

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 1  
Staff Credentials**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2011-0337**

# APPENDIX 1

## STAFF CREDENTIALS TABLE OF CONTENTS

<b>Barnes, Matthew J.</b> .....	<b>1</b>
<b>Bolin, Kimberly K.</b> .....	<b>6</b>
<b>Busch, James A.</b> .....	<b>14</b>
<b>Foster, Keith D.</b> .....	<b>16</b>
<b>Green, Jermaine</b> .....	<b>19</b>
<b>Harrison, Paul R.</b> .....	<b>21</b>
<b>Niemeier, J. Kay</b> .....	<b>32</b>
<b>Rice, Arthur W.</b> .....	<b>37</b>
<b>Scheible, Jerry</b> .....	<b>40</b>
<b>Westhues, Casey</b> .....	<b>42</b>

## **MATTHEW J. BARNES**

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

I am a Regulatory Auditor IV in the Utility Operations Department, Energy Resource Analysis Section for the Missouri Public Service Commission. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I was promoted to the position of Utility Regulatory Auditor IV in July 2008.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University in May 2005.

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance Recommendation	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance Recommendation	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance Recommendation	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Staff Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Staff Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Staff Report	The Empire District Electric Company
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/11	Fuel Adjustment Clause	ER20110004	Staff Report	The Empire District Electric Company
04/22/11	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/11	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/11	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/11	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company

**Kimberly K. Bolin**  
**Utility Regulatory Auditor IV**

## **EDUCATION**

Bachelors of Business Administration  
Central Missouri State University, Warrensburg, MO – May 1993

## **PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor V  
January 2008-Present  
Utility Regulatory Auditor IV  
November 2006 – January 2008  
Utility Regulatory Auditor III  
March 2006 – November 2006  
Accountant I  
April 2005 – February 2006

Missouri Office of the Public Counsel  
Public Utility Accountant  
September 1994 – April 2005

Missouri Department of Revenue, Taxation  
Tax Processing Technician  
July 1993 – August 1994

---

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. Before coming to work at the Missouri Public Service Commission, I was employed by the Missouri Office of the Public Counsel as a Public Utility Accountant from September 1994 to April 2005. I commenced employment with the Missouri Public Service Commission in April 2005.

I am responsible for performing audits and examinations of the books and records of public utilities operating within the state of Missouri. Please refer to Schedule KKB 1, for a list of the cases in which I have filed testimony before the Missouri Public Service Commission.



**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2010-0131	<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	Settled
Empire District Gas Company	GR-2009-0434	<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	Settled
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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

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

**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>
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  
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>
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>Surrebuttal</u></b> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<b><u>Direct</u></b> - Customer Service	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>
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
Missouri Gas Energy	GR-98-140	<b><u>Direct</u></b> - 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	<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  
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>
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

## **JAMES A. BUSCH**

### **Brief Work History**

Currently, I am the Manager of the Water and Sewer Unit of the Missouri Public Service Commission (PSC or Commission). I have 14 years of experience in the field of public utility regulation. I spent two and a half years working as an Economist I in the PSC's Procurement Analysis Unit working primarily on hedging programs for natural gas procurement and reviewing and designing incentive plans. I then worked for almost five and a half years with the Missouri Office of the Public Counsel (Public Counsel) as a Public Utility Economist. During my tenure at Public Counsel, I worked on numerous issues in the electric, natural gas, and water/sewer industries. I then transferred back to the PSC as an Economist III in the Commission's Energy Section. While employed in the Energy Section I worked exclusively on electric industry issues including conducting rate design/class cost of service studies, demand-side management, and integrated resource planning. For the past three and a half years, I have been the Manager of the Water and Sewer Unit supervising a staff of six technical experts. My duties as the Manager of Water and Sewer involve all aspects of the Commission's regulation of the water and sewer industries including customer complaints, reviewing testimony, setting policy, and working with the utilities to promote best practices in their provision of safe and adequate service at just and reasonable rates.

Furthermore, I have been a member of the Adjunct Faculty at Columbia College and Stephens College. I have been teaching at Columbia College since 2000. Courses that I teach or have taught include introductory micro- and macroeconomics, Intermediate Microeconomics, and Managerial Economics. These courses are taught either on-site or over the internet. I was the developer of the Intermediate Microeconomics course currently being offered at Columbia College. At Stephens College, I taught a macroeconomics course and an Entrepreneurial Finance Course in 2007.

