

*Exhibit No.:*  
*Issue(s):* AMI Software Deferral and  
Amortization, AMR Meter  
Reading, Discrete  
Adjustments  
*Witness:* Matthew R. Young  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* GR-2024-0369  
*Date Testimony Prepared:* February 28, 2025

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL AND BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**MATTHEW R. YOUNG**

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

**CASE NO. GR-2024-0369**

*Jefferson City, Missouri  
February 2025*

**\*\* Denotes Confidential Information \*\***

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MATTHEW R. YOUNG  
UNION ELECTRIC COMPANY,  
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1 in this case. These types of revenue requirement adjustments are also referred to as  
2 “discrete adjustments”.

3 Q. Will you summarize Staff’s position on making discrete adjustments in the  
4 current rate case?

5 A. Yes. Staff has not included any discrete adjustments in its revenue requirement  
6 for Ameren Missouri. However, in the event the Missouri Public Service Commission  
7 (“Commission”) opts to include discrete adjustments in the current revenue requirement,  
8 Staff presents several additional items that the Commission should also consider. If the  
9 Commission adopts all discrete adjustments I present, Staff’s recommended revenue  
10 requirement will decrease by approximately \$1.3 million.

11 **AMI SOFTWARE DEFERRAL AND AMORTIZATION**

12 Q. What is the AMI Software Deferral?

13 A. During 2020, Ameren Missouri increased its plant-in-service for its investment  
14 in software needed to interact with the AMI meters being installed on its system. At the time  
15 Ameren Missouri filed Case Nos. ER-2021-0240 and GR-2021-0241 for its electric and gas  
16 operations, Ameren Missouri was using the software for its electric AMI-enabled meters it had  
17 already installed on its electric system but had not begun AMI meter installations for its gas  
18 customers. Since the software was not used and useful in the gas business, Ameren Missouri’s  
19 direct case removed the rate base and expense associated with the software in the gas revenue  
20 requirement it supported in GR-2021-0241. Additionally, Ameren Missouri requested the

1 accounting authority to defer amortization of the software charged to gas operations and include  
2 the deferral in the next gas rate case.<sup>1</sup>

3 Q. What was Staff's position on the issue?

4 A. Staff agreed that removing costs for software that was not used and useful was  
5 appropriate, but did not support deferring the amortization expense charged to  
6 Ameren Missouri's gas operations.<sup>2</sup>

7 Q. What was the outcome of the issue?

8 A. Paragraph 12 of the *Unanimous Stipulation and Agreement* approved by the  
9 Commission in Case No. GR-2021-0241 states:

10 AMI software: The Company's position on AMI software will be  
11 adopted, except that amortization of the deferred balances will begin in  
12 the first month following use of the AMI software to support gas  
13 modules placed in-service.

14 Q. Did Ameren Missouri begin amortizing the deferred costs when the software  
15 became used and useful for gas operations?

16 A. Yes. Ameren Missouri began installing AMI infrastructure on its gas system in  
17 October 2023 and ceased deferring AMI software amortization expense at that time. Also, in  
18 October 2023 Ameren Missouri began amortizing the deferred costs to the income statement.  
19 The amortization of the regulatory asset is based on a five-year period, which reasonably  
20 matches the life of the underlying software asset. Staff reviewed the total amount deferred into  
21 a regulatory asset and the amortization period and adjusted ongoing amortization expense to  
22 reflect a recovery of deferred costs.

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<sup>1</sup> See page 7, line 12 through page 8, line 7 of the direct testimony of Mitchell Lansford in Case No. GR-2021-0241.

<sup>2</sup> See page 30, lines 14 -30 of Staff's Cost of Service Report filed on September 3, 2021 in Case No. GR-2021-0241.

1 **AMR METER READING COST**

2 Q. Will you describe the meter reading cost associated with AMR meters?

3 A. Yes. Ameren Missouri's Smart Meter infrastructure plan consisted of installing  
4 approximately 139,000 AMI modules on its gas system. As of September 2024,  
5 approximately 82% of the upgrades were completed. The preexisting AMR meters had  
6 one-way communication and required Ameren Missouri to expend costs on truck rolls to drive  
7 by the meters to read and collect data. The new AMI technology has two-way communication  
8 that allows Ameren Missouri to read the meters remotely using wireless networks that link  
9 meters and communicating devices, providing real-time access to the meter. This means that  
10 with AMI meters, Ameren Missouri can receive meter readings without truck rolls as well as  
11 identify any problems with the meter such as a malfunction, which would otherwise require an  
12 employee to come out into the field to maintenance the meter. To reflect the decrease in ongoing  
13 costs for reading AMR meters, Staff adjusted the test year costs related to old AMR meter  
14 technology as a reduction in Operation and Maintenance ("O&M") expense.

