

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2020-0344**

*Jefferson City, Missouri  
November 2020*

**APPENDIX 1**  
**STAFF CREDENTIALS**  
**Alpha by LAST NAME**  
**TABLE OF CONTENTS**

<b>Amenthor, Paul K.</b> .....	<b>1</b>
<b>Arabian, Ali</b> .....	<b>3</b>
<b>Barron, Courtney</b> .....	<b>5</b>
<b>Bolin, Kimberly K.</b> .....	<b>6</b>
<b>Caldwell, Christopher D.</b> .....	<b>18</b>
<b>Cunigan, Cedric E.</b> .....	<b>20</b>
<b>Dhority, Jane C.</b> .....	<b>22</b>
<b>Foster, Keith D.</b> .....	<b>23</b>
<b>Glasgow, Scott J.</b> .....	<b>28</b>
<b>McMellen, Amanda C.</b> .....	<b>31</b>
<b>Newkirk, Caroline</b> .....	<b>37</b>
<b>Niemeier, Angela</b> .....	<b>40</b>
<b>Robertson, Jarrod J.</b> .....	<b>41</b>
<b>Sarver, Ashley</b> .....	<b>43</b>
<b>Won, PhD, Seung Joun</b> .....	<b>46</b>

**Paul K. Amenthor**

**EDUCATIONAL BACKGROUND AND EXPERIENCE**

In December of 2016, I graduated from Southern Illinois University Edwardsville with a Bachelor of Science in Accounting. I have also earned a Bachelor of Science in Economic and Management with an emphasis in Accounting Sciences from the University of Lomé, Togo in June of 2007.

I commenced employment with the Missouri Public Service Commission as Utility Regulatory Auditor in September 2017. As a Utility Regulatory Auditor, I am responsible for assisting with the audit and examination of the books and records of utility companies operating within the State of Missouri and sponsoring testimony as an expert witness in Commission proceedings.

Prior to employment with the Commission, I worked with Walmart from June 2011 to August 2017, as an Inventory Management Associate. In this position, I was primarily responsible for ensuring the accuracy of on-hand inventory in the warehouse.

I also worked with Lee Enterprises (Lee Finance) from March 2017 to August 2017 as a Circulation Accounting Clerk. In this position, I was primarily responsible for processing customers' remittances, invoices, and accounts deposits. I also provided support for senior staff with each end of month closing.

**Paul K. Amenthor**

**CASE PARTICIPATION**

<b><u>Company Name</u></b>	<b><u>Case No.</u></b>	<b><u>Issues</u></b>
Missouri American Water Company (Water)	WR-2020-0344	Leases (Rents and Transportation), Rate Case Expense, Telecommunication Expense
Ameren Missouri (Electric)	ER-2019-0335	Payroll & Related Payroll Taxes Employee Benefits, Employee Relocation Expenses MEEIA Test Year Labor and Non-Labor Expenses Callaway Refueling OT Labor and non-Labor Real & Property Taxes Non-Labor Power Plant maintenance Dues & Donations Miscellaneous Expenses Severance costs
Ameren Missouri (Electric)	EA-2019-0371	Solar + Battery CCN Filing
Ameren Missouri (Gas)	GR-2019-0077	<b>Rate Base Items:</b> Prepayments, customer advances, customer deposits, Plant in service, Accumulated Reserve, natural gas inventories, materials and supplies <b>Revenues:</b> Customer Growth/seasonality, Removal of GRT, PGA, Unbilled Revenue, Provision for Rate Refunds, and Other Revenues <b>Expenses:</b> Uncollectible Expense, Capitalized depreciation, Non Labor Distribution Maintenance, and Interest on Customer Deposits Filed Direct, Surrebuttal/True-Up
Liberty Midstates Natural Gas (MNG)	GR-2018-0013	Advertising, Miscellaneous expenses, Insurance expense, regulatory expense, Environmental expense, Dues and Donations  Filed Direct, Surrebuttal/True-Up

## Ali Arabian

### Utility Regulatory Auditor

#### Educational, Employment Background and Credentials

I am a Utility Regulatory Auditor in the Auditing Department for the Missouri Public Service Commission. I was hired by the Commission in September 2017. Prior to joining the Commission, I was employed the Missouri Department of Corrections from 2013 to 2017 as an Auditor. Also, I have worked for the Missouri State Auditor's office as a Staff Auditor.

I earned a Bachelor of Science degree in Accounting from Lincoln University in Jefferson City, MO in May 2004. I earned a Masters of Business Administration (MBA) with an emphasis in Accounting from Lincoln University in Jefferson City, MO in May 2007.

#### Case Participation

Company Name	Case Number(s)	Testimony/Issues
Missouri American Water Company	WR-2017-0285	Dues and Donations, Other Rate Base items, Postage Expense, PSC Assessment, Leases
Middle Fork Water Company	WR-2018-0328	PSC Assessment, Maintenance Expense, Chemical Expense, Utility Expense, Permits, fees, and testing, Office Supplies Expense, Insurance Expense, Outside Services, Telephone Expense, Materials & Supplies expense
Spire Missouri -West	GO-2018-0310	ISRS
Rogue Creek Sewer Company	WM-2019-0018 SM-2019-0019	Depreciation Expense and CIAC
S.K. & M Water and Sewer Company	SR-2019-0157	Dues and Fees, Payroll and Payroll Taxes, Miscellaneous Expense, Property Taxes, Rate Case Expense, Bad Debt Expense, Water and Sewer Revenue annualization
Missouri American Water Company	WO-2019-0389	ISRS

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Empire District Electric Company	ER-2019-0374	Payroll, Payroll Tax, Employee Benefits, Injuries and Damages, Worker's Compensation, Insurance Expense
Missouri American Water Company	WO-2020-0190	ISRS
Missouri American Water Company	WO-2020-0410	ISRS

# Courtney Barron

## Educational, Employment Background and Credentials

I am a Utility Regulatory Auditor II in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission. I accepted the position as a Utility Regulatory Auditor I/II/III in June of 2018. I promoted to a Utility Regulatory Auditor II in June of 2019.

