

Exhibit No. 143

Staff – Exhibit 143
Testimony of Karen Lyons
Rebuttal
File No. ER-2024-0261

Exhibit No.:
Issue(s): *Economic Development
Rider*
Witness: *Karen Lyons*
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Type of Exhibit: *Rebuttal Testimony*
Case No.: *ER-2024-0261*
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MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

KAREN LYONS

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

*Jefferson City, Missouri
August 2025*

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KAREN LYONS
THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty
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OF

KAREN LYONS

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

Q. Please state your name and business address.

A. My name is Karen Lyons. My business address is 615 E. 13th Street, Kansas City, Missouri 64106.

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

A. I am the manager of the Auditing Department with the Staff of the Missouri Public Service Commission (“Staff”).

Q. Please describe your educational background and work experience.

A. I attended Park University where I earned a Bachelor of Science degree in Management Accounting and a Master's in Business Administration. I have been employed by the Commission since April 2007 within the Auditing Department.

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

A. I have been employed with the Commission for 18 years. During that time, I have assisted, conducted, and supervised audits and examined the books and records of electric utilities in the state of Missouri. I have also received continuous training at internal and external seminars on technical ratemaking matters since I began my employment at the Commission. Schedule KL-r1 attached to this testimony contains a list of cases and the issues that I have addressed in testimony.

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

2 A. In this testimony, I address from a policy perspective the proposal discussed by
3 The Empire District Electric Company d/b/a Liberty (“Empire”) witness Charlotte Emery’s
4 direct testimony requesting authorization to include Economic Development Rider (“EDR”)
5 discounts that occurred since Empire’s last general rate case (Case No. ER-2021-0312) in rate
6 base and include an annual amortization based on a five year period. Staff witness
7 Sarah L.K. Lange also addresses Empire’s proposed ratemaking treatment for EDR discounts
8 in her rebuttal testimony. Since Empire has tracked or deferred EDR discounts since its last
9 rate case and is seeking recovery of the deferred discounts, I will first address the Commission
10 Staff policy on trackers and deferral accounting and then address Ms. Emery’s proposal for the
11 EDR discounts. Staff recommends that Empire’s proposed treatment of the EDR discounts
12 be denied.

13 **TRACKER POLICY**

14 Q. What is a “tracker”?

15 A. The term “tracker” refers to rate mechanisms under which the amount of
16 a particular cost of service item actually incurred by a utility is “tracked” and compared to
17 the amount of that item currently included in a utility’s rate levels. Any over-recovery or
18 under-recovery of the item in rates compared to the actual expenditures made by a utility is then
19 booked to a regulatory asset or regulatory liability account, and would be eligible to be included
20 in the utility’s rates set in its next general rate case through an amortization to expense.

21 Q. Should use of trackers be a common occurrence in Missouri utility ratemaking?

22 A. No. Rates are normally set in Missouri to allow a utility an opportunity to
23 recover its cost of service on an ongoing basis from the utility’s customers. However, under

1 this approach, neither utilities nor utility customers are allowed to be reimbursed through the
2 rate case process for any prior under or over-recovery of costs experienced by the utility in
3 rates, either measured for its cost of service as a whole or for individual cost of service
4 components. For this reason, use of trackers in order to provide reimbursement in rates to
5 utilities or customers of any over or under-recovery of individual rate component items is rare
6 and should be dependent on unique and unusual circumstances.

7 Q. What criteria does Staff consider to determine a tracker is justified?

8 A. Use of trackers may be justified under the following circumstances: (1) when
9 the applicable costs demonstrate significant fluctuation and up-and-down volatility over time,
10 and for which accurate estimation is difficult; (2) new costs for which there is little or no
11 historical experience, and for which accurate estimation is accordingly difficult; (3) costs
12 imposed upon utilities by Commission rule or authorized by statute. In addition, the costs
13 should be material in amount. The threshold generally used by the Commission to measure
14 materiality of a cost proposed for deferral treatment is whether the cost in question is at least
15 equal to 5% of the utility income.

16 Q. Why are trackers sometimes justified by significantly fluctuating and
17 volatile costs?

18 A. If a utility's cost levels for a particular rate item over time demonstrate
19 significant up-and-down volatility, it can be appropriate to implement a tracker mechanism for
20 this type of item to reduce the amount of risk associated with a material inaccuracy in estimating
21 the particular cost for purposes of setting the utility's rates.

