. Yes. Ameren Missouri has spent \$7.4 million for the period of December 2019
11 through June 2024.

12 Q. Is Ameren Missouri currently recovering costs for the Charge Ahead program?

13 A. Yes. In Case No. ER-2021-0240 the Commission approved a Unanimous
14 Stipulation and Agreement that included an annual amortization of the Charge Ahead program
15 costs that Ameren Missouri incurred for the period of December 2019 through September 2021.
16 This resulted in an annual amortization of \$615,671. In Case No ER-2022-0337 the
17 Commission approved a Unanimous Stipulation and Agreement that included an annual
18 amortization of the Charge Ahead program costs that Ameren Missouri incurred for the period
19 of October 2021 through December 2022, resulting in an annual amortization of \$288,960.

20 Q. What is Staff's recommendation for the Charge Ahead program costs in
21 this case?

22 A. Staff has included the annual amortization established in Case Nos.
23 ER-2021-0240 and ER-2022-0337. In addition, Staff included an annual amortization for the

1 Charge Ahead program costs for the period of January 1, 2023, through June 30, 2024 (update
2 period in this case). This results in an annual amortization based on seven years of \$153,342.

3 Q. Does Staff intend to update these costs during the true-up phase of this case?

4 A. Staff will re-examine the level of Charge Ahead program costs as part of its true
5 up audit using data through December 31, 2024.

6 **KEEPING CURRENT AND KEEPING COOL PROGRAM COSTS**

7 Q. Please explain Ameren Missouri's "Keeping Current" and "Keeping Cool"
8 programs.

9 A. The Keeping Current and Keeping Cool programs provide electric bill payment
10 assistance to Ameren Missouri low-income customers.

11 Q. What is the current funding level for these programs?

12 A. In Case No. ER-2022-0337, the Commission approved a *Stipulation and*
13 *Agreement*¹ establishing a combined funding level for the Keeping Current and Keeping
14 Cool programs of \$4.25 million annually, split equally between customers and Ameren
15 Missouri's shareholders.

16 Q. Did Staff make any adjustments to the Keeping Current and Keeping Cool costs
17 recorded by Ameren Missouri?

18 A. Yes. Staff made an adjustment to the test year to reflect an annual amount to be
19 consistent with the terms in the Stipulation and Agreement in Case No. ER-2022-0337.

¹ Case No. ER-2022-0337, Stipulation and Agreement, page 8, Approved in the Commission Report and Order on June 24, 2023, pages 6-8.

1 **INCOME ELIGIBLE WEATHERIZATION ASSISTANCE PROGRAM COSTS**

2 Q. Explain the Low-Income Eligible Weatherization Assistance Program
3 (“LIWAP”).

4 A. LIWAP provides eligible households with home energy conservation services.
5 The program provides cost-effective, energy-efficient home improvements to Missouri’s
6 low-income households; especially the elderly, children, those with physical disadvantages, and
7 others most affected by high utility costs.

8 Q. What types of services are offered in this program?

9 A. Typical weatherization measures include air sealing to reduce infiltrations, attic
10 insulation, sidewall insulation, floor and foundation insulation, pipe or duct insulation, water
11 heater blankets, energy efficient lighting replacement, and heating and cooling system repair
12 or replacement.

13 Q. Did Staff make any adjustments to the LIWAP costs recorded by
14 Ameren Missouri?

15 A. No. Staff confirmed the test year balance for the LIWAP program is consistent
16 with the current annual authorized level of \$1.2 million.

17 **REHOUSING AND CRITICAL NEEDS LOW-INCOME PROGRAMS**

18 Q. Please explain the Rehousing Low-Income program.

19 A. The purpose of the Rehousing Low-Income Pilot Program is to provide
20 additional resources to electric customers meeting the eligibility requirements while assessing
21 the delivery methods used in the program and the impacts on revenues and costs.² This program

² Ameren Missouri Tariff, Sheet 157.

1 was initially established pursuant to the *Unanimous Stipulation and Agreement* approved by
2 the Commission in Case No. ER-2021-0240.

3 Q. Please explain the Critical Needs Low-Income program

4 A. The Critical Needs Program is a pilot program designed to promote and finance
5 a community-based information resource network that will identify and direct customers with
6 critical medical needs to resources that will help customers:³

- 7 • Maintain or restore utility services
- 8 • Avoid negative impacts on residents with serious medical conditions
- 9 • Address build-up of utility arrears
- 10 • Provide a streamlined process to complementary services

11 A. In Case No. ER-2022-0337, the Commission approved a *Stipulation and*
12 *Agreement* that continued the funding for the Rehousing program and established the Critical
13 Needs program.⁴

14 Q. How are these programs funded?

15 A. Each program has an annual budget of \$500,000 that is shared between
16 Ameren Missouri's customers and its shareholders.

17 Q. Did Staff make any adjustments to the program costs recorded by
18 Ameren Missouri?

19 A. Yes. Staff made an adjustment to the test year to ensure that \$250,000 (50% of
20 the annual budget) is reflected in Ameren Missouri's cost of service for each program.