15 Q. When does Ameren Missouri plan to finish the AMI meter installations?

16 A. Ameren Missouri plans to complete installation of the new AMI meters in the  
17 first quarter of 2025. According to the response to Staff data request no. 221, Ameren Missouri  
18 has completed 98% of AMI meter installations for its gas customers as of December 2024.  
19 Staff anticipates the ongoing cost of reading AMR meters to continue to decrease and intends  
20 to reflect the cost as of December 2024 in its true-up annualization.

1 **DISCRETE ADJUSTMENTS**

2 Q. What is a discrete adjustment?

3 A. For ratemaking purposes, a discrete adjustment is the recognition of an  
4 out-of-period event in a utility's revenue requirement. In this docket, the true-up date ordered  
5 by the Commission is December 31, 2024, so adjustments for investments, costs, or revenues  
6 related to events beyond that date are considered discrete adjustments. Adjustments of this  
7 nature have also been referred to as "out-of-period" or "isolated" adjustments in other cases  
8 before the Commission.

9 Q. Does this case involve evaluating discrete adjustments?

10 A. Yes. In its January 15, 2025 *Order Regarding Motion for Reconsideration* the  
11 Commission found, "...that all parties are permitted to present discrete adjustments beyond the  
12 true-up period to propose a more complete picture of Ameren Missouri's operations at the  
13 operations of law date."<sup>3</sup>

14 Q. How does Staff evaluate the need for discrete adjustments?

15 A. The need for a discrete adjustment is evaluated on a case-by-case basis and may  
16 be appropriate if certain criteria apply. First, the adjustment must be known and measurable,  
17 and, second, the timing of the event should not skew the matching principle in relation to other  
18 cost of service items. For example, in its Cost of Service Report for Case No.  
19 ER-2019-0374, Staff recommended isolated adjustments to rate base related to the retirement  
20 of the Asbury generating plant for the Empire District Electric Company. The retirement  
21 adjustments were known and measurable prior to the end of the filing of testimony in that  
22 proceeding and well before the operation-of-law date.<sup>4</sup>

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<sup>3</sup> See page 1 of *Order Regarding Motion for Reconsideration*. Case No. GR-2024-0369.

<sup>4</sup> *Staff Report, Cost of Service*, ER-2019-0374, P. 105-107 (Jan. 15, 2020).

1 Q. Has the Commission provided guidance on the criteria for discrete adjustments?

2 A. Yes. The Commission stated on pages 112 and 113 in the Amended Report and  
3 Order for Case No. ER-2019-0374:

4 The criteria for determining whether an event outside the test year should  
5 be included is whether the proposed adjustment: 1) is known and  
6 measurable; 2) promotes the proper relationship of investment, revenues  
7 and expenses; and; 3) is representative of the conditions anticipated  
8 during the time the rates will be in effect.

9 Q. Did Staff determine that discrete adjustments were appropriate for  
10 Ameren Missouri's revenue requirement in this case?

11 A. No. Staff's recommended revenue requirement does not recognize the revenue  
12 requirement impacts of any events beyond the December 31, 2024, true-up date.  
13 However, Staff anticipates other parties in the case will request the Commission to approve  
14 discrete adjustments. In the event the Commission is persuaded to approve discrete adjustments,  
15 Staff recommends recognizing additional changes in several of Ameren Missouri's ongoing  
16 levels of investment, costs, and revenues through the September 1, 2025 operation of law date.

17 Q. If the Commission orders discrete adjustments, what does Staff recommend?

18 A. As an alternative to Staff's position, the Commission should take an approach  
19 that balances the interests of all parties and adjust the cost of service for changes to:

- 20 - Investment in phase 2 of the Northeast Territory Project
- 21 - Adjustment of the investment amount
- 22 - Additional accumulated depreciation of the phase 2 investment
- 23 - Accumulated deferred income taxes from the phase 2 investment
- 24 - Additional accumulated depreciation of Ameren Missouri's December 31, 2024,  
25 rate base
- 26 - Decrease in depreciation expense from the retirement of December 31, 2024, plant
- 27 - Decrease in amortization expense from full amortization of December 31, 2024,  
28 intangible assets
- 29 - Increase in revenues from customer growth
- 30 - Decrease in O&M costs gained through continuous improvement programs.