22 Q. What is an example of a tracker being authorized by the Commission for a
23 volatile cost in the past?

1 A. All major utilities operating in Missouri, including Empire, have tracker
2 mechanisms in place at the present time for their pension and other post-employment benefit
3 (“OPEB”) expenses. Annual pension and OPEB expense amounts at times in the past have
4 been subject to significant annual volatility, primarily because pension and OPEB funding
5 amounts are impacted by investment outcomes in equity and debt markets which, of course,
6 can swing upward or downward based upon trends in the general economy.

7 Q. Are there other unusual aspects to pension and OPEB expense that justify using
8 tracking mechanisms?

9 A. Yes. In Missouri, utilities place amounts intended for later payment to retired
10 employees for pensions and OPEBs into external trust funds to help ensure that such funds are
11 available when due to utility employees.¹ Once the utility funds the pension and OPEB trusts,
12 the balance is unavailable to the utility for any other use. In this situation, Staff believes that
13 authorizing tracker mechanisms for these expense items encourages utilities to stay current on
14 pension and OPEB expense allowances currently included in their rate levels. Of course,
15 if pension or funding amounts turn out to be less than the amounts for these items currently
16 included in a utility’s rate level, use of trackers also ensure that the funding/rate differential
17 would ultimately be flowed back to its customers.

18 Q. Are there other instances where trackers may be justified?

19 A. In rare circumstances, utilities will incur significant new expenses for which
20 they have little or no past history to aid in determining an appropriate ongoing level for these
21 expenses for setting rates. In those circumstances, it may be appropriate to authorize a tracker

¹ Federal law requires prefunding of pension amounts. In Missouri, under state law OPEB amounts must be prefunded by utilities in order to be eligible for rate recovery of this item on an accrual basis in advance of actual payment to retirees.

1 to protect both the utility and its customers from over- or under-recovery in rates of these
2 expenses due to erroneous estimates.

3 Q. Has Staff agreed to use of a tracker for this reason?

4 A. Yes. In Case No. ER-2011-0004, Staff recommended a tracker for Iatan II² and
5 Plum Point³ O&M expense, because there was not adequate information to develop a
6 reasonable annualized and normalized expense level. Empire had limited operational
7 experience with these units when they were placed in service, August 2010. The Commission
8 approved the tracker on June 1, 2011.⁴ Staff's agreement to use this tracker was only intended
9 to cover the initial years of operation of the Iatan II and Plum Point units, until an adequate
10 history of the unit's O&M expenses existed. After approximately five years of historical data,
11 this tracker was discontinued in Case No. ER-2014-0351.

12 Q. Are there any other instances where the Commission has used trackers?

13 A. In some circumstances, the Commission has established, within the rules it
14 promulgates, provisions for tracking and recovery of incremental costs caused by utility
15 compliance with new rules. This was the case with the Commission rules requiring certain
16 actions be taken by electric utilities regarding vegetation management and infrastructure
17 inspection activities that became effective in 2008. In addition, trackers may be established by
18 the Missouri General Assembly. An example of this is the property tax tracker that was
19 established in August 2022.⁵

20 Q. Are the costs associated with the use of trackers any different from the costs
21 associated with an accounting authority order ("AAO")?

² Empire's ownership share of Iatan II is 12%

³ Empire's ownership share of Plum Point is 7.52%

⁴ Case No. ER-2011-0004, Order Approving Global Agreement, filed June 6, 2011.

⁵ Section 393.400, RSMo.

1 A. Yes. In Missouri, an AAO typically refers to a Commission order allowing a
2 utility to defer certain costs on its balance sheet for potential recovery of the deferred costs in
3 rates through amortizations to expense in a general rate proceeding. This is similar to how
4 deferrals resulting from trackers may be treated in general rate proceedings. However,
5 the nature of the costs to which AAOs are normally granted, and the nature of the costs to which
6 tracking treatment is normally granted, are quite different.