### **Education**

Masters of Science – Economics  
Southern Illinois University at Edwardsville

Bachelors of Science – Economics  
Southern Illinois University at Edwardsville



**Cases of Filed Testimony  
James A. Busch**

<u>Company</u>	<u>Case No.</u>
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GO-98-484
Laclede Gas Company	GR-98-374
St. Joseph Light & Power	GR-99-246
Laclede Gas Company	GT-99-303
Laclede Gas Company	GR-99-315
Fiber Four Corporation	TA-2000-23; et al.
Missouri-American Water Company	WR-2000-281/SR-2000-282
Union Electric Company d/b/a AmerenUE	GR-2000-512
St. Louis County Water	WR-2000-844
Empire District Electric Company	ER-2001-299
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GO-2000-394
Laclede Gas Company	GR-2001-629
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company d/b/a AmerenUE	EC-2001-1
Laclede Gas Company	GR-2002-356
Empire District Electric Company	ER-2002-424
Southern Union Company	GM-2003-0238
Aquila, Inc.	EF-2003-0465
Missouri-American Water Company	WR-2003-0500
Union Electric Company d/b/a AmerenUE	GR-2003-0517
Aquila, Inc.	ER-2004-0034
Aquila, Inc.	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Empire District Electric Company	ER-2004-0570
Aquila, Inc.	EO-2002-0384
Aquila, Inc.	ER-2005-0436
Empire District Electric Company (CC)	ER-2006-0315
Kansas City Power & Light (CC)	ER-2006-0314
Union Electric Company d/b/a AmerenUE	ER-2007-0002
Aquila, Inc.	EO-2007-0395
Missouri-American Water Company (Live)	WC-2009-0277
Missouri-American Water Company	WR-2010-0131
Review of Economic, Legal and Policy Considerations Of District Specific Pricing and Single Tariff Pricing (Live)	SW-2011-0103
Timber Creek Sewer Company	SR-2011-0320

CC – Case Coordinator

## **Keith D. Foster**

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

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission) within the Auditing Unit. I was employed by the Commission in 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.

Most recently, I was employed by IBM as a Project Manager from March 1991 to December 1998 and as a Project Executive from January 1999 until April 2002. 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 am currently a board member of the Mid-Missouri PMI chapter, serving my second term 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 Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and 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:

Case/Tracking Number	Company Name - Issue
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

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

## **JERMAINE GREEN**

### **Education and Employment Background and Credentials**

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission). I began my employment with the Commission on June 2<sup>nd</sup>, 2009. In May 2009 I earned a Bachelor of Arts in Accounting from Westminster College in Fulton, MO. In earning this degree I completed numerous core Accounting and business classes. I look forward to completing my Masters in Business Administration at Lincoln University in May of 2012.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Public Service Commission. In addition, I review all exhibits and testimony on my assigned issues, develop adjustments and issue positions which I then support by work papers and written testimony. For those cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned to or participated are:

<b>Case Number</b>	<b>Company Name - Issue</b>
WR-2011-0337	Missouri-American Water Company (MAWC) – Revenues, Rate Case Expense, Property Taxes, Bad Debt Expense, Postage Expense, Purchased Water, PSC Assessment, and Franchise Tax.
WA-2011-0260	Braden Park LLC (Certificate Case) – Payroll & Taxes, Purchased Water, Plant-in-Service, and Income Taxes
SR-2011-0133	Seges Mobile Home Park (Sewer Company) – Lead Auditor - Revenues, Payroll & Taxes, Plant-in-Service, Depreciation Reserve, Bad Debts, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.
WR-2011-0037	Tri-States Utility Inc. – Revenues, Payroll & Taxes, Plant-in-Service, CIAC, Depreciation Reserve, Fuel & Power, Chemicals, Bad Debts, Rent, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.

Case Number	Company Name - Issue
GR-2010-0347	Southern Missouri Natural Gas (SMNG) – Payroll & Payroll Taxes, Customer Deposits, Employee Benefits, Property Tax, Uncollectible Expense , Dues & Subscriptions, Rent, and Advertising.
WR-2010-0309	Middlefork Water Company – Chemicals, Payroll & Payroll Taxes, Revenues, Rate Case Expense, Fuel & Power, Insurance, Maintenance, Materials & Supplies, Transportation Expense and other expenses
WR-2010-0131	Missouri American Water Company (MAWC) – Cash Working Capital (CWC), Fuel & Power, Chemicals, Injuries & Damages, Property Tax, Rate Case Expense, Purchased Water, PSC Assessment, Property Tax, Insurance, Franchise Tax, and Telephone Expense.
WR-2010-0154	SK&M Water and Sewer Company - Plant in Service, Depreciation Expenses and Reserve, Fuel & Power, Revenues, and Customer Deposits
GR-2009-0434	Empire District Gas (EDG) - Plant in Service, Depreciation Expenses and Reserve, Cash Working Capital (CWC), Payroll & Payroll Taxes, Dues & Donations, PSC Assessment, Advertising, Materials & Supplies, Postage, Customer Deposit, Customer Advances and Prepayments
WR-2009-0395	Noel Water Company - Plant in Service, Depreciation Expenses and Reserve

## **Education, Background and Case Participation**

### **Paul R. Harrison**

I am a Utility Regulatory Auditor IV with the Missouri Public Service Commission (PSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Unit at the Commission since January 18, 2000. I have also been responsible for the supervision of other Auditing Unit employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Maintenance Technology from the Community College of the Air Force in June 1990. I attended and received a certificate of completion of an 86-hour H&R Block income tax training course in July 1996 and begin my own tax practice during the same year. Each year, I receive Continuing Professional Education (CPE) through the Accounting CPE Network (ACPEN) concerning current accounting and auditing updates.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I managed; supervised, coordinated and scheduled daily activities of personnel assigned to the Tool Warehouse. In addition, I created and maintained corporate monthly budgets; performed monthly inventory and generated inventory loss reports to corporate headquarters. I was responsible for the daily sales volume and ordered all merchandise, (\$2.5 million), for the tool warehouse in accordance with Tool Warehouse policy and procedures.

