

# Exhibit No. 100

*Exhibit No.:*  
*Issue(s):* *Report on Revenue*  
*Requirement Cost of Service*  
*Overview of Staff's Filing*  
*Witness:* *Amanda C. McMellen*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *ER-2021-0312*  
*Date Testimony Prepared:* *October 29, 2021*

**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**FINANCIAL & BUSINESS ANALYSIS DIVISION  
AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**AMANDA C. MCMELLEN**

**THE EMPIRE DISTRICT ELECTRIC COMPANY  
d/b/a LIBERTY (EMPIRE)**

**CASE NO. ER-2021-0312**

*Jefferson City, Missouri*  
*October 2021*

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**DIRECT TESTIMONY**

**OF**

**AMANDA C. MCMELLEN**

**THE EMPIRE DISTRICT ELECTRIC  
d/b/a LIBERTY (EMPIRE)**

**CASE NO. ER-2021-0312**

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**DIRECT TESTIMONY**

**OF**

**AMANDA C. MCMELLEN**

**THE EMPIRE DISTRICT ELECTRIC  
d/b/a LIBERTY (EMPIRE)**

**CASE NO. ER-2021-0312**

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9 Q. Please state your name and business address.

10 A. Amanda McMellen, P.O. Box 360 Suite 440, Jefferson City, MO 65012.

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

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

14 Q. Please describe your educational background and work experience.

15 A. I graduated from the DeVry Institute of Technology in June 1998 with a  
16 Bachelor of Science degree in Accounting. I commenced employment with the Commission  
17 Staff in June 1999.

18 Q. Have you previously filed testimony before the Commission?

19 A. Yes, numerous times. Please refer to Schedule 1, attached to this  
20 Direct Testimony, for a list of the major audits in which I have assisted and filed testimony with  
21 the Commission.

22 Q. What knowledge, skills, experience, training and education do you have in the  
23 areas of which you are testifying as an expert witness?

24 A. I have received continuous training at in-house and outside seminars on  
25 technical ratemaking matters since I began my employment at the Commission. I have been

1 employed by this Commission as a Regulatory Auditor for over 20 years, and have submitted  
2 testimony on ratemaking matters numerous times before the Commission. I have also been  
3 responsible for the supervision of other Commission employees in rate cases and other  
4 regulatory proceedings.

5 **EXECUTIVE SUMMARY**

6 Q. Please summarize your direct testimony in this proceeding.

7 A. I am sponsoring the Staff's Revenue Requirement Cost of Service Report  
8 ("Report") and Staff's Direct Accounting Schedules in this proceeding that are being filed  
9 concurrently with this direct testimony. I also provide in this direct testimony an overview of  
10 Staff's revenue requirement determination. Staff has conducted a review of all the components  
11 (capital structure, return on rate base, rate base, operating revenues, and operating expenses)  
12 that determine The Empire District Electric Company's ("Empire") revenue requirement. My  
13 testimony provides an overview of Staff's work in each area.

14 **REVENUE REQUIREMENT COST OF SERVICE REPORT**

15 Q. Please explain the organizational format of the Staff's Revenue Requirement  
16 Cost of Service Report.

17 A. The Staff's Report has been organized by topic as follows:

18 I. Executive Summary

19 II. Background

20 III. Test Year/Update Period

21 IV. Rate of Return (Capital Structure, Cost of Debt, Cost of Equity)

22 V. Rate Base

- 1 VI. Allocations
- 2 VII. Income Statement
- 3 VIII. Income Taxes
- 4 IX. Renewable Energy
- 5 X. Depreciation
- 6 XI. Fuel Adjustment Clause
- 7 XII. Customer Service
- 8 XIII. Affiliate Transaction
- 9 XIV. Retirement of Asbury

10 The Rate Base and Income Statement sections have numerous subsections, which explain each  
11 specific area and/or adjustments made by Staff to the test year ending September 30, 2020. The  
12 individual Staff member responsible for each area of Staff's direct case and/or adjustment is  
13 identified in the Report following the written discussion he or she authored, and is the  
14 expert/witness with respect to that section of the Staff's Report. Staff may have a different or  
15 additional expert/witness for rebuttal or surrebuttal testimony in a given area if this case  
16 proceeds to evidentiary hearings.

