

Exhibit No.:
Issues: *Report on Cost of Service;*
Overview of the Staff's Filing;
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *WR-2013-0461*
Date Testimony Prepared: *November 15, 2013*

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

DIRECT TESTIMONY
OF
KIMBERLY K. BOLIN

LAKE REGION WATER AND SEWER COMPANY
CASE NO. WR-2013-0461

Jefferson City, Missouri
November 15, 2013

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DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2013-0461

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A. Kimberly K. Bolin, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

A. I am a Utility Regulatory Auditor for the Missouri Public Service Commission mission”).

A. I graduated from Central Missouri State University in Warrensburg, Missouri, Bachelor of Science in Business Administration, major emphasis in Accounting, in 1993. Before coming to work at the Commission, I was employed by the Missouri State Public Counsel (“OPC”) as a Public Utility Accountant from September 1994 to April 2005. I commenced employment with the Commission in April 2005.

A. I was responsible for performing audits and examinations of the books and accounts of public utilities operating within the state of Missouri.

A. Yes, numerous times. Please refer to Schedule KKB-1, attached to this direct testimony, for a list of the major audits in which I have assisted and filed testimony with and with the Commission.

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

3 A. I have received continuous training at in-house and outside seminars on
4 technical ratemaking matters both when employed by OPC and since I began my employment
5 at the Commission. I have been employed by this Commission or by OPC as a Regulatory
6 Auditor for over 19 years, and have submitted testimony on ratemaking matters numerous
7 times before the Commission. I have also been responsible for the supervision of other
8 Commission employees in rate cases and other regulatory proceedings.

9 Q. Have you participated in the Commission Staff's ("Staff") audit of Lake
10 Region Water and Sewer Company ("Lake Region" or "Company") concerning its request for
11 a rate increase in this proceeding?

12 A. Yes, I have, with the assistance of other members of the Staff. I was
13 designated as the Staff Case Coordinator for the Utility Services Department in
14 this proceeding.

15 **EXECUTIVE SUMMARY**

16 Q. What topics are addressed in this piece of testimony?

17 A. I am sponsoring Staff's Cost of Service Report that is being filed concurrently
18 with this testimony. As was done in several other recent filings by Staff, a "report" format is
19 being used to convey Staff's direct case findings, conclusions, and recommendations to the
20 Commission. The "report" approach to the case filing is an effort to make Staff's filings more
21 coherent and manageable. Staff believes that, under this approach and without sacrificing the
22 quality of the evidence presented, fewer witnesses will be required to file direct testimony and
23 Staff's case will be presented more clearly.

1 I will also provide in my direct testimony an overview of Staff's revenue requirement
2 determination for Lake Region in this proceeding. Staff has conducted a review of all cost of
3 service components (capital structure, return on rate base, rate base, depreciation expense and
4 operating expenses) that comprise Lake Region's revenue requirement. My testimony will
5 provide an overview of Staff's work in each area.

6 **REPORT ON COST OF SERVICE**

7 Q. Please explain the organizational format of the Staff's Cost of Service
8 Report ("Report").

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

- 10 I. Executive Summary
- 11 II. Background of Lake Region Water and Sewer Company
- 12 III. True-Up
- 13 IV. Rate of Return
- 14 V. Rate Base
- 15 VI. Allocations
- 16 VII. Income Statement
- 17 VIII. Service Quality

18 This organizational format has been condensed for ease of explanation. The Rate
19 Base and Income Statement sections have numerous subsections which explain each
20 specific adjustment made by the Staff to the June 30, 2013 test year. The Staff member
21 responsible for writing each subsection of the Report is identified in the write-up for
22 that section. The affidavit of each Staff person who contributed to the Report is included in
23 an appendix to the Report.

OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT

Q. In its audit of Lake Region for this proceeding, Case No. WR 2013-0461, has the Staff examined all major cost of service components comprising the revenue requirement for Lake Region's Shawnee Bend water operations and Shawnee Bend and Horseshoe Bend sewer operations?