I earned a Bachelor of Accounting degree from Central Methodist University in Park Hills, Missouri in December of 2016. I completed many courses in accounting and business. Prior to the Commission, I worked in tax accounting, auditing, and record keeping.

## Case Participation

Company Name	Case Number(s)	Testimony/Issues	Type of Case
S.K. & M Water & Sewer Company	SR-2019-0157	Staff Recommendation	Rate Case
Branson Cedars Resort Utility Company LLC Water & Sewer	WR-2018-0356	Staff Recommendation	Rate Case
Elm Hills	WR-2020-0275	Staff Recommendation	Rate Case
Empire District Electric	ER-2019-0374	Staff Recommendation	Rate Case
Missouri-American Water Company/Harbor View Estates Sewer	SA-2020-0073	Staff Recommendation	CCN Case
Missouri-American Water Company/Golden Acres Water	WA-2019-0070	Staff Recommendation	CCN Case
Missouri American Water Company/Hillers Creek Sewer	SA-2019-0334	Staff Recommendation	CCN Case
Missouri-American Water Company/Clinton Estates Sewer	SA-2020-0132	Staff Recommendation	CCN Case
Liberty Utilities/Saver's Farm Sewer	SA-2020-0067	Staff Recommendation	CCN Case
Liberty Utilities/Empire Water	WM-2020-0156	Staff Recommendation	CCN Case

**Kimberly K. Bolin**

**Present Position:**

I am currently a Utility Regulatory Manager for the Missouri Public Service Commission. As a Utility Regulatory Manager in this proceeding, I am responsible for the supervision of other Commission employees.

**Educational Credentials and Work Experience:**

I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May 1993. Prior to working at the Commission, I was employed by the Missouri Office of the Public Counsel (OPC) as a Public Utility Accountant from September 1994 to April 2005. OPC represents residential and small commercial customers before the Commission. I have been employed by this Commission or by OPC as a Regulatory Auditor for over 25 years, and have submitted testimony on ratemaking matters numerous times before the Commission.



**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Spire Missouri, Inc.	GU-2020-0376	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenues	Settled
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Empire District Electric Company	ER-2020-0311	<b><u>Rebuttal</u></b> – Coal Inventory Adjustment <b><u>Surrebuttal</u></b> – Coal Inventory Adjustment	Pending
Empire District Electric Company	ER-2019-0374	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Cost of Service Report</u></b> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts <b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<b><u>Surrebuttal</u></b> – Quality of Service <b><u>Direct</u></b> – Net Book Value of Plant	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes	Contested

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<b><u>Direct</u></b> – Moneypool <b><u>Surrebuttal</u></b> - Moneypool	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<b><u>Direct</u></b> – Rate Base, Roy L Utilities	Settled
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018-0310	<b><u>Direct</u></b> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WR-2017-0285	<b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <b><u>Rebuttal</u></b> –Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <b><u>Surrebuttal</u></b> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<b><u>Direct</u></b> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b><u>Rebuttal</u></b> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<b><u>Rebuttal</u></b> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <b><u>Surrebuttal</u></b> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<b><u>Direct</u></b> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<b><u>Requirement Report</u></b> – Riverton Conversion Project and Asbury Air Quality Control System <b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled

**CASE PARTICIPATION  
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2015-0301	<b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations <b><u>Rebuttal</u></b> – District Allocations, Business Transformation <b><u>Surrebuttal</u></b> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <b><u>Surrebuttal</u></b> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<b><u>Rebuttal</u></b> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <b><u>Surrebuttal</u></b> – Availability Fees <b><u>True-Up Direct</u></b> – Overview of True-Up Audit <b><u>True-Up Rebuttal</u></b> – Corrections to True-Up	Contested

**CASE PARTICIPATION  
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KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><b><u>Direct</u></b> - Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization  <b><u>Rebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues  <b><u>Surrebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><b><u>Direct</u></b> – Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense  <b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation  <b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><b><u>Report on Cost of Service</u></b> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><b><u>Report on Cost of Service</u></b> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders  <b><u>Direct</u></b> – Overview of Staff's Filing</p>	Settled

**CASE PARTICIPATION  
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GT-2009-0056	<b><u>Surrebuttal Testimony</u></b> – Tariff	Contested
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <b><u>Surrebuttal</u></b> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<b><u>Report on Cost of Service</u></b> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<b><u>Direct</u></b> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<b><u>Direct</u></b> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <b><u>Surrebuttal</u></b> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested

**CASE PARTICIPATION  
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GR-2006-0204	<b>Direct</b> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

**CASE PARTICIPATION  
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KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GU-2005-0095	<b><u>Rebuttal</u></b> - Accounting Authority Order <b><u>Surrebuttal</u></b> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<b><u>Direct</u></b> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<b><u>Direct</u></b> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<b><u>Direct</u></b> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <b><u>Rebuttal</u></b> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <b><u>True-Up</u></b> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<b><u>Direct</u></b> - Payroll <b><u>Rebuttal</u></b> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<b><u>Direct</u></b> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<b><u>Direct</u></b> - Dues & Donations; Memberships; Payroll; Security Costs <b><u>Rebuttal</u></b> - Energy Traders' Commission <b><u>Surrebuttal</u></b> - Energy Traders' Commission	Settled

**CASE PARTICIPATION  
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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <b><u>Rebuttal</u></b> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<b><u>Rebuttal</u></b> - Accounting Authority Order <b><u>Cross-Surrebuttal</u></b> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<b><u>Direct</u></b> - Water Supply Agreement <b><u>Rebuttal</u></b> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<b><u>Direct</u></b> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <b><u>Surrebuttal</u></b> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<b><u>Rebuttal</u></b> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<b><u>Direct</u></b> - Payroll; Merger Expense <b><u>Rebuttal</u></b> - Payroll <b><u>Surrebutta</u></b> - Payroll	Settled