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I was assigned many different duty positions with various levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned.

I have acquired general knowledge of these topics through my experience and analyses in prior rate cases before this Commission. I have also acquired knowledge of these topics through review of Staff work papers for prior rate cases brought before this Commission. I have reviewed prior Commission decisions with regard to these areas. I have reviewed the Company's testimony, annual reports, work papers and responses to Staff's data requests addressing these topics. In addition, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences. I have participated in approximately thirty formal rate case proceedings. I have also participated in and supervised the work on a number of informal rate proceedings. As a senior auditor and the Lead Auditor on a number of cases, I have participated in the supervision and instruction of new accountants and auditors within the Utility Services Department.



The Schedule below lists the rate cases and issues in which I filed testimony, the issues that I have been assigned; and the small informal rate cases that I have completed.

**CASE PROCEEDING/PARTICIPATION**

**PAUL R. HARRISON**

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
<b>SUMMARY OF FORMAL CASES</b>		
Missouri American Water Company	<b>WR-2011-0336 WR-2011-0337 WR-2011-0338</b>	<b>In Progress</b> <b>Cost of Service Report-</b> ISRS 2011; Pensions & OPEBS; Amort of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules.  <b>Lead Auditor</b>
The Empire District Electric Company	<b>ER-2011-0004</b>	<b>February 2011</b> <b>Surrebuttal Testimony-</b> Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes
The Empire District Electric Company	<b>ER-2011-0004</b>	<b>February 2011</b> <b>Cost of Service Report-</b> Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense
KCPL-GMO MPS & L&P Electric	<b>ER-2010-0356</b>	<b>January 2011</b> <b>Surrebuttal Testimony-</b> Advanced Coal Credits ITC; KC Earnings Tax  <b>True-Up -</b> Pensions & OPEBS; Current Income & Deferred Taxes  <b>Litigated-</b> Advanced Coal Credit ITC
Kansas City Power & Light (KCPL)	<b>ER-2010-0355</b>	<b>January 2011</b> <b>Surrebuttal Testimony-</b> Advanced Coal Credits ITC; KC Earnings  <b>True-Up -</b> Pensions & OPEBS; Current Income & Deferred Taxes  <b>Litigated-</b> Advanced Coal Credit ITC
Kansas City Power & Light (KCPL)	<b>ER-2010-0355</b>	<b>December 2010</b> <b>Rebuttal Testimony-</b> Regulatory Plan Amortization Impact on Income Taxes

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
KCPL-GMO MPS & L&P Electric	<b>ER-2010-0356</b>	<p align="center"><b>November 2010</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Current &amp; Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes</p>
Kansas City Power & Light (KCPL)	<b>ER-2010-0355</b>	<p align="center"><b>November 2010</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Current &amp; Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes</p>
The Empire District Electric Company	<b>ER-2010-0130</b>	<p align="center"><b>April 2010</b></p> <p><b>Surrebuttal Testimony</b> – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences</p> <p><b>Lead Auditor</b></p>
The Empire District Electric Company	<b>ER-2010-0130</b>	<p align="center"><b>April 2010</b></p> <p><b>Rebuttal Testimony</b> – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences</p> <p><b>Lead Auditor</b></p>
The Empire District Electric Company	<b>ER-2010-0130</b>	<p align="center"><b>February 2010</b></p> <p><b>Cost of Service Report-</b> Allocations; Pensions &amp; OPEBS; DSM Program; Amortization Rate Base &amp; Expense; Revenues; Bad Debt; Banking Fees; Infrastructure &amp; Tree Trimming Expense; Employee Benefits; Lease Expense; O&amp;M Expenses New Plant; Carrying Cost New Plant; Current &amp; Deferred Income Taxes.</p> <p><b>Lead Auditor</b></p>
The Empire District Gas Company	<b>GR-2009-0434</b>	<p align="center"><b>October 2009</b></p> <p><b>Cost of Service Report-</b> Allocations/Rents; Right-of-Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current &amp; Deferred Income Taxes.</p> <p><b>Lead Auditor</b></p>
Kansas City Power & Light (KCPL)	<b>ER-2009-0089</b>	<p align="center"><b>April 2009</b></p> <p><b>Surrebuttal-</b> Non-Talent Assessment Severance Costs</p> <p><b>True-Up -</b> Pensions &amp; OPEBS; Current &amp; Deferred Income Taxes</p>

