

Exhibit No.: _____

Issue(s):

Advertising Expense,
Dues and Donations,
Miscellaneous Expenses, and
True-Up

Witness/Type of Exhibit:

Bolin/Direct

Sponsoring Party:

Public Counsel

Case No.:

GR-99-315

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

FILED

JUN 28 1999

Missouri Public
Service Commission

Submitted on Behalf of the Office of the Public Counsel

Laclede Gas Company

Case No. GR-99-315

June 28, 1999

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Laclede Gas Company

Case No. GR-99-315

June 28, 1999

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the matter of Laclede Gas Company's)
tariff to revise natural gas rate schedules.)

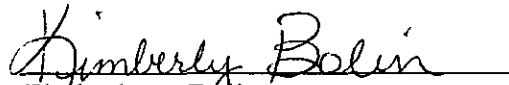
Case No. GR-99-315

AFFIDAVIT OF KIMBERLY K. BOLIN


STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Kimberly K. Bolin, of lawful age and being first duly sworn, deposes and states:

1. My name is Kimberly K. Bolin. I am a Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony consisting of pages 1 through 14 and Schedules KKB-1 through KKB-5.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Kimberly K. Bolin

Subscribed and sworn to me this 28th day of June, 1999.


Mary S. Koestner, Notary Public

My Commission expires August 20, 2001.

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

LACLEDE GAS COMPANY

CASE NO. GR-99-315

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. Kimberly K. Bolin, P.O. Box 7800, Jefferson City, Missouri 65102.

3 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

4 A. I am employed by the Office of the Public Counsel of the State of Missouri (OPC or Public
5 Counsel) as a Public Utility Accountant I.

6 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

7 A. I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of
8 Science in Business Administration, major in Accounting, in May 1993.

9 **Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WITH THE OFFICE OF**
10 **THE PUBLIC COUNSEL?**

11 A. Under the direction of the Chief Public Utility Accountant, I am responsible for performing audits
12 and examinations of the books and records of public utilities operating within the state of Missouri.

13 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC**
14 **SERVICE COMMISSION (COMMISSION)?**

15 A. Yes. Please refer to Schedule KKB-1, attached to this direct testimony, for a listing of cases in
16 which I have previously submitted testimony.

1 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

2 A. The purpose of my direct testimony is to express the Public Counsel's recommendations regarding
3 the appropriate regulatory treatment of Advertising expenses, Dues and Donations, Miscellaneous
4 expenses and true-up procedure recommendation.

5
6 **ADVERTISING**

7 A. **PLEASE DESCRIBE THE RECENT HISTORY OF COMMISSION DECISIONS**
8 **CONCERNING ADVERTISING EXPENSE.**

9 A. Prior to 1986, the Commission used the "New York Rule" to determine the amount of advertising
10 to be included in rates for gas and electric utilities operating in Missouri. "As applied by this
11 Commission, the rule first excludes all political and promotional advertising and then allows all
12 other advertising, including goodwill advertising, up to an amount equal to one-tenth of one percent
13 of the utility's revenues." Re: Union Electric Company, 25 Mo. P.S.C. (N.S.) 194, 200 (1982).

14 However, in 1986, in Re: Kansas City Power and Light Company, 28 Mo. P.S.C. (N.S.) 228, 75
15 PUR4th 1 (1986) (KCPL), the Commission adopted the Staff's recommendation to abandon the
16 New York Rule and replace it with an analysis which separates advertisements into five categories
17 and provide separate rate treatment for each category. The five categories of advertisements
18 recognized by the Commission for purposes of this approach are;

- 19 1. General – advertising that is useful in the provision of adequate service;

- 2 Safety – advertising which conveys the ways to safely use the company's service and to avoid accidents;
- 3 3. Promotional – advertising used to encourage or promote the use of the particular
- 4 commodity the utility is selling;
- 5 4. Institutional – advertising used to improve the company's public image;
- 6 5. Political – advertising which is associated with political issues

7 KCPL, pp. 269 - 271

8 The Commission adopted these categories of advertisements because it believed that a utility's
9 revenue requirement should: (1) always include the costs of general and safety ads, provided such
10 costs are reasonable, (2) never include the cost of institutional or political ads, and (3) include the
11 cost of promotional ads only to the extent that the utility can provide cost-justification for the ads.
12 (KCPL, pp. 269-271) The Commission also noted that it was abandoning the New York Rule
13 because its use had not eliminated the need for an ad-by-ad review of each utility. (KCPL, p. 270)

14 **Q. WHAT EXAMINATION AND ANALYSIS HAVE YOUR PERFORMED REGARDING**
15 **LACLEDE GAS COMPANY'S (LACLEDE OR COMPANY) ADVERTISING**
16 **EXPENDITURES?**

17 **A.** I examined copies of each printed ad and copies of scripts for radio and television ads. After
18 examining all of the advertisements I then categorized each ad into the five categories established
19 by the Commission in the KCPL case as discussed above. (See Schedule KKB-2)

1 Q. HOW DID YOU DETERMINE EACH ADVERTISING CLASSIFICATION UNDER
2 THE KCPL STANDARD?

3 A. Each advertisement was reviewed to determine which of the following "primary messages" the
4 advertisement was designed to communicate:

- 5 1. The promotion of a product or service (promotional);
- 6 2. The dissemination of information necessary to obtain safe and adequate gas service (safety,
7 general)
- 8 3. The promotion of the company image (institutional); or
- 9 4. The endorsement of a political candidate/message (political).

10 Q. HAVE YOU INCLUDED GENERAL ADVERTISING IN THE COST OF SERVICE?

11 A. Yes. General advertising is advertisements that detail the hours and days business offices will be
12 open, locations of business offices, rates customers are charged, office telephone numbers, and bill
13 payment procedures. This type of advertisement provides the customer with useful and needed
14 information

15 Q. WHY DID YOU INCLUDE SAFETY ADVERTISING IN THE COST OF
16 SERVICE?

17 A. Safety advertising conveys to the customer ways to safely use gas and to avoid accidents, therefore
18 I included safety advertising in the cost of service.
19

1 Q. HAVE YOU INCLUDED PROMOTIONAL ADVERTISING IN THE COST OF
2 SERVICE?

3 A. No. As previously stated, promotional advertising encourages or promotes the use of gas or
4 encourages new customers to use gas. As stated by the Commission in KCPL (pg. 269-271),
5 promotional advertising should be included in the cost of service only if a company can reasonably
6 demonstrate that the benefits received exceed the costs incurred. In Staff Data Request No. 106,
7 Laclede provided an advertisement recognition survey developed for the Company by Marketeam
8 Associates on or about June 1990. The survey contained no dollar cost benefit analysis, therefore,
9 Laclede has not adequately justified the inclusion of promotional advertising expenditures in its
10 cost of service.

11 Q. HAVE YOU INCLUDED INSTITUTIONAL ADVERTISING IN THE COST OF
12 SERVICE?

13 A. No. Institutional advertising is used by a company to enhance its public image. Institutional
14 advertising is not necessary for Laclede to provide safe and reasonable service to its customers,
15 therefore it should not be included in the cost of service recovered from ratepayers.

16 Q. DID LACLEDE INCUR ANY POLITICAL ADVERTISING EXPENDITURES
17 DURING THE TEST YEAR?

18 a. No.

19 Q. IN WHICH ACCOUNTS DOES LACLEDE BOOK ADVERTISING EXPENSE?

20 A. Laclede books advertising expense in accounts 416, 909, 912.10, 913.3 and 930.10.

1 **Q. PLEASE PROVIDE THE DESCRIPTION FOUND IN THE COMPANY'S CHART**
2 **OF ACCOUNTS FOR ACCOUNT 930.10.**

3 A. The description in Laclede's chart of accounts, for account 930.10 Miscellaneous General Expenses
4 - Corporate Communications is, "This account shall include the cost incurred by the Corporate
5 Communications Department in connection with institutional or goodwill advertising."

6 **Q. WHAT EXPENSE ITEMS HAS THE COMPANY RECORDED IN ACCOUNT**
7 **930.10?**

8 A. The following expense items were recorded in account 930.10:

- 9 1. Expenses directly related to promotional ads.
- 10 2. Expense directly related to institutional ads.
- 11 3. Expenses directly related to general ads.
- 12 4. Service fees charged by Carden & Cherry, Inc. for the "Ernest Contract Fee".
- 13 5. Miscellaneous subjournal entries.
- 14 6. Expenses allocated from other departments such as payroll and transportation.

15 **Q. DO YOU RECOMMEND THE DISALLOWANCE OF THE ALL EXPENSES BOOKED**
16 **IN ACCOUNT 930.10?**

17 A. No. I recommend that all of the expenses recorded in Account 930.10 be disallowed except for the
18 expenses directly related to five general ads. The Company has recorded one half of the cost of

1 these five general advertisements in Account 930.10. All five of these ads inform the customer on
2 the availability of budget billing and would therefore be classified as a general advertisement which
3 is allowable based on previous Commission precedent.

