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Lost Revenues,
Carrying Costs*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
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MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

REBUTTAL TESTIMONY
OF
KIMBERLY K. BOLIN

**EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO and
EVERGY MISSOURI WEST, INC., d/b/a EVERGY MISSOURI WEST**

CASE NO. EU-2020-0350

Jefferson City, Missouri
August 2020

**** Denotes Confidential Information ****

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CASE NO. EU-2020-0350

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1 Testimony, for a list of the major audits in which I have assisted and filed testimony with OPC
2 and with the Commission.

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

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

11 **EXECUTIVE SUMMARY**

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to respond to Evergy Missouri Metro and
14 Evergy Missouri West's (collectively, "Evergy") Application in this proceeding, as well as the
15 direct testimony of Evergy witnesses Darrin R. Ives. While Staff is recommending that the
16 Commission grant some components of Evergy's Application for an Accounting Authority
17 Order (AAO) to allow it to defer certain costs incurred due to the coronavirus disease
18 ("COVID-19") pandemic, my testimony will explain why Staff is recommending that the
19 Commission reject Evergy's request to defer what Evergy is referring to as lost revenues and
20 carrying costs.

21 Q. Are other members of Staff also submitting rebuttal testimony in this
22 proceeding?

1 A. Yes. Staff witness Robin Kliethermes is submitting testimony concerning
2 Evergy's calculation of lost revenues and Staff witness Byron M. Murray is submitting
3 testimony concerning Evergy's customer historical usage.

4 **EVERGY'S AAO REQUEST**

5 Q. What does Evergy request in its Application in Case No. EU-2020-0350?

6 A. Evergy requests that the Commission issues an AAO allowing Evergy to defer
7 all extraordinary costs and financial impacts incurred as a result of the COVID-19 pandemic,
8 plus associated carrying costs.

9 Q. What expenses and revenue does Evergy propose to defer?

10 A. Evergy is proposing to defer the following expense and revenue impacts:

- 11 1. Expenses related to the protection of employees and customers such as
- 12 cleaning supplies, personal protective equipment, and temperature testing;
- 13 2. Information technology-related expenses incurred to enable employees
- 14 to work from home including hardware, licensing and connectivity costs;
- 15 3. Bad debt expense in excess of levels included in the cost of service
- 16 established in the most current rate case;
- 17 4. Waived late payment fees in excess of amounts included in the cost of
- 18 service established in the most current rate case;
- 19 5. Preparation and any actual sequestration of employees;
- 20 6. Costs related to new assistance programs implemented to aid customer
- 21 with the payment of electric bills;
- 22 7. Lost revenues due to load degradation;
- 23 8. Carrying costs;
- 24 9. Other incremental costs or savings resulting from the pandemic not
- 25 identified above.

26 Q. What items does Staff support including in this AAO?

27 A. Staff recommends including the incremental financial impacts for the above
28 items due to COVID-19 except for lost sales revenues and carrying costs. Later in my rebuttal
29 testimony, I will provide the reasons why Staff opposes including lost sales revenues and
30 carrying costs in this AAO.

Rebuttal Testimony of
Kimberly K. Bolin

1 Q. What is an AAO?

2 A. An AAO is an order from the Commission allowing a utility to account for a
3 reporting item in a different manner than normally prescribed in the utility's financial records.

4 Q. How does an AAO benefit a utility?

5 A. An AAO allows a utility to defer costs associated with an extraordinary event.
6 Under normal accounting practices, a utility would charge to expense as incurred on its income
7 statement all costs associated with an extraordinary event. If deferral of those costs is
8 authorized through an AAO, the utility treats the costs associated with an extraordinary event
9 as a regulatory asset and records them on its balance sheet to be amortized over some period of
10 time. An AAO gives the utility an **opportunity** to obtain rate recovery of the deferred item in
11 the future.

12 Q. What is a "regulatory asset?"

13 A. A regulatory asset is a cost booked by a utility as an asset on its balance sheet
14 based upon a reasonable likelihood that regulatory authorities will agree to allow rate recovery
15 of the cost later.