**CASE PARTICIPATION  
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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Osage Water Company	SR-2000-556/ WR-2000-557	<b><u>Direct</u></b> - Customer Service	Contested
St. Louis County Water Company	WR-2000-844	<b><u>Direct</u></b> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<b><u>Direct</u></b> - Water Plant Premature Retirement; Rate Case Expense <b><u>Rebuttal</u></b> - Water Plant Premature Retirement <b><u>Surrebuttal</u></b> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <b><u>Rebuttal</u></b> - Advertising Expense <b><u>Surrebuttal</u></b> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<b><u>Direct</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Rebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Surrebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<b><u>Direct</u></b> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled

**CASE PARTICIPATION  
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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GR-98-140	<b><u>Direct</u></b> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested
Gascony Water Company, Inc.	WA-97-510	<b><u>Rebuttal</u></b> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<b><u>Direct</u></b> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<b><u>Direct</u></b> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<b><u>Direct</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Rebuttal</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Surrebuttal</u></b> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<b><u>Rebuttal</u></b> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<b><u>Direct</u></b> - Revenues, CIAC <b><u>Surrebuttal</u></b> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<b><u>Direct</u></b> -Main Incident Repairs <b><u>Rebuttal</u></b> - Main Incident Repairs <b><u>Surrebuttal</u></b> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<b><u>Direct</u></b> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION  
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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-95-205/ SR-95-206	<p><b><u>Direct</u></b>- Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance</p> <p><b><u>Rebuttal</u></b>- Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance</p> <p><b><u>Surrebuttal</u></b>- Property Held for Future Use; Premature Retirement of Sewer Plant</p>	Contested
St. Louis County Water Company	WR-95-145	<p><b><u>Rebuttal</u></b>- Tank Painting Reserve Account; Main Repair Reserve Account</p> <p><b><u>Surrebuttal</u></b>- Main Repair Reserve Account</p>	Contested

**Christopher D. Caldwell**

**Educational and Employment Background and Credentials**

In May 2001, I earned an Associate Degree in Applied Accounting from St. Louis Community College (Forest Park). In May 2009, I earned a Bachelor of Science Degree in Accounting from Harris-Stowe State University. I also earned a Master's Degree in Business Administration from Fontbonne University in May 2013.

My employment began on Sept. 5, 2017 with the Missouri Public Service Commission (Commission) as a Utility Regulatory Auditor. My duties consists of examining the regulatory books and records of utilities that operate within the State of Missouri and sponsoring testimony as an expert witness in proceedings before the Commission.

Prior to working at the Commission, between 2008 and 2017, I held the following positions: Account Clerk I with the Missouri Division of Youth Services, Account Clerk II and Financial Officer I with the Department of Mental Health, and Senior Financial Technician with the Missouri Dept. of Transportation (MODOT).

As an Account Clerk I with the Division of Youth Services, my duties consisted of processing accounts payable, filing completed invoices, maintaining gas and maintenance for the facility fleet, ordering and distributing disposable inventory such as office supplies, copy paper, hygiene supplies, and school books. I also balanced the budget, and maintained an inventory of government property at the youth facility among other duties.

As an Account Clerk II with the Department of Mental Health, my duties consisted of processing accounts payable and filing completed invoices, reconciling invoice discrepancies, processing expense reports, and maintaining an inventory of government property at Missouri state mental health facilities among other duties.

As a Financial Officer I with the Department of Mental Health, my duties consisted of monitoring bank accounts, Medicare and Medicaid benefits for clients at Missouri state mental health facilities and at contracted independent living facilities. I also communicated with staff, the public, contracted facilities and other government agencies and performed other duties as assigned.

As a Senior Financial Technician at MODOT, my duties consisted of processing accounts payable, electronically filing completed invoices, reconciling invoice discrepancies, and maintaining an inventory of government property at all MODOT facilities in the St. Louis Metropolitan Area. I communicated with staff, and contracted vendors. I was part of a committee that set-up team building events. I also participated in a diversity program, and completed required training, and other duties as assigned.

**Christopher D. Caldwell**

**Rate Case Proceeding Summary**

<b>Case Number</b>	<b>Company Name</b>	<b>Issues</b>
ER-2019-0335	Ameren Missouri Electric	Injuries & Damages Accrual Legal accrual Environmental Accrual Insurance Expense Taum Sauk cost and related insurance cases in TY Illinois Allocated Corporate Franchise Tax Misbooking of Electric Costs during TY Lake of the Ozark Shoreline Revenue and Expense Sioux Construction Accounting Nuclear Regulatory Commission (NRC) Fees
GR-2019-0077	Ameren Missouri Gas	Advertising Promotional Giveaways Dues and Donations Environmental Costs Miscellaneous Expenses External Audit Fees Injuries and Damages Insurance Lobbying and MEDA Miscellaneous Expense PSC Assessment Rents and Leases
GR-2018-0013	Liberty Utilities Midstates Natural Gas (MNG)	Plant In Service Accumulated Reserve Customer Deposits Interest on Customer Deposits Customer Advances Gas Storage Prepayments Capitalized Depreciation

**Cedric E. Cunigan**

**PRESENT POSITION:**

I am an Associate Engineer in the Engineering Analysis Department, Industry Analysis Division, of the Missouri Public Service Commission.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

In May 2011, I earned a Bachelor of Science in Biological Engineering from the University of Missouri, in Columbia. In May 2013, I earned a Master of Business Administration, also from the University of Missouri. I began work with the Missouri Department of Natural Resources Solid Waste Management Program in August 2013. I started as a Technician and was promoted to an Environmental Engineer I in January 2014. I transferred to the Hazardous Waste Program in September 2014. In January 2015, I was promoted to an Environmental Engineer II. I ended employment with the Department of Natural Resources in January of 2017 and began work with the Missouri Public Service Commission as a Utility Engineering Specialist III.

