

*Exhibit No.:*  
*Issue(s):* *Income Taxes*  
*Witness:* *Kimberly K. Bolin*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *WR-2023-0006*  
*Date Testimony Prepared:* *May 26, 2023*

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**DIRECT TESTIMONY**

**Cost of Service**

**OF**

**KIMBERLY K. BOLIN**

**CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.**

**CASE NO. WR-2023-0006**

*Jefferson City, Missouri*

*May 2023*

1 **DIRECT TESTIMONY**

2 **OF**

3 **KIMBERLY K. BOLIN**

4 **CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.**

5 **CASE NO. WR-2023-0006**

6 Q. Please state your name and business address.

7 A. My name is Kimberly K. Bolin. My business address is 200 Madison Street,  
8 Suite 440, P.O. Box 360, Jefferson City, MO 65102.

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

10 A. I am the Director of the Financial and Business Analysis Division for the  
11 Missouri Public Service Commission (“Commission”).

12 Q. Please describe your educational background and work experience.

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

19 Q. What was the nature of your job duties when you were employed by OPC?

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

22 Q. Have you previously filed testimony before the Commission?

1           A.     Yes. Please refer to Schedule KKB-d1, attached to this Direct Testimony, for a  
2 list of the major audits in which I have assisted and filed testimony with OPC and with the  
3 Commission.

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

6           A.     I have received continuous training at in-house and outside seminars on  
7 technical ratemaking matters, both when employed by OPC and since I began my employment  
8 at the Commission. I have been employed by this Commission or by OPC as a Regulatory  
9 Auditor for over 25 years, and have submitted testimony on ratemaking matters numerous times  
10 before the Commission. I have also been responsible for the supervision of other Commission  
11 employees in rate cases and other regulatory proceedings.

12          Q.     What is the purpose of your direct testimony?

13          A.     The purpose of my testimony is to present Staff's position on Income Taxes.

14       **INCOME TAXES**

15          Q.     Does Confluence Rivers Utility Operating Co, Inc. ("Confluence") or Central  
16 States Water Resources, LLC ("CSWR") file income taxes on a consolidated basis for federal  
17 and state income tax purposes?

18          A.     No. CSWR is a pass-through entity that does not file its own tax return.<sup>1</sup> Income  
19 tax returns were filed for the following operating companies through 2021:

20                   Confluence Rivers Utility Holding Company Inc.

21                   Elm Hills Utility Holding Company Inc. ("Elm Hills")

22                   Hillcrest Utility Holding Company Inc. ("Hillcrest")

23                   Indian Hills Utility Holding Company Inc. ("Indian Hills")

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<sup>1</sup> Response to Staff Data Request No. 0120