16 Q. Under what circumstances are AAOs typically used in Missouri?

17 A. AAOs have usually been used to allow utilities to capture certain unanticipated
18 costs that have not been included in ongoing rate levels. The Commission has taken the position
19 that the costs in question must be associated with an event that is extraordinary, unusual or
20 unique in nature and not recurring. The costs associated with the event must also be material.
21 The classic example of an extraordinary event is the occurrence of a natural disaster, such as a
22 wind or ice storm, or major flood that affects a utility's service territory.

1 Q. Does the Commission determine ratemaking findings when the AAO is issued?

2 A. No. The AAO grants the utility the ability to defer costs for consideration in the
3 next general rate case. The Commission has consistently held that the granting of the deferral
4 does not guarantee recovery of those costs.

5 Q. Has the Missouri Court of Appeals also stated that a distinction exists between
6 granting of deferral authority for certain costs and subsequent rate treatment of the costs in the
7 context of AAOs?

8 A. Yes. In discussing the expectation of recovery for items included in an AAO,
9 the Missouri Court of Appeals has said:

10 The whole idea of AAOs is to defer a final decision on current
11 extraordinary costs until a rate case is in order. At the rate case, the
12 utility is allowed to make a case that the deferred costs should be
13 included, but again there is no authority for the proposition put forth here
14 that the PSC is bound by the AAO terms¹

15 Q. If no ratemaking decisions are to be made in the context of this case, why is Staff
16 opposing the inclusion of certain components requested by Evergy?

17 A. Any authorization to defer costs resulting from its AAO request will allow
18 Evergy to book the deferred amounts as a regulatory asset on its balance sheet until its next
19 general rate case. If the Commission were to deny rate recovery of some or all of the deferred
20 financial impacts in a subsequent general rate case, Evergy would have to “write-off” to
21 expense the amount of disallowed deferred costs. In the past, utilities have sometimes asserted
22 that they will suffer harmful financial consequences as a result of any ordered write-off of
23 deferrals, and have argued that this alleged financial detriment requires or strongly suggests
24 that the Commission allow recovery of all deferred amounts in a future rate case proceeding.

¹ *Mo. Gas Energy v. Pub. Serv. Comm’n*, 978 S.W.2d 434, 438 (Mo. App. W.D. 1998).

Rebuttal Testimony of
Kimberly K. Bolin

1 Q. Does Staff consider the COVID-19 pandemic to be an extraordinary event?

2 A. Yes. The COVID-19 pandemic has affected daily life in the U.S. to a degree not
3 previously seen from a disease outbreak within living memory. COVID-19 has changed the
4 way many people live and work, and appears to have had significant financial and operating
5 impacts on utilities.

6 Q. Are the financial impacts that Evergy is requesting to defer material?

7 A. At this time, it is unknown what the final incremental costs, revenues and/or
8 savings incurred will be as the COVID-19 pandemic continues for an indefinite period of time.
9 A final assessment of the materiality of the financial impacts of the COVID-19 pandemic to
10 Evergy will be made in its next general rate case proceeding when any request is made to
11 recover the deferral in rates.

12 Q. Evergy has requested that the deferral begin March 1, 2020 without an ending
13 date. Does Staff recommend a time limit to this deferral?

14 A. Yes. Staff recommends Evergy's deferral begin March 1, 2020 and end
15 February 28, 2021. Because AAO deferrals should be strictly limited to the duration of
16 extraordinary event impacts, normally there will be a relatively short period of time in which a
17 utility is allowed to defer costs through an AAO application., However, due to the current
18 uncertain duration of the COVID-19 pandemic, Staff's position is that allowing Evergy to defer
19 COVID-19 pandemic costs for an initial 12-month period is reasonable. If Evergy can
20 demonstrate material continuing financial impacts on it related to the COVID-19 pandemic
21 after February 28, 2021, Staff would not be opposed to entering into discussions with Evergy
22 and other parties concerning a possible extension of the deferral at that time, or granting of a
23 new AAO request.

1 **LOST REVENUES**

2 **LOST SALES REVENUES**

3 Q. What kind of costs are normally included in a utility's cost of service and
4 charged to customers through base rates in their bills?