1 Q. What is the first discrete adjustment, investment in phase 2 of the  
2 Northeast Territory Project?

3 A. Ameren Missouri anticipates phase 2 of its Northeast Territory Project to be  
4 placed into service in July 2025 and cost approximately \$50 million. Phase 2 of the project  
5 represents the installation of miles of infrastructure that runs from Silex, Missouri to  
6 Highway 161. Ameren Missouri estimates the total revenue requirement impact of phase 2 to  
7 be an increase of \$5.3 million, if applying Ameren Missouri's proposed rate of return.<sup>5</sup>

8 Q. Should Ameren Missouri's estimated \$50 million investment amount  
9 be adjusted?

10 A. Yes. The amount of investment should be reduced by  
11 approximately \$9.5 million.

12 Q. How did you arrive at the recommended reduction to investment?

13 A. The Northeast Territory Project is composed of three distinct phases and were  
14 planned with three distinct budgets. Since the cost of the first phase is known and measurable,  
15 I compared Ameren Missouri's initial estimation of the total cost of phase 1 with the final actual  
16 cost of phase 1. When the first phase was placed into service, the actual costs were 19% below  
17 the budget established for the project. It is reasonable to assume that Ameren Missouri also  
18 overestimated the cost of phase 2 by the same proportion. This adjustment to the gross cost of  
19 phase 2 aligns the plant that will be charged to ratepayers through this discrete adjustment with  
20 the actual investment Ameren Missouri will make in its system based on its historical  
21 budgeting performance.

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<sup>5</sup> Staff data request no. 253.

1           Additionally, a reduction to the estimated investment also requires recognition of a  
2 lower depreciation expense for the phase 2 project.

3           Q.     Are there additional rate base adjustments that should be made for phase 2?

4           A.     Yes. Since the plant is expected to be placed into service on July 31, 2025,  
5 but the rate change resulting from this case is expected to be on September 1, 2025, an additional  
6 month of depreciation should be included in Ameren Missouri's depreciation reserve for phase  
7 2. Doing so will reflect the estimated net book value at the time rates become effective.

8           Additionally, Ameren Missouri will be able to enjoy the tax benefits of the first year of  
9 accelerated depreciation from all plant placed into service during 2025, including phase 2 of  
10 the project. If the Commission orders the inclusion of the phase 2 investment, an additional rate  
11 base offset for accumulated deferred income taxes should also be ordered.

12          Q.     Are there discrete adjustments to rate base that should be ordered that are not  
13 related to the phase 2 investment?

14          A.     Yes. If the Commission's intent is to set rates that reflect Ameren Missouri's net  
15 investment in rate base at the time rates change, it should also order an increase to the  
16 accumulated depreciation reserve reflected in the cost of service for the continued depreciation  
17 of all other December 31, 2024, plant account balances. In other words, to represent  
18 Ameren Missouri's unrecovered investment when rates change, the cost of service should  
19 reflect the net book value of plant measured at September 1, 2025.

20          Q.     Has the Commission approved this approach for accounting for plant-in-service  
21 and accumulated depreciation reserve ratemaking components in other cases?

22          A.     Yes. It is common for the Commission to approve rates in  
23 Infrastructure System Replacement Surcharge ("ISRS") cases that reflect the book cost of plant,

1 net of accumulated reserve, close to the date the ISRS rate will take effect. The Commission  
2 has ordered this approach in numerous stipulations and agreements. In fact, the Commission  
3 explicitly ordered this approach in Case Nos. GR-2015-0341 and GR-2015-0343. In this  
4 *Report and Order* addressing both dockets, Finding of Fact Nos. 21 and 22 recognizes:

5 21. The value of property included in an ISRS decreases over time as  
6 the property depreciates from the moment of installation and as  
7 additional depreciation and deferred income taxes are calculated.

8 22. Staff updated the amount of accumulated depreciation reserve and  
9 accumulated deferred income tax reserve associated with Laclede's  
10 ISRS plant additions through October 15 to reflect as closely as possible  
11 the revenue requirement at the time an ISRS rate will go into effect.

12 The Commission made a similar finding of fact in item 30. On pages 21 and 22 of the  
13 *Report and Order*, the Commission goes on to order the ISRS rate to reflect the net value of  
14 plant measured close to the operation of law date.

