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Service Commission



Exhibit No.: Issue(s):

Rate Case Expense/

Management Expense Charges/

Severance Payments

Witness/Type of Exhibit:

Conner/Direct

Sponsoring Party:

Public Counsel

Case No.:

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

Tate 2 28 - 17 Reporter 45 File No. FR - 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)	Case No. ER-2016-0285
Implement A General Rate Increase for)	Case No. ER-2010-0283
Electric Service	j ,	
	•	

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.

NOTANY SEAL S

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

Jerene A. Buckman Notary Public

My Commission expires August, 2017.

INDEX

INTRODUCTION	1
RATE CASE EXPENSE	2
MANAGEMENT EXPENSE CHARGES	4
SEVERANCE PAYMENTS	7

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 6	A.	I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility 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 11	A.	My duties include performing audits, reviews and examinations of the books and records of public utilities operating within the state of Missouri.
12 13	Q.	Have you conducted a review of the books and records of Kansas City Power & Light 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.

- A. I began my employment with the OPC in February of 2016. Prior to my current position I was employed by the Missouri Department of Revenue's ("DOR") General Counsel's Office. My duties included accounting for trustee payments sent to DOR for Chapter 13 and Chapter 7 bankruptcies for small business and personal taxes due.
- Q. Have you received specialized training related to public utility accounting and rate making?
- A. Yes. I received regulatory and ratemaking training as an employee of the OPC. In addition to this training, I attended the Utility Ratemaking Fundamentals course sponsored by Brubaker Associate, Inc. (BAI) in the Spring of 2016. In the Fall of 2016 I attended the NARUC Utility Rate School sponsored by Michigan State University.
- Q. Have you previously filed testimony before the Missouri Public Service Commission ("Commission" or "PSC")?
- A. Yes. I filed testimony in Case No. ER-2016-0023 The Empire District Electric Company's recent rate case.
- Q. What is the purpose of your direct testimony?
- A. My testimony addresses OPC's rate making position on the following issues; 1) Rate Case Expense, 2) Management Expense Charges, 3) Severance Payments

RATE CASE EXPENSE

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

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- Is rate case expense significantly different from other types of operating expenses? Q.
- Yes. For example, KCPL has only an estimated amount for its rate case expense that will vary based on how the case proceeds. Other operating expenses such as prepayments, while subject to updates, will not change as a result of the process of the case. Additionally, a portion of rate case expense is incurred solely for the benefit of the shareholders.
- Q. What is OPC's position on the appropriate allocation of rate case expense between ratepayers and shareholders in a utility rate case?
- A. OPC supports a sharing of rate case expense because rate cases benefit both customers and shareholders. While it must be specific to each rate case, the adjustment approach of allocating rate case expense based on the ratio of the dollar revenue requirement ordered by the Commission, to the dollar revenue requirement sought by a utility in its rate case application is reasonable.
 - This adjustment approach was ordered by the Commission in its Report and Order in KCPL's ER-2014-0370 rate case ("2014 Order"). Since that Commission Order was issued, the Commission Staff ("Staff") has applied this rate case adjustment methodology in most, if not all, of its rate case Cost of Service Reports. The approach used by the Commission in its 2014 Order is the approach preferred by OPC in order to allocate the cost appropriately.
- Q. In its 2014 Order did the Commission develop a systematic and rational approach to the allocation of rate case expense?
- A. Yes it did. Some dollar amount of rate case expenses may be "disallowed" based on reasonableness or imprudence. However, expense disallowance was not the focus of the Commission's position on rate case expense in its 2014 Order. The Commission's 2014 Order created a reasonable and prudent cost allocation methodology for this special type of utility expense. The Commission did not address the issue of expense disallowance in its 2014 Order on rate case expense.

MANAGEMENT EXPENSE CHARGES

- Q. Does KCPL have a policy on the types of employee expenses that are reimbursable by the utility?
- A. Yes. Provided to OPC in response to DR 1004 in the KCPL Greater Missouri Operations Company (GMO) case number ER-2016-0156 is an overview of KCPL's company policy "KCPL-E201 Reimbursement of Employee-Incurred Business Expenses." This KCPL policy states that KCPL will reimburse employees for all reasonable, legitimate and properly-documented expenses.
- Q. Does KCPL comply with its E201 employee-incurred business expense policies?
- A. No. My review of prior Staff and KCPL testimony on this issue convinces me that KCPL has not complied with this policy since at least 2006, when it filed its first rate case in 20 years, Case No. ER-2006-0314. Over the past 10 years KCPL has continued to reimburse non-qualifying employee expenses.
- Q. Is it your understanding that as a result of Staff testimony in past rate cases KCPL has made changes in its management expense report charges?
- A. Yes, that is my understanding. GMO witness Ron Klote indicated in his rebuttal testimony in GMO's 2016 rate case, No. ER-2016-0156, that KCPL has made some changes to its accounting for management expenses. However, Mr. Klote did not indicate that KCPL was making any changes to its E201 expense policies. OPC is hopeful that any changes will lessen the risk of inappropriate expense report charges being reflected in KCPL regulated books and records on a going-forward basis.
- Q. Does OPC believe that the changes made by KCPL are sufficient to protect ratepayers from being charged inappropriate, excessive or imprudent management expenses?