1 Osage Utility Holding Company (“Osage”)

2 Raccoon Creek Utility Holding Company Inc. (“Raccoon Creek”)

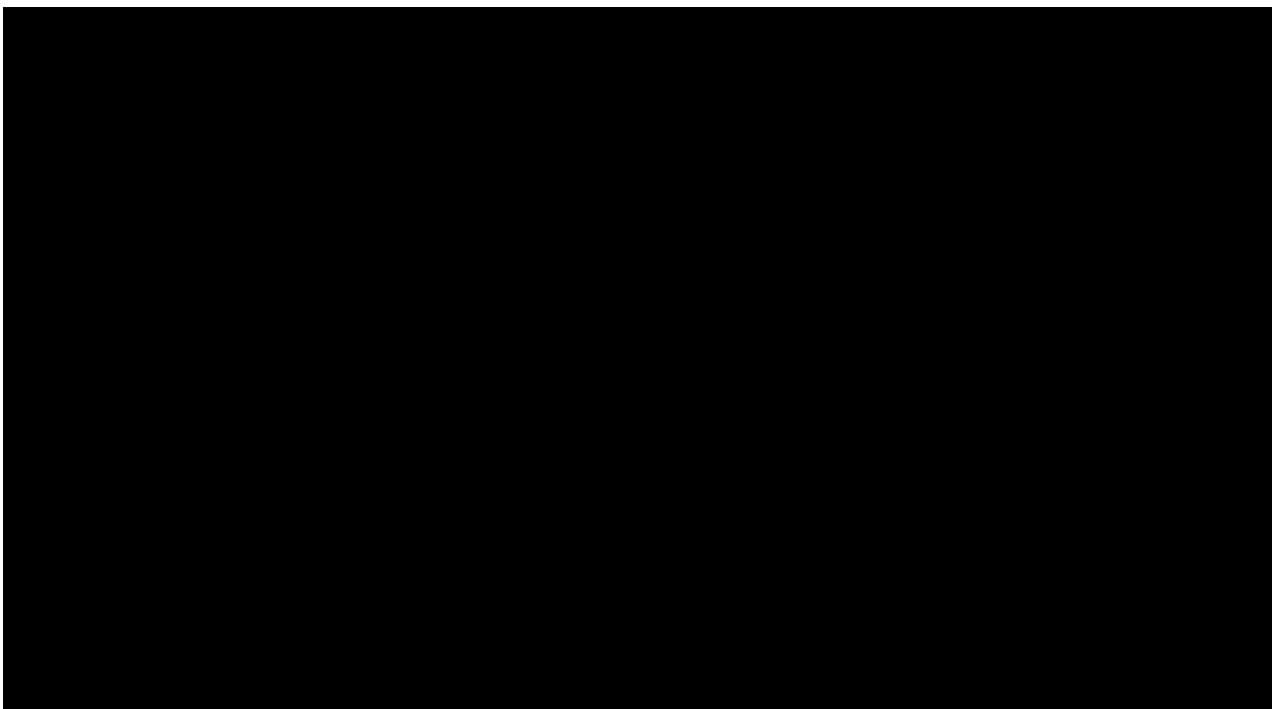
3 Q. Is it your understanding that for 2022 and in future years that only one tax return  
4 will be filed for Confluence?

5 A. Yes, as a result of Case No. WM-2021-0412, which was effective  
6 November 13, 2021, all of the holding companies listed above were merged into Confluence  
7 Rivers, thus only one tax return will need to be filed in the future.

8 Q. Does Confluence currently have a large Net Operating Loss (“NOL”) balance in  
9 which Confluence can offset future taxes?

10 A. Yes. As of December 31, 2021, Confluence had \*\* \$ [REDACTED] \*\* of NOLs  
11 available. Please see the table below for a breakout of the NOLs available per utility holding  
12 company.

13 \*\*



14 \*\*

1 Q. Please explain how NOLs are used in determining taxable income.

2 A. If a company has taxable income and a NOL, the NOL can be used to offset  
3 taxable income, thus the company's taxes due will be reduced. If the NOL is greater than the  
4 taxable income and can be used to offset all of the taxable income the company will not have  
5 to pay income taxes for that year.

6 Q. Has Confluence filed its 2022 income tax returns for each utility holding  
7 company?

8 A. No. As of the date of this testimony, Confluence has not filed any income tax  
9 returns for 2022.

10 Q. Does Confluence expect to generate a tax liability for 2023 (tax year 2022)?

11 A. No. Confluence projects a net operating loss of \$1,153,219.<sup>2</sup> Taking  
12 into account that projection, Confluence expects to have an NOL of approximately  
13 \*\* \$██████████ \*\* when new rates from this case become effective (November 20, 2023).

14 Q. When will the impact of the new rates be reflected in Confluence's income  
15 tax filings?

16 A. The new rates will become effective November 20, 2023, thus the rates will be  
17 in effect for one year as of November 20, 2024. Income taxes for the first full year rates are  
18 effective for Confluence will be due in 2025.

19 Q. Does Confluence have any deferred tax balances due to tax timing differences,  
20 such as accelerated depreciation expense?

21 A. No. Per Staff Data Request 0113, the only tax deferral on Confluence's books  
22 is related to NOLs, which are not technically a "tax timing difference." Unlike most large

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<sup>2</sup> Response to Staff Data Request No. 0120

1 electric, gas and water/sewer utilities, Confluence does not book deferred income tax expense,  
2 and does not do so.

3 Q. Since Confluence does not have any tax deferrals related to tax timing  
4 differences, is Staff required to “normalize” income taxes to reflect these timing differences?

5 A. No. When a timing difference is deferred and recognized for ratemaking  
6 purposes consistent with the timing used in calculating pre-tax operating income in the financial  
7 statements, then that timing difference is given “normalization” treatment for ratemaking  
8 purposes. Deferred income tax expense for a regulated utility reflects the tax impact of  
9 “normalizing” tax timing differences for inclusion in utility cost of service. However, in this  
10 situation there is no deferred tax to include in CSWR’s cost of service.