4 **Q. WHAT IS THE TOTAL AMOUNT OF ADVERTISING EXPENSE YOU ARE**
5 **PROPOSING TO DISALLOW?**

6 **A.** \$738,319. See Schedule KKB-3 for more detail.

7
8 **DUES AND DONATIONS**

9 **Q. WHAT ADJUSTMENT DO YOU PROPOSE TO THE TEST YEAR FOR DUES AND**
10 **DONATIONS EXPENSE?**

11 **A.** I recommend disallowing \$ 450,255 from the test year cost of service for dues and donations. (See
12 Schedule KKB-4)

13 **Q. PLEASE EXPLAIN WHY YOU PROPOSE REMOVING CERTAIN DUES AND**
14 **DONATIONS EXPENSES FROM TEST YEAR.**

15 **A.** I propose removing certain dues and donations expense because the expenditures are either:

- 16 1. Representative of involuntary ratepayer contributions;
- 17 2. Supportive of activities which are duplicative of those performed by other
- 18 organizations to which the Company belongs and pays dues;
- 19 3. The cost of the organization's activities does not provide any direct benefit to the
- 20 ratepayer.

1 4. Membership to the organization is not necessary for the utility to provide safe and
2 adequate service.
3

4 **Q. DOES YOUR RECOMMENDATION EXCLUDE ANY GAS ASSOCIATION DUES?**

5 A. Yes. I have removed the membership dues for the American Gas Association (AGA), Midwest Gas
6 Association (MGA), and Southern Gas Association (SGA).

7 **Q. WHAT ARE THE AGA, MGA, AND SGA?**

8 A. The AGA, MGA, and SGA are trade associations primarily made up of investor owned gas utility
9 companies. The functions of these gas associations are to act as spokespersons for the gas utility
10 industry, and also perform such functions as sponsoring cooperative promotional and institutional
11 advertising campaigns, industry lobbying activities and gas industry information seminars and
12 conferences.

13 **Q. PLEASE EXPLAIN WHY YOU HAVE EXCLUDED THESE ASSOCIATION**
14 **MEMBERSHIP DUES.**

15 A. One reason is because this Commission has traditionally disallowed expenses related to trade
16 association lobbying activities. Lobbying activities are a major function of these trade associations.
17 Another reason for exclusion of membership dues is these trade groups participate in various
18 marketing and communication campaigns. As I stated earlier in my testimony, this Commission
19 has ruled that institutional advertising should never be recovered in the cost of service and
20 promotional advertising is recovered only to the extent that it can be cost-justified. Finally
21 membership to this organization is not necessary for the utility to provide safe and adequate service.

MISCELLANEOUS EXPENSES

**Q. ARE YOU PROPOSING TO DISALLOW CERTAIN MISCELLANEOUS EXPENSES
INCURRED DURING THE TEST YEAR?**

A. Yes, I am proposing the items listed on my attached Schedule KKB-5 be disallowed from the
Company's test year cost of service.

**Q. WHY ARE YOU PROPOSING TO DISALLOW THE EXPENSES LISTED ON YOUR
SCHEDULE KKB-5?**

A. The items listed on my Schedule KKB-5 are expenses the Company has incurred that are not
necessary to provide safe and adequate service. Some of the expenditures incurred are:

Promotional giveaways - Shirts, hats, golf balls, nylon bags, energy seminar trips for
builders

Sporting event tickets - St. Louis Rams luxury box (NFL Football), Kiel center suite,
NCAA Midwest Regional Basketball tickets, Big 12 Football championship game

Entertainment events - Muny season tickets, repertory season tickets, symphony season
tickets

Home Service expenses -- Promotional seminars on the benefits of using natural gas
appliances

**Q. WHAT IS THE TOTAL AMOUNT OF MISCELLANEOUS EXPENSE ITEMS YOU
ARE PROPOSING TO DISALLOW?**

A. \$509,903

TRUE-UP PROCEDURE

Q. DOES THE PUBLIC COUNSEL SUPPORT A TRUE-UP PROCEDURE IN THIS CASE?

A. Yes, OPC recommends that the Commission authorize the parties to prepare and file the results of a true-up audit. The true-up audit should be based on date as of July 31, 1999. Public Counsel would note that a payroll increase based on a union contract is scheduled to take effect on August 1, 1999. Public Counsel would support inclusion of this increase in the true-up process as an isolated adjustment. The employee levels effected by this increase would be those employees as of July 31, 1999.

Q. WHY DOES PUBLIC COUNSEL RECOMMEND A DATE OF JULY 31, 1999 FOR THE CUTOFF DATE FOR THE TRUE-UP AUDIT?

A. OPC believes that this date will allow the parties adequate time to perform the audit, file the results, and provide the Commission adequate time for deliberations. The time frame recommended by the OPC is consistent with the time frames authorized by the Commission in Case No. WR-96-263, involving the St. Louis County Water Company.

Q. WHAT IS A TRUE-UP PROCEDURE?

A. A true-up procedure is used to reduce the perceived problem of regulatory lag when it is determined that the Revenue-Expense-Rate Base (RERB) relationship is going to change materially between the end of the known and measurable period and a subsequent point-in time. As a general practice the Commission has historically found the subsequent point-in time should occur not only before the operation-of-law date but also provide adequate time for the Commission to deliberate on the

1 issues. The true-up process involves an audit phase and testimony phase by the parties that updates
2 the information presented to the Commission at the evidentiary hearing. A true-up hearing is
3 required in order to present the updated evidence to the Commission and allow the parties their due
4 process rights if there are disputes as to the updated evidence. Historically, a true-up process
5 involves updating of the overall cost-of-service data in a manner consistent with the position
6 presented by each party at the evidentiary hearing in a manner consistent with a stipulated
7 agreement on the proper treatment of an issue.

8 **Q. WHAT IS THE FUNCTION OF THE TRUE-UP AUDIT?**

9 A. There is two primary functions of a true-up audit. First is the verification of data occurring
10 subsequent to the end of the test year as adjusted for a known and measurable period. The second
11 purpose is the determination that the data is consistent with and has been used in a manner
12 consistent with the positions filed in the direct case positions or stipulated agreement.

13 **Q. WHAT IS THE FUNCITON OF A TRUE-UP HEARING?**

14 A. To present the Commission with the updated cost-of-service evidence of each party. Historically,
15 the true-up hearing has not involved extensive cross-examination because the purpose is only to
16 present updated information. Cross-examination regarding the theory or method used in
17 determining a parties cost-of service will already have taken place during the evidentiary hearing.

18 **Q. THERFORE IT IS YOUR UNDERSTANING THAT A TRUE-UP PROCEDURE CAN**
19 **BE USED WITH RESPECT TO SPECIFIC ISSUES ON WHICH PARTIES**

1 **DIAGREE AND HAVE PREVIOUSLY PRESENTED TESTIMONY AND CROSS-**
2 **EXAMINED WITNESSES AT THE EVIDENTIARY HEARING?**

3 A. Yes it is. A true-up procedure should only be used to update the value of a cost-of-service issue in
4 a case, regardless as to whether the proper method to value the issue has been agreed to or is being
5 contested. A true-up procedure should not be used to present new valuation methods or present
6 additional evidence to bolster positions presented in the evidentiary hearings.

7 **Q. IS THE REVENUE-EXPENSE-RATE BASE RELATIONSHIP MAINTAINED IN A**
8 **TRUE-UP PROCEDURE?**

9 A. Yes, most definitely. The following quotation from a prior Commission report and order
10 summarized this need:

11 The Commission also finds that the relationship between revenue, expense, and
12 rate base must be maintained, and therefore determines that the true-up audit
13 should include all factors relating to revenue, expense, and rate base.

14 (Missouri Public Service Commission, Order Directing True-Up, Case No. WR-
15 96-263, St. Louis County Water Company, page 2)

16
17 **Q. SHOULD THE COMMISSION'S REFERENCE TO ALL FACTORS ANTICIPATE**
18 **THAT A NEW TEST YEAR IS DEVELOPED AS OF THE PROPOSED DATE OF**
19 **THE TRUE-UP AUDIT?**

20 A. No, it does not. The true-up functions essentially as an additional known and measurable period.
21 The major variables in the determination of the cost-of-service are updated to reflect changes from
22 the end of the test year. The basic test year data and historical analysis are not altered.

Q. PLEASE IDENTIFY THE COST-OF-SERVICE COMPONENTS THAT SHOULD BE
REVIEWED IF THE COMMISSION AUTHORIZES A TRUE-UP PROCEDURE.

