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# Exhibit No. 105

Staff – Exhibit 105  
Lyons Direct  
File No. WR-2023-0006

*Exhibit No.:*  
*Issue(s):* *Plant and Reserve, Sludge  
Hauling, Tank Painting,  
Maintenance, Property taxes*  
*Witness:* *Karen Lyons*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *WR-2023-0006*  
*Date Testimony Prepared:* *May 26, 2023*

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL AND BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**Cost of Service**

**OF**

**KAREN LYONS**

**CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.**

**CASE NO. WR-2023-0006**

*Jefferson City, Missouri*  
*May 2023*

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DIRECT TESTIMONY OF  
KAREN LYONS  
CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.  
CASE NO. WR-2023-0006**

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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 recommendation for the costs  
6 incurred by Confluence Rivers Utility Operating Company, Inc. ("Confluence") for the  
7 following issues: Plant in Service ("Plant") and Accumulated Depreciation Reserve  
8 ("Reserve") for the Auburn Lakes, Calvey Brook, Eugene, Evergreen Lakes, Gladlo, Majestic  
9 Lakes, Roy L, Smithview, Willows, Lake Virginia, Mill Creek and Villa Ridge systems. In  
10 addition, I will address Staff's recommendation for Sludge Disposal, Tank Painting,  
11 Maintenance and Property tax expense.

12 **PLANT IN SERVICE AND ACCUMULATED DEPRECIATION RESERVE**

13 Q. What do the balances of water and sewer Plant and Reserve in Staff's  
14 Accounting Schedules 3 and 6 represent?

15 A. The balances represent the original cost of Plant and Reserve for the Confluence  
16 systems at January 31, 2023, the agreed upon updated test year in this case.<sup>1</sup>

17 Q. What Confluence systems did you analyze for Plant and Reserve?

18 A. I analyzed the Plant and Reserve balances for the Confluence water and sewer  
19 systems listed in the table below. I will also refer to these systems as the Confluence legacy  
20 systems. Staff witness Keith Majors analyzed the Plant and Reserve balances for the remaining  
21 water and sewer systems.

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<sup>1</sup> Case No. WR-2023-0006, *Order Establishing Test Year*, February 14, 2023.

1

<b>Confluence Rivers Water and Sewer systems Consolidated in Case No. WR-2020-0053</b>	
<b>System</b>	<b>Service Type</b>
Auburn Lakes	Water and Sewer
Calvey Brook	Water and Sewer
Eugene	Water
Evergreen Lakes	Water
Gladlo	Water and Sewer
Lake Virginia	Sewer
Majestic Lakes	Water and Sewer
Mill Creek	Sewer
Roy L	Water and Sewer
Smithview	Water
Villa Ridge	Sewer
Willows	Water and Sewer

2

3 Q. Did Staff make adjustments to the January 31, 2023, Confluence legacy water  
4 and sewer Plant and Reserve balances?

5 A. Yes. Staff made adjustments to the legacy systems for expenses that Confluence  
6 recorded as capital costs. For example, Confluence recorded repairs and inspections for the  
7 water and sewer plant as capital costs. These costs should be treated as an expense based on  
8 the guidance from the Federal Energy Regulatory Commission (“FERC”) Uniform System of  
9 Accounts (“USOA”).

10 Q. Since Staff excluded these costs from the Confluence legacy water and sewer  
11 plant balances, did Staff account for these costs as expense in Staff’s Accounting Schedules  
12 supporting its recommended revenue requirement?

13 A. Yes. I will address these costs in the Tank Painting and Maintenance sections  
14 of this testimony.

15 **SLUDGE DISPOSAL COSTS**

16 Q. What is sludge?

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1 A. Sludge is the residue that accumulates in sewage treatment plants. Confluence  
2 incurs costs to dispose of sludge consistent with State and Federal environmental laws.

3 Q. What did Staff review to determine its recommended annual level of sludge  
4 disposal costs?

5 A. Staff reviewed the historical annual sludge disposal costs incurred by  
6 Confluence by the individual systems it owns for the period of 2019-2022. Staff also reviewed  
7 invoices for the same period.