11 Q. Did the Tax Cut and Jobs Acts (“TCJA”) impact the amount of NOLs that may  
12 be utilized to offset taxable income?

13 A. Yes. The TCJA limits the NOLs generated after January 1, 2018 to an  
14 80% offset. A taxpayer will only be able to utilize 80% of the NOL to offset taxable  
15 income. NOLs generated prior to January 1, 2018 are not subject to the 80% NOL limitation  
16 and can be deducted at 100%. For example, if a utility has a NOL of \$100,000 generated  
17 after January 1, 2018 and has taxable income of \$50,000 in 2022, only \$40,000 of the NOL can  
18 be used to offset taxable income. Thus, that utility will have to pay taxes on \$10,000 of income.

19 Q. Does Confluence have utility holding companies that only have NOLs generated  
20 after January 1, 2018?

21 A. Yes.

22 Q. Has any of the Confluence Utility Holding Companies been in a recent positive  
23 taxable income position?

1           A.     Yes. Hillcrest reported a taxable income amount for 2018, 2019, 2020 and 2021.  
2     However, Hillcrest had enough accumulated NOLs to offset the taxable income, thus Hillcrest  
3     did not have to pay any income taxes in those years. In fact, Hillcrest still has a NOL balance  
4     as of December 31, 2021 of \*\* \$ [REDACTED] \*\* even after offsetting the taxable income since 2018.  
5     The following table shows the taxable income report for Hillcrest for each year:

6     \*\*



7     \*\*

8           Q.     How did Staff calculate income tax expense in its cost of service?

9           A.     First Staff multiplied taxable income by the composite tax rate by the current  
10     federal tax rate of 21% and the state tax rate of 4%, to determine the actual amount of taxes to  
11     be paid absent the existing NOLs. Staff then compared the amount of net operating losses  
12     (NOLs) available for each utility holding company to determine if each one of the holding  
13     companies would be required to pay any income taxes in the first year after the rates from this  
14     case become effective. If there are enough NOLs to cover the taxable income, Staff did not  
15     include any income taxes in its cost of service.

16          Q.     Does this conclude your direct testimony?

17          A.     Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of Confluence Rivers Utility            )  
Operating Company, Inc.'s Request for            )  
Authority to Implement a General Rate            )  
Increase for Water Service and Sewer            )  
Service Provided in Missouri Service Areas        )

Case No. WR-2023-0006

**AFFIDAVIT OF KIMBERLY K. BOLIN**

STATE OF MISSOURI        )  
  )  
COUNTY OF COLE        )        ss.

**COMES NOW KIMBERLY K. BOLIN** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Kimberly K. Bolin*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
**KIMBERLY K. BOLIN**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 24<sup>th</sup> day of May 2023.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: April 04, 2025 Commission Number: 12412070
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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>
Missouri-American Water Company	WR-2022-0303	<b><u>Direct</u></b> – COVID 19 AAO Amortization, Test Year/True-Up/Discrete Adjustments <b><u>Rebuttal</u></b> - Bad Debt Tracker, Production Cost Tracker, Property Tax Tracker, Discrete Adjustments, Depreciation and Carrying Cost Deferral, Affiliate Transactions Rules <b><u>Surrebuttal</u></b> - Depreciation and Carrying Costs Deferral, Discrete Adjustments	Contested
Spire Missouri	GR-2022-0179	<b><u>Direct</u></b> – Short-term debt <b><u>Rebuttal</u></b> – Short-term debt	Pending Settlement
Evergy Missouri West	EF-2022-0155	<b><u>Rebuttal</u></b> – Winter Storm Uri, Affiliate Transactions <b><u>Surrebuttal</u></b> – Winter Storm Uri, Affiliate Transactions, Tax Savings	Contested
Evergy Missouri	ER-2022-0129/ER-2022-0130	<b><u>Direct</u></b> – COVID AAO, Winter Storm Uri Jurisdictional Allocations <b><u>Rebuttal</u></b> - Trackers <b><u>Surrebuttal</u></b> – Winter Storm Uri Jurisdictional Allocations	Settled
The Empire District Electric Company	EO-2022-0040/EO-2022-0193	<b><u>Rebuttal</u></b> – ADIT and EADIT, Sharing of Costs, Decommissioning Costs, Winter Storm Uri AAO, Interest Earned on Capital Subaccount <b><u>Surrebuttal</u></b> – Asbury Environmental Asset/ARO, ADIT and EADIT	Contested
Ozarks Medical Center vs. Summit Natural Gas of Missouri, Inc.	GC-2022-0158	<b><u>Rebuttal</u></b> – Accounting Authority Order	Contested
The Empire District Gas Company	GR-2021-0320	<b><u>Direct</u></b> – Excess ADIT and Tax Tracker	Settled
The Empire District Electric Company	EU-2021-0274	<b><u>Rebuttal</u></b> – Winter Storm Uri AAO	Pending