**Summary of Case Involvement:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EO-2017-0267	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2017-0270	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Report
EO-2017-0272	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Plan
EO-2018-0111	Macon Electric Cooperative & City of Marceline	Memorandum	Change of Supplier
EC-2018-0089	Union Electric Company d/b/a Ameren Missouri	Staff Report	Complaint Investigation
EO-2018-0285	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2018-0289	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Report

Case Number	Utility	Type	Issue
EO-2018-0291	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Plan
ER-2018-0145 & ER-2018-0146	KCPL & KCP&L Greater Missouri Operations Company	Cost of Service Report, Rebuttal, & Surrebuttal	Renewable Energy
WR-2018-0328	Middlefork Water Company	Depreciation Workpapers	Depreciation
EA-2018-0202	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EC-2018-0376	Union Electric Company d/b/a Ameren Missouri	Staff Report	Complaint Investigation
EA-2019-0010 & EA-2019-0118	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EA-2019-0021	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EE-2019-0305	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2019-0320	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Report and Plan
EO-2019-0371	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EE-2020-0411	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Plan
ET-2020-0259	Empire District Electric Company	Memorandum	Renewable Energy Tariff
EO-2020-0323	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2020-0328	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Report and Plan

**Jane C. Dhority**

**Present Position:**

I am a Utility Regulatory Auditor, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

**Educational Credentials and Work Experience:**

I have a Bachelor of Science in Accounting from the University of Missouri - St. Louis. I have been employed by the Missouri Public Service Commission since April 2019. Prior to joining the Commission, I worked in several positions for Jimmy’s Café on the Park from 2011 to 2016. I was also employed by Hilton St. Louis Downtown as a bartender from 2009 to 2011. From 2007 to 2009 I was employed as a bartender and manager for Square One Brewery.

**Past Rate Case Proceedings:**

<u>Company Name</u>	<u>Case No.</u>	<u>Issue(s)</u>
AmerenUE (ELEC)	EO-2019-0391	Asset Sale
AmerenUE (ELEC)	ER-2019-0335	Plant in Service, Depreciation Reserve, Other Rate Base Items, Interest on Customer Deposits, Capitalized O&M Depreciation, PSC Assessment, Advertising



## **Keith D. Foster**

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

I am currently employed as a Utility Regulatory Supervisor for the Missouri Public Service Commission (“Commission”) within the Auditing Department of the Financial & Business Analysis Division. I have been employed by the Commission since January 2008. After a 27-year career in the Information Systems (IS) industry, I returned to college and earned a Bachelor of Science degree in Business Administration, major in Accounting from Columbia College. I graduated summa cum laude in October 2007.

Prior to my work at the Commission, I was most recently employed by IBM as a Project Manager and Project Executive. In my capacity as Project Executive, I managed the development and implementation of welfare reform and other system enhancements, ongoing operations and maintenance activities, warranty support, application help desk, and system turnover for the Missouri Automated Child Support System (MACSS), a statewide integrated financial and case management system. I managed all budget, revenue, and profit objectives; developed and maintained detailed spreadsheets to prepare project budgets and revenue projections, to track and manage project costs and revenue daily, and to reconcile with corporate accounting.

I am a member of the Institute of Internal Auditors (IIA) as well as the Project Management Institute (PMI) including the local chapters. I was most recently a board member of the Mid-Missouri PMI chapter, serving two two-year terms as Vice-President of Financial Affairs. In addition, I am a PMI-certified Project Management Professional (PMP), a credential I have held since January 2000.

As a Utility Regulatory Supervisor, I perform and lead rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and

## **Keith D. Foster**

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.

Other cases I have been assigned are listed below:

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
QW-2008-0010	<b>Tri-States Utility, Inc.</b> - Property Taxes; Fuel & Electricity Expense; Telephone Expense; Rent Expense; Plant in Service; Depreciation Schedule, Reserve, Rates, and Expense; Transportation Expense; Chemicals Expense; Waste Disposal; Insurance Expense; Contractual Services; Bad Debt Expense; Miscellaneous Expenses
WR-2008-0311	<b>Missouri-American Water Company</b> - Advertising & Promotional Items; Dues and Donations; Cash Working Capital; Plant in Service; Depreciation Expense; Depreciation Reserve; Franchise Tax; Property Taxes; Fuel & Electricity Expense; Telephone Expense; Postage Expense; Purchased Water; Prepayments; Materials & Supplies; Customer Advances; Contributions in Aid of Construction (CIAC)
WR-2009-0098	<b>Raytown Water Company</b> - Materials & Supplies; Prepayments; Customer Deposits; Revenues; Insurance Expense; Utilities Expense; Directors Fees; Office Supplies Expense; Postage Expense; Laboratory Fees; Transportation Expenses; Rate Case Expense; Regulatory Commission Expense
GO-2009-0302	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)
SA-2009-0319	<b>Mid-MO Sanitation, LLC</b> – Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
GR-2009-0355	<b>Missouri Gas Energy</b> – Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs; Incentive Compensation and Bonuses; Medical and Dental Expense; Bad Debt Expense; Rate Case Expense; Pension Expense; FAS106/OPEBs; Prepaid Pension Asset (PPA); Franchise Tax Expense; Income Tax Expense
SR-2010-0095	<b>Mid-MO Sanitation, LLC</b> – Full Audit of All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items