A. Yes.

Q. What are the cost of service components that comprise the revenue requirement for a regulated utility?

A. The revenue requirement for a regulated utility can be defined by the following formula:

$$\text{Revenue Requirement} = \text{Cost of Providing Utility Service}$$

or

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

RR = Revenue Requirement

O = Operating Costs (Payroll, Maintenance, etc.), Depreciation and Taxes

V = Gross Valuation of Property Required for Providing Service

D = Accumulated Depreciation Representing Recovery of
Gross Property Investment

V - D = Rate Base (Gross Property Investment less
Accumulated Depreciation = Net Property Investment)

(V - D)R = Return Allowed on Net Property Investment

This is the formula for the utility's total revenue requirement. In the context of Commission rate cases, the term "revenue requirement" is generally used to refer to the increase or decrease in revenue a utility needs to be able to provide safe and reliable service as measured using the utility's existing rates and cost of service.

1 Q. What objectives must be met during the course of an audit of a regulated utility
2 in determining the revenue requirement components you've identified in your last answer?

3 A. The objectives required for determining the revenue requirement for a
4 regulated utility can be summarized as follows:

5 1) Selection of a test year. The test year income statement represents
6 the starting point for determining a utility's existing annual revenues, operating costs and
7 net operating income. Net operating income represents the return on investment based
8 upon existing rates. The test year ordered for this case, Case No. WR-2013-0461, is the
9 twelve months ending June 30, 2013. "Annualization" and "normalization" adjustments are
10 made to the test year results when the unadjusted results (test year amounts) do not
11 fairly represent the utility's most current annual level of revenues and operating costs.
12 Examples of annualization and normalization adjustments are explained more fully later
13 in this direct testimony.

14 2) Selection of an "update period." A proper determination of revenue
15 requirement is dependent upon matching the components, rate base, return on investment,
16 revenues and operating costs at the same point in time. This ratemaking principle is
17 commonly referred to as the "matching" principle. It is a common practice in ratemaking in
18 Missouri to utilize a period beyond the established test year for a case in which to match the
19 major components of a utility's revenue requirement. Sometimes it is necessary to update test
20 year financial results to reflect information beyond the established test year in order to set
21 rates based upon the most current information that can be subjected to audit within the period
22 allowed to the Commission to deliberate on a utility's request to change its rate levels. In this

1 particular case, with the test year ordered at the twelve months ending June 30, 2013 and the
2 true-up ordered at December 31, 2013 an update period was not needed.

3 3) Selection of a “true-up date” or “true-up period.” A true-up date
4 generally is established when a significant change in a utility’s cost of service occurs after the
5 end of the test year period, but prior to the operation-of-law date, and one or more of the
6 parties has decided this significant change in cost of service should be considered for cost of
7 service recognition in the current case. True-up audits involve the filing of additional
8 testimony and, if necessary, additional hearings beyond the initial testimony filings and
9 hearings for a case.

10 4) Determination of Rate of Return. A cost of capital analysis must be
11 performed to determine a fair rate of return on investment to be allowed on Lake Region’s net
12 investment (rate base) used in the provision of utility service. Staff witness Shana Atkinson
13 of the Financial Analysis Unit has performed a cost of capital analysis for this case.

14 5) Determination of Rate Base. Rate base represents the utility’s net
15 investment used in providing utility service. For its direct filing, the Staff has determined
16 Lake Region’s rate base as of June 30, 2013, consistent with the end of the test year period
17 established for this case.

18 6) Determination of Net Income Required. The net income required for
19 Lake Region is calculated by multiplying the Staff’s recommended rate of return by the rate
20 base established as of June 30, 2013. The result represents net income required. Net income
21 required is then compared to net income available from existing rates to determine the
22 incremental change in the Company’s rate revenues required to cover its operating costs and
23 provide a fair return on investment used in providing utility service.

1 7) Net Income from Existing Rates. Determining net income from
2 existing rates is the most time consuming process involved in determining the revenue
3 requirement for a regulated utility. The starting point for determining net income from
4 existing rates is the unadjusted operating revenues, expenses, depreciation and taxes for the
5 test year which is the twelve month period ending June 30, 2013, for this case. All of the
6 utility's specific revenue and expense categories are examined to determine whether the
7 unadjusted test year results require annualization or normalization adjustments in order to
8 fairly represent the utility's most current level of operating revenues and expenses.
9 Numerous changes occur over time that will impact a utility's annual level of operating
10 revenues and expenses.

