1 QUALIFICATION STATEMENT OF 2 KELLY W. KINTZ 3 Witness for the Bonneville Power Administration 4 Q. Please state your name, employer, and business address. 5 A. My name is Kelly W. Kintz. I am employed by the Bonneville Power Administration 6 (BPA), 905 NE. 11th Avenue, Portland, Oregon. 7 Q. *In what capacity are you employed?* 8 A. I am the Manager for Managerial Accounting in Policy Management & Finance, Corporate. 9 Please state your educational background. Q. 10 A. I received a B.A. degree in Accounting from the Portland State University in 1983. Q. 11 Please summarize your professional experience. 12 A. In November 1983 I began my Federal career with BPA as an Auditor. I performed audits 13 of Northwest Utilities participating in the Conservation program. 14 In May 1984, I was hired as an Auditor with the Office of Inspector General, 15 U.S. Department of Transportation in Seattle, Washington. My duties involved performing 16 economy and efficiency audits of Transportation Modal Administrations (Federal Aviation 17 Administration, Federal Highway Administration, U.S. Coast Guard, etc.). 18 In September 1986, I was hired by the Federal Highway Administration (FHWA), 19 Region 10 Office, U.S. Department of Transportation, in Portland Oregon, as a Fiscal 20 Program Specialist. My responsibilities included service as Region Liaison between FHWA 21 Headquarters and Division Office, performance of Management Reviews, cost analysis 22 (internal and State and local governments), and maintenance of the Region 10 accounting 23 system. 24 In May 1987, I enrolled in the FHWA Administrative Manager Training Program, 25 and was assigned to the Idaho Division Office in Boise, Idaho. While in the training 26 program, I was reassigned to the FHWA's Washington Division in Olympia, Washington.

While assigned to the Washington Division, I was placed on Special Assignment to the FHWA Headquarters Office in Washington, D.C. This assignment was for an eight-month period beginning in May 1988, and entailed systematic review and testing of the FHWA's Financial Management Information System. As a Financial Manager Trainee, my responsibilities included financial reviews, management reviews, and program analysis.

In December 1988, I returned to the Idaho Division on permanent assignment as a Financial Specialist.

In September 1989, I was hired as an Auditor with the Office of Inspector General, U.S. Department of Agriculture in Portland, Oregon.

In December 1990, I was hired as a Systems Accountant by BPA.

In January 1999, I became the Manager for Managerial Accounting. The Managerial Accounting function identifies, measures, accumulates, analyzes, prepares, interprets, and communicates financial information used by management to plan, evaluate, and manage activities; and to assure appropriate use of and accountability for BPA's resources. It establishes, maintains, and administers plant investment and property management financial policy, financial accountability, and record systems. It maintains and validates priced inventories of real land personal property to support BPA's cost of service studies, rate case, and financial statements. It has responsibility for maintaining BPA's depreciation records. Managerial Accounting prepares cost studies and methodologies to distribute costs to BPA's products and services to support the development of an integrated margin management information system.

- Q. Please state your experience as a witness in previous proceedings.
- A. I appeared as a witness on Revenue Requirements issues in BPA's 1996 rate proceedings.