A. The following table lists the major components of revenue, expenses, and rate base that need to be
updated in a true-up procedure;

Revenues

Customer Levels

Gross Receipts Tax (for Cash Working Capital purposes)

Expense

Payroll rates, Employee levels, and Related taxes

Employee Benefits

Rate Case Expense

Depreciation and Amortization Expense

Gas Prices

Lease Costs

Regulatory Expense (PSC Assessment)

Uncollectable Expense

Income Taxes

Rate Base

Plant-in-Service and Related Depreciation Reserve

Cash Working Capital

Materials and Supplies

Prepayments

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1 Deferred AAO's (if allowed in rate base)

2 Income Tax Offsets (Federal, State, City)

3 Interest Expense Offset

4 Deferred Income Taxes

5
6 Inclusion of these items will insure that the RERB relationship is maintained and that the overall
7 cost-of-service is appropriate.

8 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

9 **A. Yes.**

CASE PARTICIPATION
OF
KIMBERLY K. BOLIN

<u>Company Name</u>	<u>Case Number</u>
St. Louis County Water Company	WR-95-145
Missouri-American Water Company	WR-95-205
Steelville Telephone Company	TR-96-123
St. Louis Water Company	WR-96-263
Imperial Utility Corporation	SR-96-427
Missouri-American Water Company	WA-97-45
Associated Natural Gas Company	GR-97-272
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Gascony Water Company, Inc.	WA-97-510
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
St. Joseph Light and Power Company	HR-99-245
St. Joseph Light and Power Company	GR-99-246
St. Joseph Light and Power Company	ER-99-247

<u>Type</u>	<u>Description</u>	<u>Classification</u>
Print	Budget Billing	General
Print	Elderly & Handicapped	General
Print	C.O. Home Safety Kit	Below the line
Print	Holiday Appliance Sale	Below the line
Print	Sign of An All-Gas Home	Promotional
Print	"Ernest" Safety Tips	Safety
Print	Gas Lights/Gas Grill Sale	Below the line
Print	State Water Heater	Below the line
Print	Serving This Public (People)	Institutional
Print	Grill Parts	Below the line
Print	"Ernest" - Job Safety	Safety
Print	Public Service is Our Daily Business	Promotional
Print	Weber Grills	Below the line
Print	Serving This Public is Our Daily Business (pic)	Institutional
Print	Gas Grills on Sale Now	Below the line
Print	Dr. Martin Luther Kine, Jr. Tribute	Institutional
Print	Ruud Water Heater	Below the line
Print	Black History Month	Institutional
Print	Follow Your Nose (Safety)	Safety
Print	Log Sale	Below the line
Print	St. Louis Builds with Natural Gas	Promotional
Print	St. Louis Cooks with Natural Gas	Promotional
Print	Vent-Free Gas Logs & Space Heaters	Below the line
Print	A.O. Smith Water Heater	Below the line
Print	Gas Furnace Check-Up	Promotional
Print	"Ernest" Furnace Inspection	Promotional
Print	"Ernest" - Service ... One Tool	Promotional
Print	Gas Range Repair	Promotional
Print	Gas Dryer Repair	Promotional
Print	Gas Light Repair	Promotional
Print	Gas Grill Repair	Promotional
Print	Appliances for All-Gas Home	Promotional
Print	Water Heater Special with CO Detector	Promotional
Print	Water Heater Repair	Promotional
Print	Night Hawk CO Detector	Promotional
Print	C.O. Detector	Promotional
Radio	Shooort	Promotional
Radio	Classroom	Promotional
Radio	Radio Station	Promotional
Radio	Service (Football)	Promotional
Radio	Dream Team	Promotional
Radio	Football - Game Plan	Promotional
Radio	Expert I	Promotional
Radio	Expert II	Promotional
TV	The Squeeze	General
TV	Yo-Yo	General
TV	Teddy Bear	General
TV	Standing on Head	General
TV	911	General
TV	Our Daily Business	Institutional
TV	Bringing You Energy	Institutional

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<u>Account</u>	<u>Amount</u> <u>Disallowed</u>
Acct. 909	\$ 161,253
Acct. 913.3	\$ 2,898
Acct. 930.10	\$ 574,169
Total	\$ 738,319

Account 930.10

Expense related to promotional & institutional ads:	\$ 261,383
Other expense items:	\$ 312,786
Total	\$ 574,169

Dues and Donations

Account Number	Organization	Amount Incurred	Amount Disallowed
814.1	Midwest Gas Storage Section, SPE	\$ 75	
815.1	Society of Petroleum Engineers	\$ 165	
880.4	International Right of Way Association	\$ 148	\$ 148
901.1	Institute of Management Accountants	\$ 135	
903.11	American Collectors Association	\$ 195	\$ 195
903.11	International Credit Association of Greater St. Louis	\$ 135	\$ 135
903.11	NACM, St. Louis Credit Services	\$ 280	\$ 280
903.3	Media Club	\$ 42	\$ 42
903.3	Rotary Club of St. Louis	\$ 928	\$ 928
911	American Gas Cooling Center	\$ 20,000	\$ 20,000
911	American Marketing Association	\$ 135	\$ 135
911	American Society of Gas Engineers	\$ 40	
911	American Society of Heating, Refrigerating, & Air Conditioning	\$ 793	\$ 793
911	Association of Energy Engineers	\$ 130	
911	Building Officials & Code Administrators	\$ 150	\$ 150
911	Construction Products Council of St. Louis	\$ 200	\$ 200
911	Missouri Association of Building Officials & Inspectors	\$ 30	\$ 30
911	National Society of Professional Engineers	\$ 387	
911	St. Charles County Association of Code Officials	\$ 40	\$ 40
911	St. Louis Chapter Am. Society of Heating, Refrigerating, & Air Cond.	\$ 30	\$ 30
911	The Construction Specifications Institute	\$ 195	\$ 195
912.1	Air Conditioning Contractors of America (ACCA) - St. Louis	\$ 360	\$ 360
912.1	American Association of Family & Consumer Sciences	\$ 130	\$ 130
912.1	Home Builders Association of Greater St. Louis	\$ 452	\$ 452
912.1	National Spa & Pool Institute	\$ 75	\$ 75
912.1	Sheet Metal & Air Conditioning Contractor's National Asstn.	\$ 140	\$ 140
912.1	St. Louis Counts	\$ 600	\$ 600
912.1	Women in Energy	\$ 200	\$ 200
912.1	Xmas in April Donation	\$ 200	\$ 200
912.11	Kiwanis Club of St. Louis (Downtown)	\$ 60	\$ 60
912.12	Air & Waste Management Association	\$ 63	\$ 63
912.12	American Association of Family & Consumer Sciences	\$ 130	\$ 130
912.12	American Society of Heating, Refrigerating, & Air Conditioning	\$ 792	\$ 792
912.12	Building Owners & Managers Association - St. Louis	\$ 610	\$ 610
912.12	Chefs de Cuisine Association of St. Louis	\$ 600	\$ 600
912.12	Consumer Science Business Professionals	\$ 150	\$ 150
912.12	Greater St. Louis Foodservice Industry Council	\$ 60	\$ 60
912.12	Home Builders Association of Greater St. Louis	\$ 452	\$ 452
912.12	Media Club	\$ 1,106	\$ 1,106
912.12	Midwest Cogeneration Association	\$ 50	
912.12	Missouri Restaurant Association	\$ 275	\$ 275
912.12	Natural Gas Vehicle Association	\$ 100	\$ 100
912.12	School Food & Nutrition Directors Association	\$ 50	\$ 50

