

# Exhibit No. 100

Staff – Exhibit 100  
Kimberly K. Bolin  
Direct Testimony (Cost of Service)  
File No. WR-2022-0303

*Exhibit No.:*  
*Issue(s):* COVID-19 AAO Amortization,  
Test Year/True-Up/Discrete  
Adjustments  
*Witness:* Kimberly K. Bolin  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* WR-2022-0303  
*Date Testimony Prepared:* November 22, 2022

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL AND BUSINESS ANALYSIS DIVISION**

**DIRECT TESTIMONY**  
**OF**  
**KIMBERLY K. BOLIN**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2022-0303**

*Jefferson City, Missouri*  
*November 2022*

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DIRECT TESTIMONY OF  
KIMBERLY K. BOLIN  
MISSOURI-AMERICAN WATER COMPANY  
CASE NO. WR-2022-0303**

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1 A. Yes, I have filed testimony numerous times. Please refer to Schedule KKB-d1,  
2 attached to this Direct Testimony, for a list of the major audits in which I have assisted and filed  
3 testimony with OPC and with the 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 address the amortization of the COVID-19  
14 Accounting Authority Order (AAO). I also present Staff's position on Missouri-American  
15 Water Company's (MAWC's) test year/true-up and "discrete adjustments."

16 **COVID-19 AAO AMORTIZATION**

17 Q. What is the COVID-19 AAO?

18 A. In the Nonunanimous Stipulation and Agreement filed in Case No.  
19 WU-2020-0417, which the Commission approved on October 28, 2020, the parties agreed to  
20 an AAO in which MAWC was allowed to track and defer into a regulatory asset the following  
21 costs associated with the COVID-19 pandemic beginning March 1, 2020 until March 31, 2021:

- 22 1. New or incremental operating and maintenance expense, limited to the  
23 following eligible costs:  
24 a. Additional cleaning of facilities and vehicles;

- 1 b. Personal protective equipment;
  - 2 c. Sanitizers;
  - 3 d. Signage related to pandemic safety;
  - 4 e. Rental equipment, to include vehicles, portable hand washing stations,
  - 5 portable lavatories, and temporary office trailers; and
  - 6 f. Other incremental COVID-related costs as agreed to by the parties or
  - 7 Order of the Commission;
- 8 2. Increased bad debt expense, to the extent total bad debt expense exceeds
  - 9 \$2,600,000 on an annual basis;
- 10 3. Interest expense on MAWC's approximately \$70.0 million 364-day term loan
  - 11 entered into on March 20, 2020, with an interest rate of London Interbank
  - 12 Offered Rate (LIBOR) plus 80 basis points;
- 13 4. Late payment fees waived during the moratorium period up to \$785,351; and
- 14 5. Reconnection charges and disconnection charges waived during the
  - 15 moratorium period up to \$783,200.

16 MAWC was also to track and record operating and maintenance cost reductions  
17 associated with the pandemic in a separate regulatory asset. Operating and maintenance costs  
18 reductions to be deferred are the following:

- 19 1. Travel expense (hotels, airfare, meals, entertainment);
- 20 2. Training expense;
- 21 3. Conferences;
- 22 4. Office Supplies;
- 23 5. Utility service provided to facilities leased or owned by MAWC;
- 24 6. Staff reductions after March 1, 2020, and throughout the AAO accumulation
- 25 period;
- 26 7. Reduced employee compensation and benefits after March 1, 2020, and
- 27 throughout the accumulation period;
- 28 8. Any taxable net operating loss that is carried back to previous tax years per
- 29 the CARES Act;
- 30 9. Any direct federal or state assistance MAWC, American Water Works
- 31 Company or any other affiliate that allocates costs to MAWC receives
- 32 related to COVID-19 relief; and
- 33 10. Other incremental COVID-related savings as agreed to by the parties by
- 34 Order of the Commission.

35 Q. In MAWC's last rate case (Case No. WR-2020-0344) did the Commission allow  
36 MAWC to start amortizing the COVID-19 AAO?

1 A. Yes. The signatories to the Stipulation and Agreement in Case No.  
2 WR-2020-0344 agreed to the following:

3 The total amounts deferred on the books of the Company as of March 31,  
4 2021, pursuant to the Commission's accounting authority order granted  
5 in Case No. WU-2020-0417, are fully accounted for in the revenue  
6 requirement and the terms provided in this stipulation and agreement.  
7 Such amounts will be amortized over three (3) years beginning with the  
8 effective date of new rates.