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
KCPL-GMO MPS & L&P Electric	<b>ER-2009-0090</b>	<p style="text-align: center;"><b>April 2009</b></p> <p><b>Surrebuttal</b>-Cost of Removal-Income Taxes, Regulatory Asset Amortization.</p> <p><b>True-Up - Pensions &amp; OPEBS; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p>
Kansas City Power & Light (KCPL)	<b>ER-2009-0089</b>	<p style="text-align: center;"><b>March 2009</b></p> <p><b>Cost of Service Report</b>- Pensions &amp; OPEBS; Non-Talent Assessment Severance Costs; Officer Expenses; Meals &amp; Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non-Operating Cost Adjustment; Current &amp; Deferred Income Taxes</p>
KCPL-GMO MPS & L&P Electric	<b>ER-2009-0090</b>	<p style="text-align: center;"><b>March 2009</b></p> <p><b>Cost of Service Report</b>- Pensions &amp; OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>
KCPL-GMO L&P Steam	<b>HR-2009-0092</b>	<p style="text-align: center;"><b>March 2009</b></p> <p><b>Cost of Service Report</b>- Pensions &amp; OPEBS; Miscellaneous Adjustments; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>
Missouri American Water Company	<b>WR-2008-0311</b>	<p style="text-align: center;"><b>October 2008</b></p> <p><b>Surrebuttal</b>- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR</p> <p><b>Litigated</b>- Corporate Allocations</p> <p><b>True-Up - Corporate Allocations; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p>
Missouri American Water Company	<b>WR-2008-0311</b>	<p style="text-align: center;"><b>August 2008</b></p> <p><b>Cost of Service Report</b>- Case Reconciliation; Corporate Allocations &amp; Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
Laclede Gas Company		<p align="center"><b>In Progress</b></p> Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries
Missouri Gas Utility	<b>GR-2008-0060</b>	<p align="center"><b>February 2008</b></p> <b>Cost of Service Report-</b> Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Current & Deferred Income Taxes  <b>Lead Auditor</b>
Missouri Gas Energy	<b>GU-2007-0480</b>	<p align="center"><b>July 2008</b></p> <b>Rebuttal-</b> AAO Manufactured Gas Plant  <b>Litigated-</b> Manufactured Gas Plant  <b>Lead Auditor</b>
Missouri Gas Energy	<b>GU-2007-0480</b>	<p align="center"><b>September 2007</b></p> <b>Memorandum</b> – AAO Manufactured Gas Plant  <b>Lead Auditor</b>
Laclede Gas Company	<b>GR-2007-0208</b>	<p align="center"><b>May 2007</b></p> <b>Direct</b> – Affiliated Operations; HVAC & Home Sale Inspection; Injuries & Damages; Insurance; 401 (k) Expenses; Pensions & OPEBS; Non-Qualified Pension Plan Expenses; Current & Deferred Income Taxes  <b>True-UP – Current &amp; Deferred Income Taxes</b>
Missouri Gas Energy	<b>GR-2006-0422</b>	<p align="center"><b>November 2006</b></p> <b>Rebuttal-</b> Environmental Response Fund, Manufactured Gas Plant  <b>Litigated-</b> Manufactured Gas Plant
Missouri Gas Energy	<b>GR-2006-0422</b>	<p align="center"><b>October 2006</b></p> <b>Direct</b> – Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation  <b>Litigated-</b> Emergency Cold Weather Rule  <b>True-Up - Revenues; Bad Debt Expense; Pensions &amp; OPEBS; Income Taxes</b>

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
The Empire Electric Company	<b>ER-2006-0315</b>	<b>July 2006</b> <b>Rebuttal-</b> Storm Damage Tracker
The Empire Electric Company	<b>ER-2006-0315</b>	<b>June 2006</b> <b>Direct-</b> Tree Trimming Expense and Construction Over-Run Costs
Missouri Pipeline & Missouri Gas Company LLC	<b>GC-2006-0378</b>	<b>November 2006</b> Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Current & Deferred Income Taxes
New Florence Telephone	<b>TC-2006-0184</b>	<b>October 2006</b> Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies
Cass County Telephone	<b>TC-2005-0357</b>	<b>July 2006</b> Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund
Cass County Telephone & New Florence Telephone Fraud Investigation Case	<b>TO-2005-0237</b>	<b>May 2006</b> Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	<b>GR-2004-0209</b>	<b>June 2004</b> <b>Surrebuttal</b> - Revenues and Bad Debt Expense  <b>True-Up</b> - Revenues; Bad Debt Expense; Current & Deferred Income Taxes
Missouri Gas Energy	<b>GR-2004-0209</b>	<b>May 2004</b> <b>Rebuttal</b> - Revenues; Bad Debt Expense; and Manufactured Gas Plant  <b>Litigated-</b> Manufactured Gas Plant
Missouri Gas Energy	<b>GR-2004-0209</b>	<b>April 2004</b> <b>Direct</b> – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive Compensation and Current & Deferred Income Taxes

