

**Brooke Mastrogiannis**

**Education and Employment Background**

I am a Utility Regulatory Audit Supervisor in the Energy Resources Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since May 2014. I previously was a Utility Regulatory Auditor in the Auditing Unit of the Utility Services Department, and a Utility Management Analyst in the Consumer and Management Analysis Unit. I have been in my current position since May 2020.

I received a Bachelor of Science degree in Accounting from Lincoln University, in Jefferson City, MO in May of 2012. I then continued to further my education and received my Masters of Business Administration with an emphasis in Accounting in December 2013. In earning these degree's I completed numerous core Accounting and Business classes.

Prior to joining the Commission, I was employed by the State of Missouri - Department of Natural Resources from June 2013 to May 2014 as an Accounting Specialist. My duties entailed: reviewing and monitoring expense account forms to ensure employees followed correct procedures, prepared and set up project and job codes so they could be coded correctly on employee's time sheets, analyzed and prepared necessary cash draws, and also prepared financial information or reports to facilitate budget information and execution.

**Brooke Mastrogiannis  
Case Participation  
Utility Regulatory Audit Supervisor**

| <b>Company Name</b>                           | <b>Case Number</b> | <b>Testimony/Issues</b>   |
|---|--------------------|---|
| The Empire District Electric Company          | ER-2014-0351       | January 2015<br>Cost of Service Report- Plant in Service, Depreciation Reserve, Prepayments, Materials and Supplies, Customer Deposits, Customer Deposit Interest, Customer Advances, Amortization of Electric Plant, Amortization of PeopleSoft Intangible Asset, Corporate Franchise Taxes, Depreciation Expense, Amortization Expense, Dues and Donations, EEI Dues, Advertising Expense, Outside Services, and Postage. |
| Seges Partners Mobile Home Park L.L.C.        | SR-2015-0106       | January 2015<br>Staff Report- Rate Base, Revenues, Purchased Sewer Costs, Payroll and Payroll Taxes, Management Fee, Postage, Telephone Expense, Maintenance Expense, Insurance, Outside Services, PSC Assessment, and Rate Case Expense  |
| The Empire District Electric Company          | ER-2014-0351       | March 2015<br>Surrebuttal Testimony- Advertising Expense, Customer Advances, and EEI Dues.  |
| Ozark International, Inc.                     | WR-2015-0192       | September 2015<br>Staff Report- Payroll, Telephone and Cell Phone Expense, Auto Expense, Insurance Expense, Bank Service Charges, Customer Deposits, Customer Deposit Interest, PSC Assessment, Revenues, Miscellaneous Income, Contract Labor, General Maintenance Expense, Electric Expense, Returned Check Fees, Outside Services, Dues and Subscriptions, and Credit Card Fees  |
| Hillcrest Utility Operating Company, Inc.     | WR-2016-0064       | March 2016<br>Staff Report- Customer Service and Business Operations Review   |
| Cannon Home Association                       | SR-2016-0112       | April 2016<br>Staff Report- Customer Service and Business Operations Review   |
| Roy-L Utilities, Inc.                         | WR-2016-0109       | May 2016<br>Staff Report- Customer Service and Business Operations Review   |
| Raccoon Creek Utility Operating Company, Inc. | SR-2016-0202       | August 2016<br>Staff Report- Customer Service and Business Operations Review  |

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| <b>Company Name</b>                           | <b>Case Number</b> | <b>Testimony/Issues</b>  |
|---|--------------------|--|
| Raccoon Creek Utility Operating Company, Inc. | SR-2016-0202       | October 2016<br>Rebuttal Testimony- Collection of Bad Debt   |
| Kansas City Power and Light Company           | EO-2016-0124       | January 2017<br>Management Audit Report- Employee Expense Account Process and Internal Audit Activities  |
| Terre Du Lac Utilities Corporation            | WR-2017-0110       | April 2017<br>Staff Report- Customer Service and Business Operations Review  |
| Indian Hills Utility Operating Company, Inc.  | WR-2017-0259       | July 2017<br>Staff Report- Customer Service and Business Operations Review   |
| Spire Missouri, Inc.                          | GR-2017-0215       | December 2017<br>Rebuttal Testimony- Performance Metrics Incentive Proposal  |
| Ameren Missouri                               | EO-2018-0155       | April 2018<br>Staff Report- First MEEIA Cycle 2 Prudence Review  |
| Liberty Utilities, LLC                        | WR-2018-0170       | April 2018<br>Staff Report- Normalized and Annualized Revenues, Miscellaneous Revenues, Bad Debt Expense, Outside Services/Contract Maintenance, DNR Fees, Meter Reading Expense, Transportation Expense, and Property Taxes |
| KCPL Greater Missouri Operations              | ER-2018-0146       | June 2018<br>Direct Testimony- Fuel Adjustment Clause<br>Rebuttal Testimony- Fuel Adjustment Clause and Renewable Energy Rider<br>Surrebuttal Testimony- Fuel Adjustment Clause  |
| The Empire District Electric Company          | EO-2018-0244       | September 2018<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| KCPL  | EO-2018-0363       | November 2018<br>Staff Report- First MEEIA Cycle 2 Prudence Review   |
| KCPL Greater Missouri Operations              | EO-2018-0364       | November 2018<br>Staff Report- First MEEIA Cycle 2 Prudence Review   |
| KCPL  | EO-2019-0068       | February 2019<br>Staff Report- Fuel Adjustment Clause Prudence Review  |
| KCPL Greater Missouri Operations              | EO-2019-0067       | February 2019<br>Staff Report- Fuel Adjustment Clause Prudence Review  |

