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EXHIBIT

300

Exhibit No.:
Issue(s):

Rate Case Expense/
Management Expense Charges/
Severance Payments

Witness/Type of Exhibit:
Sponsoring Party:
Case No.:

Conner/Direct
Public Counsel
ER-2016-0285

DIRECT TESTIMONY

OF

AMANDA C. CONNER

Submitted on Behalf of the Office of the Public Counsel

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2016-0285

November 30, 2016

CPC Exhibit No. 300
Rate 2016-17 Reporter KF
File No. ER-2016-0285

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

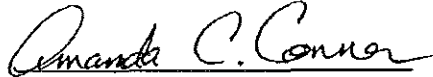
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service)
)
) Case No. ER-2016-0285
)

AFFIDAVIT OF AMANDA C. CONNER

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Amanda C. Conner, of lawful age and being first duly sworn, deposes and states:


1. My name is Amanda C. Conner. I am a Public Utility Accountant I for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Amanda C. Conner
Public Utility Accountant I

Subscribed and sworn to me this 30th day of November 2016.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037


Jerene A. Buckman
Notary Public

My Commission expires August, 2017.

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DIRECT TESTIMONY
OF
AMANDA C CONNER
KANSAS CITY POWER & LIGHT COMPANY
CASE NO. ER-2016-0285

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. Amanda C. Conner, PO Box 2230, Jefferson City, Missouri 65102.

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

5 A. I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility
6 Accountant.

7 **Q. On whose behalf are you testifying?**

8 A. I am testifying on behalf of the OPC.

9 **Q. What is the nature of your duties at the OPC?**

10 A. My duties include performing audits, reviews and examinations of the books and records of
11 public utilities operating within the state of Missouri.

12 **Q. Have you conducted a review of the books and records of Kansas City Power & Light
13 Company ("KCPL") in this rate case?**

14 A. Yes, with the assistance of other members of the OPC.

15 **Q. Please describe your educational background.**

16 A. I earned a Bachelor of Science degree in Accounting from Columbia College in May 2012.

17 **Q. Please describe your related background.**

1 A. I began my employment with the OPC in February of 2016. Prior to my current position I
2 was employed by the Missouri Department of Revenue's ("DOR") General Counsel's
3 Office. My duties included accounting for trustee payments sent to DOR for Chapter 13 and
4 Chapter 7 bankruptcies for small business and personal taxes due.

5 Q. Have you received specialized training related to public utility accounting and rate
6 making?

7 A. Yes. I received regulatory and ratemaking training as an employee of the OPC. In addition
8 to this training, I attended the Utility Ratemaking Fundamentals course sponsored by
9 Brubaker Associate, Inc. (BAI) in the Spring of 2016. In the Fall of 2016 I attended the
10 NARUC Utility Rate School sponsored by Michigan State University.

11 Q. Have you previously filed testimony before the Missouri Public Service Commission
12 ("Commission" or "PSC")?

13 A. Yes. I filed testimony in Case No. ER-2016-0023 The Empire District Electric Company's
14 recent rate case.

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

16 A. My testimony addresses OPC's rate making position on the following issues; 1) Rate Case
17 Expense, 2) Management Expense Charges, 3) Severance Payments

18 **RATE CASE EXPENSE**

19 Q. What types of costs are included in KCPL's proposed rate case expense?

20 A. As reflected in KCPL's workpaper CS-80, KCPL is seeking rate recovery for estimated rate
21 case expense of \$1,235,325 to be collected over three years or a normalized expense for this
22 rate case of \$411,775. Rate case expense consists primarily of legal and consulting fees.

1 **Q. Is rate case expense significantly different from other types of operating expenses?**

2 A. Yes. For example, KCPL has only an estimated amount for its rate case expense that will
3 vary based on how the case proceeds. Other operating expenses such as prepayments, while
4 subject to updates, will not change as a result of the process of the case. Additionally, a
5 portion of rate case expense is incurred solely for the benefit of the shareholders.

6 **Q. What is OPC's position on the appropriate allocation of rate case expense between**
7 **ratepayers and shareholders in a utility rate case?**

8 A. OPC supports a sharing of rate case expense because rate cases benefit both customers and
9 shareholders. While it must be specific to each rate case, the adjustment approach of
10 allocating rate case expense based on the ratio of the dollar revenue requirement ordered by
11 the Commission, to the dollar revenue requirement sought by a utility in its rate case
12 application is reasonable.

13 This adjustment approach was ordered by the Commission in its Report and Order in
14 KCPL's ER-2014-0370 rate case ("2014 Order"). Since that Commission Order was issued,
15 the Commission Staff ("Staff") has applied this rate case adjustment methodology in most,
16 if not all, of its rate case Cost of Service Reports. The approach used by the Commission in
17 its 2014 Order is the approach preferred by OPC in order to allocate the cost appropriately.

18 **Q. In its 2014 Order did the Commission develop a systematic and rational approach to**
19 **the allocation of rate case expense?**

20 A. Yes it did. Some dollar amount of rate case expenses may be "disallowed" based on
21 reasonableness or imprudence. However, expense disallowance was not the focus of the
22 Commission's position on rate case expense in its 2014 Order. The Commission's 2014
23 Order created a reasonable and prudent cost allocation methodology for this special type of
24 utility expense. The Commission did not address the issue of expense disallowance in its
25 2014 Order on rate case expense.