17 **OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT**

18 Q. How does one determine the revenue requirement for a regulated utility?

19 A. The first step is to calculate the utility's cost of service.

20 Q. In its audit of Empire for Case No. ER-2021-0312, has Staff examined all of the  
21 components comprising the cost of service for Empire's electric operations in Missouri?

22 A. Yes.

1 Q. What are the cost-of-service components that comprise the cost of service for a  
2 regulated, investor-owned public utility?

3 A. The cost of service for a regulated, investor-owned public utility can be defined  
4 by the following formula:

$$5 \text{ Cost of Service} = \text{Cost of Providing Utility Service}$$

6 or

$$7 \text{ COS} = \text{O} + (\text{V} - \text{D})\text{R} \text{ where,}$$

$$8 \text{ COS} = \text{Cost of Service}$$

$$9 \text{ O} = \text{Operating Costs (Fuel, Payroll, Maintenance, etc.),}$$

10 Depreciation and Taxes

$$11 \text{ V} = \text{Gross Valuation of Property Required for Providing}$$

12 Service (including plant and additions or subtractions of other rate base items)

$$13 \text{ D} = \text{Accumulated Depreciation Representing Recovery of}$$

14 Gross Depreciable Plant Investment

$$15 \text{ V} - \text{D} = \text{Rate Base (Gross Property Investment less Accumulated}$$

16 Depreciation = Net Property Investment)

$$17 (\text{V} - \text{D})\text{R} = \text{Return Allowed on Rate Base}$$

18 In the past, the terms “cost of service” and “revenue requirement” have sometimes been used  
19 interchangeably. However, in this rate case, Staff will use the term “revenue requirement”  
20 to instead only refer to the utility’s necessary incremental change in revenues based on  
21 measurement of the utility’s current total cost of service compared to its current revenue levels  
22 under existing rates.

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

3           A.     The objective of an audit is to determine the appropriate level of the components  
4 identified in my previous answer in order to calculate the revenue requirement for such a  
5 regulated utility. All relevant factors are examined and a proper relationship of revenues,  
6 expenses, and rate base is maintained. The process for making that revenue requirement  
7 determination can be summarized as follows:

8                   (1)     Selection of a test year. The test year income statement represents the  
9 starting point for determining a utility's existing annual revenues, operating costs, and net  
10 operating income. Net operating income represents the return on investment based upon  
11 existing rates. The test year approved by this Commission for Case No. ER-2021-0312 is the  
12 twelve months ending September 30, 2020. "Annualization," "normalization," and  
13 "disallowance" adjustments are made to the test year results when the unadjusted amounts do  
14 not fairly represent the utility's most current, ongoing, and appropriate annual level of revenues  
15 and operating costs. Annualization, normalization, and disallowance adjustments are explained  
16 in more detail later in this direct testimony.

17                   (2)     Selection of a "test year update period." A proper determination of  
18 revenue requirement is dependent upon matching the rate base, return on investment, revenues,  
19 and operating costs components at the same point in time. This ratemaking principle is  
20 commonly referred to as the "matching" principle. It is a standard practice in ratemaking in  
21 Missouri to utilize a period beyond the established test year in which to match the major  
22 components of a utility's revenue requirement. By updating test year financial results to reflect



1 information beyond the established test year, rates can be set based upon more current  
2 information. The update period for this case is June 30, 2021.

3 (3) Selection of a “true-up date” or “true-up period.” A true-up date  
4 generally is established when a significant change in a utility’s cost of service occurs after the  
5 end of the test year update period, but prior to the operation-of-law date, and the significant  
6 change in cost of service is one the parties and/or Commission has decided should be considered  
7 for cost-of-service recognition in the current case. In this proceeding, Staff’s position is that a  
8 true-up period is not necessary at this time.

9 (4) Determination of Rate of Return. A cost-of-capital analysis must be  
10 performed to allow Empire the opportunity to earn a fair rate of return on its net investment  
11 (“rate base”) used in the provision of utility service. Staff witness Peter Chari, of the  
12 Commission’s Financial Analysis Department, has performed a cost-of-capital analysis and is  
13 sponsoring a section of the Staff’s Revenue Requirement Cost of Service Report to explain and  
14 provide the results of his analysis.