9 Q. When did MAWC begin amortizing the COVID-19 AAO?

10 A. MAWC began amortizing the COVID-19 AAO in June 2021.

11 Q. What was the final balance of the COVID-19 AAO?

12 A. The final balance as of March 31, 2021 was \$4,886,371.

13 Q. Has Staff reflected the amortization of the COVID-19 AAO in its cost of  
14 service?

15 A. Yes. Staff has reflected the annual amortization to expense of \$1,628,790 in  
16 Account 405, Amortization of Other Utility Plant.

17 **TEST YEAR/TRUE-UP/DISCRETE ADJUSTMENTS**

18 Q. What test year did Staff utilize in this case?

19 A. Staff has followed the Commission's Order and used a test year of the twelve  
20 months ending June 30, 2022, with a true-up for known and measurable changes through  
21 December 31, 2022. At this time, Staff has not chosen to make any discrete adjustments past  
22 December 2022.

23 Q. Are discrete adjustments also called "isolated adjustments?"

24 A. Yes. The terms "discrete adjustments" and "isolated adjustments" both refer to  
25 adjustments made after the end of the test year/true-up period. The Commission has used the

1 term “isolated adjustment” in past cases to refer to this type of adjustment. The Commission  
2 has stated that, for an isolated adjustment to be considered, the underlying event must have a  
3 known and measurable financial impact, and that inclusion in rates of the isolated adjustment  
4 would not inappropriately affect the overall matching in time of utility revenues, expenses and  
5 rate base.

6 Q. What items does Staff propose to update through year-end 2022 as part of its  
7 true-up audit?

8 A. Staff proposes to update the following items as part of its true-up audit:

9 **Rate Base**

10 Plant-in-Service

11 Depreciation Reserve

12 Contributions in Aid of Construction (CIAC)

13 CIAC Reserve

14 Accumulated Deferred Income Taxes

15 Customer Advances

16 Materials and Supplies

17 Prepayments

18 Pension Tracker Balance

19 OPEB Tracker Balance

20 Other Deferred Regulatory Assets and Liabilities

21 Rate Base for Newly Acquired Systems

22 Cash Working Capital

23 **Cost of Capital**

24 Capital Structure

25 Cost of Debt

26 Cost of Preferred Stock

27 **Revenues and Expenses**

28 Customer and Meter Counts



Direct Testimony of  
Kimberly K. Bolin

1 Chemical Expense  
2 Purchased Water Expense  
3 Fuel and Power Expense  
4 Waste Disposal  
5 Support Services  
6 Transportation Fuel and Maintenance  
7 Payroll and Benefits  
8 Rate Case Expense  
9 Uncollectible Expense  
10 Depreciation and Amortization  
11 Tank Painting Expense  
12 Pension and OPEB Expense  
13 Injuries and Damages  
14 Property Tax Expense  
15 Revenues and Expense for Newly Acquired Systems  
16 Income Taxes

17 Q. What is a “historic test year?”

18 A. In Missouri, utility rates have been traditionally set using a historic test year  
19 approach, where rate analysis begins with the selection of a test year consisting of twelve  
20 months of actual financial information, for which the data is available for review and analysis  
21 at the beginning of the rate case.

22 Q. Is the historic test year reliant on information contained only within the test year?

23 A. No. Historic test year ratemaking in Missouri is not limited to information  
24 contained within the twelve-month test year. In most major rate cases, financial information  
25 from a subsequent “test year update period” or an even later “true-up period” is used. This  
26 allows use of the most updated revenue, expense, and rate base data possible in setting utility  
27 rates. This approach has been referred to as a “modified” historic test year. Under Missouri’s

1 modified historic test year approach, rate base items are generally set equal to the update period  
2 or true-up period ending level, to reflect the most current information available is utilized to set  
3 customer rates while ensuring that actual expenditures made are prudently incurred and  
4 in-service.

5 To summarize, use of a modified historic test year in Missouri has included a  
6 number of features intended to reasonably ensure that utility rates are set to reflect the most  
7 current trends in the company's revenue, expense, and capital results. However, in almost all  
8 cases, ratemaking allowances have been restricted to those qualifying under the "known and  
9 measurable" cost standard.