8 Q. Does Confluence incur sludge costs on an annual basis for each of its sewer  
9 systems?

10 A. No. Based on Staff's review of the sludge disposal costs, there were several  
11 years that Confluence did not incur costs. In response to Staff Data Request No. 0088,  
12 Confluence stated the following;

13 The frequency of sludge hauling is determined by several factors unique  
14 to each facility. Those factors include, but are not limited to, the system's  
15 sludge storage capacity, the facility performance, and loading of the  
16 facility. Sludge levels are regularly monitored by the operations  
17 personnel and the need for hauling is determined based on those findings.

18 Q. What is Staff's recommendation for sludge disposal costs incurred by  
19 Confluence?

20 A. Since the costs incurred for sludge disposal costs fluctuates as described above,  
21 Staff recommends a normalized level of sludge disposal costs for all the Confluence systems.  
22 The period of time that Staff used to normalize the costs varied depending on the frequency of  
23 sludge disposal. Staff's adjustment is reflected in Schedule 10 of Staff's Accounting Schedules.  
24 Staff also recommends that all future sludge disposal costs are recorded as an expense instead  
25 of being recorded as a capitalized item in plant.

1           **TANK PAINTING**

2           Q.     Please, explain tank painting and inspection expense.

3           A.     Confluence incurs costs for water tank painting and routine inspections of the  
4 water storage tanks. These costs are necessary to maintain the water storage tanks.

5           Q.     Based on the USOA, should tank painting and inspection costs be recorded as  
6 capital or expense?

7           A.     According to the Utility Plant Instructions for the USOA, tank painting costs  
8 may be capitalized if it is the first time the water tank is painted and recorded in FERC Account  
9 341-Structures and Improvements. All costs incurred subsequent to the first time the water tank  
10 is painted, including inspections, should be recorded in FERC account 650-Maintenance of  
11 Distribution Reservoirs and Standpipes.

12          Q.     What did Staff review to determine its recommended annual level of tank  
13 painting and inspection costs?

14          A.     Staff reviewed the historical annual tank painting and inspection costs incurred  
15 by Confluence by the individual systems it owns for the period of 2019-2022.<sup>2</sup> Staff also  
16 reviewed invoices for the same period.

17          Q.     Did Staff make an adjustment for tank painting costs recorded by Confluence as  
18 expense and capital? If so, please explain.

19          A.     Staff determined that Confluence records tank painting and inspections costs for  
20 the water storage tanks in the USOA plant account 342-Distribution Reservoirs and Standpipes.  
21 Staff did not include these costs in its recommended plant balance as of January 1, 2023 and  
22 instead recommends a normalized level of expense. Staff's adjustment is reflected in

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<sup>2</sup> Case No. WR-2023-0006, Staff Data Request No. 0088.



1 Schedule 10 of Staff's Accounting Schedules. Staff also recommends that Confluence record  
2 the costs described above as expense.

3 **MAINTENANCE**

4 Q. With the exception of sludge hauling, tanking painting and water tank inspection  
5 costs previously address, did Staff review other maintenance costs incurred by Confluence?

6 A, Yes. Staff reviewed all maintenance costs for the period of 2019-2022. Staff  
7 found, similar to tank painting and inspections costs, Confluence records additional water and  
8 sewer maintenance costs as capital instead of expense.

9 Q. Please provide examples of the water and sewer maintenance costs Confluence  
10 recorded as capital.

11 A. Listed below are a few examples of Confluence recording maintenance costs as  
12 capital.

- 13 • Vegetation Management
- 14 • Leak Repairs
- 15 • Sewer Jetting<sup>3</sup>
- 16 • Water and Sewer line repairs
- 17 • Fencing repairs
- 18 • Sewer system smoke testing<sup>4</sup>

19 Q. What is Staff's recommendation on how these types of costs should be recorded  
20 by Confluence?

21 A. Staff recommends that these costs should not be recorded in plant and instead in  
22 the appropriate water and sewer FERC USOA expense accounts. Based on Staff's review, these  
23 costs fluctuate, leading to Staff's normalized maintenance costs. Staff's recommended

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<sup>3</sup> Sewer Jetting: Sewer jetting is a method of cleaning out sewers and drain lines by using high pressure water streams.

<sup>4</sup> Sewer smoke testing is a method used to locate breaks and defects in a sewer system.

1 adjustments are reflected in Staff's Accounting Schedule 10. Staff also recommends that  
2 Confluence record the costs described above as expense.