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Number	Organization	Amount Incurred	Amount Disallowed
912.12	Society of Manufacturing Engineers	\$ 75	\$ 75
912.12	St. Louis Home Economists in Business	\$ 40	\$ 40
912.12	The Society of Plastics Engineers	\$ 98	\$ 98
912.12	Women in Energy	\$ 200	\$ 200
921.01	American Bar Association	\$ 679	
921.01	American Chemical Association	\$ 105	\$ 105
921.01	American Institute of Certified Public Accountants	\$ 197	
921.01	American Society for Industrial Security (A.S.I.S)	\$ 120	\$ 120
921.01	Association of Energy Engineers	\$ 130	
921.01	Corporate Security Advisor Association	\$ 200	\$ 200
921.01	Corporate Volunteer Council	\$ 100	\$ 100
921.01	Donation - St. Louis Clergy	\$ 500	\$ 500
921.01	Donation - Tree of Lights	\$ 1,100	\$ 1,100
921.01	Federal Bar Association	\$ 116	\$ 116
921.01	Focus St. Louis	\$ 50	\$ 50
921.01	Gas Research Institute	\$ 500	
921.01	Gateway Chapter of NESRA	\$ 150	\$ 150
921.01	Information Systems Audit & Control Association	\$ 250	\$ 250
921.01	Institute of Internal Auditors	\$ 960	
921.01	Midwest Gas Association	\$ 12,196	\$ 12,196
921.01	Missouri Bar Association	\$ 641	
921.01	Missouri Police Chiefs Association	\$ 100	\$ 100
921.01	National Energy Services Association (NESA)	\$ 90	
921.01	National Fuel Funds Network	\$ 1,000	
921.01	National Gas Association of Oklahoma	\$ 25	\$ 25
921.01	Prevent Child Abuse Missouri	\$ 50	\$ 50
921.01	St. Louis Black Leadership Roundtable	\$ 150	\$ 150
921.01	The Backstoppers	\$ 225	\$ 225
921.01	The Bar Association of Metropolitan St. Louis	\$ 593	\$ 593
921.01	The Corporate Security Advisor	\$ 200	\$ 200
921.01	The District of Columbia Bar	\$ 362	\$ 362
921.01	The Municipal Theatre Association	\$ 25	\$ 25
921.01	The Natural Gas Vehicle Coalition	\$ 18,900	\$ 18,900
921.01	Urban League	\$ 100	\$ 100
921.02	American Association of Occupational Health Nurses, Inc.	\$ 115	\$ 115
921.02	American Bar Association	\$ 679	
921.02	American Nurses Association	\$ 275	
921.02	Industrial Relations Research Association - Gateway Chapter	\$ 250	\$ 250
921.02	The Bar Association of Metropolitan St. Louis	\$ 593	\$ 593
921.03	Advertising Club of Greater St. Louis	\$ 150	\$ 150
921.03	International Association of Business Communications	\$ 205	\$ 205
921.03	Public Relations Society of America	\$ 210	\$ 210
921.04	American Bar Association	\$ 680	
921.04	American Corporate Council Association	\$ 625	\$ 625
921.04	American Society of Corporate Secretaries, Inc.	\$ 425	\$ 425
921.04	Association of the Bar of the City of New York	\$ 150	\$ 150
921.04	Illinois State Bar Association	\$ 174	\$ 174
921.04	International Society of Fire Service Instructions	\$ 60	\$ 60
921.04	Law Library Association of St. Louis	\$ 900	\$ 900

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Case No. GR-99-315

Account

<u>Number</u>	<u>Organization</u>	<u>Amount Incurred</u>	<u>Amount Disallowed</u>
921.04	Missouri Bar Association	\$ 640	
921.04	Missouri Organization of Defense Lawyers	\$ 95	\$ 95
921.04	National Fire Protection Association	\$ 115	\$ 115
921.04	New York Office of Court Administration	\$ 300	\$ 300
921.04	Professional Fire & Fraud Investigators Association	\$ 45	\$ 45
921.04	REGFORM	\$ 3,750	
921.04	The Bar Association of Metropolitan St. Louis	\$ 594	\$ 594
921.04	The Defense Research Institute	\$ 150	\$ 150
921.04	The Lawyers Association of St. Louis	\$ 50	\$ 50
921.04	Washington University of Library	\$ 300	\$ 300
921.05	American Society of Safety Engineers	\$ 225	\$ 225
921.05	Fire Marshalls Association of Missouri	\$ 30	\$ 30
921.05	The Associated General Contractors of St. Louis	\$ 400	\$ 400
921.05	The Backstoppers	\$ 225	\$ 225
921.06	Air & Waste Management Association	\$ 62	\$ 62
921.06	American Welding Society	\$ 119	\$ 119
921.06	Association of Engineering Geologists	\$ 70	
921.06	ASTM	\$ 415	
921.06	International Society for Measurement & Control	\$ 65	\$ 65
921.06	National Association of Corrosion Engineers (NACE International)	\$ 1,155	
921.07	American Association of Petroleum Geologists	\$ 62	\$ 62
921.07	Society of Petroleum Engineers	\$ 110	
921.08	Financial Executive Institute	\$ 670	\$ 670
921.08	St. Louis Treasury Management Association	\$ 100	\$ 50
921.08	Treasury Management Association	\$ 195	\$ 195
921.09	Media Club	\$ 1,178	\$ 1,178
921.09	National Association of Purchasing Managers	\$ 185	\$ 185
921.11	American Institute of Certified Public Accountants	\$ 198	
921.11	American Payroll Association	\$ 125	\$ 125
921.11	Missouri Society of Certified Public Accountants	\$ 735	
921.11	National Society of Professional Engineers	\$ 386	
921.11	Tax Executives Institute	\$ 200	\$ 200
921.11	Web Network of Benefits Professionals	\$ 125	\$ 125
921.17	AAIM - Management Association	\$ 705	\$ 705
921.17	American Management Association	\$ 165	\$ 165
921.17	American Society for Training & Development	\$ 360	\$ 360
921.17	American Society of Safety Engineers	\$ 225	\$ 225
921.17	Employee Benefits Association of St. Louis	\$ 80	\$ 80
921.17	Human Resource Management Association of Greater St. Louis	\$ 290	\$ 290
921.17	Institute of Management Accountants	\$ 135	
921.17	International Society of Certified Employee Benefit Specialists	\$ 180	
921.17	Media Club	\$ 163	\$ 163
921.17	Midwest Association of Colleges & Employers	\$ 180	\$ 180
921.17	National Association of Colleges & Employers	\$ 300	\$ 300
921.17	Society for Human Resource Management	\$ 160	\$ 160
921.17	The Mercantile Library	\$ 500	\$ 500
921.17	Women in Energy	\$ 200	\$ 200
921.3	The Press Club of Metro St. Louis	\$ 75	\$ 75
923.27	AAIM - Management Association	\$ 3,545	\$ 3,545

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

Account

Number Organization

**Amount
Incurred**

**Amount
Disallowed**

925.22	National Safety Council	\$ 1,100	\$ 1,100
925.22	Safety Council of Greater St. Louis	\$ 1,110	\$ 1,110
926.37	American Association of Retired Persons	\$ 7,922	\$ 7,922
930.4	American Gas Association	\$ 240,000	\$ 240,000
930.4	American Public Works Association	\$ 90	\$ 90
930.4	Better Business Bureau	\$ 5,560	\$ 5,560
930.4	Civic Progress	\$ 44,600	\$ 44,600
930.4	Downtown St. Louis Inc.	\$ 6,250	\$ 6,250
930.4	Downtown St. Louis Partnership	\$ 559	\$ 559
930.4	Gateway Purchases for Health	\$ 11,162	
930.4	Institute for Gas Technology	\$ 69,300	
930.4	International Assn. Of Arson Investigators	\$ 100	\$ 100
930.4	International Right of Way Association	\$ 148	\$ 148
930.4	International Society of Fire Service Instructions	\$ 60	\$ 60
930.4	Missouri Chamber of Commerce	\$ 6,600	\$ 6,600
930.4	Missouri Chapter of International Assn. Of Arson Investigators	\$ 10	\$ 10
930.4	Missouri City Clerks & Finance Officers Association	\$ 25	\$ 25
930.4	Missouri Motor Carriers Association	\$ 150	\$ 150
930.4	Missouri Munciple League	\$ 275	\$ 275
930.4	National Association of Fleet Administrators	\$ 365	\$ 365
930.4	National Association of Regulator Utility Commissioners	\$ 8,753	
930.4	National Fire Protection Association	\$ 100	\$ 100
930.4	Professional Fire & Fraud Investigators Association	\$ 15	\$ 15
930.4	Rotary Club	\$ 512	\$ 512
930.4	Southern Gas Association	\$ 14,500	\$ 14,500
930.4	St. Charles Chamber of Commerce	\$ 1,000	
930.4	St. Charles County Heating & Air Conditioning Contractors Assn.	\$ 200	\$ 200
930.4	St. Charles County Historical Society	\$ 50	\$ 50
930.4	St. Louis Area Business Health Coalition	\$ 8,200	\$ 8,200
930.4	St. Louis Regional Commerce & Growth Association	\$ 29,419	\$ 29,419
930.4	Traffic Engineering Association of Metro St. Louis	\$ 28	\$ 28