**Keith D. Foster**

Case/Tracking Number	Company Name - Issue
ER-2010-0130	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Off-System Sales; Transmission Revenue; Payroll, Payroll Taxes, and 401(k) Benefit Costs; Incentive Compensation; Maintenance Normalization Adjustments
WR-2010-0304	<b>Raytown Water Company</b> – Revenues; Rate Case Expense; Regulatory Commission Expense; Utilities Expense; Purchased Water; Insurance Expense; Laboratory Fees; Communication Expense; Transportation Expense
GO-2011-0003	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)
ER-2011-0004	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments; Miscellaneous Revenues (SO2 Allowances and Renewable Energy Credits); Operations and Maintenance (O&M) Expenses for Iatan 2 and Plum Point; Transmission Revenue; Entergy Transmission Contract; Reconciliation
WR-2011-0337	<b>Missouri-American Water Company</b> – Belleville Lab Allocations; Chemical Expense; Corporate and District Allocations; Fuel & Electricity Expense; Service Company Management Fees; Business Transformation Program; Reconciliation
WR-2012-0300	<b>Empire District Electric (Water)</b> – Plant-in-Service; Depreciation Reserve; Depreciation Expense; Materials and Supplies; Property Tax Expense; Customer Advances; Operations and Maintenance (O&M) Adjustment
WM-2012-0335	<b>Moore Bend Water Company</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
ER-2012-0345	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments (Operations and Maintenance Expense); Operations and Maintenance (O&M) Expense Trackers for Iatan 2, Iatan Common, and Plum Point; Entergy Transmission Contract; Reconciliation
WR-2013-0461 SR-2013-0459	<b>Lake Region Water &amp; Sewer</b> – Executive Management Fees; Current Income Taxes; Deferred Income Taxes; Payroll and Benefits; Payroll Taxes; Allocation Factors; Sludge Removal; Accounting Fees; Legal Fees (Other Than Rate Case Expense); Billing Expense; Outside Services; Travel & Entertainment Expense; Transportation Expense

**Keith D. Foster**

Case/Tracking Number	Company Name - Issue
GR-2014-0086	<b>Summit Natural Gas</b> – Acquisition Costs; Affiliate Transactions; Fuel Expense; Property Taxes; Other Miscellaneous Expenses; Income Taxes; Deferred Taxes; and Reconciliation
WA-2015-0049 SA-2015-0107	<b>Branson Cedars Resort</b> – Certificate Case - All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
WA-2015-0108	<b>Missouri-American Water Company (Redfield Water)</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
WO-2015-0077	<b>Woodland Manor Water Company</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits
WR-2015-0192	<b>Ozark International, Inc.</b> – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits; Chemicals Expense; Legal Expense; Office Expense; Postage; Water Testing Expense; Gas & Oil Expense
ER-2016-0023	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Software Maintenance Expense; Corporate Allocations; Outside Services; Iatan and Plum Point Carrying Costs
WR-2017-0110 SR-2017-0109	<b>Terre Du Lac Utilities Corporation</b> – Maintenance Expense; Rate Case Expense; Internet Service Expense; Telephone Expense; Payroll and Benefits; Payroll Taxes; Outside Services; Mileage Expense
WR-2017-0285 SR-2017-0286	<b>Missouri-American Water Company</b> – Central Lab Allocations; Corporate, Service Company, and Jurisdictional Allocations; Hydrant Painting; Income Taxes; Main Break Expense
HR-2018-0341	<b>Veolia Energy Kansas City</b> – Plant in Service; Accumulated Deferred Income Taxes; Fuel Expense; Consumables Expense; Insurance Expense; Outside Services; Property Taxes.
GO-2019-0115 GO-2019-0116	<b>Spire Missouri</b> – Infrastructure Service Replacement Surcharge (ISRS)
SA-2019-0334	<b>Missouri-American Water Company (Hillers Creek Sewer)</b> – Acquisition Case – Lead Auditor
SA-2020-0132	<b>Missouri-American Water Company (Clinton Estates Sewer)</b> – Acquisition Case – Lead Auditor

**Keith D. Foster**

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
SA-2020-0067	<b>Liberty Utilities (Saver's Farm Sewer)</b> – Acquisition Case – Lead Auditor
ER-2019-0374	<b>Empire District Electric</b> – Accumulated Deferred Income Tax (ADIT); Current and Deferred Income Tax; Southwest Power Pool (SPP) Revenues and Expenses; Corporate Allocations; Corporate Expenses.
WM-2020-0156	<b>Liberty Utilities (Missouri Water), LLC (Empire District Electric (Water))</b> – Acquisition Case – Lead Auditor
ER-2020-0311	<b>Empire District Electric</b> – FAC Case
ET-2020-0259	<b>Empire District Electric</b> – Community Solar Program Application Case

## Scott J. Glasgow

### Credentials and Background

I am a Senior Research/Data Analyst in the Customer Experience Department. I have been employed by the Commission since 2010 and worked in several areas including Consumer Services, Telephone, Electrical and Management Services. In my previous experience, I worked five years as a Customer Service Manager for Charter Communications with responsibilities managing multiple areas of the Company's Call Center Operations. Prior to Charter Communications I worked as a Team Manager for Southwestern Bell, d/b/a AT&T. Prior to the AT&T position, I worked as a Site Director for a telemarketing call center, managing all aspects of the center's day-to-day operations. In 1995, I graduated from the University of Missouri-St. Louis with a Bachelor of General Studies.

As an analyst for the Commission, I have participated in and conducted customer service and business office operations reviews. I have researched and managed a number of formal customer complaints. I have prepared and reviewed audit and investigative reports at the Commission. I have participated in water and sewer case staff recommendations and reviewed tariffs. I have previously provided testimony before the Commission and have performed Case Management duties.