11 8) The final step in determining whether a utility's rates are insufficient to
12 cover its operating costs and a fair return on investment is the comparison of net operating
13 income required (Rate Base x Recommended Rate of Return) to net income available from
14 existing rates (Operating Revenue less Operating Costs, Depreciation and Income Taxes).
15 The result of this comparison represents the recommended increase and/or decrease in the
16 utility's net income. This change in net income is then grossed up for income tax to
17 determine the recommended increase and/or decrease in the utility's operating revenues
18 through a rate change.

19 Q. Please identify the four types of adjustments which are made to unadjusted test
20 year results in order to reflect a utility's current annual level of operating revenues
21 and expenses.

22 A. The four types of adjustments made to reflect a utility's current annual
23 operating revenues and expenses are:

1 1) Normalization adjustments. Utility rates are intended to reflect normal
2 ongoing operations. A normalization adjustment is required when the test year reflects the
3 impact of an abnormal event. An example of an abnormal event is the impact that unusually
4 dry or rainy weather has on revenues for those customers whose water usage is weather
5 sensitive. Since utility rates are set using normalized processes, adjustments to test-year
6 levels must be made when it is determined that unusual or abnormal events cause usually high
7 or low results.

8 2) Annualization adjustments. Annualization adjustments are the most
9 common adjustment made to test year results to reflect the utility's most current annual level
10 of revenue and expenses. Annualization adjustments are required when changes have
11 occurred during the test year and/or update period which are not fully reflected in the
12 unadjusted test year results. For example, if a 3% pay increase occurred on January 1, 2013,
13 the June 30, 2013 test year will only reflect six months of the impact of the payroll increase.
14 An annualization adjustment is required to capture the financial impact of the payroll increase
15 for the other six months of the year. If the payroll increase were effective December 1, 2013,
16 then the test year ending June 30, 2013, would not reflect any of the annual cost of the
17 3% payroll increase.

18 Lake Region had a 2.9% payroll increase effective January 1, 2013, for its
19 employees. The Staff's payroll annualization, based upon employee levels and wage rates as
20 of June 30, 2013, restates the June 30, 2013 booked test year payroll expense to reflect
21 the annual financial impact of the January 1, 2013 payroll increases in the rate calculation for
22 the Company.

1 3) Disallowance adjustments. Disallowance adjustments are made to
2 eliminate costs in the test year results that are not considered appropriate for recovery from
3 ratepayers. One example of a disallowance is the removal from test year of charitable
4 contributions. Charitable contributions are eliminated because they are not necessary to the
5 provision of the utility service. Therefore, these costs should not be included in cost of
6 service for recovery from ratepayers, and the Staff has proposed to disallow them from
7 recovery in rates.

8 4) Proforma adjustments. Proforma adjustments are made because of the
9 need to reflect the impact of certain items and events that may occur subsequent to the test
10 year. Often, pro forma adjustments concern the financial impact of governmental mandates or
11 other events that are totally outside of the utility's control. This type of item or event may
12 significantly impact revenue, expense and the rate base relationship and should be recognized
13 to address the forward-looking objective of the test year. One example of a proforma
14 adjustment is a postal increase that is scheduled to occur after the test year. This would be a
15 known and measurable increase that would impact the company's billing expense every
16 month.

17 Q. What is Staff's recommended revenue requirement for Lake Region at the time
18 of this revenue requirement direct filing?

19 A. Staff's recommended revenue requirement for Lake Region's water and sewer
20 operations as follows:

Lake Region Operating Entity	Annual Revenue Requirement Staff ROE of 13.89%	Rate Base at June 30, 2013
Horseshoe Bend Sewer	\$39,912	\$1,274,431
Shawnee Bend Sewer	(\$195,641)	\$276,864
Shawnee Bend Water	(\$103,683)	\$1,084,271

A true-up is planned to reflect in Lake Regions' rates additional plant investment that is expected to be completed by December 31, 2013, as well as offsetting plant retirements through that date. Other costs will also be examined in the true-up audit and are listed in Section III in Staff's report.