15 Q. Are there any discrete adjustments to O&M expense that the Commission should  
16 consider to recognize Ameren Missouri's cost of service beyond the true-up date?

17 A. Yes. The first O&M discrete adjustment the Commission should consider is to  
18 reflect a decrease to depreciation expense from December 31, 2024 through August 31, 2025.  
19 During this period, Ameren Missouri's capital activities will cause a material amount of  
20 tangible property to be retired. While a majority of property retirements do not have a rate base  
21 effect, retirements do reduce the ongoing amount of depreciation expense. On average,  
22 Ameren Missouri retires approximately \$377 thousand of plant per month<sup>6</sup> and at a composite  
23 depreciation rate of 2.98% computed in Ameren Missouri's revenue requirement model,  
24 depreciation expense on December 31, 2024, tangible plant will be approximately \$90 thousand  
25 lower at September 1, 2025.

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<sup>6</sup> Staff data request no. 244.

1 Q. Is the same true for the amortization of intangible property?

2 A. Yes. Several of Ameren Missouri's intangible property assets in-service at  
3 December 31, 2024, will be fully amortized prior to the effective date of rates in this case.  
4 The most notable asset in this category is Ameren Missouri's AMI meter reading software.

5 Q. Why is that software notable?

6 A. This software is the same as discussed in the "AMI Software Deferral" section  
7 of this testimony. Besides the material cost of the software, Ameren Missouri requested  
8 approval to alleviate negative (from a utility shareholder perspective) regulatory lag in its prior  
9 rate case, Case No. GR-2021-0241. If the Commission approves this discrete adjustment,  
10 it would be recognizing the positive regulatory lag related to the same cost.

11 Q. Are there any discrete adjustments to ongoing revenue that the Commission  
12 should consider?

13 A. Yes. Included in Ameren Missouri's case is an adjustment to revenue to  
14 recognize customer growth through December 31, 2024. To reflect changes to the cost of  
15 service at the operation of law date, it would be appropriate to extend the revenue adjustment  
16 to capture growth through August 31, 2025.

17 Q. Are there any other changes in Ameren Missouri's cost of service that the  
18 Commission might consider for discrete adjustments?

19 A. Yes. In the *Order Regarding Motion for Reconsideration* the Commission  
20 released in this case on January 15, 2025, the Commission found that "...all parties are  
21 permitted to present discrete adjustments beyond the true-up period to propose a more complete  
22 picture of Ameren Missouri's operations at the operation of law date." In this spirit,

1 the Commission could make additional discrete adjustments to reflect reduction in O&M costs  
2 through Ameren Missouri's internal ongoing efforts for continuous operational improvements.

3 Q. Please describe Ameren Missouri's efforts for continuous improvement.

4 A. Ameren Missouri benefits from the efforts of the Continuous Improvement  
5 ("CI") department housed at Ameren Services. This department seeks to unlock efficiencies in  
6 the operation and administration of all Ameren Corp. subsidiaries, including the operations and  
7 administration effecting Ameren Missouri.

8 Q. Do the efficiencies gained include financial benefits?

9 A. Yes, but the benefits are not quantified. Ameren Missouri states \*\* [REDACTED]

10 [REDACTED]

11 [REDACTED] \*\*7

12 Q. If financial benefits have not been quantified, how did you calculate a discrete  
13 adjustment for the savings gained through CI?

14 A. I relied on cost measurement savings reports generated by Ameren Missouri.

15 Q. What is a cost measurement savings report?

16 A. The cost measurement savings report summarizes CI's current initiatives to gain  
17 efficiencies and includes estimates of each initiative's effect on O&M costs. This report's  
18 relationship with rate proceedings has roots in Ameren Missouri's 2019 general rate cases.  
19 In its gas case, Case No. GR-2019-0077, Ameren Missouri agreed to meet with Staff about  
20 "cost reduction tracking from Company initiatives" in the *First Amended Non-Unanimous*  
21 *Stipulation and Agreement*. Additionally, Ameren Missouri committed to "provide the cost  
22 measurement savings reporting to Staff and OPC" in the *Corrected Non-Unanimous Stipulation*

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<sup>7</sup> Staff Data Request No. 60.

1 *and Agreement* approved in Case No. ER-2019-0335. Ameren Missouri further agreed to  
2 continue to provide cost measurement savings reporting in subsequent stipulations of rate cases.