5 A. A utility is normally allowed to recover in its rates prudently incurred expenses
6 necessary to provide utility service to customers. Those expenses can be divided into two
7 categories; "variable" expenses and "fixed" expenses. Variable expenses are incurred in direct
8 relationship to the amount of sales a utility makes to its retail customers or the amount of
9 customers that the utility has. Fixed expenses do not vary in amount with the volume of sales
10 made by a utility or its number of customers. In addition to these expenses, a utility is allowed
11 to recover through customer bills a rate of return on its prudent rate base investment. Rate base
12 is a measurement of the value of a utility's net asset investment made to provide utility service.
13 Rate of return is usually made of two components; a return on debt component that is intended
14 to allow a company to recover the costs of paying the required interest on issued debt, and a
15 return of equity (ROE) component that is intended to allow a company to recover in rates
16 amounts sufficient to pay dividends to its shareholders or to reinvest in the utility business, or
17 both. A utility's ROE allowance can be generally thought of as equivalent to the concept of
18 "profit" as measured for non-regulated business entities.

19 Q. Is Evergy incurring the level of fuel and purchased power costs that are included
20 in its cost of service?

21 A. To the extent the utility is no longer selling as much electricity due to
22 COVID-19, it is also not incurring any variable costs associated with the sale of electricity such
23 as fuel and purchased power.

1 Q. If this AAO is granted, will Evergy have the opportunity to recover some of the
2 financial detriment associated with the COVID-19 pandemic?

3 A. Yes. This AAO would defer incremental costs incurred as a result of the
4 COVID-19 pandemic, and thus allow Evergy to avoid an immediate reduction in its earned
5 ROE due to the COVID-19 pandemic.

6 Q. Wouldn't any incremental losses in sales revenue related to the COVID-19
7 pandemic also reduce Evergy's ROE if not given deferral treatment?

8 A. Yes. However, there is a clear and fundamental distinction between allowing
9 deferral of incremental costs related to the COVID-19 pandemic and allowing deferral of
10 "lost revenues" associated with COVID-19.

11 There is generally no recognition in the normal ratemaking process for costs associated
12 with unanticipated and unusual extraordinary events such as tornadoes, floods, and major wind
13 and ice storms. That is because the ratemaking process is premised upon allowing recovery
14 from customers of prudently incurred normal and ongoing expenses necessary to provide utility
15 service. When a utility's service territory is affected by a catastrophic event, the utility has the
16 obligation to expend funds necessary to continue to serve customers. Staff has long held that
17 good regulatory policy requires some rate recognition of the prudently incurred out-of-pocket
18 costs incurred by the utility to continue service in the aftermath of an extraordinary event.
19 Permitting deferral of these costs through an issuance of an AAO allows the utility the ability
20 to seek later rate recognition of these costs through an amortization to expense.

21 In contrast, there is no "out-of-pocket" expenditure associated with lost revenues from
22 an extraordinary event, just a reduction in the earnings level of the affected utility. Use of the
23 AAO mechanism solely to restore utility earnings to an assumed pre-extraordinary event level

1 is not an appropriate use of deferral authority in Staff's view. Use of the AAO in this manner
2 would improperly serve to facilitate a guarantee that a utility would earn a certain return even
3 in the event of a decline in revenues from customers.

4 Q. In Case No. EU-2012-0027 did the Commission allow Ameren Missouri to defer
5 revenue for unrecovered fixed costs due to an ice storm?

6 A. Yes.² However, in that case the Commission appeared to accept Ameren
7 Missouri's characterization that it was seeking to defer "unrecovered fixed costs" and not "lost
8 revenues." What Evergy has proposed in this application is different. Evergy is seeking deferral
9 of all lost revenue, not just revenue purportedly associated with fixed costs.

10 Q. Should the Commission allow deferral treatment of the financial impact of
11 reduced return levels associated with losses in customer sales revenue?

12 A. No. First, this approach violates the fundamental regulatory principle that the
13 amount of a utility's profits should never be guaranteed, either in whole or in part. Through
14 regulation, a utility should be given the opportunity to earn a reasonable return, but not
15 effectively guaranteed that it will earn a certain level of return.