10 Q. Is Staff concerned that MAWC's proposed discrete adjustments violate the  
11 known and measurable standard?

12 A. Yes. The known and measurable standard requires that only costs associated  
13 with events that have actually occurred or are certain to occur, and for which the financial  
14 impact can be accurately quantified, should be reflected in utility rates. If adhered to, the known  
15 and measurable standard precludes the use of budgeted, projected, or forecasted information in  
16 setting utility rates. However, under MAWC's proposal, MAWC will have to include in its rate  
17 request an amount of budgeted plant additions that are scheduled to go into service beyond  
18 the true-up date. MAWC will have to provide estimates of the amount of additional  
19 plant-in-service approximately a month or longer before the effective date of rates, so the  
20 revenue requirement and rates produced by the revenue requirement can be calculated and  
21 approved by the Commission via an Order. Also, due to the timing of MAWC's proposed  
22 discrete plant adjustments, Staff will not have time to audit the plant-in-service data and any

1 proposed budgeted amounts after the true-up cut-off date to verify the prudence or final costs  
2 of the newly constructed plant.

3 Q. Is MAWC proposing to make a discrete adjustment for other rate base, revenue  
4 and expense items?

5 A. Yes. MAWC is proposing to adjust revenues to reflect customer changes,  
6 depreciation expense, property taxes, other rate base items, capital structure, cost of debt, labor  
7 expense, employee benefits expense, insurance expense, support services expense, production  
8 expense, and building maintenance and services expense. The timing of these adjustments will  
9 not allow enough time for Staff to review to determine if the items are appropriate to include in  
10 the cost of service.

11 Q. Is Staff concerned that MAWC's proposed discrete adjustments for capital  
12 projects violate the "used and useful" standard?

13 A. Yes. According to Missouri law, electric utilities are not allowed to include the  
14 costs of plant in rate base until such plant is "used and useful" or providing service to the  
15 customers. While not statutorily required for natural gas, water, and sewer utilities, the  
16 Commission has in all or almost all instances over many years applied the same principle to  
17 non-electric utilities in regard to the plant-in-service balances included in utility rates.

18 If the Commission authorizes discrete plant adjustments in the future, Staff  
19 recommends that the affected utilities be required to submit a reconciliation, in a future rate  
20 case, of the projected plant addition costs reflected in the utility's rates to the cost of actual  
21 "used and useful" plant additions made after the true-up cutoff date in its previous rate case.  
22 If the reconciliation shows that plant additions included in customers rates as part of the discrete  
23 adjustment were not actually placed in service in the timeframe assumed by the utility, then the

1 costs associated with all projects not achieving used and useful status as of the operation of law  
2 date of the previous case should be refunded to customers with interest. The mechanics of such  
3 reconciliation mechanism would need to be considered in further detail if forecasted discrete  
4 plant additions are allowed in Missouri ratemaking in the future for non-electric utilities.

5 Q. Is Staff also concerned that MAWC's proposed discrete adjustments violate the  
6 matching principle?

7 A. Yes. The "matching principle" used in Missouri requires that all major  
8 components of a utility's cost of service be measured at the same point in time in developing  
9 customer rates. For historic test year ratemaking, the revenues/expense/rate base relationship  
10 is based upon actual past financial data. MAWC's proposal to include plant as of the effective  
11 law date in this case (May 31, 2023) will violate the matching of MAWC's revenues, expenses,  
12 rate base, and rate of return. For example, MAWC is proposing plant in service balances as of  
13 May 31, 2023, while some expense and revenue items will be based upon data for the twelve  
14 months ending June 30, 2022, almost a year earlier.

15 Q. Does this conclude your direct testimony?

16 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water )  
Company's Request for Authority to ) Case No. WR-2022-0303  
Implement General Rate Increase for Water )  
and Sewer Service Provided in Missouri )  
Service Areas )

**AFFIDAVIT OF KIMBERLY K. BOLIN**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**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.

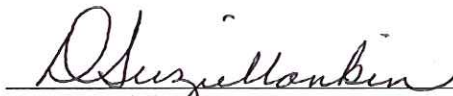
Further the Affiant sayeth not.

  
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 17<sup>th</sup> day of November 2022.