1 **MANAGEMENT EXPENSE CHARGES**

2 **Q. Does KCPL have a policy on the types of employee expenses that are reimbursable**
3 **by the utility?**

4 **A.** Yes. Provided to OPC in response to DR 1004 in the KCPL Greater Missouri Operations
5 Company (GMO) case number ER-2016-0156 is an overview of KCPL's company policy
6 "KCPL-E201 Reimbursement of Employee-Incurred Business Expenses." This KCPL
7 policy states that KCPL will reimburse employees for all reasonable, legitimate and
8 properly-documented expenses.

9 **Q. Does KCPL comply with its E201 employee-incurred business expense policies?**

10 **A.** No. My review of prior Staff and KCPL testimony on this issue convinces me that KCPL
11 has not complied with this policy since at least 2006, when it filed its first rate case in 20
12 years, Case No. ER-2006-0314. Over the past 10 years KCPL has continued to
13 reimburse non-qualifying employee expenses.

14 **Q. Is it your understanding that as a result of Staff testimony in past rate cases KCPL**
15 **has made changes in its management expense report charges?**

16 **A.** Yes, that is my understanding. GMO witness Ron Klote indicated in his rebuttal
17 testimony in GMO's 2016 rate case, No. ER-2016-0156, that KCPL has made some
18 changes to its accounting for management expenses. However, Mr. Klote did not indicate
19 that KCPL was making any changes to its E201 expense policies. OPC is hopeful that
20 any changes will lessen the risk of inappropriate expense report charges being reflected in
21 KCPL regulated books and records on a going-forward basis.

22 **Q. Does OPC believe that the changes made by KCPL are sufficient to protect**
23 **ratepayers from being charged inappropriate, excessive or imprudent management**
24 **expenses?**

1 A. No. OPC witness Charles Hyneman will address this concern in his direct testimony.

2 **Q. Were the management expense changes made by KCPL in effect during the test**
3 **year ended December 31, 2015 in this rate case?**

4 A. No. It is my understanding that these changes did not affect the expenses charged to
5 KCPL's 2015 general ledger, which is the basis of the test year cost of service in this rate
6 case.

7 **Q. Is OPC concerned about employee expenses charged to below-the-line non-**
8 **operating accounts as well as above-the-line operating accounts?**

9 A. Yes. In past rate cases and in this rate case, KCPL has expressed concern about
10 Commission ratemaking practices and the impact of regulatory lag on utility earnings.
11 While some of the most significant excessive KCPL management expense charges are
12 charged below-the-line, all of these expenses are paid with KCPL regulated utility
13 customer revenues. This means that excessive expense charges below-the-line will
14 decrease the realized regulated utility revenues. If these regulated utility customer
15 revenues were reflected in KCPL utility net income rather than reduced by below-the-line
16 expenses, KCPL's actual earned ROE would be higher than what is currently reports.

17 KCPL's earnings and returns on equity would be higher if these utility customer revenues
18 were not spent on excessive management expenses, even those charged below the line.
19 In effect, KCPL is intentionally or unintentionally reducing its own earned ROE by
20 continuing to engage in excessive and imprudent management expenditures, whether the
21 charges are recorded above- or below-the-line.

22 When KCPL charges excessive expense account charges "above-the-line", it is spending
23 money charged specifically to ratepayers as a cost of providing utility service. When
24 KCPL charges excessive management expense account charges "below-the-line" it is

1 spending "return money", or "return on equity money" that should be reflected in
2 KCPL's net income and provided to shareholders.

3 Both the shareholders and the ratepayers should have serious concerns with KCPL and
4 KCPL's corporate culture as it relates to expense charges. Ratepayers and shareholders
5 are affected by KCPL and KCPL's lack of compliance with its own expense account
6 policies, as well as its lack of internal controls over expense report charges. See
7 Schedule ACC-D-1 for a list of below-the-line charges by only 16 KCPL management
8 employees. Most of these charges are unrelated to either regulated or non-regulated
9 utility operations. However, excessive and inappropriate expenses charged to below-the-
10 line accounts reduce KCPL net income and deserve regulatory scrutiny especially when
11 KCPL has made its actual earnings an issue.

12 **Q. Did you and other OPC personnel conduct a review of KCPL's management**
13 **expense charges?**

14 **A.** Yes. I conducted a comprehensive and detailed analysis of all or substantially all of
15 KCPL's officer expenses charged in the December 31, 2015 test year general ledger.
16 OPC witness Charles Hyneman also participated in this review.

17 **Q. What were OPC's findings from this review?**

18 **A.** OPC found that KCPL continues to reimburse excessive and imprudent employee
19 expense charges. Attached to this testimony is Schedule ACC-D-2, which is a sample of
20 excessive management employee expense charges reimbursed by KCPL.

21 **Q. Is OPC proposing an adjustment in an attempt to reduce the risk of excessive**
22 **employee expense charges being passed on to ratepayers in this rate case?**

23 **A.** Yes. Based on its review and the significance of the excessive cost by just one KCPL
24 employee, OPC is proposing an adjustment to account 921 in the amount of \$933,900.