3 Q. What were CI's estimates for the reduction in O&M for the calendar year 2025?

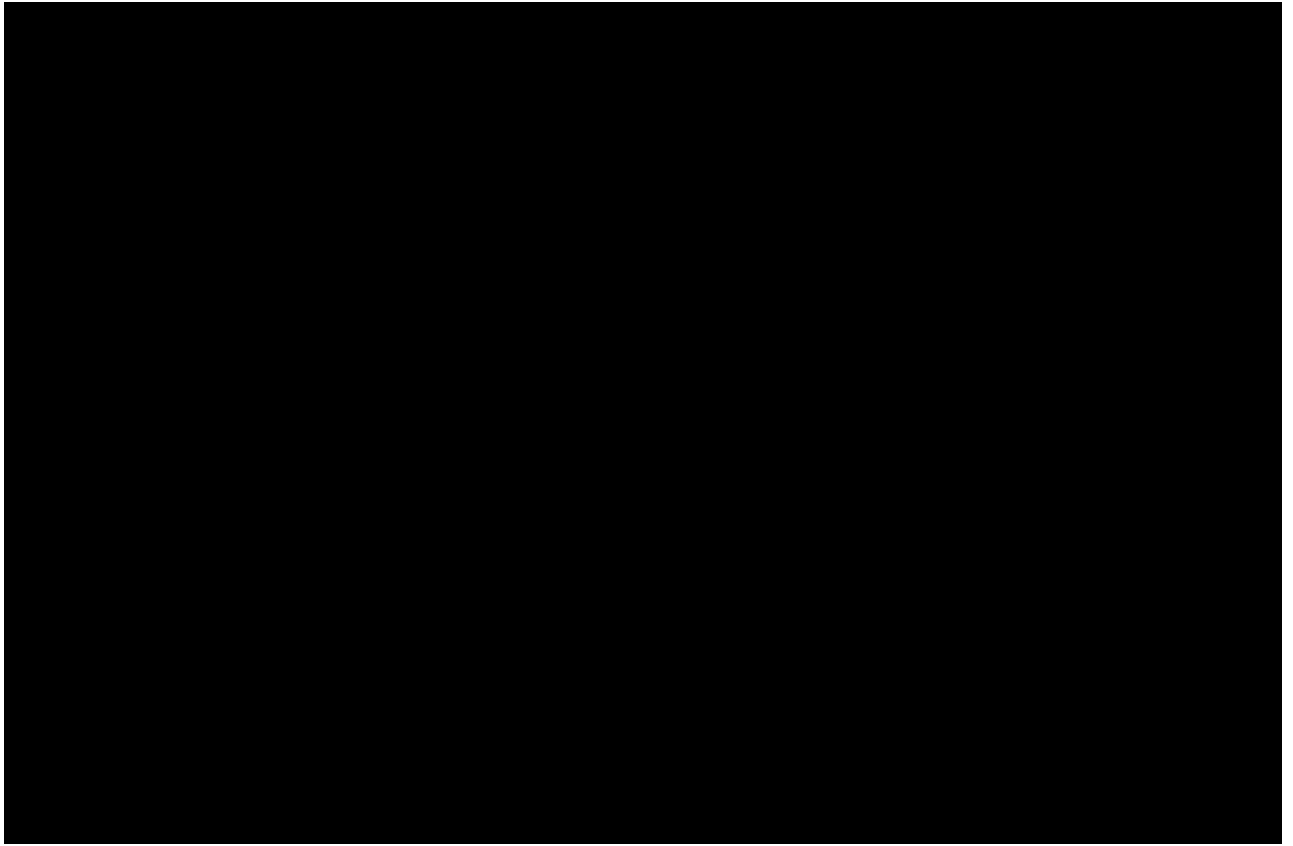
4 A. In the cost measurement report provided in July 2024, CI estimated that it could  
5 unlock \*\* [REDACTED] \*\* of savings, company-wide. I calculated the Ameren Missouri  
6 jurisdictional share of the company-wide total, and made an allocation to Ameren Missouri's  
7 gas operations. Additionally, I prorated the amount allocated to Ameren Missouri's gas  
8 operations by two-thirds to reflect a partial year of savings through August 31, 2025.

9 Q. If the Commission adopts all of the discrete adjustments that you suggest as an  
10 alternative to Staff's primary position, how will that affect Staff's revenue requirement?