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
Union Electric Company d/b/a AmerenUE (Gas)	<b>GR-2003-0517</b>	<p align="center"><b>October 2003</b></p> <b>Direct</b> – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense
Union Electric Company d/b/a AmerenUE (Electric)	<b>EC-2002-1</b>	<p align="center"><b>June 2002</b></p> <b>Surrebuttal</b> - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service
Laclede Gas Company	<b>GR-2002-356</b>	<p align="center"><b>June 2002</b></p> <b>Direct</b> - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account:  <b>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</b>
Union Electric Company d/b/a AmerenUE (2 <sup>nd</sup> period, 3 <sup>rd</sup> EARP) (Electric)	<b>EC-2002-1025</b>	<p align="center"><b>April 2002</b></p> <b>Direct</b> - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory
2 <sup>nd</sup> Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)  New Test Year ordered by the Commission.	<b>EC-2002-1</b>	<p align="center"><b>March 2002</b></p> <b>Direct</b> - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor’s Consulting Fees; and Property Taxes  <b>Deposition – April 11, 2002</b>
1 <sup>st</sup> Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)	<b>EC-2002-1</b>	<p align="center"><b>July 2001</b></p> <b>Direct</b> - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor’s Consulting Fees; Board of Directors Advisor’s Fees and Property Taxes.  <b>Deposition – November 27 2001</b>

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
Union Electric Company d/b/a AmerenUE (2 <sup>nd</sup> period, 2 <sup>nd</sup> EARP) (Electric)	<b>EC-2001-431</b>	<b>February 2001</b> Coal Inventory
Union Electric Company d/b/a AmerenUE (Gas)	<b>GR-2000-512</b>	<b>August 2000</b> <b>Direct</b> - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.
<b>SUMMARY OF INFORMAL CASES</b>		
Missouri American Water Company & Roark Water Acquisition Case	WO-2011-0213 SO-2011-0214	<b>March 2011</b> <b>Memorandum--</b> Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC  <b>Lead Auditor</b>
Tri-State Water Company	WR-2011-0037	<b>March 2011</b> Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense; Miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes  <b>Lead Auditor</b>
Raytown Water Company	<b>WR-2010-0304</b>	<b>February 2011</b> Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIERA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes <b>Lead Auditor</b>
Noel Water Company	<b>WR-2009-0395</b>	<b>August 2009</b> Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items.  <b>Lead Auditor</b>

<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
Tri-State Water Company	<b>WR-2009-0058</b>	<b>May 2008</b> Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes. <b>Lead Auditor</b>
Big Island Water & Sewer	<b>WA-2006-0480</b> <b>SA-2006-0482</b>	<b>January 2007</b> <b>Direct</b> - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. <b>Lead Auditor</b>
Aqua Missouri Water and Sewer	<b>QS-2005-0008</b> <b>QW-2005-009</b> <b>QS-2005-0010</b> <b>QW-2005-0011</b>	<b>October 2006</b> All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. <b>Lead Auditor</b>
Lake Region Water and Sewer Certificate Case	<b>WA-2005-0463</b>	<b>October 2006</b> Certificate of Necessitate Application Case <b>Lead Auditor</b>
Tri-State Utility Inc.	<b>WA-2006-0241</b>	<b>May 2006</b> Certificate of Necessitate Application Case <b>Lead Auditor</b>
Osage Water Company Environmental Utilities Missouri American Water	<b>WO-2005-0086</b>	<b>February 2005</b> Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC
North Suburban Water & Sewer	<b>WF-2005-0164</b>	<b>December 2004</b> Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium <b>Lead Auditor</b>
Mill Creek Sewer	<b>SR-2005-0116</b>	<b>December 2004</b> Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. <b>Lead Auditor</b>



<b>COMPANY</b>	<b>CASE NO.</b>	<b>TESTIMONY/ISSUES</b>
Roark Water and Sewer	<b>WR-2005-0153</b> <b>SR-2005-0154</b>	<p align="center"><b>September 2004</b></p> Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.  <b>Lead Auditor</b>
Osage Water Company	<b>WT-2003-0583</b> <b>SR-2003-0584</b>	<p align="center"><b>December 2003</b></p> Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items
<b>SUMMARY OF NON-CASE RELATED AUDITS</b>		
<p><b>January 2006</b> – Environmental Utilities and Osage Water Company Audit Concerning Provision of Service to Eagle Woods Subdivision and Disconnect Notice</p>		
<p><b>November 2004</b> - Internal Audit of Public Service Commission (PSC) Fixed Assets, Physical Inventory Control Process and Location of Assets</p>		

## **J. Kay Niemeier**

### **Education**

December 2002	Master's Degree in Business Administration Lincoln University, Jefferson City, MO
May 1997	Bachelor of Science Degree in Business Administration Lincoln University, Jefferson City, MO

### **Professional Experience**

Missouri Public Service Commission

Jefferson City, MO

December 1997 through June 2000	Utility Management Analyst I/II
---------------------------------	---------------------------------

June 2000 through present	Utility Management Analyst III
---------------------------	--------------------------------