  
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> |
|--|---------------------------|---|-----------------------------|
| Spire Missouri   | GR-2022-0179              | <b><u>Direct</u></b> – Short-term debt<br><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<br><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<br><b><u>Rebuttal</u></b> - Trackers<br><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<br><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                     |
| 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<br><b><u>Rebuttal</u></b> – Business Risk, Paygo, AROs, Transmission Tracker<br><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                     |

**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> |
|--|--------------------|--|-----------------------------|
| Ameren Missouri  | ER-2021-0240       | <b><u>Cost of Service Report</u></b> – COVID-19 AAO<br>Cost Recovery, Rate Switching Tracker,<br>Allocation Factors, Company Owned Life<br>Insurance, Equity Issuance Costs, Tracker<br>Mechanisms Proposals Policy<br><b><u>Surrebuttal</u></b> – Normalization of COVID-19<br>Costs, Allocations, AMI Software   | Settled                     |
| Ameren Missouri  | GR-2021-0241       | <b><u>Cost of Service Report</u></b> - COVID-19 AAO<br>Cost Recovery, AMI-Software, Allocation<br>Factors<br><b><u>Surrebuttal</u></b> – Normalization of COVID-19<br>Costs, AMI Software  | Settled                     |
| Evergy Missouri Metro<br>and Evergy Missouri<br>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<br>Recovery<br><b><u>Surrebuttal</u></b> – Trackers  | Settled                     |
| Missouri-American<br>Water Company   | WR-2020-0344       | <b><u>Cost of Service Report</u></b> – Future Test Year,<br>Credit Card Fee Expense, Amortization of<br>Excess ADIT, COVID-19 AAO Recovery<br><b><u>Rebuttal</u></b> – Future Test Year, COVID-19<br>AAO Recovery, Amortization of Excess<br>ADIT, Affiliate Transactions, AFUDC Rate<br><b><u>Surrebuttal</u></b> – Future Test Year, COVID-19<br>AAO, Tax Cut and Jobs Act of 2017,<br>Outside Services, COVID Impacts on<br>Revenue | Settled                     |
| Spire Missouri, Inc.   | GU-2020-0376       | <b><u>Rebuttal</u></b> – Accounting Authority Order,<br>Lost Revenues  | Settled                     |
| Evergy Metro, Inc.,<br>d/b/a Evergy Missouri<br>Metro and Evergy<br>Missouri West, Inc.<br>d/b/a Evergy Missouri<br>West | EU-2020-0350       | <b><u>Rebuttal</u></b> – Accounting Authority Order,<br>Lost Revenue, Carrying Costs   | Contested                   |
| Empire District Electric<br>Company  | ER-2020-0311       | <b><u>Rebuttal</u></b> – Coal Inventory Adjustment<br><b><u>Surrebuttal</u></b> – Coal Inventory Adjustment  | Settled                     |

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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-2019-0374   | <p><b><u>Direct</u></b> – Overview of Staff’s Filing<br/> <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<br/> <b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions<br/> <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<br/> <b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance</p> | Contested                   |
| Confluence Rivers Utility Operating Co., Inc.          | WA-2019-0299   | <p><b><u>Surrebuttal</u></b> – Quality of Service<br/> <b><u>Direct</u></b> – Net Book Value of Plant</p>  | 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   | <p><b><u>Direct</u></b> – Moneypool<br/> <b><u>Surrebuttal</u></b> - Moneypool</p>   | Contested                   |
| 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                   |



**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-2017-0285                  | <b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes<br><b><u>Rebuttal</u></b> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility)<br><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<br><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<br><b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing   | Settled                     |
| Missouri-American Water Company                    | WR-2015-0301                  | <b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations<br><b><u>Rebuttal</u></b> – District Allocations, Business Transformation<br><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<br><b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through<br><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                     |