Q. What are the major areas of this case?

A. The following represent a non-exhaustive list of areas that make up Staff's filing:

- Rate of Return proposed by Staff
- Plant and Accumulated Depreciation Reserve balances
- Revenues
- Availability Fees
- Payroll

Q. What amount of rate increase did the Company request from the Commission in this case?

A. On July 17, 2013, Lake Region filed tariffs designed to implement an increase in its Shawnee Bend water rates, corresponding to a revenue increase of \$74,197. This

1 represents an overall 34% increase to existing Lake Region Shawnee Bend water rates. The
2 Company also requested a revenue increase of \$1,673 (1%) and \$142,892 (31%) to its
3 Shawnee Bend and Horseshoe Bend sewer operations, respectively. The Company proposes a
4 rate of return on equity of 11.07% applied to a 40.10% equity capital structure to be used for
5 all three systems.

6 Q. What return on equity range is the Staff recommending for Lake Region
7 in this case?

8 A. The Staff is recommending a return on equity of 13.89% as calculated by Staff
9 witness Atkinson. The Staff's recommended capital structure for Lake Region is based upon
10 a hypothetical capital structure of 25% common equity ratio and 5% embedded cost of debt
11 applied to a 75% long-term debt ratio. The resulting cost of capital to apply to rate base is
12 7.22%. The Staff's recommended weighted cost of capital is explained in more detail in
13 Section IV of Staff's Report.

14 Q. How did Staff calculate plant in service and accumulated depreciation reserve
15 in this case?

16 A. Staff used its March 31, 2010 balances that were included in Staff's true-up
17 filing in the previous case, Cases Nos. SR-2010-0110 and WR-2010-0111, as the beginning
18 balances for these items. Then, Staff included any plant additions and retirements that have
19 occurred since the true-up date (March 31, 2010) in the previous case. Staff also made
20 corrections to the plant balances for errors in which plant was booked in the wrong accounts.

21 Q. What are the significant income statement adjustments the Staff made in
22 determining Lake Region's revenue requirement for this case?

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

1 **Operating Revenues**

- 2 • Retail revenues were calculated based upon the number of customers as of
3 June 30, 2013, and a three year average of usage by water customers.
- 4 • Staff is including revenue that is derived from “availability charges,” or what is
5 sometimes also called “availability fees.”

6 **Depreciation and Amortization Expense**

- 7 • Depreciation expense is annualized based upon existing rates and the plant in
8 service balances reflected in the Staff’s rate base.

9 **Payroll and Employee Benefit Costs**

- 10 • Payroll expense is annualized based upon employee levels and wages as of
11 June 30, 2013.
- 12 • Payroll taxes and payroll benefits are annualized as of June 30, 2013.

13 **Other Non-Labor Expenses**

- 14 • Lake Region’s incurred rate case expense through the most current date is
15 included in Staff’s cost of service.
- 16 • Due to the Company’s lack of equipment logs, Staff calculated equipment
17 rental expense as if Lake Region owned equipment it is currently renting from
18 a related party.

19 Q. What reliance did you place on the work or conclusions of other
20 Staff members?

21 A. An expert determining the revenue requirement for a regulated utility must rely
22 on the work from others responsible for developing specific inputs into the cost of service
23 calculation. I and the other assigned Staff auditors relied on the work from numerous other
24 Staff members in calculating a revenue requirement for Lake Region in this case.
25 Recommended depreciation rates and recommended rate of return are some examples of data
26 supplied to the Audit Unit as inputs into the Staff’s cost of service calculation. The
27 qualifications for all Staff members not filing direct testimony who provided input to the

1 Staff's Cost of Service Report are attached as an appendix to the Report. Further, the name of
2 each Staff member is identified at the conclusion of each section authored. These individuals
3 may be providing rebuttal and/or surrebuttal testimony and schedules in subsequent phases of
4 this case.

