

EXHIBIT

305

Exhibit No.:

Issue(s):

Witness/Type of Exhibit:

Sponsoring Party:

Case No.:

Fuel Adjustment Clause

Mantle/Direct

Public Counsel

ER-2016-0285

FILED

AUG 20 2018

Missouri Public
Service Commission

FILED²

FEB 21 2017

Missouri Public
Service Commission

DIRECT TESTIMONY

OF

LENA M. MANTLE

Submitted on Behalf of the Office of the Public Counsel

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2016-0285

November 30, 2016

OPC Exhibit No. 305
Date 2.9.17 Reporter LB
File No. ER-2016-0285

OPC Exhibit No. 7
Date 8/13/18 Reporter Bjr
File No. EX-2016-0294

Currently Excluded from KCPL's FAC but Proposed to be Included by KCPL

456100.	#N/A	501500	6057	FGD BYPRODUCTS	501504	1425	PARKING FEES
501420	1100	501500	6060	SLAG	501504	1499	TRAVEL OTHER
501420	1325	501500	6099	FUEL OTHER	501504	6057	FGD BYPRODUCTS
501420	1615	501500	6150	UNIT TRAIN MAINTENANCE	501504	9200	FLEET LOADS
501420	1625	501500	9200	FLEET LOADS	501504	EX01	T&E ONLY AIRFARE&AIRLINE FEES
501420	1630	501500	9300	MATERIAL LOADS	501504	EX03	T&E ONLY DUES/MEMB FEE/LICENSE
501420	1720	501500	EX01	T&E ONLY AIRFARE&AIRLINE FEES	501504	EX06	T&E ONLY HOTEL/LODGING
501420	9300	501500	EX02	T&E ONLY CONF/SEMINAR/TRAIN RG	501504	EX07	T&E ONLY MEALS & ENTERTAINMENT
501500	1100	501500	EX03	T&E ONLY DUES/MEMB FEE/LICENSE	501504	EX08	T&E ONLY MILEAGE
501500	1199	501500	EX06	T&E ONLY HOTEL/LODGING	501504	EX09	T&E ONLY MISCELLANEOUS/OTHER
501500	1200	501500	EX07	T&E ONLY MEALS & ENTERTAINMENT	501504	EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK
501500	1226	501500	EX08	T&E ONLY MILEAGE	501506	1100	COST OF MATERIAL INVENTORY
501500	1235	501500	EX09	T&E ONLY MISCELLANEOUS/OTHER	501506	1105	MATERIAL RETURNED TO INVENTORY
501500	1240	501500	EX11	T&E ONLY TELEPHONE CHARGES	501506	1199	OTHER MATERIALS NO LOADINGS
501500	1245	501500	EX12	T&E ONLY CAR RENTAL	501506	1299	OFFICE EXPENSES OTHER
501500	1260	501500	EX15	T&E ONLY SUBSCRIPTN/PUBLICATN	501506	1399	OTHER OUTSIDE SERVICES
501500	1290	501500	EX16	T&E ONLY SUPPLIES	501506	1430	MANAGEMENT PER DIEM
501500	1299	501500	EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK	501506	1610	CONTRACTORS MEALS
501500	1320	501501	1199	OTHER MATERIALS NO LOADINGS	501506	1615	CONTRACTORS EQUIP RENTAL
501500	1355	501501	9200	FLEET LOADS	501506	1620	CONTRACTORS FIXED FEE
501500	1399	501502	1100	COST OF MATERIAL INVENTORY	501506	1625	CONTRACTORS LABOR
501500	1400	501502	1399	OTHER OUTSIDE SERVICES	501506	1630	CONTRACTORS MATERIALS
501500	1405	501502	1615	CONTRACTORS EQUIP RENTAL	501506	1699	CONTRACTORS OTHER MISC EXP
501500	1410	501502	1625	CONTRACTORS LABOR	501506	1720	MEAL ALLOWANCE BARGAINING UNIT
501500	1415	501502	1630	CONTRACTORS MATERIALS	501506	9200	FLEET LOADS
501500	1420	501502	1720	MEAL ALLOWANCE BARGAINING UNIT	501506	9300	MATERIAL LOADS
501500	1425	501502	2710	CELL PHONES	501506	EX08	T&E ONLY MILEAGE
501500	1435	501502	6006	PHY INV ADJ PRB	501506	EX13	T&E ONLY SAFETY SHOES
501500	1499	501502	9200	FLEET LOADS	501507	1100	COST OF MATERIAL INVENTORY
501500	1500	501502	9300	MATERIAL LOADS	501507	1105	MATERIAL RETURNED TO INVENTORY
501500	1620	501503	1199	OTHER MATERIALS NO LOADINGS	501507	1199	OTHER MATERIALS NO LOADINGS
501500	1625	501503	4200	ACCOUNTING & CIS USE ONLY	501507	1615	CONTRACTORS EQUIP RENTAL
501500	1705	501503	6044	SULFUR	501507	1625	CONTRACTORS LABOR
501500	1710	501504	1199	OTHER MATERIALS NO LOADINGS	501507	1630	CONTRACTORS MATERIALS
501500	2600	501504	1226	OFCEQUIP&SUPP <THAN \$100PERITM	501507	1720	MEAL ALLOWANCE BARGAINING UNIT
501500	2700	501504	1260	INDIV TECH/PROF DUES/MEMB FEE	501507	9200	FLEET LOADS
501500	2710	501504	1320	CONSULTING FEES	501507	9300	MATERIAL LOADS
501500	2799	501504	1399	OTHER OUTSIDE SERVICES	501508	1100	COST OF MATERIAL INVENTORY
501500	4200	501504	1400	AIRFARE & AIRLINE BAGGAGE FEES	501508	1105	MATERIAL RETURNED TO INVENTORY
501500	6006	501504	1405	BUSINESS MEALS	501508	1615	CONTRACTORS EQUIP RENTAL
501500	6050	501504	1410	LODGING	501508	1620	CONTRACTORS FIXED FEE
501500	6055	501504	1420	MILEAGE REIMBURSEMENT	501508	1625	CONTRACTORS LABOR