Totals

\$ 555,107

\$ 450,255

OPC Adjustment by primary account for Dues and Donations

880

\$ 148

903

\$ 1,580

911

\$ 21,573

912

\$ 7,018

921

\$ 48,442

923

\$ 3,545

925

\$ 2,210

926

\$ 7,922

930

\$ 357,816

MISCELLANEOUS EXPENSES

Account Number	Month	Ref. Number	Description	Amount
911	Sep-98	175	Reg Ashrae Golf 9/21	\$ 275
912.1	Jan-98	301	Booth 1471 Home Show	\$ 91
912.1	Jan-98	677	Dinner Dance SMACNA	\$ 220
912.1	Jan-98	293	Dinner Reserv/Acca Mth	\$ 36
912.1	Jan-98	1676	Grocery Purch	\$ 450
912.1	Jan-98	1959	Grocery Purch - Home Svc	\$ 368
912.1	Jan-98	497	Home Service	\$ 12
912.1	Jan-98	497	Home Service	\$ 12
912.1	Jan-98	497	Home Service	\$ 8
912.1	Jan-98	497	Home Service	\$ 24
912.1	Jan-98	497	Home Service	\$ 22
912.1	Jan-98	31	Kiel Suite License	\$ 16,873
912.1	Jan-98	1605	Muny Season Tickets	\$ 350
912.1	Feb-98	121	Awards Dinners 3/11	\$ 180
912.1	Feb-98	1285	Booth 1211 HBA	\$ 2,105
912.1	Feb-98	61	Grocerty Pur - Home Srv	\$ 1,341
912.1	Mar-98	1034	Achievement Luncheon	\$ 50
912.1	Mar-98	781	Appl Parts Home Show	\$ 70
912.1	Mar-98	1426	Booth 1471 Home Show	\$ 430
912.1	Mar-98	1452	Booth Home & Remodelin	\$ 1,905
912.1	Mar-98	675	Cabinetry Home Show	\$ 877
912.1	Mar-98	619	Dinner - ACCA Mtg 3/25	\$ 36
912.1	Mar-98	1101	Gas Grill & Light	\$ 160
912.1	Mar-98	468	Home & Gard Show	\$ 81
912.1	Mar-98	781	Home Show Appl Parts	\$ 172
912.1	Mar-98	1101	Home Show Coupon	\$ 18
912.1	Mar-98	468	Mardis Gras Adult Prog	\$ 35
912.1	Mar-98	468	Mardis Gras Adult Prog	\$ 135
912.1	Mar-98	757	Plant Rental Home Show	\$ 441
912.1	Apr-98	980	Arabian Nights Adult	\$ 784
912.1	Apr-98	703	Ball Game 4/17	\$ 84
912.1	Apr-98	723	Builder Guild Golf Tourn	\$ 330
912.1	Apr-98	2267	Grocery Purch	\$ 614
912.1	Apr-98	586	Home Service	\$ 33
912.1	Apr-98	586	Home Service	\$ 26
912.1	Apr-98	586	Home Service	\$ 20
912.1	Apr-98	586	Home Service	\$ 15
912.1	Apr-98	586	Home Service	\$ 14
912.1	Apr-98	586	Home Service	\$ 17
912.1	Apr-98	70	Kiel Suite License	\$ 16,873
912.1	Apr-98	430	Season Tickets - Repertory	\$ 356

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315
Account

<u>Number</u>	<u>Month</u>	<u>Ref. Number</u>	<u>Description</u>	<u>Amount</u>
912.1	Apr-98	67	Season Tickets - Symphony	\$ 2,792
912.1	Apr-98	346	Ticket Suite 211	\$ 65
912.1	May-98	1527	Downpymt - Homearama 98	\$ 1,847
912.1	May-98	1422	Grocery Pur - Home Svc	\$ 287
912.1	May-98	928	HBA Picnic/Golf	\$ 1,320
912.1	May-98	668	Maifest Adult Program	\$ 13
912.1	May-98	668	Maifest Supplies	\$ 22
912.1	May-98	668	Maifest Supplies	\$ 39
912.1	May-98	463	Season Tickets	\$ 1,747
912.1	May-98	1581	Smacna's Golf Tournament	\$ 625
912.1	May-98	1892	Sponsor Speaker HBA Mt	\$ 450
912.1	Jun-98	1292	8 Name Flags	\$ 520
912.1	Jun-98	405	Catering Serv 4 HomeAr	\$ 208
912.1	Jun-98	61	Coolers	\$ 641
912.1	Jun-98	61	Elec Homearama Tent	\$ 877
912.1	Jun-98	273	Enter Bank Mar Golf To	\$ 100
912.1	Jun-98	631	Fredbird Cardinals	\$ 125
912.1	Jun-98	1255	Grocery Purchases	\$ 223
912.1	Jun-98	1064	Home Svc Chris Lavelle	\$ 40
912.1	Jun-98	1064	Home Svce 5 11 98	\$ 25
912.1	Jun-98	1263	Home Svce Lettr Head	\$ 103
912.1	Jun-98	1196	Homearama Mtg	\$ 1,040
912.1	Jun-98	1067	Shirts	\$ 642
912.1	Jun-98	1067	Shirts	\$ 95
912.1	Jun-98	1860	T-Dispenser & Ball	\$ 2,199
912.1	Jun-98	527	Thos Dunn Memorial Prog	\$ 136
912.1	Jun-98	264	Tickets - Home Arama	\$ 360
912.1	Jul-98	2136	Appliance Brochure	\$ 11,892
912.1	Jul-98	1407	Catering New Nbrs Leag	\$ 559
912.1	Jul-98	1483	Gas Grill Greats Prese	\$ 48
912.1	Jul-98	418	Golf Tournament	\$ 750
912.1	Jul-98	873	Golf Tournament SCCHAC	\$ 180
912.1	Jul-98	873	Golf Tournament SCCHAC	\$ 130
912.1	Jul-98	450	Grill	\$ 204
912.1	Jul-98	450	Grill	\$ 15
912.1	Jul-98	571	Grill	\$ 150
912.1	Jul-98	764	Home Service	\$ 15
912.1	Jul-98	764	Home Service	\$ 46
912.1	Jul-98	764	Home Service	\$ 26
912.1	Jul-98	764	Home Service	\$ 15
912.1	Jul-98	31	Kiel Suite License	\$ 17,548
912.1	Jul-98	110	Night at the Ballpark	\$ 90
912.1	Jul-98	1279	Refreshments - Shrew Hom	\$ 1,076
912.1	Jul-98	989	Season Tickets Fox	\$ 521
912.1	Jul-98	336	Suite 239C NCAA Bsktbl	\$ 543
912.1	Aug-98	1020	Assoc Night Trade Fair	\$ 335
912.1	Aug-98	337	Electric Svc Home Show	\$ 96

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
912.1	Aug-98	1553	Home Svce	\$ 15
912.1	Aug-98	1553	Home Svce 7 10 98	\$ 15
912.1	Aug-98	1553	Home Svce 7 20 98	\$ 22
912.1	Aug-98	1032	Meals Home Svcs	\$ 455
912.1	Aug-98	289	Passes - Home Show	\$ 200
912.1	Aug-98	788	Task Golf Tournament	\$ 335
912.1	Sep-98	556	Groceries - Home Svc	\$ 394
912.1	Sep-98	347	OCT 10 Table of 10 4 H	\$ 750
912.1	Sep-98	31	Ram Lux Box Lease	\$ 8,944
912.1	Oct-98	113	Big 12 Football Champi	\$ 363
912.1	Oct-98	1095	Dinner ACCA 10/28	\$ 36
912.1	Oct-98	464	Flower & Plant Rtl Hom	\$ 422
912.1	Oct-98	57	Golf Shirts	\$ 304
912.1	Oct-98	57	Golf Shirts	\$ 128
912.1	Oct-98	1188	Groceries - Home Svc	\$ 1,074
912.1	Oct-98	61	Grocery Purch	\$ 1,080
912.1	Oct-98	31	Kiel Suite License	\$ 17,548
912.1	Oct-98	1294	New Home Const Seminar	\$ 25
912.1	Oct-98	31	Ram Lux Box Lease	\$ 8,944
912.1	Oct-98	1396	T Dunn Memorial Progrm	\$ 66
912.1	Nov-98	2115	Catering Service Csst	\$ 766
912.1	Nov-98	1513	Denim Shirts	\$ 185
912.1	Nov-98	1234	Grocerty Pur - Home Srv	\$ 801
912.1	Nov-98	448	Home Svc 8 3 98	\$ 16
912.1	Nov-98	448	Home Svce 8 17 98	\$ 20
912.1	Nov-98	448	Home Svce 8 21 98	\$ 15
912.1	Nov-98	448	Home Svce 8 31 98	\$ 28
912.1	Nov-98	448	Home Svce 9 14 98	\$ 15
912.1	Nov-98	448	Home Svce 9 18 98	\$ 15
912.1	Nov-98	448	Home Svce 9 28 98	\$ 15
912.1	Nov-98	2224	NCAA Midwest Reg Tix	\$ 360
912.1	Nov-98	31	Ram Lux Box Lease	\$ 8,944
912.1	Nov-98	114	Supplies - Home Svce	\$ 31
912.1	Dec-98	2004	Grocier - Home Svc	\$ 464
912.1	Dec-98	1158	Home Svce	\$ 15
912.1	Dec-98	1158	Home Svce	\$ 41
912.1	Dec-98	1158	Home Svce	\$ 15
912.1	Dec-98	374	Home Svce Dept	\$ 15
912.1	Dec-98	374	Home Svce Dept	\$ 15
912.1	Dec-98	374	Home Svce Dept	\$ 15
912.1	Dec-98	374	Home Svce Dept	\$ 32
912.1	Dec-98	374	Home Svce Dept	\$ 15
912.1	Dec-98	1095	Hooded Jackets	\$ 265
912.1	Dec-98	31	Ram Lux Box Lease	\$ 8,944
912.11	Jun-98	1067	Shirts	\$ 157
912.11	Jun-98	1067	Shirts	\$ 23
912.11	Sep-98	1138	Exhibit Space Home Sho	\$ 2,485