³ Ameren Missouri Tariff, Sheet 166.

⁴ Case No. ER-2022-0337, Stipulation and Agreement, pg 9.

1 **RENEWABLE ENERGY STANDARD AAO**

2 Q. Please explain the RES regulatory deferral rate mechanism.

3 A. In Case No. ER-2011-0028, the Commission granted Ameren Missouri an AAO
4 for RES Compliance costs. Since receiving approval to defer RES costs in that case,
5 Ameren Missouri has incurred costs that consist of items such as customer and non-customer
6 solar RECs, wind RECs and related administrative costs along with the fuel costs associated
7 with the Maryland Heights Renewable Energy Center.

8 Q. Please describe the Maryland Heights Renewable Energy Center.

9 A. The Maryland Heights Renewable Energy Center began operation in 2012 and
10 is an 8 Megawatts (MW) facility where methane gas from the nearby landfill is used to power
11 combustion turbine generators. Methane gas is considered a renewable resource for meeting
12 Ameren Missouri's required RES requirement. As such, the cost of the methane gas that
13 Ameren Missouri procures for operations is included in rates through its RES AAO deferral.
14 In the *Stipulation and Agreement* in Case No. EA-2018-0202, the parties agreed and the
15 Commission approved on October 24, 2018, that the methane gas costs remain in the RES
16 AAO deferral.

17 Q. What did Staff review to determine the level of RES costs in this case?

18 A. As part of its audit in this rate proceeding Staff examined all applicable RES
19 costs incurred by Ameren Missouri during the period of December 31, 2022, the true up period
20 in Case No. ER-2022-0337, through June 30, 2024, that are eligible for deferral and recovery
21 in the existing RES AAO regulatory deferral rate mechanism.

22 Q. What is Staff's recommendation for the RES AAO in this case?

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1 A. Based on Staff's examination of the RES costs, Staff recommends a three-year
2 amortization of the regulatory asset balance with no rate base treatment. Staff's
3 recommendation for no rate base treatment is consistent with the Commission decision that
4 established the ongoing AAO treatment for deferred RES costs.

5 Q. Does Staff intend to update these costs during the true up phase of this case?

6 A. Staff will re-examine the regulatory asset balance as part of its true-up audit
7 using data through December 31, 2024.

8 Q. Does this conclude your direct testimony?

9 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Union Electric Company)
d/b/a Ameren Missouri's Tariffs to Adjust)
Its Revenues for Electric Service) Case No. ER-2024-0319

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

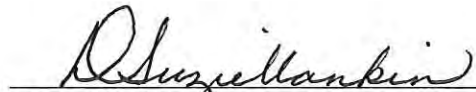
COMES NOW KAREN LYONS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Karen Lyons*; and that the same is true and correct according to her best knowledge and belief.

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 Cole, State of Missouri, at my office in Jefferson City, on this 22nd day of November 2024.


Notary Public

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

Case Participation of Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2024	ER-2024-0319	Ameren General Rate Case (Pending)	Direct: Transmission revenue and expense, Pay as you Save, Electric Vehicle Incentive, Charge Ahead, Keeping Current, Income Eligible Weatherization, Rehousing and Critical Needs, Renewable Energy Standard.
2024	ER-2024-0189	Evergy West-General Rate Case (Partially Stipulated)	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. Rebuttal: Injuries and Damages and Storm Reserve, Tracker Policy, Cyber Security Tracker, Property Tax Tracker. Surrebuttal/True Up Direct: Injuries and Damages and Storm Reserve, Cyber Security Tracker, Property Tax Tracker. True Up Rebuttal: Property tax expense and tracker, Transmission Congestion Rights
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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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
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 Every 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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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
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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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
2018	ER-2018-0145 (Stipulated)	Kansas City Power & Light Company (Electric Rate Case)	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 Rebuttal: Injuries and Damages, Sibley and Montrose O&M Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	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 Rebuttal: Injuries and Damages, Sibley and Montrose O&M Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	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 Rebuttal: Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline 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 Litigated: Kansas Property taxes and Trackers

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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>
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations 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 Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource</p> <p>Rebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations</p>
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	<p>Deposition</p> <p>Direct and Rebuttal Testimony: No pre-filed testimony. Live testimony during hearing</p>
2015	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>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,</p> <p>Rebuttal: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue</p> <p>Surrebuttal: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense</p> <p>True-up Rebuttal: Independence Power & Light Transmission Expense</p> <p>Litigated Issues: Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power & Light Transmission Expense</p>
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	<p>Direct: Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses</p>
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	<p>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</p> <p>Surrebuttal: Property taxes, Cash Working Capital, Manufactured Gas Plant costs</p>
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
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)	<p>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</p> <p>Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs</p> <p>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</p>
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>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</p> <p>Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs</p> <p>Surrebuttal: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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
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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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