The following is a listing of cases before the Commission in which I provided testimony, Staff recommendation or significant analysis:

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
8/20/2020	WC-2020-0407	Missouri American Water Company – Formal Complaint	Staff Report

Date Filed in EFIS	Case Number	Company Name – Type of Case	Contribution
8/4/2020	WR-2020-0264	Raytown Water Company – Rate Case	Unanimous Disposition Agreement
3/26/2020	WC-2020-0194	Missouri American Water Company – Formal Complaint	Staff Report
3/17/2020	SM-2020-0146	Elm Hills Utility Operations Company / Central Rivers Wastewater Utilities – Acquisition	Staff Recommendation
2/10/2020	WR-2020-0053	Confluence Rivers Utility Company – Rate Case	Unanimous Agreement Regarding Disposition
9/4/2019	WA-2019-0185	Osage Utility Operating Company, Inc. – Acquisition and CNN	Surrebuttal
6/10/2019	WA-2019-0036	Liberty Utilities / Franklin County Water Company - Acquisition and CNN	Staff Report and Recommendation
5/17/2018	GC-2018-0159	Spire Missouri – Formal Complaint	Staff Report
1/22/2018	WM-2018-0104	Missouri-American Water / Spokane Highlands - Acquisition	Staff Recommendation
12/28/2017	WC-2018-0124	Missouri-American Water – Formal Complaint	Staff Recommendation
11/30/2017	EO-2015-0055	Ameren Missouri / Flex Pay	Case Coordinator
11/9/2017	SA-2018-0068	Missouri-American Water - Acquisition and CNN	Staff Recommendation
9/5/2017	SA-2018-0019	Missouri-American Water - Acquisition and CNN	Staff Recommendation
7/5/2017	WR-2017-0110 and SR-2017-0109	Terre Du lac Utilities – Rate Case	Stipulation and Agreement
3/31/2017	WO-2017-0012	Missouri-American Water - Investigation	Staff Memorandum
3/17/2017	WO-2017-0191	Missouri-American Water / Audrain Public Water District No. 1 – Territory Agreement	Staff Recommendation
3/13/2017	WA-2017-0181 and SA-2017-0182	Missouri-American Water - Acquisition and CNN	Staff Recommendation

Date Filed in EFIS	Case Number	Company Name – Type of Case	Contribution
5/6/2016	WR-2016-0109 and SR-2016-0110	Roy-L Utilities – Rate Case	Disposition
2/22/2016	WM-2016-0169	Missouri-American Water / Woodland Manor - Acquisition and CNN	Staff Recommendation
1/29/2016	EC-2015-0309	Kansas City Power & Light Company KCP&L Greater Missouri Operations Company – Formal Complaint	Surrebuttal
12/31/2015	WC-2016-0113	Missouri-American Water – Formal Complaint	Staff Memorandum
1/29/2015	EC-2015-0093	KCP&L Greater Missouri Operations – Formal Complaint	Staff Recommendation
6/27/2014	EC-2014-0334	Empire District Electric Company – Formal Complaint	Staff Recommendation
4/18/2013	TC-2012-0394	CenturyLink (Embarq Missouri) – Formal Complaint	Staff Memorandum
11/12/2012	CA-2013-0271	New Horizons Communications Corp. - Application for Certificate	Staff Recommendation



Amanda C. McMellen  
Utility Regulatory Supervisor

## **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 Supervisor (former title Utility Regulatory Auditor V) 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.

# Amanda C. McMellen

## 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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
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
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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
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
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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
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
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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
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

**CAROLINE NEWKIRK**

**CREDENTIALS AND CASE PARTICIPATION**

**POSITION:**

I am a Senior Utility Regulatory Auditor (former title Utility Regulatory Auditor IV) in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission (Commission). I was promoted to a Utility Auditor IV on March 1, 2020.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

In December 2011, I received a Bachelor of Science Degree in Business Administration in Accounting from the University of Central Missouri in Warrensburg, MO. I joined the Commission Staff in October of 2016. Prior to my employment at the Commission, I worked in tax accounting, cost accounting, and bookkeeping.

**CASE PARTICIPATION:**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Empire	ER-2019-0374	DSM/MEEIA Bad Debt Expense Incentive Compensation Revenues Solar Rebates
Confluence Rivers	WR-2020-0053	Bank Fees Billing Expense Chemicals DNR Fees Operations, Pumping, Treatment Repairs and Maintenance Outside Services Uncollectibles PSC Assessment Rate Case Expense Misc. Expense
Ameren	EA-2019-0181	CCN

**Case Participation cont'd**

**Caroline Newkirk**

**Page 2 of 3**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
SK&M	SR-2019-0157	Accounting Schedules (EMS) Accounting Schedules (Revenue) Memo Compilation Affiliate Transactions Repairs and Maintenance Rate Base
Middlefork	WR-2018-0328	Accounting Schedules (EMS) Accounting Schedules (Revenue) Memo Compilation Revenues Dues and Donations Employee Benefits Payroll/Salaries Postage Expense Transportation Expense Taxes Rate Base
SEGES	SR-2017-0099	Memo Rate Case Expense Payroll and Taxes Telephone Expense Maintenance Expense PSC Assessment Bank Service Charges Insurance Accounting Fees Office Fees
Spire	GO-2018-0309	ISRS Recommendation/Direct Testimony
Missouri American Water Company	WO-2018-0059	ISRS Recommendation/Direct Testimony
Missouri American Water Company	SR-2018-0019	Acquisition
Missouri American Water Company	WR-2017-0285	Rate Case
Missouri American Water Company	WO-2017-0297	ISRS Recommendation
Missouri Gas Energy	GO-2017-0201	ISRS Recommendation



**Case Participation cont'd**

**Caroline Newkirk**

**Page 3 of 3**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Missouri Gas Energy	GO-2016-0332	ISRS Recommendation/Direct Testimony
Terre Du Lac Utilities Corporation	WR-2017-0110	Chemical Expense Insurance Postage Expense Real Estate and Personal Property Tax Outside Services Uncollectible Permits and Licenses MoPSC Assessment Fuel Expense Billing and Collections Expense Electric Expense Dues

## Angela Niemeier

### Present Position:

I am a Utility Auditor, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

### Educational Credentials and Work Experience:

I completed a Bachelor of Health Science- Radiologic Science from the University of Missouri in 2000. I worked as a Radiologic Technologist at Moberly Regional Medical Center from September 1996 to early January 2019. In 2015, I have recently completed an MBA through Columbia College. I have completed 78 credit hours in business related classes; of these, 36 credit hours are specific to accounting and 48 credit hours are graduate level coursework.