15 (5) Determination of Rate Base. Rate base represents the utility’s net  
16 investment used in providing utility service, on which the utility is permitted the opportunity to  
17 earn a return. For its direct filing, Staff has determined Empire’s rate base as of June 30, 2021,  
18 consistent with the end of the test year update period established for this case. Other rate base  
19 components reflect the last known balance as of June 30, 2021. Rate base includes  
20 plant-in-service (plant fully operational and used for service), cash working capital,  
21 materials and supplies, prepayments, fuel inventories, accumulated reserve for depreciation,  
22 accumulated deferred income tax, etc.

1                   (6)     Net Operating Income from Existing Rates. The starting point for  
2 determining net income from existing rates is the unadjusted operating revenues, expenses,  
3 depreciation, and taxes for the test year, which is the twelve-month period ending  
4 September 30, 2020, for this case. All of the utility's specific revenue and expense categories  
5 are examined to determine whether the unadjusted test year results require adjustments in order  
6 to fairly represent the utility's most current level of operating revenues and expenses.  
7 Numerous changes occur during the course of any year that will impact a utility's annual level  
8 of operating revenues and expenses. The September 30, 2020, test year has been adjusted to  
9 reflect the Staff's determination of the appropriate ongoing levels of revenues and expenses.

10                   (7)     Determination of Net Operating Income Required. The net income  
11 required for Empire is calculated by multiplying Staff's recommended rate of return by the rate  
12 base. Net income required is then compared to net income available from existing rates  
13 discussed in Item 6 above. The difference, when factored-up for income taxes, represents the  
14 incremental change in the utility's rate revenues required to cover its operating costs and to  
15 provide a fair return on investment used in providing electric service.

16                   If a utility's current rates are insufficient to cover its operating costs and  
17 provide a fair return on investment, the comparison of net operating income required  
18 (Rate Base x Recommended Rate of Return) to net income available from existing rates  
19 (Operating Revenue less Operating Costs, Depreciation, and Income Taxes) will result in a  
20 positive amount, which would indicate that the utility requires a rate increase. If the comparison  
21 results in a negative amount, this indicates that the utility's current rates may be excessive.

22                   Q.     Please identify the types of adjustments that are made to unadjusted test year  
23 results in order to reflect a utility's current annual level of operating revenues and expenses.

1           A.     The types of adjustments made to reflect a utility’s current annual operating  
2 revenues and expenses are:

3                   (1)     Normalization adjustments. Utility rates are intended to reflect normal  
4 ongoing operations. A normalization adjustment is required when the test year reflects the  
5 impact of an abnormal event. One example of this type of adjustment that is made in all  
6 electric rate cases is Staff’s revenue adjustments to normalize weather. Actual weather  
7 conditions during the test year are compared to 30-year “normal” values. The weather  
8 normalization adjustment restates the test year sales volumes and revenue levels to reflect  
9 normal weather conditions.

10                   (2)     Annualization adjustments. Annualization adjustments are required  
11 when changes have occurred during the test year, update and/or true-up period, which are not  
12 fully reflected in the unadjusted test year results. For example, Empire’s employees received a  
13 wage increase in February 2020. As a result, only seven months of the twelve months ending  
14 September 30, 2020, reflect the impact of this payroll increase. An adjustment was made to  
15 capture the financial impact of the payroll increase for the portion of the test year prior to the  
16 wage increase.

17                   (3)     Disallowance adjustments. Disallowance adjustments are made to  
18 eliminate costs in the test year results that are not considered prudent, reasonable, appropriate,  
19 and/or not of benefit to Missouri ratepayers and thus not appropriate for recovery from  
20 ratepayers. An example in this case is certain executive incentive compensation costs. In  
21 Staff’s view, these costs are incurred to primarily benefit shareholder interests and it is not  
22 appropriate policy to pass these costs on to customers in rates, since these costs do not benefit

1 ratepayers. Therefore, these costs should be eliminated from the cost of service borne by  
2 ratepayers and Staff has proposed to disallow these costs from recovery in rates.