5 All of the work performed by Staff participants was done through the coordination
6 and oversight of myself (Staff Utility Services Department Case Coordinator) and/or
7 Mr. James M. Russo (Staff Utility Operations Department Case Coordinator). If the
8 Commission has questions of a general or policy nature regarding the work performed by, or
9 the positions taken by, Staff in this proceeding, both Mr. Russo and I will be available at
10 hearing to answer questions of this nature. Staff will make available for cross examination all
11 witnesses authoring a Report section.

12 Q. How does including availability fees in revenue impact the Staff's revenue
13 requirement?

14 A. The inclusion of the availability fees in Staff's revenue requirement decreases
15 the revenue requirement for Shawnee Bend Water by \$136,836 and for Shawnee Bend Sewer
16 by \$205,254. This adjustment is the largest adjustment in Staff's cost of service for this case.

17 Q. Is it possible that significant differences exist between Staff's revenue
18 requirement position and those of other parties besides Lake Region in this proceeding?

19 A. Yes. However, the other parties are filing their direct testimony, if any,
20 concurrent with Staff's filing. Until Staff has a chance to examine the direct testimony of
21 other participants, it is impossible to determine what differences exist and how material they
22 may be.

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

3 A. The Staff's direct customer class cost of service/rate design recommendations
4 will be filed on November 22, 2013.

5 Q. Does this conclude your direct testimony in this proceeding?

6 A. Yes, it does.

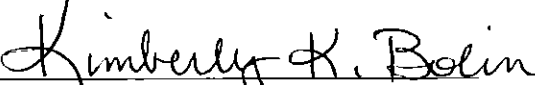
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Lake Region Water & Sewer)
Company's Application to Implement a)
General Rate Increase in Water & Sewer)
Service)
Case No. WR-2013-0461

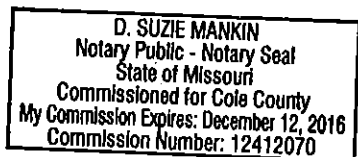
AFFIDAVIT OF KIMBERLY K. BOLIN

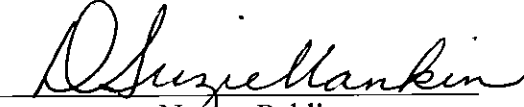
STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

Kimberly K. Bolin, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 14 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.


Kimberly K. Bolin

Subscribed and sworn to before me this 15th day of November, 2013.




Notary Public

**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	ER-2012-0345	<p><u>Direct</u> - Overview of Staff's Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – 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><u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><u>Report on Cost of Service</u> - 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><u>Report on Cost of Service</u> – 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 <u>Direct</u> – 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	<u>Surrebuttal Testimony</u> – Tariff	Contested
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – 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	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - 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	<u>Direct</u> - 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 <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - 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	<u>Rebuttal</u> - Accounting Authority Order <u>Surrebuttal</u> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<u>Direct</u> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<u>Direct</u> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<u>Direct</u> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <u>Rebuttal</u> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <u>True-Up</u> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<u>Direct</u> - Payroll <u>Rebuttal</u> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<u>Direct</u> - 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	<u>Direct</u> - Dues & Donations; Memberships; Payroll; Security Costs <u>Rebuttal</u> - Energy Traders' Commission <u>Surrebuttal</u> - Energy Traders' Commission	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

**CASE PARTICIPATION
OF
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>
Gascony Water Company, Inc.	WA-97-510	<u>Rebuttal</u> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<u>Direct</u> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<u>Direct</u> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<u>Direct</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Rebuttal</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Surrebuttal</u> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<u>Rebuttal</u> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<u>Direct</u> - Revenues, CIAC <u>Surrebuttal</u> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<u>Direct</u> -Main Incident Repairs <u>Rebuttal</u> - Main Incident Repairs <u>Surrebuttal</u> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<u>Direct</u> - 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	<u>Direct</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <u>Rebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <u>Surrebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant	Contested
St. Louis County Water Company	WR-95-145	<u>Rebuttal</u> - Tank Painting Reserve Account; Main Repair Reserve Account <u>Surrebuttal</u> - Main Repair Reserve Account	Contested