### Case Participation:

Company Name	Case Number(s)	Testimony/Issues
Liberty Utilities	WA-2019-0036	Certificate of Convenience and Necessity
Missouri American Water Company	WO-2019-0389	ISRS Recommendation
Confluence Rivers	WR-2020-0053	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll
Empire District Electric Company	ER-2019-0374	Advertising, Amortization of Ice Storm, Customer Advances, Customer Deposits, Customer Deposits Interest, Materials and Supplies, Postage, Prepayments, PSC Assessments, Rate Case Expense, SWPA Payment Amortization
Elm Hills	WR-2020-0275	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll, Plant, Prepayments

## **Jarrod J. Robertson**

As a Research/Data Analyst, with the Water and Sewer Department of the Industry Analysis Division my core duties revolve around being a Case Manager for Small Company Rate Cases filed with the Commission. These duties include, but are not limited to: setting up the case Activities Timeline; authoring Customer Notice(s); coordinating meetings and correspondence between Staff, Office of the Public Counsel (“OPC”), and the utilities; disseminating information between Staff, OPC and the utilities; reviewing and if necessary, revising utilities’ tariff(s), as well as performing rate design, and utilizing my Department of Natural Resources (DNR) Drinking Water Distribution Level One and Waste Water Level D Operator Certification(s) while performing both, water and sewer site inspections.

## **Educational Background and Work Experience**

Prior to starting at the Commission, in July of 2015, I worked as an Environmental Specialist at the Missouri Department of Natural Resources (DNR) for both the Hazardous and Solid Waste Management Programs, from October 2008 – July 2015. I worked for the University of Missouri, Columbia as a Research Specialist from 1998 – October 2008, in the Agronomy, Animal Science and Biochemistry Departments, respectively.

While at DNR, as Project Manager in both the Hazardous and Solid Waste Management Programs, I analyzed data related to the release/spill of gasoline/petroleum, such as Light Non-Aqueous Phase Liquids (LNAPL) and Non-Aqueous Phase Liquids (NAPL), at Underground/Aboveground Storage Tanks and violations which occurred at Permitted Landfills and Infectious Waste Disposal, respectfully. The data analysis involved volatile and non-volatile chemical concentration(s), their toxic; carcinogenic; flammability and other health hazards and the subsequent “desired” remedial levels of said chemicals. While with the Hazardous Waste Management Program, I also performed qualitative data analysis of concentration vs time and/or distance and point by point analysis using both the Mann-Kendall and Linear Regression statistical methods.

While at the University of Missouri, I analyzed data as it relates to the genetic and biological study/manipulation of various organisms: maize (corn), bovine and bacteria. I worked on the “Maize Project,” mapping the genetic structure of corn, using Simple Sequence Repeat (SSR) DNA Marker Technique; studied heat stress in bovine using microarray analysis; and in conjunction with the Department of Energy, created mutagenic strains of bacteria by deletion of a single gene or an operon (a cluster of genes) combined with cloning sequence(s) and amplification by way of a Poly Chain Reaction (PCR), to study the bacteria’s possible uses in the natural breakdown of Uranium, as well as a possible alternative energy source due to the bacteria’s ability to break down, and reduce sulfate into energy for mobility; in the Agronomy, Animal Science and Biochemistry Departments, respectively.

**Previous Testimony Before the Public Service Commission**

<b>Case Number</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
WR-2017-0343	Gascony Water Company, Inc.	Rebuttal & Surrebuttal & Live Testimony	Rate Design
WR-2017-0285	Missouri American Water Company	Direct, Rebuttal & Surrebuttal	Normalized & Declining Usage
WR-2016-0064	Hillcrest Utility Operating, Company, Inc.	Direct, Rebuttal & Live Testimony	Rate Design

# Ashley Sarver

## Educational, Employment Background and Credentials

I am currently a Senior Utility Regulatory Auditor (former title Utility Regulatory Auditor IV) in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission (Commission). I transferred to the position January 2017. I promoted to a Utility Regulatory Auditor IV in August 2016 in the Energy Resources Department, Commission Staff Division for the Commission. I accepted the position of the Utility Regulatory Auditor I/II/III in July 2013 with the Auditing Department.

I earned a Bachelor of Science degree in Accounting from Missouri State University in Springfield, MO in July 2009. In earning this degree I completed numerous core Accounting and business classes. Prior to joining the Commission, I was employed by the State of Missouri - Department of Corrections from 2009 to 2013 as an Auditor.

## Case Participation

Company Name	Case Number(s)	Testimony/Issues
Missouri-American Water Company	WR-2020-0344	Revenues, Chemical Expense, Power Expense, Purchased Water Expense, Water Loss Adjustment
Empire District Electric Company	ER-2019-0374	FAS 106 OPEBs, FAS 87 & 88 Costs, SERP, Fuel and Purchased Power, Operation and Maintenance (non-labor) Normalization, Riverton 12 O&M Tracker, Software Maintenance Expense
Elm Hills Utility Operating Company, Inc.	WR-2020-0275 SR-2020-0274	Lead Staff
Confluence Rivers Utility Operating Company, Inc.	WR-2020-0053 SR-2020-0054	Lead Staff
Carl Ricard Mills (Water)	WA-2018-0370	Certificate of Convenience and Necessity
Branson Cedars Resort Utility Company LLC-(Sewer & Water)	WR-2018-0356	Lead Staff