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
912.11	Dec-98	215	Booth 1471 Home Show	\$ 2,085
912.11	Dec-98	494	Home & Garden Show	\$ 30
912.11	Dec-98	1024	Xmas Decorations	\$ 421
912.12	Jan-98	31	Kiel Suite License	\$ 16,873
912.12	Jan-98	1605	Muny Season Tickets	\$ 350
912.12	Feb-98	1853	Comm Cooking Eqpt FP	\$ 30,000
912.12	Apr-98	1259	4 Tickets Soc Gathering	\$ 148
912.12	Apr-98	31	Kiel Suite License	\$ 16,873
912.12	Apr-98	430	Season Tickets - Repertory	\$ 356
912.12	Apr-98	67	Season Tickets - Symphony	\$ 2,792
912.12	May-98	4107	Membership & Promotion	\$ 250
912.12	May-98	1040	Mo Rest Assn Dinner	\$ 150
912.12	May-98	4046	Promotion	\$ 113
912.12	May-98	4047	Promotion	\$ 50
912.12	May-98	4048	Promotion	\$ 100
912.12	May-98	4049	Promotion	\$ 40
912.12	May-98	4050	Promotion	\$ 1,007
912.12	May-98	4057	Promotion	\$ 75
912.12	May-98	4058	Promotion	\$ 75
912.12	May-98	4059	Promotion	\$ 180
912.12	May-98	4061	Promotion	\$ 126
912.12	May-98	4093	Promotion	\$ 300
912.12	May-98	4105	Promotion	\$ 200
912.12	May-98	4117	Promotion	\$ 45
912.12	Jun-98	970	8 Gen Admn Tickets	\$ 720
912.12	Jun-98	45	Golf Tournament Flyer	\$ 210
912.12	Jun-98	1067	Shirts	\$ 412
912.12	Jun-98	1067	Shirts	\$ 61
912.12	Jul-98	1600	Boma Golf Tournament	\$ 320
912.12	Jul-98	873	Golf Tournament SCCHAC	\$ 180
912.12	Jul-98	873	Golf Tournament SCCHAC	\$ 130
912.12	Jul-98	31	Kiel Suite License	\$ 17,548
912.12	Jul-98	460	Media Club - McReynolds	\$ 106
912.12	Jul-98	989	Season Tickets Fox	\$ 521
912.12	Jul-98	336	Suite 239C NCAA Bsktbl	\$ 543
912.12	Aug-98	920	Chef Celebration Tour	\$ 35
912.12	Aug-98	1673	Mo. Rest Assn Golf Tour	\$ 100
912.12	Sep-98	31	Ram Lux Box Lease	\$ 8,944
912.12	Sep-98	175	Reg Ashrae Golf 9/21	\$ 275
912.12	Oct-98	113	Big 12 Football Champi	\$ 363
912.12	Oct-98	31	Kiel Suite License	\$ 17,548
912.12	Oct-98	31	Ram Lux Box Lease	\$ 8,944
912.12	Oct-98	626	Wild Game Night Dinner	\$ 200
912.12	Nov-98	1153	Baseball Forecast Luncheon	\$ 400
912.12	Nov-98	31	Ram Lux Box Lease	\$ 8,944
912.12	Dec-98	31	Ram Lux Box Lease	\$ 8,944
912.7	Jan-98	4028	Promotion	\$ 175

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

<u>Account</u> <u>Number</u>	<u>Month</u>	<u>Ref.</u> <u>Number</u>	<u>Description</u>	<u>Amount</u>
912.7	Jan-98	4086	Promotion	\$ 100
912.7	Jan-98	4087	Promotion	\$ 60
912.7	Jan-98	4096	Promotion	\$ 3,000
912.7	Jan-98	4104	Promotion	\$ 50
912.7	Jan-98	4108	Promotion	\$ 100
912.7	Jan-98	4114	Promotion	\$ 250
912.7	Jan-98	4118	Promotion	\$ 218
912.7	Jan-98	4125	Promotion	\$ 75
912.7	Jan-98	4126	Promotion	\$ 1,000
912.7	Jan-98	4131	Promotion	\$ 32
912.7	Jan-98	4133	Promotion	\$ 200
912.7	Feb-98	4013	Promotion	\$ 75
912.7	Feb-98	4034	Promotion	\$ 100
912.7	Feb-98	4035	Promotion	\$ 50
912.7	Feb-98	4046	Promotion	\$ 50
912.7	Feb-98	4067	Promotion	\$ 50
912.7	Feb-98	4070	Promotion	\$ 248
912.7	Feb-98	4078	Promotion	\$ 50
912.7	Feb-98	4103	Promotion	\$ 98
912.7	Feb-98	4106	Promotion	\$ 150
912.7	Feb-98	4107	Promotion	\$ 35
912.7	Feb-98	4108	Promotion	\$ 100
912.7	Feb-98	4151	Promotion	\$ 175
912.7	Mar-98	4082	Appliances & Parts	\$ 65
912.7	Mar-98	4049	Banquest Tickets	\$ 20
912.7	Mar-98	4050	Promotion	\$ 50
912.7	Mar-98	4051	Promotion	\$ 5
912.7	Mar-98	4052	Promotion	\$ 50
912.7	Mar-98	4065	Promotion	\$ 50
912.7	Mar-98	4070	Promotion	\$ 125
912.7	Mar-98	4080	Promotion	\$ 50
912.7	Mar-98	4081	Promotion	\$ 50
912.7	Mar-98	4100	Promotion	\$ 100
912.7	Mar-98	4111	Promotion	\$ 75
912.7	Mar-98	4113	Promotion	\$ 500
912.7	Mar-98	4116	Promotion	\$ 50
912.7	Mar-98	4121	Promotion	\$ 100
912.7	Mar-98	4130	Promotion	\$ 40
912.7	Mar-98	4131	Promotion	\$ 100
912.7	Mar-98	4145	Promotion	\$ 100
912.7	Mar-98	4146	Promotion	\$ 100
912.7	Apr-98	4013	Promotion	\$ 200
912.7	Apr-98	4079	Promotion	\$ 250
912.7	Apr-98	4093	Promotion	\$ 135
912.7	Apr-98	4104	Promotion	\$ 59
912.7	Apr-98	4105	Promotion	\$ 50
912.7	Apr-98	4122	Promotion	\$ 26

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

<u>Account</u> <u>Number</u>	<u>Month</u>	<u>Ref.</u> <u>Number</u>	<u>Description</u>	<u>Amount</u>
912.7	Apr-98	4125	Promotion	\$ 50
912.7	Jun-98	4017	Promotion	\$ 50
912.7	Jun-98	4073	Promotion	\$ 5,000
912.7	Jun-98	4083	Promotion	\$ 300
912.7	Jun-98	4106	Promotion	\$ 100
912.7	Jun-98	4107	Promotion	\$ 100
912.7	Jun-98	4108	Promotion	\$ 100
912.7	Jun-98	4109	Promotion	\$ 75
912.7	Jun-98	4116	Promotion	\$ 500
912.7	Jun-98	4118	Promotion	\$ 100
912.7	Jun-98	4119	Promotion	\$ 250
912.7	Jun-98	4120	Promotion	\$ 100
912.7	Jun-98	4121	Promotion	\$ 35
912.7	Jun-98	4128	Promotion	\$ 150
912.7	Jul-98	4038	Luncheon	\$ 181
912.7	Jul-98	4043	Promotion	\$ 105
912.7	Jul-98	4052	Promotion	\$ 100
912.7	Jul-98	4053	Promotion	\$ 100
912.7	Jul-98	4054	Promotion	\$ 75
912.7	Jul-98	4087	Promotion	\$ 50
912.7	Jul-98	4123	Promotion	\$ 75
912.7	Jul-98	4124	Promotion	\$ 25
912.7	Jul-98	4136	Promotion	\$ 50
912.7	Jul-98	4137	Promotion	\$ 130
912.7	Jul-98	4138	Promotion	\$ 493
912.7	Jul-98	4149	Promotion	\$ 40
912.7	Jul-98	4157	Promotion	\$ 178
912.7	Aug-98	4045	Promotion	\$ 350
912.7	Aug-98	4058	Promotion	\$ 40
912.7	Aug-98	4082	Promotion	\$ 60
912.7	Aug-98	4091	Promotion	\$ 30
912.7	Aug-98	4092	Promotion	\$ 100
912.7	Aug-98	4093	Promotion	\$ 50
912.7	Aug-98	4097	Promotion	\$ 49
912.7	Aug-98	4106	Promotion	\$ 250
912.7	Aug-98	4118	Promotion	\$ 100
912.7	Aug-98	4119	Promotion	\$ 400
912.7	Aug-98	4123	Promotion	\$ 100
912.7	Aug-98	4124	Promotion	\$ 200
912.7	Aug-98	4155	Promotion	\$ 250
912.7	Sep-98	4013	Promotion	\$ 184
912.7	Sep-98	4041	Promotion	\$ 45
912.7	Sep-98	4042	Promotion	\$ 59
912.7	Sep-98	4046	Promotion	\$ 400
912.7	Sep-98	4076	Promotion	\$ 46
912.7	Sep-98	4093	Promotion	\$ 70
912.7	Sep-98	4094	Promotion	\$ 70