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|--------------------------------------|--------------------|---|
| Ameren Missouri                      | EO-2019-0257       | August 2019<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Ameren Missouri                      | EO-2019-0376       | October 2019<br>Staff Report- Second MEEIA Cycle 2 Prudence Review  |
| The Empire District Electric Company | EO-2020-0059       | February 2020<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| The Empire District Electric Company | ER-2019-0374       | January 2020<br>Direct Testimony- Fuel Adjustment Clause<br>Rebuttal Testimony- Fuel Adjustment Clause<br>Surrebuttal Testimony- Fuel Adjustment Clause   |
| Evergy Missouri Metro                | EO-2020-0227       | June 2020<br>Staff Report- Second MEEIA Cycle 2 Prudence Review   |
| Evergy Missouri West                 | EO-2020-0228       | June 2020<br>Staff Report- Second MEEIA Cycle 2 Prudence Review   |
| Evergy Missouri West                 | EO-2020-0262       | August 2020<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Evergy Missouri Metro                | EO-2020-0263       | August 2020<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Ameren Missouri                      | EO-2021-0060       | February 2021<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Ameren Missouri                      | EO-2021-0157       | May 2021<br>Staff Report- First MEEIA Cycle 3 Prudence Review   |
| The Empire District Electric Company | EO-2021-0281       | August 2021<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Ameren Missouri                      | ER-2021-0240       | September 2021<br>Direct Testimony- Fuel Adjustment Clause<br>Rebuttal Testimony- Fuel Adjustment Clause<br>Surrebuttal Testimony- Fuel Adjustment Clause |
| The Empire District Electric Company | ER-2021-0312       | October 2021<br>Direct Testimony- Fuel Adjustment Clause<br>Rebuttal Testimony- Fuel Adjustment Clause<br>Surrebuttal Testimony- Fuel Adjustment Clause   |

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|--------------------------------------|--------------------|---|
| Evergy Missouri West                 | EO-2021-0416       | October 2021<br>Staff Report- First MEEIA Cycle 3 Prudence Review       |
| Evergy Missouri Metro                | EO-2021-0417       | October 2021<br>Staff Report- First MEEIA Cycle 3 Prudence Review       |
| Evergy Missouri Metro                | EO-2022-0064       | February 2022<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Evergy Missouri West                 | EO-2022-0065       | February 2022<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Ameren Missouri                      | EO-2022-0236       | August 2022<br>Staff Report- Fuel Adjustment Clause Prudence Review     |
| The Empire District Electric Company | EO-2023-0087       | February 2023<br>Staff Report- Fuel Adjustment Clause Prudence Review   |
| Evergy Missouri West                 | ER-2023-0210       | Rebuttal Testimony- Fuel Adjustment Clause; Fuel Adjustment Rate Filing |
| Ameren Missouri                      | EO-2023-0180       | April 2023<br>Staff Report- Second MEEIA Cycle 3 Prudence Review        |
| Evergy Missouri Metro                | EO-2023-0276       | August 2023<br>Staff Report- Fuel Adjustment Clause Prudence Review     |
| Evergy Missouri West                 | EO-2023-0277       | August 2023<br>Staff Report- Fuel Adjustment Clause Prudence Review     |
| Evergy Missouri Metro                | EO-2023-0407       | October 2023<br>Staff Report- Second MEEIA Cycle 3 Prudence Review      |
| Evergy Missouri West                 | EO-2023-0408       | October 2023<br>Staff Report- Second MEEIA Cycle 3 Prudence Review      |
| Evergy Missouri West                 | ER-2023-0444       | Direct Testimony- Fuel Adjustment Clause; Fuel Adjustment Rate Filing   |