16 In addition, Staff contends that the revenue levels from a particular customer or group
17 of customers should not be guaranteed in whole or in part to a utility through use of AAOs or
18 any other kind of regulatory mechanism. A customer's usage of utility service may fluctuate
19 significantly, or even end permanently for many reasons. A utility should be presumed to be at
20 risk for deviations in a customer's usage level compared to the level of sales from that customer

² It should be noted that, in Case No. ER-2014-0258, the Commission subsequently rejected Ameren Missouri's request to include this deferral in its customer rates.

1 previously assumed in setting rates, whether that customer is a large industrial customer or a
2 typical residential customer.

3 Q. Is there any previous request by a utility to defer and recover lost sales revenue?

4 A. Yes. In Case No. GU-2011-0392, Missouri Gas Energy (MGE) sought
5 permission from the Commission to defer lost revenues that were caused by a catastrophic
6 tornado that struck Joplin, Missouri. MGE's request indicated that it had experienced a
7 reduction in sales from customers that were unable to take gas service from MGE due to the
8 widespread damage that was caused by the tornado. The Commission in that case denied
9 MGE's request to defer the lost revenue. On page 25 of the Commission's Report and Order,
10 the Commission stated:

11 The Company's claim is different. Ungenerated revenue never
12 has existed, never does exist, and never will exist. Revenue not
13 generated, from service not provided represents no exchange of value.
14 There is neither revenue nor cost to record, in the current period nor in
15 any other.

16 The Company showed no instance when service not provided
17 resulted in recording any revenue or cost, lost or generated, on a deferred
18 or current basis. That is because the Company cannot have an item of
19 profit or loss when it provide no service, whether the cause of no service
20 is ordinary or extraordinary.

21 An AAO only determines the period for recording an item but the
22 Company seeks an AAO to create the item itself by layering fiction upon
23 fiction. To issue an AAO for ungenerated revenue would create a
24 phantom loss, and an unearned windfall, for the Company. Therefore,
25 the Commission will deny the AAO as to ungenerated revenue.³

26 Q. In Every witness Darrin Ives' direct testimony in this proceeding at page 12,
27 he cites two other states in which the public utility commissions have granted deferral of

³ *In the Matter of the Application of Southern Union Company for the Issuance of an Accounting Authority Order Relating to its Natural Gas Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)*, Report and Order, Case No. GU-2011-0392, January 25, 2012.

1 lost sales revenues cause by COVID-19. Are you aware of any state commissions that have
2 denied the recovery of lost sales revenues?

3 A. Yes, at least one. The Indiana Utility Regulatory Commission (IURC) denied a
4 request to include lost revenues associated with the COVID-19 pandemic in Cause No. 45380.
5 On page 9 of the Phase 1 and Interim Emergency Order of the Commission, the IURC stated:

6 Under the regulatory compact, at a base level, utilities are
7 obligated to provide safe, reliable service and customers are obligated to
8 pay just and reasonable rates for any such service they receive. The
9 balance of this Order seeks to work toward allowing customers to meet
10 their obligation while providing utilities the reasonable relief they need
11 to help such customers do so. However, asking customers to go beyond
12 their obligation and pay for service they did not receive is beyond
13 reasonable utility relief based on the facts before us. A utility's
14 customers are not the guarantors of a utility earning its authorized return.
15 Instead, utilities are given the opportunity to recover their costs and a fair
16 rate of return, which includes a certain level of risk attributable to
17 variable sales. The approvals herein are intended to support the revenue
18 recovery by utilities for the service they have provided pursuant to their
19 approved rate designs by supporting a customer's ability to eventually
20 pay for services received. We decline to move beyond this recovery
21 based upon the facts presented.

22 Q. What amount of "lost revenues" is Evergy asserting it has lost due to COVID-19?

23 A. Evergy asserts that for the period of March 1, 2020 through June 30, 2020
24 Evergy Missouri Metro's loss in sales revenue was approximately \$ ** _____ ** and
25 Evergy Missouri West loss was approximately \$** _____ **.