1 This amount is designed to protect against all types of excessive employee expense
2 changes including, the excessive number of meal charges in the Kansas City area,
3 excessive meal charges, travel meals, hotel charges, drinks, and other charges for KCPL's
4 16 officers who incurred expenses in the test year in addition to KCPL's approximately
5 1084 other management employees.

6 **Q. How was this adjustment calculated?**

7 A. The adjustment is based on OPC's comprehensive and detailed review of several KCPL
8 employees' expense reports and recognizing the amount above what would be considered
9 reasonable expenses. OPC's adjustment reasonably quantifies excessive charges as well
10 as KCPL continued incurrence of business meals in the local Kansas City Missouri area.

11 OPC arrived at an amount per employee and multiplied that amount times the number of
12 management employees and then allocated that amount to KCPL using an average of
13 KCPL's corporate allocation factors (general allocator and Massachusetts formula).
14 Based on its review of KCPL's officer expense reports OPC estimates that on average,
15 the level of excessive charges per month is \$300. Recognizing that officer employees are
16 likely to incur more expenses than lower-level management employees, OPC assigned a
17 \$100 per month excessive charge for non-officer management employees. The allocation
18 is shown on "Adjustment" in Schedule ACC-D-2.

19 **SEVERANCE PAYMENTS**

20 **Q. Has KCPL charged employee severance payments to its test year income statement?**

21 A. Yes. KCPL's response to Staff Data Request No. 218 shows that in 2015 KCPL booked
22 severance costs in the test year to account 921 of \$24,613 and account 557 of \$58,503.
23 OPC is proposing an adjustment to remove these charges from KCPL's test year income
24 statement.

1 **Q. Does the Commission typically allow rate recovery of utility severance payments?**

2 A. No. The Commission typically does not allow rate recovery of utility severance
3 payments.

4 **Q. Are severance payments a type of utility cost that should be included in a utility's**
5 **cost of service?**

6 A. No, for several reasons. The primary reason is that severance payments are often
7 recovered by the utility through regulatory lag. Regulatory lag usually allows a utility to
8 not only recover the amount of severance payments, but in some cases recover two and
9 three times the amount of the severance payment. This is the result of a utility recovering
10 the salaries and benefits, after the employees have been severed, in rates until rates are
11 changed in the next utility rate case.

12 An additional reason why the cost of utility severance agreements should not be included
13 in cost of service is that the agreements required to be signed by the severed employee
14 contains language designed to protect utility officers and shareholders from potential
15 litigation and embarrassment. Utility severance agreements typically require the severed
16 employee to waive and release any legal claims the employee may have against the utility
17 for any reason and prohibits the employee from making any disparaging or critical
18 statements of any nature whatsoever about the utility. The cost of securing these types of
19 commitments from severed employees should be borne by shareholders and not
20 ratepayers.