3 (4) Pro forma adjustments. Pro forma adjustments reflect the impact of items and  
4 events that occur subsequent to the test year and test year update period. These items or events  
5 significantly impact the revenue, expense, and rate base relationship and should be recognized  
6 to address the forward-looking objective of the test year. Caution must be exercised when  
7 including pro forma adjustments in a recommended cost of service to ensure that all items and  
8 events subsequent to the test year are also examined and any appropriate offsetting adjustments  
9 are included as well. In addition, some post-test year items and events may not have occurred  
10 yet and/or may not be capable of adequate quantification at the time of the case filing. As a  
11 result, quantification of pro forma adjustments may be more difficult than the quantification of  
12 other adjustments. As a consequence, use of a true-up audit that considers a full range of  
13 auditable items and events that occur subsequent to the test year, and also attempts to address  
14 the maintenance of the proper relationship among revenues, expenses, and investment at a  
15 consistent point in time is generally a superior approach than considering stand-alone pro forma  
16 adjustments for inclusion in the cost of service.

17 Q. What rate increase amount, based on what return on equity (ROE) percentage,  
18 did the Company request from the Commission in this case?

19 A. Empire requested that its annual revenues be increased by approximately  
20 \$79,945,556 with Winter Storm Uri costs and \$50,062,217 without Winter Storm Uri costs  
21 based on an ROE of 10.00%.

22 Q. Please describe Staff's direct case revenue requirement filing in this proceeding.

1           A.     The results of Staff's audit of Empire's rate case request can be found in the  
2 Staff's filed Accounting Schedules and is summarized on Accounting Schedule 1,  
3 Revenue Requirement. This Accounting Schedule shows that Staff's recommended revenue  
4 requirement for Empire in this proceeding is \$6,366,574 based upon a mid-point recommended  
5 rate of return (ROR) of 7.14%. Staff is recommending a mid-point ROE of 9.50% with  
6 a range of 9.25% to 9.75% as calculated by Staff witness Peter Chari. Staff's revenue  
7 requirement at low and high is \$2,761,407 to \$9,971,740 based upon a ROR range  
8 of 6.64% to 6.90%.

9           Q.     What items are included in the Staff's recommended rate base in this case?

10          A.     All rate base items were determined as of the update period ending date  
11 June 30, 2021, either through a balance on Empire's books as of that date or a 13-month average  
12 balance ending on June 30, 2021. Items in the Staff's rate base include: Plant in-Service,  
13 Accumulated Depreciation Reserve, Cash Working Capital, Materials and Supplies,  
14 Prepayments, Fuel Inventories, Over/Undercollected Amortizations, Customer Advances for  
15 Construction, Customer Deposits, Unamortized Pension and OPEBs Tracking Liabilities, and  
16 the Accumulated Deferred Income Tax (ADIT) reserve.

17          Q.     What are the significant income statement adjustments Staff made in  
18 determining Empire's revenue requirement for this case?

19          A.     A summary of the Staff's significant income statement adjustments follows:

20 Operating Revenues

21           Retail revenues were adjusted for the elimination of unbilled revenue, the lower income  
22 tax rate experienced during the test year, FAC revenue, gross receipts taxes, customer growth,

1 the update period and weather normalization. Other electric revenues were adjusted for  
2 Southwest Power Pool (SPP) Integrated Marketplace revenues.

3 Payroll, Payroll Taxes and Employee Benefit Costs

4 • Payroll expense annualized for all known wage increases through June 30, 2021, and  
5 changes in employee levels through June 30, 2021.

6 • Payroll taxes consistent with the payroll annualization.

7 • Incentive compensation and restricted stock awards disallowances.

8 • Employee benefits including pensions and OPEBs.

9 • Other Non-Labor Expenses

10 • Fuel and purchased-power annualized and normalized as of June 30, 2021.

11 • SPP transmission expense normalized as of June 30, 2021.

12 • Rents and Leases.

13 • Insurance Expense.

14 • Property Tax Expense.

15 • Uncollectible Expense.

16 • Corporate Allocations.

17 • Rate case expense adjustment.

18 • Disallowance of all institutional advertising expense, certain dues and donations, and  
19 miscellaneous expenses.

20 • Income Taxes.

21 • Depreciation Expense.