3 Q. Did Staff make additional adjustments for maintenance expense other than what  
4 was previously discussed?

5 A. Yes. Staff reviewed the maintenance expense for the test year, 12 months ending  
6 June 30, 2022. Staff recommends the test year balance is reflective of ongoing maintenance  
7 expense with the exception of the Cedar Green, Clemstone, Missing Well and Spring Branch  
8 systems. For these systems Staff reflected an annual level of expense based on the 12 months  
9 ending December 31, 2022. Staff's recommended adjustments are reflected in Staff's  
10 Accounting Schedule 10.

11 **MISSOURI PROPERTY TAX EXPENSE**

12 Q. Please describe property tax expense.

13 A. Property tax expense is taxes paid on property owned by individuals or  
14 businesses. Confluence's property taxes are based (assessed) on the Missouri property it owns  
15 on January 1 of each year. The amount paid by Confluence is based on the assessment and the  
16 tax rate (levy) set by the taxing authority and is due December 31.

17 Q. What did Staff review to determine its recommended annual level of property  
18 taxes?

19 A. Staff reviewed the historical annual property taxes incurred by Confluence by  
20 the individual systems it owns for the period of 2019-2022.

21 Q. What is Staff's recommendation for an annualized level of Missouri property  
22 taxes?

1           A.     Confluence’s Missouri property taxes increased in 2022 when compared to  
2 previous years. Staff recommends an annualized level of Missouri property taxes for  
3 Confluence based on actual property taxes paid in 2022. The following chart reflects Staff’s  
4 recommended annualized level of property taxes for each of the Confluence systems and the  
5 base level of property taxes used for the property tax tracker discussed below.

Property Tax Base	
System	Property Tax Base 2022 Actual
Confluence Rivers	\$ 4,520
Elm Hills	\$ 2,671
Osage	\$ 268
Raccoon Creek	\$ 3,728
Branson Cedars	\$ -
Cedar Green	\$ 780
Clemstone	\$ -
Deer Run	\$ -
Dequire	\$ 53
Fawn Lake	\$ -
Freeman Hills	\$ 144
Glen Meadows	\$ -
Hillcrest	\$ 392
Indian Hills Missing Well	\$ 9,361
Missing Well	\$ -
Port Perry	\$ 421
Prairie Heights	\$ 88
Prairie Heights (Sullivan)	\$ 6
Spring Branch	\$ 11
Terre Du Lac	\$ 4,759

7  
8           Q.     Is Staff aware of the new property tax legislation and if so, how did Staff  
9 implement the new legislation?

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

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1           Q.     What is Staff's position regarding the property tax base amount and when  
2 Confluence will begin deferring property taxes?

3           A.     Staff recommends establishing the base property tax level for the property tax  
4 tracker on 2022 actual property taxes paid by Confluence. After the effective date of rates in  
5 this case, the difference between actual property taxes incurred by Confluence and the base  
6 amounts set in this case will be deferred into a regulatory asset, including any successful  
7 appeals. In Confluence's next general rate case the deferred balance will be compared to the  
8 base level established in this case.