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Elm Hills Utility Operating Company, Inc., to Acquire Rainbow Acres and Twin Oakes or The Preserve	SA-2018-0313	Certificate of Convenience and Necessity
Missouri-American Water Company	WR-2017-0285 SR-2017-0286	Uncollectible Expense, Chemical Expense, Fuel and Power Expense, Purchased Water Expense, Tank Painting Expense/Tracker, Water Loss, Revenues
Environmental Utilities, LLC	WR-2018-0001	Lead Staff
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Revenue and Expenses
Elm Hills Utility Operating Company, Inc. to Acquire Missouri Utilities Company	SM-2017-0150 WM-2017-0151	Certificate of Convenience and Necessity
KCP&L Greater Missouri Operations Company	ER-2017-0189	Semi-Annual Fuel Adjustment Clause True-up
Empire District Electric Company	EO-2017-0065	Sixth Prudence Review of Fuel Adjustment Clause
Kansas City Power & Light Company	ER-2016-0285	Fuel Adjustment Clause Base Factor
KCP&L Greater Missouri Operations Company	ER-2016-0156	Miscellaneous Revenues and Customer Growth
Hillcrest Utility Operating Company, Inc.	WR-2016-0064 SR-2016-0065	Revenue, Expenses, and Rate Base
The Empire District Electric Company	ER-2016-0023	Property Tax Expense, Rate Case Expense, Injuries and Damages, Workman's Compensation, Bad Debt Expense, Amortization of Stock Issuance Expense Amortization, Lease Expense, DSM/PRE-MEEIA, Solar Rebate, Revenue, Customer Growth

Company Name	Case Number(s)	Testimony/Issues
Indian Hills Utility Operating Company, Inc. to Acquire I.H. Utilities, Inc.	WO-2016-0045	Acquisition Case: Rate Base determination
The Empire District Electric Company	ER-2014-0351	Revenue, Customer Growth, Common Stock Issuance Expense Amortization, Uncollectible Accounts, Cash Working Capital, Injuries and Damages, Workman's Compensation, Insurance Expense, Lease Expense, Property Tax Expense, Regulatory Commission Expense
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Plant in Service, Depreciation Reserve, Gas Stored Inventory, Prepayments and Materials and Supplies Inventory, Customer Advances, Customer Deposits, Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs, Incentive Compensation and Bonuses, Customer Deposit Interest Expense, Maintenance Normalization Adjustments, Advertising Expense, Regulatory Expenses, Dues, Rent Expense
Lake Region Water and Sewer	WR-2013-0461  SR-2013-0459	Plant in Service, Depreciation Reserve, Materials and Supplies Inventory, Customer Advances, Contributions in Aid of Construction, Purchase Power, Chemicals, Testing Expense, Supplies and Materials, Tools and Shop Supplies, Insurance, Office Supplies, Telephone, License and Permits, Property Tax

## **Credentials and Background of**

### **Seoung Joun Won, PhD**

I am currently employed as a Regulatory Compliance Manager in the Financial Analysis Department of the Financial and Business Analysis Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University and my Bachelor of Business Administration in Financial Accounting from Seoul Digital University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Accounting Management, Financial Risk Manager, Enterprise Resource Planning Accounting Consultant, Derivatives Investment Advisor, Securities Investment Advisor, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics at the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years. Before starting my current position at the Missouri Public Service Commission, I had served as a regulatory economist in Tariff/Rate Design Department.

My current duties at the Commission include financial analysis of rate of return and cost of equity, valuation analysis on merger and acquisition, due diligence review and supporting economic and statistical analysis.



## List of Previous Testimony Filed

### Seoung Joun Won, PhD

<u>Case Number</u>	<u>Company</u>	<u>Issue</u>
EF-2020-0301	Evergy Missouri Metro	Financing
WR-2020-0264	Raytown Water Company	Rate of Return, Capital Structure
WR-2020-0053	Confluence Rivers Utility Operating Company, Inc.	Rate of Return, Capital Structure
HM-2020-0039	Veolia Energy Kansas City, Inc. AIP Project Franklin Bidco	Merger and Acquisition
EO-2019-0133	KCP&L Greater Missouri Operations Company, Evergy Metro	Business Process Efficiency
EO-2019-0132	Kansas City Power & Light Company, Evergy Metro	Business Process Efficiency
GO-2019-0059	Spire West, Spire Missouri, Inc.	Weather Variables
GO-2019-0058	Spire East., Spire Missouri, Inc.	Weather Variables
ER-2018-0146	KCP&L Greater Missouri Operations Co.	Weather & Normalization, Net System Input
ER-2018-0145	Kansas City Power & Light Co.	Weather & Normalization, Net System Input
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
GR-2017-0216	Missouri Gas Energy (Laclede), Spire Missouri, Inc.	Weather Variables
GR-2017-0215	Laclede Gas Co., Spire Missouri, Inc.	Weather Variables
ER-2016-0285	Kansas City Power & Light Co.	Weather & Normalization, Net System Input
ER-2016-0179	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization, Net System Input

**Seoung Joun Won, PhD**

cont'd List of Previous Testimony Filed  
Page 3 of 4

<u>Case Number</u>	<u>Company</u>	<u>Issue</u>
ER-2016-0156	KCP&L Greater Missouri Operations Co.	Weather & Normalization, Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization, Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization, Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization, Net System Input
ER-2014-0258	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization, Net System Input
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co., d/b/a Ameren Missouri	Weather Variables
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables, Revenue
GR-2013-0171	Laclede Gas Co.	Weather Variables
ER-2012-0345	Empire District Electric Co.	Weather Variables, Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2012-0174	Kansas City Power & Light Co.	Weather Variables
ER-2012-0166	Union Electric Co., d/b/a Ameren Missouri	Weather Variables, Revenue
HR-2011-0241	Veolia Energy Kansas City, Inc.	Weather Variables
ER-2011-0004	Empire District Electric Co.	Weather Variables, Revenue
ER-2011-0028	Union Electric Co., d/b/a Ameren Missouri	Weather Variables, Revenue

**Seoung Joun Won, PhD**

cont'd List of Previous Testimony Filed  
Page 4 of 4

<u>Case Number</u>	<u>Company</u>	<u>Issue</u>
GR-2010-0363	Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2010-0355	Kansas City Power & Light Co.	Weather Variables, Revenue

**Work Related Publication**

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).