21 **Q. Does this conclude your direct testimony?**

22 A. Yes, it does.

23

Schedule ACC-D-1
Below-the-Line Charges

Report Date	Report #	Reason for Charge	Where Charge was Located	Amount	# meals	Amnt Per Meal	Account
January 8, 2015	000047014	Food/Beverage alcohol included World Series Officers Team Building	Aramark/Kaufman Stadium - KC, MO	\$528			426500
January 8, 2015	000047014	Food/Beverage for Government Affairs	Arrowhead Stadium - KC, MO	\$73			426500
January 8, 2015	000047014	Food/Beverage for Government Affairs - ALCS Game	Kaufman Stadium - KC, MO	\$1,075			426500
January 8, 2015	000047014	ALCS Game 4 Sovenirs	Kaufman Stadium - KC, MO	\$2,655			426500
January 8, 2015	000047014	Extra Tickets to Various World Series Games for Officers to be repaid	Kaufman Stadium - KC, MO	\$3,000			426500
January 8, 2015	000047014	Extra Tickets to Various World Series Games for Officers to be repaid	Kaufman Stadium - KC, MO	\$10,000			426500
January 8, 2015	000047014	Extra Tickets to Various World Series Games for Officers to be repaid	Kaufman Stadium - KC, MO	\$500			426500
January 10, 2015	000046834	Royal's World Series Game 7 Refreshment includes Alcohol	Aramark/Kaufman Stadium - KC, MO	\$511			426500
January 11, 2015	000047456	Season Tickets	KC Symphony	\$228			417100
January 11, 2015	000047456	Room Service	Cypress - Cupertino, CA	\$455	4	\$124	426101
January 15, 2015	000045767	Westin St. Francis	San Francisco, CA	\$715			426102
January 15, 2015	000045767	Elta Limousine	San Francisco, CA	\$1,013			426102
January 15, 2015	000045767	Elta Limousine	San Francisco, CA	\$685			426102
January 15, 2015	000045767	Dinner	Paragon - San Francisco, CA	\$1,441	3	\$480	426500
January 15, 2015	000045767	Dinner	H. Toad's - Camden on the Lake, MO	\$35	1	\$35	426102
January 15, 2015	000045767	Meal	Pai Wei - San Francisco	\$9	1	\$9	426102
January 28, 2015	000047228	Dinner	The Ritz-Carlton Cigar Club Dinner - STL, MO	\$212	12	\$18	426500
January 28, 2015	000047228	Dinner	City Napoli - KC, MO	\$2,343	12	\$195	426500
January 29, 2015	000051743	Delivary Business Plans - Aramark	Kaufman Stadium - KC, MO	\$1,929			426500
January 30, 2015	000046318	Dinner	Spouse - Dimillo's - Portland, ME	\$72	1	\$72	417100
January 30, 2015	000046318	Dinner	Spouse - The Grill Room - Portland, ME	\$58	1	\$58	417100
January 30, 2015	000046318	Dinner	Spouse - Dimillo's - Portland, ME	\$72	1	\$72	417100
January 30, 2015	000046318	Dinner	Spouse - The Grill Room - Portland, ME	\$58	1	\$58	417100
January 30, 2015	000046318	Lunch	Spouse - Coffee Beansery - Detroit, MI	\$14	1	\$14	417100
January 30, 2015	000046318	Spouse - Portland Regency Hotel & Spa	Portland, ME	\$87			417100
February 6, 2015	000047657	Dinner	The Capital Grille - KC, MO	\$258	2	\$129	426402
February 6, 2015	000047657	Dinner	Sullivan's - Leawood, KS	\$555	2	\$278	426402
May 7, 2015	0000493760	Refreshments for Community Relations Event	Levy Restaurant/Sprint Center - KC, MO	\$347			426500
May 29, 2015	000052542	Refreshments for Royal's Game	Aramark/Kaufman Stadium - KC, MO	\$217			426500
May 29, 2015	000049392	Dinner	Sullivan's - Leawood, KS	\$771	18	\$43	426500
June 15, 2015	000050324	Flowers for Administrative Professional's Day	Tobler's - KC, MO	\$201			417100
June 15, 2015	000050688	KC Royal's Game - Legal Dept	Aramark/Kaufman Stadium - KC, MO	\$288			426500
June 24, 2015	000050683	Royal's Game - Aramark	Kaufman Stadium - KC, MO	\$104			426500
June 24, 2015	000050683	Royal's Game - Aramark	Kaufman Stadium - KC, MO	\$353			426500
June 24, 2015	000050683	Royal's Game - Aramark	Kaufman Stadium - KC, MO	\$353			426500
July 7, 2015	000050937	Nel Diamond	Leumark Founders Club - DC, MO	\$3,339			426500
July 7, 2015	000051309	Community Investment - Aramark	Kaufman Stadium - KC, MO	\$1,007			426500
July 7, 2015	000051309	Dinner	The Capital Grille - KC, MO	\$250	6	\$42	426102
July 7, 2015	000051309	Lunch	Generation Team Building - Meals	\$105	6	\$18	426500
July 7, 2015	000051309	Dinner	Government Affairs, community investment - MEAL	\$873	25	\$35	426500
July 7, 2015	000051309	Lunch	Bristol 162 - KC, MO	\$94	3	\$21	426402
July 7, 2015	000051309	Dinner	Majestic Restaurant - KC, MO	\$529	6	\$88	426102
July 7, 2015	000051309	Dinner	Levy Restaurants - KC, MO	\$544	6	\$91	426500
July 7, 2015	000051309	Dinner	The Capital Grille - KC, MO	\$3,655	25	\$146	426102
July 7, 2015	000051309	Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$557	9	\$62	426500
July 15, 2015	000052507	Food for Soccer Match	Arrowhead Stadium - KC, MO	\$493			426500
July 15, 2015	000051865	Royal's Appreciation Day - Aramark	Kaufman Stadium - KC, MO	\$677			426500
July 15, 2015	000048668	Meal	Travel	\$9	1	\$9	426500
July 15, 2015	000049683	Lunch	McDonald's - KC, MO	\$5	1	\$5	921000
July 30, 2015	000051900	Add Food and Bev for Honor Guard	Aramark Kaufman Stadium - KC, MO	\$735			426500
July 30, 2015	000052137	Refreshments for Royal's 66/15 game	Aramark Kaufman Stadium - KC, MO	\$662			426500
July 31, 2015	000052226	Rolling Stone Concert - Levy's Restaurant	Arrowhead Stadium - KC, MO	\$610			426500
August 14, 2015	000052406	Refreshments for Royal's v Rays game	Aramark Kaufman Stadium - KC, MO	\$1,080			426500
August 14, 2015	000052409	Refreshments for Appreciation Night	Aramark Kaufman Stadium - KC, MO	\$1,202			426500
August 14, 2015	000052544	Food Items for Stadium Suite Guests - Aramark	Kaufman Stadium - KC, MO	\$507			426500
August 19, 2015		Dinner	Bobby Van's Steakhouse - Washington, DC ** Alcohol	\$35	1	\$35	426402
August 19, 2015	000051744	Dinner	Bourbon House - New Orleans, LA	\$383	3	\$131	426500
August 19, 2015	000051744	Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$1,034	16	\$65	426500
August 19, 2015	000051744	Drinks	Royal's Red Sox Game - Kaufman Stadium - KCMO	\$28	1	\$28	426500
August 31, 2015	000052835	Team Building meeting at Royal's v Rays	Aramark/Kaufman Stadium - KC, MO	\$204			426500
September 24, 2015	000053712	Royal's v Tigers - Regulatory Affairs Group	Aramark/Kaufman Stadium - KC, MO	\$347			426500
September 24, 2015	000053712	Royal's v Orioles - EPRIC Power Event	Aramark/Kaufman Stadium - KC, MO	\$147			426500
September 28, 2015	Wells Fargo	Dinner	Levy Restaurants - KC, MO ** Alcohol	\$1,354	29	\$47	426500
September 28, 2015	Wells Fargo	Drinks	Aramark - Kaufman Stadium - KC, MO ** Alcohol	\$1,249	29	\$43	426500
September 28, 2015	Wells Fargo	Coffee	Raid's Coffee - KC, MO	\$4	1	\$4	426102
September 29, 2015	000053349	Kenny Chesney/Usison AIdaan Concert	Arrowhead Stadium - KC, MO	\$1,135			426500
September 29, 2015	Wells Fargo	Dinner	The Capital Grille - KC, MO	\$249	9	\$27	426402
September 29, 2015	Wells Fargo	Dinner	The Capital Grille - KC, MO	\$58	9	\$8	426402
September 29, 2015	Wells Fargo	Dinner	The Capital Grille - KC, MO	\$1,862	9	\$207	426402
September 29, 2015	Wells Fargo	Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$1,048	17	\$62	426500
September 29, 2015	Wells Fargo	Room Service	Hashman Hotel - Summit, LA	\$9	1	\$9	426500
September 30, 2015	Wells Fargo	Dinner	Levy Restaurants - KC, MO	\$194	19	\$10	426500
September 30, 2015	Wells Fargo	Dinner	Sullivan's Steakhouse - Leawood, KS	\$739	5	\$143	417100
September 30, 2015	Wells Fargo	Drinks	Levy Restaurant - KC, MO	\$28	2	\$14	426500
September 30, 2015	Wells Fargo	Dinner	Spartan - KC, MO	\$24	3	\$8	426500
September 30, 2015	Wells Fargo	Dinner	Levy Restaurant - KC, MO	\$20	2	\$10	426500
September 30, 2015	Wells Fargo	Breakfast	Hashman Hotel	\$20	1	\$20	417100
October 31, 2015	Wells Fargo	Delivary Business Plans - Aramark	Kaufman Stadium - KC, MO	\$1,929			426500
October 31, 2015	Wells Fargo	Beverages for Officer Team	Aramark - Kaufman Stadium - KC, MO	\$232			426500
October 31, 2015	Wells Fargo	Travel Bags for Officers	Partner's N Promotion - Ocala, KS	\$2,131			417100