9           Q.     Does this conclude your direct testimony?

10          A.     Yes, it does.



## Case Participation of Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2023	WR-2023-0006 and SR-2023-0007	Confluence Rivers	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	<b>Direct:</b> 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 <b>Rebuttal:</b> Property Tax Tracker <b>Surrebuttal/True up Direct:</b> Property Tax Tracker, Equity Issuance Costs, Renewable Energy Standard Tracker, Electric Vehicle Incentive Program <b>True Up Rebuttal:</b> Transmission expense, Property tax expense
2022	GR-2022-0179 (Stipulated)	Spire East and Spire West-General Rate Case	<b>Direct:</b> Property Taxes <b>Rebuttal:</b> Property Taxes <b>Surrebuttal:</b> 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	Case Coordinator <b>Direct:</b> : 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 <b>Rebuttal:</b> Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit <b>Surrebuttal:</b> 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	Case Coordinator <b>Direct:</b> 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 <b>Rebuttal:</b> Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit <b>Surrebuttal:</b> 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	<b>Surrebuttal/True Up:</b> 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	Case Coordinator <b>Direct:</b> Propane Investment Natural Gas Inventories EnergyWise and Insulation Financing Programs St Peters Lateral <b>Rebuttal:</b> Research and Development Costs <b>Surrebuttal:</b> 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
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 <b>Direct:</b> Income Taxes
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum <b>Direct:</b> 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)	<b>Direct:</b> Cloud Computing, Electric Vehicle Employee Incentive, Charge Ahead Program <b>Rebuttal:</b> 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 <b>Direct:</b> Income Taxes
2019	GO-2019-0356 (Contested)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum <b>Direct:</b> Income Taxes
2019	WO-2019-0184 (Contested)	Missouri American Water Company (ISRS)	Staff Memorandum <b>Direct:</b> Net Operating Loss <b>Rebuttal:</b> 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><b>Direct:</b> 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><b>Rebuttal:</b> Injuries and Damages, Sibley and Montrose O&amp;M</p> <p><b>Surrebuttal:</b> 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><b>Direct:</b> 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><b>Rebuttal:</b> Injuries and Damages, Sibley and Montrose O&amp;M</p> <p><b>Surrebuttal:</b> 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><b>Direct:</b> 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><b>Rebuttal:</b> Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline</p> <p><b>Surrebuttal:</b> 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><b>Litigated:</b> Kansas Property taxes and Trackers</p>
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p><b>Direct:</b> 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 Amortization</p> <p><b>Rebuttal:</b> Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue</p> <p><b>Surrebuttal</b> 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><b>True-up Rebuttal:</b> Transmission Expense</p> <p><b>Litigated:</b> 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)	<b>Direct:</b> 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 <b>Rebuttal:</b> Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue <b>Surrebuttal:</b> 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)	<b>Deposition</b> <b>Direct and Rebuttal Testimony:</b> 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)	<b>Direct:</b> 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, <b>Rebuttal:</b> Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue <b>Surrebuttal:</b> Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense <b>True-up Rebuttal:</b> Independence Power & Light Transmission Expense <b>Litigated Issues:</b> 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)	<b>Direct:</b> 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)	<b>Direct:</b> 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 <b>Surrebuttal:</b> 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)	<p><b>Direct:</b> Revenues, L&amp;P Revenue Phase In, Maintenance, L&amp;P Ice Storm AAO, Iatan 2 O&amp;M, Bad Debt, Outsourced Meter reading, Credit Card fees, ERPP, Renewable Energy Costs</p> <p><b>Rebuttal:</b> Bad Debt, Property tax tracker, Renewable Energy Costs</p> <p><b>Surrebuttal:</b> Bad Debt, Renewable Energy Costs, Property tax tracker, Revenues, L&amp;P Ice Storm AAO, L&amp;P Revenue Phase In, Credit and Debit Card fees</p>
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p><b>Direct:</b> Revenues, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Iatan 2 O&amp;M, Hawthorn V SCR, Hawthorn V Transformer, Bad Debt, Credit Card fees, ERPP, Demand Side Management costs, Renewable Energy Costs</p> <p><b>Rebuttal:</b> Bad Debt, Property tax tracker, Renewable Energy Costs</p> <p><b>Surrebuttal:</b> Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.</p>
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)	<b>Direct:</b> Revenues, Allocations, Income Taxes, Miscellaneous Non-recurring expenses
2010-2011	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p><b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Ice Storm AAO, Iatan 2 O&amp;M, Depreciation Clearing, Property Taxes, Outsourced Meter reading, Insurance, Injuries and Damages</p> <p><b>Rebuttal:</b> Property Tax, Maintenance</p> <p><b>Surrebuttal:</b> Property Tax</p>
2010-2011	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p><b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Maintenance, Iatan 2 O&amp;M, Depreciation Clearing, Hawthorn V SCR Impairment, Property Taxes, Insurance, Injuries and Damages</p> <p><b>Rebuttal:</b> Property Tax, CWC-Gross Receipts Tax, Maintenance</p> <p><b>Surrebuttal:</b> Property Tax, CWC-Gross Receipts Tax, Maintenance, Injuries and Damages, Decommissioning Expense,</p> <p><b>Litigated:</b> Hawthorn V SCR Settlement, Hawthorn V Transformer Settlement</p>
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)	<b>Direct:</b> 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 )	<b>Direct:</b> 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)	<b>Direct:</b> Cash Working Capital
2009	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO <b>Rebuttal:</b> Property Tax, CWC-Gross Receipts Tax <b>Surrebuttal:</b> 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)	<b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages <b>Rebuttal:</b> Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	<b>Direct:</b> 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 <b>Rebuttal:</b> Property Tax, CWC-Gross Receipts Tax <b>Surrebuttal:</b> Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	<b>Direct:</b> 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