<b>Credentials/Case Participation of by J. Kay Niemeier</b>			
Date	Company	Project	File with Case Number
1998	AmerenUE	Review of Customer Service Operations	
May 2, 2000	UtiliCorp United Inc. and St. Joseph Light & Power	Rebuttal Testimony	EM-2000-292
July 2, 2002	Aqua Source/RU	Customer Service Operations Review	QW-2003-0001
May 2002	Atmos Energy Corporation	Customer Service and Gas Supply Operations	
2002	Warren County Water & Sewer Company	Customer Service Operations Review	
June 14, 2002		Staff Report on Restoration Efforts Following Major Ice Storm in Late January of 2002	
September 2003	Aquila, Inc.	Rebuttal Testimony	EF-2003-465
2003	Gladlo Water and Sewer, Inc.	Customer Service Operations Review	
December 2003	Laclede Gas Company	Customer Service and Gas Supply Operations	
2003	Raytown Water Company	Review of Customer Service Operations	
2004	Cass County Telephone Company	Universal Service Funds Report	
2004	New Florence Telephone Company	Universal Service Funds Report	
2004	Raytown Water Company	Staff Recommendation for Approval of Revised Tariff, Depreciation Rates and Agreements Regarding Disposition of Small Company Rate Increase Request	
October 2005	Aquila, Inc.	Customer Service Processes and Operations	

**Credentials/Case Participation of by J. Kay Niemeier**

Date	Company	Project	File with Case Number
2005	Cass County Telephone Company and New Florence Telephone Company	Investigation of the Fiscal and Operational Reliability of Cass County Telephone Co. and New Florence Telephone Co., and Related Matters of Illegal Activity	TO-2005-0237
2005	Mark Twain Telephone Rural Telephone Company	Universal Service Funds Report	
2005	Ozark Telephone Company	Universal Service Funds Report	
<hr/>			
October 31, 2006	Aquila, Inc.	Management Audit	EO-2006-0356
April 2006	Cass County Telephone Company	Staff Recommendation	TM-2006-0306
2006	Mid-Missouri Telephone Company	Universal Service Funds Report	
2006	MoKan Dial, Inc.	Universal Service Funds Report	
2006	Moore Bend Water Company	Business Operations Review	
2006	New Florence Telephone Company	Staff's Recommendation Concerning Application for Approval of Stock Purchase	TO-2007-0139
2006	Steelville Telephone Exchange	Universal Service Funds Report	
2006	Taneycomo Highlands, Inc. Sewer Company	Customer Service Operations Review	
<hr/>			
October 2007	Aqua Missouri, Inc.	Business Operations Review	WR-2008-0266, SR-2008-0267, SR-2008-0268 and WR-2008-0269
2007	CenturyTel of Missouri LLC-ILEC	Universal Service Funds Report	

**Credentials/Case Participation of by J. Kay Niemeier**

Date	Company	Project	File with Case Number
2007	S.K.&M. Water & Sewer Company	Customer Service and Business Operations Review	QW-2007-0006 & QS-2007-0007
2008	Craw-Kan Telephone Company	Universal Service Funds Report	
2008	Green Hills Telephone Company (CLEC)	Universal Service Funds Report	
2008	Green Hills Telephone Company (ILEC)	Universal Service Funds Report	
2008	Kansas City Power & Light Company	Final Report of Storm Restoration Efforts	EO-2008-0219
2008	Le-Ru Telephone Company (ILEC)	Universal Service Funds Report	
2008	Spokane Highlands Water Company	Business Operations Review	QW-2008-0003
2009	Chariton Valley Telephone Company	Universal Service Funds Report	
2009	Hickory Hills Water & Sewer Company	Business Operations Review	WR-2009-0151 and SR-2009-0154
2009	Missouri Utilities Company	Business Operations Review	WR-2009-0150 and SR-2009-0153
2009	Northwest Missouri Cellular Company	Universal Service Funds Report	
2009	Osage Water Company	Business Operations Review	WR-2009-0149 and SR-2009-0152
2009	Raytown Water Company	Business Operations Review	WR-2009-0098
2009	U.S. Cellular Telephone Company	Universal Service Funds Report	
2010	Aqua MO	Business Operations Review	WR-2010-0025, SR-2010-0023, WR-2010-0027 and SR-2010-0026
2010	Aqua MO	Recommendation Regarding Aqua Missouri, Inc.'s Tariff Sheets	SC-2010-0150

**Credentials/Case Participation of by J. Kay Niemeier**

Date	Company	Project	File with Case Number
2010	Farber Telephone Company	Universal Service Funds Report	
2010	Kingdom Telephone Company	Universal Service Funds Report	
2010	New London Telephone Company	Universal Service Funds Report	
2010	Orchard Farm Telephone Company	Universal Service Funds Report	
2010	Peace Valley Telephone Company	Universal Service Funds Report	
2010	Stockton Hills Water Company	Business Operations Review	WR-2010-0202
2010	Stoutland Telephone Company	Universal Service Funds Report	
2010	TDS Telephone Company	Universal Service Funds Report	
2011	Goodman Telephone Company, Inc.	Universal Service Funds Report	
2011	Grand River Telephone	Universal Service Funds Report	
2011	Lathrop Telephone Company	Universal Service Funds Report	
2011	McDonald County Telephone Company	Universal Service Funds Report	
2011	Seneca Telephone Company	Universal Service Funds Report	

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

### **Of**

### **Arthur W. Rice, PE**

I am currently employed as a Utility Regulatory Engineer I for the Missouri Public Service Commission (Commission). I was employed by the Commission in April of 2008. Currently a Staff Expert on Utility Company Regulatory Depreciation for water, sewer, gas distribution, and electrical companies.