26 Q. Does Staff consider this quantification to be an accurate measurement of Evergy
27 has lost revenue?

28 A. No. Please see the rebuttal testimony of Staff witness Robin Kliethermes for
29 further discussion on Evergy's calculation of lost revenues.

30 Q. At Evergy's August 5, 2020 earnings call, did Evergy state that COVID-19 has
31 a lesser impact on sales as the 2nd quarter of 2020 progressed?

1 A. Yes. In the earnings call, it was discussed that Evergy’s decline in commercial
2 and industrial usage was partly offset by increase in its residential usage. Also in the call, it
3 was indicated that the commercial and industrial usage was only temporarily down in April and
4 May and is already improving. Additional information regarding the impact of the COVID-19
5 pandemic on Evergy customer sales levels can be found in the rebuttal testimony of Staff
6 witness Byron M. Murray.

7 **LOST LATE PAYMENT FEE REVENUES**

8 Q. What is Staff’s position regarding Evergy’s request to defer foregone late
9 payment fee revenues?

10 A. Staff recommends allowing Evergy to defer foregone late payment fees up to
11 the amount that was set in Evergy’s last general rate case.

12 Q. Why is Staff taking a different position in regards to revenue losses associated
13 with late payment fees than for revenue losses associated with customer sales?

14 A. The waiving of late payment fees can be seen as helping customers from being
15 disconnected or prevented from taking electric service. Being able to continue to receive utility
16 service during the COVID-19 pandemic is important to customers and their health. The
17 waiving of late payment fees is similar to previous deferrals ordered due to implementation of
18 an “emergency” cold weather rule. Like the foregone amounts included within the emergency
19 cold weather rule deferrals, the decision to suspend collection of late payment fees normally
20 due from customers was a decision made by a utility and/or the Commission. This is different
21 from Evergy’s request to defer lost sales revenues, which generally relate to decisions made by
22 customers as to the amount of electricity they will consume.

1 **CARRYING COSTS**

2 Q. Is Staff opposed to including carrying costs in the AAO requested by Evergy?

3 A. Yes, at this time. Inclusion of carrying costs in a deferral has rarely been
4 authorized by the Commission. Since the appropriateness of applying carrying costs to deferrals
5 is essentially a ratemaking determination, Staff recommends the Commission wait until
6 Evergy's next general rate case proceeding to decide this issue.

7 Q. Does this conclude your rebuttal testimony?

8 A. Yes.

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2020-0311	<u>Rebuttal</u> – Coal Inventory Adjustment <u>Surrebuttal</u> – Coal Inventory Adjustment	Pending
Empire District Electric Company	ER-2019-0374	<u>Direct</u> – Overview of Staff’s Filing <u>Cost of Service Report</u> – 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 <u>Rebuttal</u> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <u>Surrebuttal/True-Up</u> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <u>Supplemental</u> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<u>Surrebuttal</u> – Quality of Service <u>Direct</u> – Net Book Value of Plant	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<u>Surrebuttal</u> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<u>Staff Direct Report</u> – Blanket Work Orders and Current Income Taxes	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<u>Direct</u> – Moneypool <u>Surrebuttal</u> - Moneypool	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<u>Direct</u> – Rate Base, Roy L Utilities	Settled

**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>
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202, GO-2018-0309 and GO-2018-0310	<u>Direct</u> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WR-2017-0285	<u>Cost of Service Report</u> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <u>Rebuttal</u> –Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <u>Surrebuttal</u> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<u>Direct</u> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<u>Rebuttal</u> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<u>Rebuttal</u> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <u>Surrebuttal</u> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<u>Direct</u> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<u>Requirement Report</u> – Riverton Conversion Project and Asbury Air Quality Control System <u>Direct</u> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – 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	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True-Up	Contested
Empire District Electric Company	ER-2012-0345	<u>Direct</u> - Overview of Staff’s Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2011-0337	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment	Settled
Missouri-American Water Company	WR-2010-0131	<u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense	Settled
Empire District Gas Company	GR-2009-0434	<u>Report on Cost of Service</u> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders <u>Direct</u> – Overview of Staff’s Filing	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<u>Direct</u> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

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

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

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

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

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