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
The Empire District Electric Company	ER-2021-0312	<b><u>Cost of Service Report</u></b> – ARO, Amortization of Excess ADIT, Regulatory Lag and Risk Mitigation <b><u>Rebuttal</u></b> – Business Risk, Paygo, AROs, Transmission Tracker <b><u>Surrebuttal</u></b> - Non-FAC Wind Revenues, ADIT and Excess ADIT, Iatan/PCB Environmental Costs, Market Price Protection Mechanism, Winter Storm Uri	Settled
Ameren Missouri	ER-2021-0240	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Cost Recovery, Rate Switching Tracker, Allocation Factors, Company Owned Life Insurance, Equity Issuance Costs, Tracker Mechanisms Proposals Policy <b><u>Surrebuttal</u></b> – Normalization of COVID-19 Costs, Allocations, AMI Software	Settled
Ameren Missouri	GR-2021-0241	<b><u>Cost of Service Report</u></b> - COVID-19 AAO Cost Recovery, AMI-Software, Allocation Factors <b><u>Surrebuttal</u></b> – Normalization of COVID-19 Costs, AMI Software	Settled
Evergy Missouri Metro and Evergy Missouri West	ET-2021-0151	<b><u>Rebuttal Report</u></b> – Accounting	Contested
Spire Missouri	GR-2021-0108	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Recovery <b><u>Surrebuttal</u></b> – Trackers	Settled
Missouri-American Water Company	WR-2020-0344	<b><u>Cost of Service Report</u></b> – Future Test Year, Credit Card Fee Expense, Amortization of Excess ADIT, COVID-19 AAO Recovery <b><u>Rebuttal</u></b> – Future Test Year, COVID-19 AAO Recovery, Amortization of Excess ADIT, Affiliate Transactions, AFUDC Rate <b><u>Surrebuttal</u></b> – Future Test Year, COVID-19 AAO, Tax Cut and Jobs Act of 2017, Outside Services, COVID Impacts on Revenue	Settled
Spire Missouri, Inc.	GU-2020-0376	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenues	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Empire District Electric Company	ER-2020-0311	<b><u>Rebuttal</u></b> – Coal Inventory Adjustment <b><u>Surrebuttal</u></b> – Coal Inventory Adjustment	Settled
Empire District Electric Company	ER-2019-0374	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Cost of Service Report</u></b> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts <b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<b><u>Surrebuttal</u></b> – Quality of Service <b><u>Direct</u></b> – Net Book Value of Plant	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<b><u>Direct</u></b> – Moneypool <b><u>Surrebuttal</u></b> - Moneypool	Contested

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

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

**CASE PARTICIPATION  
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KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><b><u>Direct</u></b>- Overview of Staff’s Filing  <b><u>Report on Cost of Service</u></b>– SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization  <b><u>Rebuttal</u></b>– Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues  <b><u>Surrebuttal</u></b>– Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><b><u>Direct</u></b>– Overview of Staff’s Filing  <b><u>Report on Cost of Service</u></b>- True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense  <b><u>Rebuttal</u></b>- Tank Painting Expense, Business Transformation  <b><u>Surrebuttal</u></b>– Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><b><u>Report on Cost of Service</u></b>- Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><b><u>Report on Cost of Service</u></b>– Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders  <b><u>Direct</u></b>– Overview of Staff’s Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<p><b><u>Surrebuttal Testimony</u></b>– Tariff</p>	Contested

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

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

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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>
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

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