I received a Bachelors of Science in Chemical Engineering from the University of Massachusetts in 1979. I am a licensed professional engineer in the state of Missouri, license No 028012.

From 1998 to 2008 worked as a self employed business owner. I established Arthur Rice Contracting LLC and developed a residential subdivision on 270 Acres in Callaway County Missouri. I obtained the appropriate permits, installed infrastructure and built residential homes. Thirty seven families have moved into the development resulting in approximately \$8,000,000 added to the Callaway County property tax base. I continue to be the President of the Homeowner's association, operate the subdivision sewer company, and maintain the subdivision roads.

From 1979 to 1998 I was employed by Monsanto Company and then Air Products and Chemicals as an engineer and project manager in an industrial equipment manufacture and sales division. I was assigned progressively responsible assignments in equipment and process development, plant operations and plant construction. The processes revolved around manufacturing, installation and operation of gas separation equipment for oil refineries, chemical plants and natural gas processing.

From 1972 to 1977 I was employed by General Electric Company as a tool and die maker apprentice. The facility I worked at produced power, distribution and pole transformers, plus electrical switch gear, surge arrestors and electrical connectors.

From 1966 to 1972 I was trained and employed by the U.S. Navy as a nuclear propulsion plant operator, plant water chemist, and radiological controls specialist. Qualified in submarines and served 3 ½ years on a nuclear submarine. I served the last six months of my tour of duty as an engine room supervisor on a large ammunitions transport ship which was powered by oil fired boilers.

**To:** Concerned parties  
**Subject:** Filed Testimony Record of Arthur W. Rice, PE  
**Date:** November 14, 2011

Mr. Rice has filled the following testimony at the Missouri Public Service Commission related to depreciation.

Case ER-2010-0036, AmerenUE

1. Direct testimony as part of the Staff Cost of Service report on 12/08/2010
2. Rebuttal testimony on 2/11/2010
3. Surrebuttal testimony on 3/05/2010

Case ER-2010-0355, Kansas City Power and Light Company

1. Direct testimony as part of the Staff Cost of Service report on 11/10/2010
2. Rebuttal testimony on 12/08/2010
3. Surrebuttal testimony on 1/05/2011

Case ER-2010-0356, KCPL Greater Missouri Operations Company

1. Direct testimony as part of the Staff Cost of Service report on 11/17/2010
2. Rebuttal testimony on 12/15/2010
3. Surrebuttal testimony on 1/12/2011

*Arthur Rice, PE,  
Engineering & Management Services  
Missouri Public Service Commission  
200 Madison Street  
Jefferson City, MO 65102  
[Arthur.rice@psc.mo.gov](mailto:Arthur.rice@psc.mo.gov)  
(573) 526-2722  
(573) 526-0145 (fax)*



**CASE PARTICIPATION of  
Arthur W. Rice, PE**

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
SR-2008-0388	WPC Sewer, Depreciation Review
SR-2008-0389	West 16Th Street, Depreciation Review
WA-2008-0403	Seges Mobile Home Park, Depreciation Assignment
WR-2009-0098	Raytown Water Company, Depreciation Review
SR-2009-0144	Cannon Home Assoc. Depreciation Review
WR-2009-0145	Peaceful Valley Service Co., Depreciation Review
SR-2009-0146	Peaceful Valley Service Co., Depreciation Review
WR-2009-0218	Terre Du Lac Utilities Corp., Depreciation Review
SR-2009-0219	Terre Du Lac Utilities Corp., Depreciation Review
WR-2009-0227	Lakeland Heights Water, Depreciation Review
WR-2009-0228	Wispering Hills Water, Depreciation Review
WR-2009-0229	Oakbrier Water Company, Depreciation Review
SR-2009-0226	R. D. Sewer Company, Depreciation Review
GA-2009-0264	Missouri Gas Utilities, Depreciation Assignment
WA-2009-0316	Highway H Utilities, Depreciation Assignment
SA-2009-0317	Highway H Utilities, Depreciation Assignment
SA-2009-0319	Mid Mo Sanitation LLC, Depreciation Assignment
SR-2009-0298	Port Perry Service Company, Depreciation Review
WR-2009-0299	Port Perry Service Company, Depreciation Review
SA-2009-0401	Seges Mobile Home Park, Depreciation Assignment
SR-2009-0392	Highway H Utilities, Depreciation Review
WR2009-0393	Highway H Utilities, Depreciation Review
WR-2009-0418	Gladlo Water and Sewer, Depreciation Review
SR-2009-0419	Gladlo Water and Sewer, Depreciation Review
WR-2009-0395	Noel Water Co., Depreciation Review
ER-2010-0036	AmerenUE, Staff Expert for Depreciation
SR-2010-0095	Mid Mo Sanitation LLC, Depreciation Review
WR-2010-0139	Valley Woods Water Company, Depreciation Review
SR-2010-0140	Valley Woods Water Co., Depreciation Review
WA-2010-0281	Holtgrewe Farms Water, Depreciation Assignment
SA-2010-0282	Holtgrewe Farms Sewer, Depreciation Assignment
WR-2010-0304	Raytown Water Company, Depreciation Review
WR-2010-0309	Middlefork Water, Depreciation Review
ER-2010-0355	KCP&L, Staff Expert for Depreciation
ER-2010-0356	KCP&L - GMO, Staff Expert for Depreciation