Direct Testimony of
Kimberly K. Bolin
Case No. GR-99-315

<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
912.7	Sep-98	4095	Promotion	\$ 50
912.7	Sep-98	4097	Promotion	\$ 175
912.7	Sep-98	4099	Promotion	\$ 210
912.7	Sep-98	4101	Promotion	\$ 90
912.7	Sep-98	4110	Promotion	\$ 100
912.7	Sep-98	4119	Promotion	\$ 704
912.7	Sep-98	4132	Promotion	\$ 43
912.7	Oct-98	4013	Promotion	\$ 200
912.7	Oct-98	4057	Promotion	\$ 50
912.7	Oct-98	4058	Promotion	\$ 40
912.7	Oct-98	4059	Promotion	\$ 95
912.7	Oct-98	4073	Promotion	\$ 180
912.7	Oct-98	4079	Promotion	\$ 295
912.7	Oct-98	4080	Promotion	\$ 140
912.7	Oct-98	4095	Promotion	\$ 100
912.7	Oct-98	4106	Promotion	\$ 35
912.7	Oct-98	4116	Promotion	\$ 100
912.7	Oct-98	4139	Promotion	\$ 100
912.7	Oct-98	4140	Promotion	\$ 100
912.7	Oct-98	4141	Promotion	\$ 100
912.7	Oct-98	4150	Promotion	\$ 50
912.7	Nov-98	4052	Promotion	\$ 181
912.7	Nov-98	4053	Promotion	\$ 654
912.7	Nov-98	4065	Promotion	\$ 100
912.7	Nov-98	4066	Promotion	\$ 100
912.7	Nov-98	4088	Promotion	\$ 100
912.7	Nov-98	4149	Promotion	\$ 500
912.7	Dec-98	1246	Cordial Caravan	\$ 90
912.7	Dec-98	4027	Promotion	\$ 50
912.7	Dec-98	4072	Promotion	\$ 23
913.3	Jan-98	1064	Gear Bags	\$ 290
913.3	Feb-98	654	Boat Rental Energy Semi	\$ 675
913.3	Feb-98	655	Sales Energy Seminar 43	\$ 632
913.3	Apr-98	1671	Boat Rental Energy Semi	\$ 1,240
913.3	Apr-98	1434	Sales Energy Seminar 43	\$ 1,208
913.3	Apr-98	1672	Van Rental Energy Sem	\$ 241
913.3	May-98	1422	Grocery Pur - Home Svc	\$ 404
913.3	May-98	61	Publications	\$ 2,529
913.3	Jun-98	40	Blue Nylon Gear Bags	\$ 363
913.3	Jun-98	945	Rent Homearama	\$ 6,159
913.3	Aug-98	1372	Royal Blue Nylon Gear	\$ 362
913.3	Aug-98	1510	Sports Bottles	\$ 376
913.3	Sep-98	61	Golf Balls	\$ 217
913.3	Dec-98	1058	Key Ring Lites	\$ 356
913.3	Dec-98	937	Print Fee - New Nbrs Lea	\$ 250
913.32	Jan-98	693	Cool Times Newsletter	\$ 1,347
913.32	Jan-98	1064	Gear Bags	\$ 290

Direct Testimony of
Kimberly K. Bolin
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<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
913.32	Feb-98	1853	Comm Cooking Eqpt FP	\$ 25,000
913.32	Feb-98	152	Cooking for Profit	\$ 807
913.32	Feb-98	661	Dozen	\$ 216
913.32	Apr-98	1382	Cook for Profit 2/98	\$ 819
913.32	Apr-98	1382	Cook for Profit 3/98	\$ 833
913.32	Apr-98	2164	Cook for Profit 4/98	\$ 832
913.32	May-98	4877	Cooking for Profit	\$ 840
913.32	May-98	914	Energy Seminar 6 Boats	\$ 990
913.32	May-98	907	Energy Seminar Rm & Li	\$ 537
913.32	May-98	466	Umbrellas	\$ 725
913.32	Jun-98	40	Blue Nylon Gear Bags	\$ 363
913.32	Jul-98	1144	Cook for Profit	\$ 837
913.32	Jul-98	1474	Cook for Profit	\$ 837
913.32	Aug-98	1372	Royal Blue Nylon Gear	\$ 362
913.32	Aug-98	1510	Sports Bottles	\$ 376
913.32	Sep-98	61	Cook for Profit	\$ 925
913.32	Sep-98		Cook for Profit	\$ 968
913.32	Sep-98	61	Golf Balls	\$ 217
913.32	Oct-98	61	Cooking for Profit	\$ 943
913.32	Nov-98	61	Cook for Profit	\$ 929
913.7	Feb-98	654	Boat Rental Energy Semi	\$ 225
913.7	Feb-98	655	Sales Energy Seminar 43	\$ 211
913.7	Apr-98	1671	Boat Rental Energy Semi	\$ 611
913.7	Apr-98	1672	Van Rental Energy Sem	\$ 119
913.7	May-98	1434	Sales Energy Seminar 43	\$ 595
913.7	Jul-98	4097	Promotion	\$ 800
921.01	Jan-98	1086	Banquet - Foster Martine	\$ 78
921.01	Jan-98	626	Copies - Cardinal Winter	\$ 22
921.01	Jan-98	486	First Night Flier	\$ 32
921.01	Jan-98	621	Reg Snow-Ball Classic	\$ 135
921.01	Jan-98	1551	UNCF Recognition Banquet	\$ 500
921.01	Jan-98		United Way Thank U	\$ 104
921.01	Feb-98	764	Ambush Flyers	\$ 125
921.01	Feb-98	764	Boat Show Flyers	\$ 18
921.01	Mar-98	1024	5 Gift Cert - Sports Aut	\$ 500
921.01	Mar-98	2107	Tickets - Cardinals	\$ 72
921.01	Apr-98	1679	Copies - Black College	\$ 154
921.01	Apr-98	1679	Copies March of Dimes	\$ 125
921.01	Aug-98	472	Copr Table Sportsperso	\$ 600
921.01	Aug-98	355	Dues & Reg Sports Nat Ga	\$ 175
921.01	Aug-98	552	Highlight & Lowlights	\$ 1,032
921.01	Sep-98	31	Beverages Hospitality	\$ 228
921.01	Sep-98	780	Dinner - Alpha Kappa Alph	\$ 150
921.01	Sep-98	274	Movie Tickets	\$ 10
921.01	Nov-98	505	Invitations (Yaeger)	\$ 572
921.01	Nov-98	525	Log Reserved Season T	\$ 200
921.01	Nov-98	288	Lunch Moten Salvation	\$ 50

Direct Testimony of
Kimberly K. Bolin
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<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
921.01	Dec-98	572	Backstoppers Dinner	\$ 90
921.01	Dec-98	844	Mo. Chamber of Comm Day	\$ 300
921.02	Jun-98	1268	Theater Coupons	\$ 10
921.02	Jun-98	565	Tickets - Rams	\$ 604
921.02	Jul-98	1959	St. Louis Gateway Class	\$ 650
921.02	Jul-98	210	Natl Urban League Dinn	\$ 475
921.02	Jul-98	547	Reg - Jaskowiak Pioneer	\$ 895
921.02	Jul-98	2073	Reg - RCGA Ledership Exc	\$ 1,500
921.03	Jan-98	326	AGA Awards Contest	\$ 525
921.05	Jul-98	1240	5 gift Certificates	\$ 250
921.06	Jan-98	319	Gift Certificates	\$ 1,648
921.06	Jun-98	958	Summer Baseball Caps	\$ 232
921.06	Jun-98	958	Summer Baseball Caps	\$ 2,331
921.06	Jun-98	958	Summer Hats	\$ 299
921.09	Apr-98	61	Umbrellas	\$ 423
921.1	Aug-98	1109	"Gas Grill Greats" Pro	\$ 116
921.1	Nov-98	114	Art Fair Progrm Testing	\$ 57
921.1	Nov-98	1234	Grocery Purch - Home Svc	\$ 466
921.1	Nov-98	2224	NCAA Midwest Reg Tix	\$ 360
921.1	Nov-98	31	Ram Lux Box Lease	\$ 8,944
921.1	Nov-98	114	St. L. Com Col - Mer Prog	\$ 189
921.1	Nov-98	114	Supplies - Home Svce	\$ 31
921.1	Nov-98	114	Veget Society Testing	\$ 30
923.21	Sep-98	61	United Way Executive	\$ 1,699
926.3	Jan-98	1375	Appl Fee Softball Team	\$ 200
926.3	Jan-98	1374	Company Golf Tournament	\$ 200
926.3	Jan-98	486	Cover for Party	\$ 564
926.3	Jan-98	1506	Downpymt Holiday Party	\$ 275
926.3	Jan-98	1684	Entry Fee - Cystic	\$ 1,000
926.3	Jan-98	271	Polo Golf Shirts	\$ 344
926.3	Feb-98	764	Bull Rider Cup Flyer	\$ 59
926.3	Feb-98	744	Field Permits Softball	\$ 280
926.3	Feb-98	905	Gift Cert - Blood Drive	\$ 120
926.3	Feb-98	764	Pocahontas Onice Flyer	\$ 56
926.3	Mar-98	1101	Blues Flier	\$ 132
926.3	Mar-98	719	Bowl-a-thon Entry Fee	\$ 168
926.3	Mar-98	1101	Employ Blood Drive Memo	\$ 12
926.3	Mar-98	1360	Golf Shirts	\$ 219
926.3	Mar-98	1101	Honet Ham Flyer	\$ 9
926.3	Mar-98	877	Reg - Softball Teams	\$ 1,800
926.3	Mar-98	1002	Softball Flyer	\$ 30
926.3	Mar-98	1002	Sports Challenge Flyer	\$ 36
926.3	Mar-98	1002	St. Pat Day Flyers	\$ 26
926.3	Mar-98	1002	Symphony Tick Disc	\$ 29
926.3	Mar-98	1101	Talent Show Flyer	\$ 36
926.3	Mar-98	1002	Unit Way & Ride Findrs	\$ 39
926.3	May-98	1251	A&E Mailing	\$ 176