7 Q. Would you explain the major differences in how AAOs and trackers have been
8 used in Missouri?

9 A. Typically, AAOs have been used to allow utilities to capture certain
10 unanticipated and “extraordinary” costs that are not included in their ongoing rate levels.
11 The term “extraordinary costs” are defined as costs associated with an event that is unusual,
12 unique and non-recurring in nature. The classic example of an extraordinary event is the
13 occurrence of a natural disaster, such as a wind or ice storm, or major flood that affects a utility’s
14 service territory. In contrast, trackers have been used in Missouri to track certain costs that are
15 ongoing to a utility and for which some allowance has been built into the company’s existing
16 rate levels. For this reason, while costs subject to trackers exhibit some highly usual or unique
17 attributes which justify the use of a tracker, these costs are not “extraordinary” in the sense that
18 this term is commonly applied to costs covered by AAOs.

19 Q. If the use of trackers has not been limited to truly extraordinary costs, then why
20 not track all or most costs?

21 A. There are at least two reasons. First, excessive use of trackers would tend to
22 skew ratemaking results either in favor of the utility or in favor of its customers. Secondly,

1 broad use of trackers would not provide the incentives a utility has to operate as efficiently and
2 productively under the rate regulation approach used in Missouri.

3 Q. Why would the widespread use of trackers tend to skew the ratemaking results
4 for a utility?

5 A. With certain exceptions, the policy in Missouri has been to set a utility's rates
6 based upon measurement of "all relevant factors," by taking into account levels of revenues,
7 expenses, rate base and rate of return that are calculated at or approximately at the same point
8 in time. Use of an "all relevant factors" approach is necessary to ensure that a utility's rate
9 levels are based upon an accurate measurement of its cost of service at a particular point in
10 time. When using trackers as part of setting rates, certain cost factors inevitably receive
11 different and inconsistent treatment compared to other cost factors. For example, if a utility
12 tracks expenses that tend to increase in amount over time, but does not track cost of service
13 factors that may reduce its cost of service (factors such as revenue growth, or increases in rate
14 base offsets for accumulated depreciation or deferred taxes), the utility will have the potential
15 of receiving retroactive dollar-for-dollar recovery of certain cost increases in its customer rates
16 through the operation of its trackers, while pocketing for itself any beneficial changes in other
17 cost of service components that occur over the same period. In this manner, inappropriate use
18 of trackers can lead to skewed and unfair ratemaking results.

19 Q. How do trackers affect a utility's incentive to operate efficiently?

20 A. An inevitable byproduct of the Missouri ratemaking approach is "regulatory
21 lag." "Regulatory lag" is simply the passage of time between when a utility experiences a
22 change in the cost of service, and the reflection of that change in its rate levels. While regulatory
23 lag is often portrayed by utilities as a phenomenon that is entirely negative or harmful,

1 the existence of regulatory lag does provide utilities with the strongest incentive to be as
2 efficient and cost-effective over time as they can. Excessive use of trackers can serve to
3 eliminate or weaken these beneficial incentives.

4 Q. Does regulatory lag affect the earnings of a utility between general
5 rate proceedings?

6 A. Yes. The operation of regulatory lag as part of the normal ratemaking process
7 exposes a utility to the prospect of lower earnings if the utility does not control cost of service
8 increases between general rate proceedings. However, it also allows the utility to experience
9 higher earnings if the utility is able to reduce its cost of service that was established in the most
10 recent rate proceeding. This “risk/reward” aspect of current Missouri ratemaking policy would
11 be damaged by use of trackers if applied to normal cost of service items. A company that
12 experiences an increase in an expense that is being tracked will experience no reduction in
13 earnings related to the increased cost (because the cost increase will be captured on its balance
14 sheet and not on its income statement) and, therefore, the utility will have less incentive to
15 attempt to minimize any such cost increase. On the other hand, a utility that experiences a
16 reduction in an expense that is being tracked will experience no increase to its ongoing earnings
17 level as a result of the decreased costs (again, because the cost decrease will be captured on its
18 balance sheet and not on its income statement) and, therefore, would have less incentive to
19 produce the lower cost in the first place.

EDR DISCOUNTS

Q. Is Empire requesting a tracker for EDR discounts in this case?

A. Ms. Emery did not specifically request a tracker; however, beginning with the effective date of rates in Case No. ER-2021-0312, Empire recorded the EDR discounts in a regulatory asset. Ms. Emery states:

This regulatory asset was established during the prior rate case (ER-2021-0312) to reflect the discounts given to customers in accordance with the provisions of Senate Bill 564 related to economic development (Section 393.1640, RSMo). This adjustment results in an increase to rate base of \$1,767,579, which produces a pro forma update period ending balance of \$7,069,690. Since this regulatory asset is created by a Missouri statute this balance has been direct assigned to Missouri retail customers.⁶

By establishing a regulatory asset and booking the EDR discounts for future recovery, Empire is tracking these discounts.