Schedule ACC-D-1
Below-the-Line Charges

October 31, 2015	Wells Fargo	Government Affairs Chiefs v Bears - Levy's Restaurant	Arrowhead Stadium - KC, MO	\$28			426500	
October 31, 2015	Wells Fargo	Chiefs v Bears Hosted KC Fire & PD - Levy's Restaurant	Arrowhead Stadium - KC, MO	\$494			426500	
October 31, 2015	Wells Fargo	ALDS GS Royal's Game	Kauffman Stadium - KC, MO	\$2,167			426500	
October 31, 2015	Wells Fargo	ALDS Game 5 Business & Networking - Aramark	Kauffman Stadium - KC, MO	\$2,009			426500	
October 31, 2015	Wells Fargo	ALCS Game 1 Business Networking - Aramark	Kauffman Stadium - KC, MO	\$460			426500	
October 31, 2015	Wells Fargo	ALCS Game 2 Business Networking - Aramark	Kauffman Stadium - KC, MO	\$1,082			426500	
October 31, 2015	Wells Fargo	ALCS Game 6 Business Networking - Aramark	Kauffman Stadium - KC, MO	\$765			426500	
October 31, 2015	Wells Fargo	Government Affairs WS Game 2 - Aramark	Kauffman Stadium - KC, MO	\$1,625			426500	
October 31, 2015	Wells Fargo	Customer/Shareholder Gifts	Kauffman Stadium - KC, MO	\$1,950			417100	
October 31, 2015	Wells Fargo	Dinner	Inspired Occasions - KC, MO	\$2,444	75	\$33	426402	
October 31, 2015	Wells Fargo	Drinks	Aramark/Kauffman Stadium - KC, MO	\$519	6	\$88	426500	
October 31, 2015	Wells Fargo	Delivery Business Plans - Aramark	Kauffman Stadium - KC, MO	\$1,920			426500	
November 30, 2015	Wells Fargo	Lunch	La Casita - Denver, CO	\$13	1	\$13	417100	
November 30, 2015	Wells Fargo	Dinner	Zocalo	\$121	2	\$50	417100	
November 30, 2015	Wells Fargo	Dinner	The Fish Hopper - Monterey, CA	\$95	6	\$94	417100	
November 30, 2015	Wells Fargo	Dinner	The Capital Grille - KC, MO	\$685	18	\$39	417100	
November 30, 2015	Wells Fargo	Coffee	Starbucks - KC, MO	\$5	1	\$5	417100	
December 31, 2015	Wells Fargo	Hertz Rental-Car	Accidental Misuse of Corporate Card	\$1,293			417100	Nothing shows that this amt was credited back to company
December 31, 2015	Wells Fargo	Gifts for Associates	Royal's Authentic	\$1,669			417100	
December 31, 2015	Wells Fargo	Dinner	Bobby Van's Steakhouse - Washington, DC	\$290	3	\$97	417100	Dinner
December 31, 2015	Wells Fargo	Dinner	The Capital Grille - KC, MO	\$204	4	\$51	426402	
Total				\$83,792				