Direct Testimony of
Kimberly K. Bolin
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<u>Account</u>		<u>Ref.</u>		
<u>Number</u>	<u>Month</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
926.3	May-98	1069	Barbeque Shrewsb	\$ 268
926.3	May-98	1144	Baseball Caps	\$ 775
926.3	May-98	1144	Baseball Jerseys	\$ 2,066
926.3	May-98	466	Basketball Pins	\$ 63
926.3	May-98	1147	Coipes Walk Am Volunteer	\$ 19
926.3	May-98	1137	Combo Flyer	\$ 32
926.3	May-98	1544	Discount Tickets - Six F	\$ 25
926.3	May-98	1137	Golf Tournament Flyer	\$ 48
926.3	May-98	61	Lapel Pins	\$ 3,857
926.3	May-98	1137	Six Flags Flyer	\$ 47
926.3	May-98	1780	Theater Coupons	\$ 7
926.3	Jun-98	459	65 Gift Cert	\$ 87
926.3	Jun-98	1054	Bowling Trophy	\$ 34
926.3	Jun-98	1054	Bowling Trophy	\$ 34
926.3	Jun-98	1054	Bowling Trophy	\$ 43
926.3	Jun-98	1054	Bowling Trophy	\$ 69
926.3	Jun-98	1054	Bowling Trophy	\$ 47
926.3	Jun-98	1054	Bowling Trophy	\$ 97
926.3	Jun-98	1263	Cardnl Bsebal Flyer	\$ 86
926.3	Jun-98	1263	Days of Caring Memo	\$ 53
926.3	Jun-98	1345	Golf Tournament	\$ 700
926.3	Jun-98	1612	Hats	\$ 1,238
926.3	Jun-98	554	Hole-in-one Ins.	\$ 185
926.3	Jun-98	1135	Lunches United Way	\$ 105
926.3	Jun-98	1263	Printg Svce Flyer	\$ 31
926.3	Jun-98	1263	Rag Rivers, Champ Flyer	\$ 114
926.3	Jun-98	1268	Theater Coupons	\$ 637
926.3	Jun-98	1263	Whrenberg Disc Flyer	\$ 61
926.3	Jun-98	1263	Womns Softbl Flyer	\$ 29
926.3	Jul-98	1586	Box Lunches	\$ 106
926.3	Jul-98	217	Catering - Appreciation	\$ 104
926.3	Jul-98	218	Catering - United Way	\$ 96
926.3	Jul-98	1522	Flyers - United Way BBQ	\$ 8
926.3	Jul-98	1508	Hat Day Flyer	\$ 44
926.3	Jul-98	1207	Refreshments - Ballgame	\$ 138
926.3	Aug-98	1372	1998 Basketball Awards	\$ 743
926.3	Aug-98	120	4 Gift Certificates	\$ 120
926.3	Aug-98	1034	Box Lunches - United Way	\$ 90
926.3	Aug-98	92	Chanel 9 Pledge Flyer	\$ 19
926.3	Aug-98	1359	Entrance Fee - Power Lun	\$ 100
926.3	Aug-98	1510	Hats (Model 3412)	\$ 2,943
926.3	Aug-98	1063	Supplies - Unted Way Ba	\$ 1,102
926.3	Sep-98	107	A&E Thank You Card	\$ 609
926.3	Sep-98	107	Anastasia Flyers	\$ 61
926.3	Sep-98	107	Blood Drive Memo	\$ 12
926.3	Sep-98	1264	First Night Buttons	\$ 1,001
926.3	Sep-98	589	Lunches - United Way Cam	\$ 82

Direct Testimony of
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Account Number	Month	Ref. Number	Description	Amount
926.3	Sep-98	455	Meals - Sams Clubs	\$ 790
926.3	Sep-98	160	Mgt Club - Sheaton 10/	\$ 500
926.3	Sep-98	274	Movie Tickets	\$ 225
926.3	Sep-98	589	Refreshments - United Way	\$ 90
926.3	Sep-98	1257	Refreshments - United Way	\$ 177
926.3	Sep-98	885	Reg - Mens Basketball Team	\$ 1,230
926.3	Sep-98	107	Tennis Turnmnt Flyer	\$ 31
926.3	Sep-98	134	Tickets - Raging Rivers	\$ 10
926.3	Sep-98	938	United Way Mgt Mtg Food	\$ 385
926.3	Sep-98	938	United Way Mtg Food	\$ 540
926.3	Oct-98	568	12 Gift Certificates	\$ 300
926.3	Oct-98	1103	Basketball Sign Up Flyer	\$ 31
926.3	Oct-98	1103	Blues Hockey Flyer	\$ 147
926.3	Oct-98	947	Cookie Sheets	\$ 259
926.3	Oct-98	1103	United Way Mailing	\$ 160
926.3	Oct-98	1176	United Way Victory Cel	\$ 144
926.3	Oct-98	1103	WWF Flyer	\$ 68
926.3	Nov-98	1904	Basketball Jerseys	\$ 647
926.3	Nov-98	2202	Meal-Mo Athletic Club	\$ 564
926.3	Nov-98	1532	Theater Coupons - Wehren	\$ 637
926.3	Dec-98	61	3812 Mgt Club Xmas Party	\$ 46,660
926.3	Dec-98	515	Alterations Band Xmas	\$ 2,350
926.3	Dec-98	187	Channel 9 Pledge Drive	\$ 29
926.3	Dec-98	1351	Company Store Poster	\$ 72
926.3	Dec-98	187	Fall Hat Day Dept Hd	\$ 91
926.3	Dec-98	80	Golf Shirts	\$ 396
926.3	Dec-98	187	Incentive Drawings	\$ 15
926.3	Dec-98	61	J239 Movie Tickets	\$ 648
926.3	Dec-98	61	K194C Enterprises	\$ 1,280
926.3	Dec-98	187	Magt Party Invitations	\$ 515
926.3	Dec-98	187	Mentor St. Louis Memo	\$ 72
926.3	Dec-98	187	Mgmt Party Card	\$ 130
926.3	Dec-98	187	Mgmt Spend the Night	\$ 81
926.3	Dec-98	1049	Mgt Club Sheraton West	\$ 4,995
926.3	Dec-98	187	Newsboys Day Flyers	\$ 14
926.3	Dec-98	187	Participation Drawings	\$ 15
926.3	Dec-98	1668	Pens	\$ 378
926.3	Dec-98	1668	Travel Mugs	\$ 332
926.3	Dec-98	516	Tucket Tumber Xmas Party	\$ 43
926.3	Dec-98	1668	Umbrellas	\$ 509
926.3	Dec-98	187	Wehrenberg Disc Flyers	\$ 2
926.3	Dec-98	80	Windshirts	\$ 478
926.3	Dec-98	166	Xmas Bell Labels	\$ 249
926.31	Jul-98	1841	Ask Experts Contest	\$ 154

Total Disallowed \$ 509,903

Direct Testimony of
Kimberly K. Bolin
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Account
Number **Month**

Ref.
Number **Description** **Amount**

OPC Adjustment by primary account for
Miscellaneous Expenses

Account 911	\$	275
Account 912	\$	334,278
Account 913	\$	57,856
Account 921	\$	25,307
Account 923	\$	1,699
Account 926	\$	90,488