11 A. To be clear, Staff's primary position does not recommend any discrete  
12 adjustments but if the Commission orders all discrete adjustments I describe as an alternative,  
13 Staff's revenue requirement will decrease by approximately \$1.3 million. The value of each  
14 adjustment is presented below:

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Q. Does this conclude your direct testimony?

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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 Natural Gas Service            )            Case No. GR-2024-0369

**AFFIDAVIT OF MATTHEW R. YOUNG**

STATE OF MISSOURI                                    )  
  )  
COUNTY OF Jackson                                )            ss.

**COMES NOW MATTHEW R. YOUNG** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony of Matthew R. Young*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
**MATTHEW R. YOUNG**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 21st day of February 2025.



  
\_\_\_\_\_  
Notary Public



## Matthew R. Young

### **Educational and Employment Background and Credentials**

I am employed as a Utility Regulatory Audit Supervisor for the Missouri Public Service Commission (“Commission”). I earned a Bachelor of Liberal Arts Degree from The University of Missouri – Kansas City in May 2009 and a Master of Science in Accounting, also from The University of Missouri – Kansas City, in December 2011. I have been employed by the Commission as a Regulatory Auditor since July 2013.

As a Utility Regulatory Audit Supervisor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. I review exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums. In addition, I oversee the work product produced by other Staff auditors.

Cases in which I have served as a subject matter expert, and the scope of my contributions, are listed below:

Matthew R. Young

<b>Case/Tracking Number</b>	<b>Company Name</b>	<b>Scope of Audit</b>	<b>Testified at Hearing</b>
GR-2024-0369	Ameren Missouri	AMI Deferral, Meter Reading Expense, Discrete Adjustments	
ER-2024-0261	Empire	AMI Asset, Plant Amortization, Asbury Retirement AAO, Customer First, Pensions, OPEBs, SERP, Construction Accounting, Income Taxes, Environmental Tracker	
GO-2024-0214	Spire Missouri	Revenue Requirement	
ER-2024-0189	Evergy West	Border Customers, Capitalized Overheads, Common Use Billings, Hawthorn Solar Investment, Income Taxes, Off System Sales, PAYS® Program, Miscellaneous Revenues	
WA-2023-0450 SA-2023-0451	Confluence Rivers	Rate Base, Purchase Price	

## Matthew R. Young

Case/Tracking Number	Company Name	Scope of Audit	Testified at Hearing
GO-2023-0432	Spire Missouri	Revenue Requirement	
GT-2023-0229	Liberty Midstates	Revenue Requirement, Capitalized Overheads	
EA-2022-0328	Evergy West	Production Tax Credits	Yes
ER-2022-0337	Ameren Missouri	Plant, Reserve, Sioux Deferral, Fuel Inventory, Fuel Expense, Fuel Prices, Coal Refinement, Intangible Amortization, Extended Amortization, Incentive Compensation, Exceptional Performance Bonus, Income Taxes, IRA Tracker, Capitalized Overheads	
GO-2022-0339	Spire Missouri	Revenue Requirement	
GR-2022-0179	Spire Missouri	Capitalized Overheads	
GO-2022-0171	Spire Missouri	Capitalized Overheads	
ER-2022-0129 ER-2022-0130	Evergy Metro Evergy West	Prospective Tracking, Income Taxes, Fuel Expense and Inventory, DSM Opt-Out and Iatan Regulatory Assets, Plant, Reserve, Amortization Expense.	
EO-2022-0105	Evergy Metro	Revenue Requirement Issues	
ER-2021-0240 GR-2021-0241	Ameren Missouri	Incentive Compensation	
GR-2021-0108	Spire Missouri	Capitalized Overheads, Income Taxes, Rate Base Amortizations	Yes
SA-2021-0017	Missouri American Water Company	Feasibility Studies, Construction Cost Estimates	Yes
GO-2021-0030 GO-2021-0031	Spire – East and Spire – West	ISRS Rate Base	
GA-2021-0010	Spire – West	Costs to Expand Distribution System	
WR-2020-0264	Raytown Water Company	Tank Painting and Tower Maintenance, Taxes, Leases, Capitalized Depreciation	