Schedule ACC-D-2
Example KCPL Management Charges

Date	Report ID	Expense	Location - Reason	Amount	# meals	Per Meal	Account	Reason for not allowing
January 8, 2015	0000046937	Lunch	Peacock Alloy - New York, NY	\$119	1	\$119	921	No Receipt and report just says personal, no reference to the number of people on this meal
January 11, 2015	0000046277	Dinner	Sullivan's - Leawood, KS - with Sprint CEO & Spouse	\$450	4	\$113	921	
January 11, 2015	0000047456	Team Dinner - Truluck's Seafood, Steak & Crab House	Dallas, TX	\$1,478			921	No details on how many people were on this ticket
January 14, 2015	0000047262	Procurement/Supply Chain Holiday Party	PowerPlay Family Entertainment - KC, MO	\$472			921	
January 14, 2015	0000047262	Hooled Dinner for MO Energy	Fireolla's Jack Stack - OP, KS	\$319			921	
January 15, 2015	0000045767	Food/Beverage for Customer Solutions	Arrowhead Stadium - KC, MO	\$1,350			921	No details on how many people were on this ticket
January 15, 2015	0000047116	Luncheon Regulatory Affairs Dept	Q39 - KC, MO	\$813			921	No details on how many people were on this ticket
January 21, 2015	0000047033	Lunch	President Hilton - KC, MO	\$242	1	\$242	921	states it's for Strategic Planning Lunch, but has no details how many people are included on this ticket
January 21, 2015	0000047108	Holiday Luncheon for Accounting Department	McGonigle Food - KC, MO	\$1,625	100	\$16	921	
January 28, 2015	0000047228	Funeral Flowers for Employee's Family	Tobblers Flowers - KC, MO	\$66			921	
January 29, 2015	0000047813	Holiday Luncheon - 2014 HR/Payroll Dept.	Q39 - KC, MO	\$1,081			921	
January 30, 2015	0000046318	Dinner	The Grill Room - Portland, ME	\$98	1	\$98	921	
January 30, 2015	0000046318	Dinner	Dimillo's - Portland, ME	\$72	1	\$72	921	
February 6, 2015	0000047657	Purchase of additional tickets for company guests to Chiefs game	PayPal - StubHub	\$51			921	
February 6, 2015	0000047657	Shipped Sullo tickets to guests	The UPS Store	\$45			921	
March 6, 2015	0000048647	Case for iPad	Amazon.com	\$130			921	
March 15, 2015	0000047458	Holiday Luncheon & Meeting for Department	Bristol 162 - KC, MO	\$252	8	\$31	921	
March 30, 2015	0000048275	Funeral Flowers/ 1 from Corp & 1 from KCP&L Officers	FTD - Mulvane, K	\$147			921	
April 6, 2015	0000047334	Holiday Gifts	Target - OP, KS	\$29			921	
April 6, 2015	0000047334	Holiday Gifts	Walgreens - Lenexa, KS	\$15			921	
April 6, 2015	0000047334	Holiday Gifts	WalMart - KC, MO	\$42			921	
April 6, 2015	0000047334	Holiday Gifts	Kohl's - Shawnee, KS	\$63			921	
April 15, 2015	0000048780	Dinner	Bristol #162 - KC, MO - with Ameron CEO	\$239	2	\$120	921	
April 30, 2015	0000049716	Got Well Flowers	Crestwood Flowers - KC, MO	\$71			921	
April 30, 2015	0000049716	Used card in error	Amazon.com	\$9			921	Expense made in error that was never credited
May 7, 2015	0000049760	Catering for Safety Meeting & Retirement Lunch	McGonigle's Market - KC, MO	\$252			921	No details on how many people were on this ticket
May 12, 2015	0000048563	Purchase of Boots	Kleinwachmidt Western Store - KC, MO	\$148			921	
May 14, 2015	0000050169	Lunch	President Hilton - KC, MO	\$268	2	\$129	921	
May 15, 2015	0000050470	Memorial Plant	Tobler's Central Design	\$87			921	
June 10, 2015	0000050473	Lunch	Garozzo's - KC, MO	\$280	1	\$280	921	states it's for Procurement Team Lunch, but has no details how many people are included on this ticket
June 10, 2015	0000050473	UMKC Alumni Awards Ceremony	UMKC Alumni Association	\$150			921	
June 24, 2015	0000051022	Mileage	Traveled to Lawrence, KS - The Nature Conservatory	\$162			921	
June 26, 2015	0000050325	MCI - KC, MO	Dallas, TX - Spouse	\$122	Southwest		921	
June 26, 2015	0000050325	MCI - KC, MO	Dallas, TX - Spouse	\$564	American		921	
June 26, 2015	0000050325	Agent Fee - Spouse	American	\$15			921	
June 26, 2015	0000050325	Agent Fee - Spouse	Southwest	\$29			921	
June 29, 2015	0000051200	Annual membership in the WEC	Women's Executive Club	\$730			921	
June 30, 2015	0000050628	Dinner	Personal - OTG Restaurant - New York, NY	\$131	5	\$26	921	Listed as personal
June 30, 2015	0000050628	Dinner	Atlantic Fish - Boston, MA	\$278	3	\$93	921	
June 30, 2015	0000049584	Business Dinner Meeting - EEI	Fiola Mare - Washington, DC	\$706			921	No details on how many people were on this ticket
June 30, 2015	0000050782	Food/Refreshment** alcohol for Iatan-Nachua In-Service Colabration	Aramark/Kauffman Stadium - KC, MO	\$1,629			107	
June 30, 2015	0000050782	Food/Refreshment for Iatan-Nachua In-Service Colabration	Aramark/Kauffman Stadium - KC, MO	\$45			107	
June 30, 2015	0000050628	Dinner	Personal - OTG Restaurant - New York, NY	\$131	5	\$26	921	
July 7, 2015	0000060937	MO Lease & Reg	Baron BMW, Merriam, KS	\$71			921	
July 8, 2015	0000051172	Dinner	Canoe - Toronto, ON	\$301	4	\$75	921	