22 Q. How do the various members of Staff contribute to a combined work product?

1           A.     All of the Staff auditors, including myself, relied on the work from numerous  
2 other Staff members in calculating a revenue requirement for Empire in this case. Weather  
3 normalized sales and the recommended rate of return are some examples of data and analysis  
4 supplied to the Auditing Unit as inputs into the Staff's revenue requirement cost of-service  
5 calculation. Each Staff member who is responsible for a section of the Staff's  
6 Revenue Requirement Cost of Service Report is identified at the conclusion of the section he  
7 or she authored as being the Staff expert/witness responsible for that section. Signed affidavits  
8 and the qualifications for all Staff members who are responsible for sections of the Staff's  
9 Revenue Requirement Cost of Service Report that constitutes Staff's direct testimony in this  
10 rate proceeding are attached in an appendix to the Report

11           Q.     What are the biggest differences between the rate increase request filed by the  
12 Company and the Staff revenue requirement recommendations being filed in this proceeding?

13           A.     From the Staff's perspective, there are three primary revenue requirement  
14 differences.

15     •       Retirement of Asbury – Issue Value – (\$16.8 million). Staff did not include the Asbury  
16 unrecovered asset in rate base while Empire did which results in a difference of approximately  
17 \$10.6 million and an ADIT difference of approximately \$4.5 million. Also, Empire did not  
18 include the Asbury liability in rate base while Staff did creating a difference of approximately  
19 \$1.7 million.

20     •       Return on Equity (ROE) and Capital Structure – Issue Value – (\$7.2 million). As  
21 previously stated, Empire's return on equity recommendation is 10.00%, while the Staff has  
22 developed a mid-point recommendation of 9.50%. The difference between Empire's

1 recommended ROE and capital structure and Staff's recommended mid-point for ROE and  
2 capital structure is approximately \$7.2 million in revenue requirement.

3 • Plant in Service and Depreciation Reserve – Issue Value – (\$7 million). Staff used  
4 actual plant in service and depreciation reserve balances as of the end of the update period  
5 (June 30, 2021) while Empire used estimated balances when they filed their case in May 2021.  
6 The difference between Staff and Empire's plant in service and depreciation reserve balances  
7 is approximately \$7 million.

8 There are other significant differences between Staff and the Company, based upon their  
9 respective direct filings. However, these items are less significant than the differences  
10 discussed above.

11 Q. Is it possible that significant differences exist between Staff's revenue  
12 requirement positions and those of other parties besides Empire in this proceeding?

13 A. Yes. However, the other parties are filing their prepared direct testimony, if any,  
14 concurrently with the Staff's direct filing. Until Staff has a chance to examine the direct  
15 testimony of the other parties, it is impossible for Staff to determine what differences exist and  
16 how material they may be.

17 Q. Please identify the Staff experts/witnesses responsible for addressing each area  
18 where there is a known and significant difference between Staff and Empire as addressed above  
19 in this direct testimony.

20 A. The Staff experts/witnesses for each listed issue are as follows:

21 Issue	Staff Witness
22 Retirement of Asbury	Mark Oligschlaeger/Amanda McMellen
23 Return on Equity	Peter Chari



Direct Testimony of  
Amanda C. McMellen

1 Plant in Service/Depreciation Reserve Angela Niemeier

2 Q. When will the Staff be filing its customer class cost of service and rate design  
3 direct testimony and report in this proceeding?

4 A. Staff's customer class cost of service and rate design direct testimony and report,  
5 including schedules, will be filed on November 17, 2021.

6 Q. Does this conclude your prepared direct testimony in this proceeding?

7 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Request of The Empire )  
District Electric Company d/b/a Liberty for ) Case No. ER-2021-0312  
Authority to File Tariffs Increasing Rates )  
for Electric Service Provided to Customers )  
in its Missouri Service Area )

**AFFIDAVIT OF AMANDA C. McMELLEN**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

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

Further the Affiant sayeth not.

Amanda C. McMellen  
**AMANDA C. McMELLEN**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29<sup>th</sup> day of October 2021.

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

D. Suzie Mankin  
Notary Public

Amanda C. McMellen  
Utility Regulatory Auditor V

**EDUCATION**

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

**PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor V  
February 2013 – Present  
Utility Regulatory Auditor IV  
November 2006 – February 2013  
Utility Regulatory Auditor III  
June 2002 – November 2006  
Utility Regulatory Auditor II  
June 2000 – June 2002  
Utility Regulatory Auditor I  
June 1999 – June 2000

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

## SUMMARY OF RATE CASE TESTIMONY FILED

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

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

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

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

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

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

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