**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> |
|---|--------------------|---|-----------------------------|
| Brandco Investments/<br>Hillcrest Utility<br>Operating Company,<br>Inc. | WO-2014-0340       | <b><u>Rebuttal</u></b> – Rate Base and Future Rates   | Settled                     |
| Lake Region Water &<br>Sewer  | WR-2013-0461       | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> – True-Up,<br>Availability Fees, Sewer Operating<br>Expense, Sewer Equipment Maintenance<br>Expense<br><b><u>Surrebuttal</u></b> – Availability Fees<br><b><u>True-Up Direct</u></b> – Overview of True-Up<br>Audit<br><b><u>True-Up Rebuttal</u></b> – Corrections to True-<br>Up   | Contested                   |
| Empire District Electric<br>Company                                     | ER-2012-0345       | <b><u>Direct</u></b> - Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> – SWPA Hydro<br>Reimbursement, Joplin Tornado AAO<br>Asset, SPP Revenues, SPP Expenses,<br>Regulatory Plan Amortization Impacts,<br>SWPA Amortization, Tornado AAO<br>Amortization<br><b><u>Rebuttal</u></b> – Unamortized Balance of Joplin<br>Tornado AAO, Rate Case Expense, True-<br>Up and Uncontested Issues<br><b><u>Surrebuttal</u></b> – Unamortized Balance of<br>Joplin Tornado AAO, SPP Transmission<br>Expense, True-Up, Advanced Coal<br>Investment Tax Credit | Settled                     |
| Missouri-American<br>Water Company                                      | WR-2011-0337       | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> - True-Up<br>Recommendation, Tank Painting Tracker,<br>Tank Painting Expense<br><b><u>Rebuttal</u></b> - Tank Painting Expense, Business<br>Transformation<br><b><u>Surrebuttal</u></b> – Tank Painting Tracker,<br>Acquisition Adjustment   | 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-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<br><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 &<br>SR-2008-0312 | <b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment<br><b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense<br><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                     |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>                 | <u>Case Number</u> | <u>Testimony/Issues</u>   | <u>Contested<br/>or Settled</u> |
|-------------------------------------|--------------------|---|---------------------------------|
| Kansas City Power and Light Company | ER-2006-0314       | <p><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&amp;G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits</p> <p><b><u>Surrebuttal</u></b>- Uncollectible (Bad Debt) Expense, Payroll, A&amp;G Salaries Capitalization Ratio, Other Employee Benefits</p> | Contested                       |
| Missouri Gas Energy                 | GR-2006-0204       | <p><b><u>Direct</u></b>- Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer &amp; Governmental Relations Department, Collections Contract</p>  | Settled                         |

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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

| <u>Company Name</u>  | <u>Case Number</u>          | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|--|-----------------------------|--|-----------------------------|
| Missouri Gas Energy  | GU-2005-0095                | <b><u>Rebuttal</u></b> - Accounting Authority Order<br><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<br><b><u>Rebuttal</u></b> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs<br><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<br><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<br><b><u>Rebuttal</u></b> - Energy Traders' Commission<br><b><u>Surrebuttal</u></b> - Energy Traders' Commission   | Settled                     |

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|---------------------------------|-----------------------------|--|-----------------------------|
| 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<br><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<br><b><u>Cross-Surrebuttal</u></b> - Accounting Authority Order  | Contested                   |
| Environmental Utilities         | WA-2002-65                  | <b><u>Direct</u></b> - Water Supply Agreement<br><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<br><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<br><b><u>Rebuttal</u></b> - Payroll<br><b><u>Surrebuttal</u></b> - Payroll  | Settled                     |
| Osage Water Company             | SR-2000-556/<br>WR-2000-557 | <b><u>Direct</u></b> - Customer Service  | Contested                   |

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| <u>Company Name</u>             | <u>Case Number</u>          | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|---------------------------------|-----------------------------|--|-----------------------------|
| St. Louis County Water Company  | WR-2000-844                 | <b><u>Direct</u></b> - Main Incident Expense   | Settled                     |
| Missouri American Water Company | WR-2000-281/<br>SR-2000-282 | <b><u>Direct</u></b> - Water Plant Premature Retirement;<br>Rate Case Expense<br><b><u>Rebuttal</u></b> - Water Plant Premature Retirement<br><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<br><b><u>Rebuttal</u></b> - Advertising Expense<br><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<br><b><u>Rebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs<br><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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| <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<br><b><u>Rebuttal</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits<br><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<br><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<br><b><u>Rebuttal</u></b> - Main Incident Repairs<br><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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|---------------------------------|-------------------------|--|-----------------------------|
| Missouri-American Water Company | WR-95-205/<br>SR-95-206 | <b><u>Direct</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant;<br>Depreciation Study Expense; Deferred Maintenance<br><b><u>Rebuttal</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant;<br>Deferred Maintenance<br><b><u>Surrebuttal</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant | Contested                   |
| St. Louis County Water Company  | WR-95-145               | <b><u>Rebuttal</u></b> - Tank Painting Reserve Account;<br>Main Repair Reserve Account<br><b><u>Surrebuttal</u></b> - Main Repair Reserve Account  | Contested                   |