Schedule ACC-D-2
Example KCPL Management Charges

July 30, 2015	0000051900	TX Society of CPA - Dues		\$265			921	
July 30, 2015	0000051900	TSBPA - TX CPA License Renewal		\$257			921	
July 31, 2015	0000052282	Dinner	Muriel's Jackson Square - New Orleans, LA	\$185	2	\$92	921	
July 31, 2015	0000051348	Funeral Flowers	Rose Lane Florist - Shawnee, KS	\$49			921	
August 11, 2015	Walt's Fargo	Dinner	Dal Frisco's - New York, NY	\$559	3	\$186	921	
August 14, 2015	0000052504	Dinner	El Jimador - Jefferson City, MO	\$211	1	\$211	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 14, 2015	0000052504	Dinner	Grand Cafe - Jefferson City, MO	\$293	1	\$293	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 14, 2015	0000052504	Dinner	Arris' Bialro - Jefferson City, MO	\$196	1	\$196	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 14, 2015	0000052504	Dinner	El Jimador - Jefferson City, MO	\$208	1	\$208	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 14, 2015	0000052504	Dinner	Oscar's Classic Diner	\$152	1	\$152	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 14, 2015	0000052504	Luggage	Target - Jefferson City, MO	\$43			928	
August 14, 2015	0000052504	Dinner	Huhot Mongolian Grill - Topeka, KS	\$178	1	\$178	185	
August 14, 2015	0000052775	Case for iPad	Apple Store	\$110			921	
August 14, 2015	0000052775	iPad Case for Officer	Apple Store	\$110			921	
August 24, 2015	0000052923	Purchased Ipad Air 2 Case	Apple Online Store	\$125			921	
August 31, 2015	0000052835	Dinner	Domenicos - Jefferson City, MO	\$257	1	\$257	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 31, 2015	0000052835	Dinner	El Jimador - Jefferson City, MO	\$129	1	\$129	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
August 31, 2015	0000052835	Lunch	Madison's Cafe - Jefferson City, MO	\$110	1	\$110	928	states it's for MO rate case meeting, but has no details how many people are included on this ticket
September 30, 2015	Walt's Fargo	Dinner	Maloney & Porcilli - New York, NYC	\$411	3	\$137	921	
September 30, 2015	Walt's Fargo	Memorial Flowers	Crestwood Flowers - KC, MO	\$64			921	
September 30, 2015	Walt's Fargo	Memorial Flowers	Hy-Vee - KC, MO	\$66			921	
October 31, 2015	Walt's Fargo	Dinner	Johnny's Tavern - KC, MO	\$155	1	\$155	921	states it's for Supply Chain Div, but has no details how many people are included on this ticket
October 31, 2015	Walt's Fargo	Business Networking at WS Game 1	Aramark Knuffman Stadium - KC, MO	\$1,800			921	
October 31, 2015		Hallbrook Country Club Membership		\$1,758				There was just a receipt that was not on the report, not sure what acct this was put to or why the receipt wasn't in the report.
October 31, 2015	Walt's Fargo	Fortis Riders Limo	KC, MO	\$474			921	Does not show how many people used a limo, but seems excessive
October 31, 2015	Walt's Fargo	Flowers for Employee Birthday	Toblers Flowers - KC, MO	\$104			921	
October 31, 2015	Walt's Fargo	Bereavement Flowers	Toblers Flowers - KC, MO	\$77			921	
November 30, 2015	60487763	Dinner	GG's Waterfront - Hollywood, FL	\$1,209	5	\$241	912	
November 30, 2015	60487763	Dinner	Billy Stone Crabs - Hollywood, FL	\$236	2	\$118	912	
December 31, 2015	Walt's Fargo	Dinner	Benjamin's Steakhouse, New York, NY	\$508	3	\$169	921	
December 31, 2015	Walt's Fargo	Lunch	Cleaver & Cork - KC, MO - Holiday Party	\$243	13	\$19	921	
December 31, 2015	Walt's Fargo	Dinner	Jose Pappo's - KC, MO ** Alcohol	\$122	9	\$14	588	
December 31, 2015	Walt's Fargo	Chiefs MVP Program	Capital Grille - KC, MO	\$461			921	
December 31, 2015	Walt's Fargo	Ordered a 2016 Weekly Planner	Franklin Covey Products	\$51			921	Purchased by spouse of officer
December 31, 2015	Walt's Fargo	Ordered a 2016 Daily Planner	Franklin Covey Products	\$54			921	Purchased by spouse of officer
December 31, 2015	Walt's Fargo	Ordered the incorrect planner refill	Franklin Covey Products	\$38			921	Purchased by spouse of officer
December 31, 2015	Walt's Fargo	Ordered a 2016 Weekly Planner	Franklin Covey Products	\$41			921	Purchased by spouse of officer
December 31, 2015	Walt's Fargo	Ordered the correct planner refill	Franklin Covey Products	\$49			921	Purchased by spouse of officer
Total				\$26,719				