# **Jerry Scheible, P.E.**

## **Education**

Bachelor of Science Degree in Agricultural Engineering  
University of Missouri – Columbia, 1995

Associate of Arts Degree in General Studies  
East Central College – Union, MO 1991

Courses toward a Masters Degree in Public Administration  
University of Missouri – Columbia

## **Professional Experience**

Utility Regulatory Engineer, Water and Sewer Unit - Missouri Public Service Commission,  
Regulatory Review Division, Utility Operations Department (October 2001 – Present)

Environmental Engineer II, Water Pollution Control Program –  
Missouri Department of Natural Resources - Land Application Unit (May 2001 – October 2001)

Environmental Engineer II, Water Pollution Control Program – Missouri Department of Natural  
Resources - State Revolving Fund Unit (February 1998 – May 2001)

Environmental Engineer I & II, Water Pollution Control Program – Missouri Department of  
Natural Resources - Concentrated Animal Feeding Operations (October 1994 - February 1998)

Farm Manager/Custom Cabinet Design and Construction - (May 1987-August 1995)

## **Professional Certification**

Registered Professional Engineer in the State of Missouri  
Registration Number: 2001018805

Missouri Department of Natural Resources Public Drinking Water Program  
Drinking Water Treatment- Certification Level D

Missouri Department of Natural Resources Clean Water Commission  
Wastewater Treatment- Certification Level D

## **Previous Testimony Before the Commission**

Case Number WC-2007-0303: Plant Capacity - Evidentiary Hearing/Live Testimony  
Case Number WC-2006-0248: Billing Complaint - Evidentiary Hearing/Live Testimony  
Case Number WC-2008-0311: Customer Water Usage Normalization- Written Testimony  
Case Number WR-2010-0131: Customer Water Usage Normalization- Written Testimony

## **Case Participation Summary for**

**Jerry Scheible, P.E.**

---

### **Previous Testimony Before the Commission**

Case Number WC-2007-0303: Plant Capacity - Evidentiary Hearing/Live Testimony

Case Number WC-2006-0248: Billing Complaint - Evidentiary Hearing/Live Testimony

Case Number WC-2008-0311: Customer Water Usage Normalization-  
Rebuttal Written Testimony  
Surrebuttal Written Testimony

Case Number WR-2010-0131: Customer Water Usage Normalization-  
Rebuttal Written Testimony  
Surrebuttal Written Testimony

# Casey Westhues

## Educational and Employment Background and Credentials

I am currently employed with the Missouri Public Service Commission as a Utility Regulatory Auditor II. I accepted this position in January 2009.

I graduated from Missouri State University located in Springfield, MO with my Masters Degree in Accounting in December 2009. Prior to obtaining my Masters degree, I earned my Bachelors of Science degree in Accounting from William Woods University located in Fulton, MO.

While working for the Commission I have participated in the Empire District Electric case no. ER-2010-0130, Raytown Water Company case no. WR-2010-0304, Whiteside Hidden Acres case no. WR-2011-0024, the Empire District Electric case no. ER-2011-0004, and Missouri American Water Company case no. WR-2011-0337 and SR-2011-0338. In the chart below is a list of issues that I sponsored in each case and any rebuttal or surrebuttal testimony that I have filed.

<b>Case Name</b>	<b>Case Number</b>	<b>Testimony Type/Issues</b>
Empire District Electric	ER-2010-0130	<b>Direct</b> -Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker's Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Plant in Service  <b>Rebuttal</b> -Rate Case Expense  <b>Surrebuttal</b> -Rate Case Expense, Dues and Donations, EEI Dues

<b>Case Name</b>	<b>Case Number</b>	<b>Testimony Type/Issues</b>
Raytown Water	WR-2010-0304	Materials and Supplies, Dues and Donations, Advertising, Payroll, Payroll Taxes, Property Taxes, Postage, Plant in Service
Whiteside Hidden Acres	WR-2011-0024	<b>Direct</b> -All revenues and expenses related to Whiteside Hidden Acres; Plant in Service; Depreciation Reserve and other Rate Base Items
Empire District Electric Company	ER-2011-0004	<b>Direct</b> -Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker's Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Payroll, Payroll Taxes, Incentive Compensation, Employee Benefits
Missouri American Water Company	WR-2011-0337 and SR-2011-0338	<b>Direct</b> -Insurance, CWC, Employee Benefits, Incentive Compensation, Advertising, Dues and Donations, Leases, Payroll, Payroll Taxes, Promotional Items, Main Break Expense, and Injuries and Damages