

Management Expenses
DR 1200-1203
MAWC WR-2017-0285
Amanda Conner

Liberty Management From Company Payroll Workpapers
92

Total inappropriate or excessive charges	\$13,994	
Number of employees reviewed	6	
Avg Employee excess	\$2,332	
Management employees	92	
Total allocation from above the line to below the line	\$214,571	
Corporate Wide 3 factor		
Missouri Utility	\$142,389	66.36%
Corporate Utility	\$72,182	33.64%
Missouri Only	\$142,389	
Account 921 Adjustment		
-60%	(\$85,433)	

EO-2018-0092

Conner Surrebuttal Testimony

Schedule ACC-S-2
has been deemed
“CONFIDENTIAL”
in its entirety

Marke, Geoff

From: Marke, Geoff
Sent: Friday, July 21, 2017 12:47 PM
To: 'Chris Krygier'; Jill Schwartz
Subject: RPU-2016-0003 and GR-2018-0013

Chris and Jill:

It was recently brought to my attention that rate case expense was a highly contested issue in the most recent rate case for Liberty Gas (Iowa). Since it has been awhile since the last Missouri Liberty Gas rate case, as a courtesy, I wanted to bring to your attention the Report and Order from ER-2014-0370 (see rate case expense). Which states:

The Commission concludes that KCPL should receive rate recovery of its rate case expenses in proportion to the amount of revenue requirement it is granted as a result of this Report and Order, compared to the amount of its revenue requirement rate increase originally requested. This amount should be normalized over three years. The Commission

To my knowledge, the MO PSC has not deviated from this linkage since that order was issued.

Thanks and have a good weekend,

Geoff Marke
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