Schedule ACC-D-3
Meals for 1 KCPL Manager In 2015

On Report but no receipt																		
September 28, 2015	Dinner	Business Meal	\$148	3	\$49	021												
September 30, 2015	Breakfast	Blue Star - Portland, OR	\$14	1	\$14	021	Breakfast	Blue Star Donut	\$38	6	\$6	021	Breakfast	Troyal Meal - STL, MO	\$5	1	\$5	021
September 30, 2015	Lunch	Kreis - STL, MO	\$11	6	\$2	021	Dinner	Kreis - STL, MO **Alcohol	\$505	7	\$72	417	Breakfast	The Mix - P&L - KC, MO	\$135	9	\$15	021
September 30, 2015	Breakfast	Starbucks - KC, MO	\$5	1	\$5	021	Dinner	Sparting - KC, MO	\$24	3	\$8	426	Dinner	Lovy Restaurant - KC, MO	\$20	2	\$10	426
September 30, 2015	Dinner	Lovy Restaurants - KC, MO	\$194	19	\$10	426	Drinks	Lovy Restaurant - KC, MO	\$28	2	\$14	426	Lunch	Potbolly Sandwich Shop - Portland, OR - with spouse	\$15	2	\$7	021
September 30, 2015	Lunch	Pisology Pizzeria - Portland, OR - with spouses	\$20	2	\$10	021	Dinner	Urban Farmer - Portland, OR - with spouses	\$383	4	\$86	021	Drinks	Blue Star - Portland, OR - with spouse	\$30	2	\$15	021
September 30, 2015	Lunch	Jake's Grill - Portland, OR - with spouse	\$44	2	\$22	021	Drinks	Healthman Hotel ** Alcohol	\$97	1	\$97	417	Breakfast	Healthman Hotel	\$20	1	\$20	417
September 30, 2015	Dinner	Sullivan's Steakhouse - Leawood, KS	\$739	5	\$148	417	Dinner	Timberline Grill - Portland, OR - with spouse	\$48	2	\$24	021						
On Report but no receipt																		
September 30, 2015	Breakfast	Schlielty	\$11	1	\$11	021												
October 31, 2015	Dinner	Inspired Occasions - KC, MO	\$2,444	75	\$33	426	Lunch	Burger King - STL, MO	\$10	1	\$10	021	Coffee	Union Station - STL, MO	\$1	1	\$1	021
October 31, 2015	Lunch	McDonald's - Boonville, MO	\$8	1	\$8	021	Dinner	Tequileria - KC, MO	\$90	2	\$30	021	Dinner	1789 Restaurant - Washington, DC - with EEI employees	\$368	4	\$91	021
October 31, 2015	Lunch	Beacon Bar and Grill - Washington, DC	\$39	1	\$39	021	Coffee	Peet's Coffee & Tea - Washington, DC	\$7	1	\$7	021	Coffee	Kaldi's Coffee - KC, MO	\$3	1	\$3	021
October 31, 2015	Lunch	Loews Madison Hotel - Washington, DC	\$78	1	\$76	021	Room Service	Hyatt Regency - Washington, DC	\$101	1	\$101	021	Breakfast	Hotel Phillips - KC, MO	\$15	2	\$8	021
On Report but no receipt																		
October 31, 2015	Drinks	Aramark/Kauffman Stadium - KC, MO	\$519	6	\$86	426												
Receipts not on Report																		
October 5, 2015	Drinks	No Business on receipt, but it is for alcohol	\$1,556	12	\$130													
November 30, 2015	Dinner	McDonald's - KC, MO	\$9	1	\$9	021	Lunch	Sheraton Chicago Hotel & Towers - Chicago, IL	\$25	1	\$25	021	Coffee	Starbucks - KC, MO	\$8	1	\$8	417
November 30, 2015	Lunch	La Casita - Denver, CO	\$13	1	\$13	417	Dinner	The Fish Hopper - Monterey, CA	\$565	6	\$94	417	Dinner	The Capital Grille - KC, MO	\$420	3	\$140	021
November 30, 2015	Dinner	54th Street Grill & Bar - KC, MO	\$88	2	\$44	021	Dinner	The Capital Grille - KC, MO	\$695	18	\$39	417						
On Report but no receipt																		
November 30, 2015	Dinner	Zocalo	\$121	2	\$60	417												
Receipts not on Report																		
November 30, 2015	Dinner	Sullivan's Steakhouse	\$777	3	\$269													
December 31, 2015	Dinner	Bobby Van's Steakhouse - Washington, DC	\$290	3	\$97	417	Dinner	The Capital Grille - KC, MO	\$204	4	\$51	426						
On Report but no receipt																		
December 31, 2015	Lunch	Aramark/Kauffman Stadium - KC, MO	\$15	1	\$15	021												
Grand Meal Total			\$17,397		\$3,577				\$10,190		\$2,158			\$12,815		\$2,142		