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501508	1630	CONTRACTORS MATERIALS	501509	EX02	T&E ONLY CONF/SEMINAR/TRAIN RG	547100	6099	FUEL OTHER
501508	1699	CONTRACTORS OTHER MISC EXP	501509	EX03	T&E ONLY DUES/MEMB FEE/LICENSE	547100	9200	FLEET LOADS
501508	1720	MEAL ALLOWANCE BARGAINING UNIT	501509	EX06	T&E ONLY HOTEL/LODGING	547102	1199	OTHER MATERIALS NO LOADINGS
501508	9200	FLEET LOADS	501509	EX07	T&E ONLY MEALS & ENTERTAINMENT	547102	1240	SUBSCRIPTIONS & PUBLICATIONS
501508	9300	MATERIAL LOADS	501509	EX08	T&E ONLY MILEAGE	547102	1299	OFFICE EXPENSES OTHER
501509	1100	COST OF MATERIAL INVENTORY	501509	EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK	547102	1320	CONSULTING FEES
501509	1105	MATERIAL RETURNED TO INVENTORY	501510	1100	COST OF MATERIAL INVENTORY	547102	1399	OTHER OUTSIDE SERVICES
501509	1199	OTHER MATERIALS NO LOADINGS	501510	1105	MATERIAL RETURNED TO INVENTORY	547102	6099	FUEL OTHER
501509	1420	MILEAGE REIMBURSEMENT	501510	1199	OTHER MATERIALS NO LOADINGS	547103	9200	FLEET LOADS
501509	1615	CONTRACTORS EQUIP RENTAL	501510	1615	CONTRACTORS EQUIP RENTAL	561400	1299	OFFICE EXPENSES OTHER
501509	1620	CONTRACTORS FIXED FEE	501510	1625	CONTRACTORS LABOR	561400	1390	RTO CHARGES/FEES
501509	1625	CONTRACTORS LABOR	501510	1630	CONTRACTORS MATERIALS	561400	1399	OTHER OUTSIDE SERVICES
501509	1630	CONTRACTORS MATERIALS	501510	1699	CONTRACTORS OTHER MISC EXP	561400	4200	ACCOUNTING & CIS USE ONLY
501509	1699	CONTRACTORS OTHER MISC EXP	501510	1720	MEAL ALLOWANCE BARGAINING UNIT	561800	1390	RTO CHARGES/FEES
501509	1720	MEAL ALLOWANCE BARGAINING UNIT	501510	9200	FLEET LOADS	561800	4200	ACCOUNTING & CIS USE ONLY
501509	2710	CELL PHONES	501510	9300	MATERIAL LOADS	575700	1390	RTO CHARGES/FEES
501509	6099	FUEL OTHER	501510	EX08	T&E ONLY MILEAGE	575700	4200	ACCOUNTING & CIS USE ONLY
501509	9200	FLEET LOADS	547100	1199	OTHER MATERIALS NO LOADINGS	928000	1386	REGULATORY ASSESSMENTS-FERC
501509	9300	MATERIAL LOADS	547100	1240	SUBSCRIPTIONS & PUBLICATIONS	928000	1390	RTO CHARGES/FEES
501509	EX01	T&E ONLY AIRFARE&AIRLINE FEES	547100	1399	OTHER OUTSIDE SERVICES			