Q. Does Staff agree that Section 393.1640 RSMo. allows Empire to create a regulatory asset to defer EDR discounts between general rate cases and request rate base treatment of the regulatory asset balance and include an annual amortization of the balance of the asset?

A. No. First, Section 393.1640 provides specific language on how to treat EDR discounts.⁷ The statute does not state or imply that a regulatory asset should be established or a return on rate base with an annual amortization of these discounts should be recovered from customers. Second, the Commission has authority over jurisdictional utilities' accounting practices through its adoption of the Federal Energy Regulatory Commission's Uniform System of Accounts ("USOA") for each utility industry. The USOAs prescribe detailed instruction to

⁶ Case No. ER-2024-0261, Charlotte Emery Direct Testimony, pages 20-21. Filed on February 26, 2025.

⁷ See Section 393.1640.2, RSMo.

1 how the utilities are to account for their revenues, expenses and capital investment.
2 The long-standing practice in this jurisdiction is that utilities generally seek first authorization
3 from the Commission before deferring to its balance sheet as regulatory assets certain costs
4 normally charged as current expenses on the utility's income statement. Deferral treatment is
5 an exception to normal utility accounting for costs under the prescribed USOA. Because the
6 Commission has authority over the accounting practices of the utilities it regulates, and because
7 cost deferrals can have a significant impact on a utility's reported earnings, Staff's position is
8 that in most instances it is both acceptable and appropriate for utilities to seek authority from
9 the Commission before it defers as regulatory assets certain incurred costs. Empire did not seek
10 authority to defer EDR discounts.

11 Q. How did Staff treat EDR discounts in this case.

12 A. Staff calculated the EDR discounts consistent with Section 393.1640 RSMo.
13 Staff Witness Sarah L.K. Lange addresses EDR discounts in her Class Cost of Service direct
14 testimony and rebuttal testimony.⁸ Staff recommends the Commission deny Empire's proposed
15 rate base treatment and corresponding annual amortization for EDR discounts.

16 Q. Does this conclude your rebuttal testimony?

17 A. Yes it does.

⁸ Case No ER-2024-0261, Sarah L.K. Lange, Class Cost of Service direct testimony. Ms. Lange also addresses EDR discounts in her rebuttal testimony beginning on page 2.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

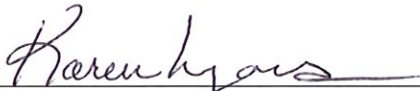
In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for) Case No. ER-2024-0261
Authority to File Tariffs Increasing Rates)
for Electric Service Provided to Customers)
in Its Missouri Service Area)

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)
) ss.
COUNTY OF Jackson)

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

Further the Affiant sayeth not.



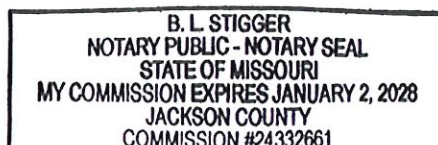
KAREN LYONS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 11th day of August 2025.



Notary Public



Case Participation of Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2025	ER-2024-0261	Empire General Rate Case	Rebuttal: Economic Development Rider
2025	EM-2025-0243	Ameren Fiber Lease	Staff Memorandum
2025	EF-2025-0246	Ameren-Chapter 100	Staff Memorandum
2024	ER-2024-0319	Ameren General Rate Case (Stipulated)	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. Surrebuttal/True Up Direct: Transmission Expense, Renewable Energy Standard Tracker. True Up Adjustments
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

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

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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
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 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)	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 Rebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue Surrebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights True-up Rebuttal: Transmission Expense Litigated: Transmission Expense
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	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 Rebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue Surrebuttal: 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)	Deposition Direct and Rebuttal Testimony: No pre-filed testimony. Live testimony during hearing
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)	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, Rebuttal: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue Surrebuttal: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense True-up Rebuttal: Independence Power & Light Transmission Expense Litigated Issues: 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)	Direct: 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)	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 Surrebuttal: Property taxes, Cash Working Capital, Manufactured Gas Plant costs
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)	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 Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs 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
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	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 Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.

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