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Case/Tracking Number	Company Name	Scope of Audit	Testified at Hearing
GO-2020-0229 GO-2020-0230	Spire – East and Spire – West	ISRS Rate Base	
GA-2020-0105	Spire – West	Costs to Expand Distribution System	
WA-2019-0366 SA-2019-0367	Missouri American Water Company	Sale of Assets, Rate Base	
WA-2019-0364 SA-2019-0365	Missouri American Water Company	Sale of Assets, Rate Base	
GO-2019-0356 GO-2019-0357	Spire – East and Spire – West	Overhead Costs in Rate Base, Reconciliation	Yes
ER-2019-0335	Ameren Missouri	Incentive Compensation, Fuel Inventory	
WO-2019-0184	Missouri American Water Company	ISRS Rate Base	
SA-2019-0161	United Services Inc.	Application for Certificate, Rate Base	
ER-2018-0145 ER-2018-0146	Kansas City Power & Light & KCP&L Greater Missouri Operations	Fuel Prices & Inventories, Purchased Power Expense, Pensions, OPEBs, SERP, Outside Services	
WM-2018-0104	Missouri American Water Company	Rate Base	
WM-2018-0023	Liberty Utilities	Sale of Assets, Rate Base	
WR-2017-0343	Gascony Water Company	Rate Base	Yes
GR-2017-0215 GR-2017-0216	Laclede Gas Company & Missouri Gas Energy	Pensions, OPEBs, SERP, Incentive Compensation, Equity Compensation, Severance Costs	Yes

Matthew R. Young

Case/Tracking Number	Company Name	Scope of Audit	Testified at Hearing
WR-2017-0139	Stockton Hills Water Company	Revenue, Expenses, Rate Base	
ER-2016-0285	Kansas City Power & Light	Forfeited Discounts, Bad Debt Expense, Customer Growth, Cash Working Capital, Payroll and Payroll Related Costs, Incentive Compensation, Rate Case Expense, Renewable Energy Standards Cost Recovery, Property Taxes	Yes
SR-2016-0202	Raccoon Creek Utility Operating Company	Rate Base	
ER-2016-0156	KCP&L Greater Missouri Operations	Payroll, Payroll Benefits, Payroll Taxes, Incentive Compensation, Injuries and Damages, Insurance Expense, Property Tax Expense, Rate Case Expense	
SR-2016-0112	Cannon Home Association	Revenues and Expenses, Rate Base	
WR-2016-0109 SR-2016-0110	Roy-L Utilities	Revenues and Expenses, Rate Base	
WO-2016-0098	Missouri American Water Company	ISRS Revenues	
WR-2015-0246	Raytown Water Company	Revenues and Expenses, Rate Base	
SC-2015-0152	Central Rivers Wastewater Utility	Verification of amounts identified in Complaint	
WR-2015-0104	Spokane Highlands Water Company	Revenues and Expenses, Rate Base	
GR-2015-0026	Laclede Gas Company	Plant Additions and Retirements, Contributions in Aid of Construction	

Matthew R. Young

Case/Tracking Number	Company Name	Scope of Audit	Testified at Hearing
GR-2015-0025	Missouri Gas Energy	Plant Additions and Retirements, Contributions in Aid of Construction	
WR-2015-0020	Gascony Water Company	Revenues and Expenses, Rate Base	
SM-2015-0014	Raccoon Creek Utility Operating Company	Sale of Assets, Rate Base, Acquisition Premium	
ER-2014-0370	Kansas City Power & Light	Injuries & Damages, Insurance, Payroll, Payroll Benefits, Payroll Taxes, Property Taxes, Rate Case Expense	Yes
SR-2014-0247	Central Rivers Wastewater Utility	Revenues and Expenses, Rate Base, Affiliated Transactions	
HR-2014-0066	Veolia Energy Kansas City	Payroll, Payroll Benefits, Payroll Taxes, Bonus Compensation, Property Taxes, Insurance Expense, Injuries & Damages Expense, Outside Services, Rate Case Expense	
GO-2014-0179	Missouri Gas Energy	Plant Additions, Contributions in Aid of Construction	
GR-2014-0007	Missouri Gas Energy	Advertising & Promotional Items, Dues and Donations, Lobbying Expense, Miscellaneous Expenses, PSC Assessment, Plant in Service, Depreciation Expense, Depreciation Reserve, Prepayments, Materials & Supplies, Customer Advances, Customer Deposits, Interest on Customer Deposits	
SA-2014-0005	Central Rivers Wastewater Utility	Application for Certificate, Revenue and Expenses, Plant in Service, Depreciation Reserve. Other Rate Base Items	