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

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

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

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

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A. Yes. In past rate cases and in this rate case, KCPL has expressed concern about Commission ratemaking practices and the impact of regulatory lag on utility earnings. While some of the most significant excessive KCPL management expense charges are charged below-the-line, all of these expenses are paid with KCPL regulated utility customer revenues. This means that excessive expense charges below-the-line will decrease the realized regulated utility revenues. If these regulated utility customer revenues were reflected in KCPL utility net income rather than reduced by below-the-line

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expenses, KCPL's actual earned ROE would be higher than what is currently reports.

charges are recorded above- or below-the-line.

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were not spent on excessive management expenses, even those charged below the line.

In effect, KCPL is intentionally or unintentionally reducing its own earned ROE by

KCPL's earnings and returns on equity would be higher if these utility customer revenues

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continuing to engage in excessive and imprudent management expenditures, whether the

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

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KCPL charges excessive management expense account charges "below-the-line" it is

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23 24 spending "return money", or "return on equity money" that should be reflected in KCPL's net income and provided to shareholders.

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

- Q. Did you and other OPC personnel conduct a review of KCPL's management expense charges?
- A. Yes. I conducted a comprehensive and detailed analysis of all or substantially all of KCPL's officer expenses charged in the December 31, 2015 test year general ledger. OPC witness Charles Hyneman also participated in this review.
- Q. What we're OPC's findings from this review?
- A. OPC found that KCPL continues to reimburse excessive and imprudent employee expense charges. Attached to this testimony is Schedule ACC-D-2, which is a sample of excessive management employee expense charges reimbursed by KCPL.
- Q. Is OPC proposing an adjustment in an attempt to reduce the risk of excessive employee expense charges being passed on to ratepayers in this rate case?
- Yes. Based on its review and the significance of the excessive cost by just one KCPL employee, OPC is proposing an adjustment to account 921 in the amount of \$933,900.

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

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Q. How was this adjustment calculated?

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

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

SEVERANCE PAYMENTS

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

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

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- Q. Does the Commission typically allow rate recovery of utility severance payments?
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- A. No. The Commission typically does not allow rate recovery of utility severance payments.
- 3 |
- Q. Are severance payments a type of utility cost that should be included in a utility's cost of service?
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A. No, for several reasons. The primary reason is that severance payments are often recovered by the utility through regulatory lag. Regulatory lag usually allows a utility to not only recover the amount of severance payments, but in some cases recover two and three times the amount of the severance payment. This is the result of a utility recovering the salaries and benefits, after the employees have been severed, in rates until rates are changed in the next utility rate case.

in cost of service is that the agreements required to be signed by the severed employee contains language designed to protect utility officers and shareholders from potential

litigation and embarrassment. Utility severance agreements typically require the severed

employee to waive and release any legal claims the employee may have against the utility

for any reason and prohibits the employee from making any disparaging or critical

statements of any nature whatsoever about the utility. The cost of securing these types of

commitments from severed employees should be borne by shareholders and not

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- An additional reason why the cost of utility severance agreements should not be included
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- Q. Does this conclude your direct testimony?
- A. Yes, it does.

ratepayers.

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

		Reason for Charge	hu. 44			[
Report Date	Report #	usasoa tot crunde	Where Charge was Located	Amount	# imeat	Arrot Per Mea	Account_	
January 8, 2015	0000047014	Food/Bayerace sound included World Series Officers Team Building	Aramark/Kau@man Stadium - KC, MO	\$528			426500	
January 8, 2015	0000047014	FoodBeverage for Government Affairs	Arrowhead Stadium - KC, MO	\$73		+	426500	
	0000047014	Food Reverage for Government Affairs - ALCS Game	Kaufman Stadium - KC, MO		 		426500	
January 8, 2015		ALCS Game 4 Souverirs		\$1,075	ļ			———
January 8, 2015	0000047014	PECS GATE 4 SOMERS	Kaufman Stadium - KC, WO	\$2,655		1	426500	
		E. E. Granding of the Community of the	l	l				ļ
January 8, 2015	0000047614	Extra Trokets to Various World Series Games for Officers to be repeid	Kaufman Stadum - KC, NO	\$3,000	·		426500	
1				1	1		1	
Jan.ary 8, 2015	0000047014	Entra Tipliets to Verlous World Series Games for Officers to be repaid	Kaufinan Stadium - KC, MO	\$10,000			426500	ļ
	T				1			
January 8, 2015	0000047014	Extra Trollets to Various World Series Games for Officers to be repaid	Yaufman Stadium - KC, MO	\$500			426500	!
January 10, 2015	0000046834	Rayal's World Series Game 7 Refreshment includes Alcohol	Aramari Kautiman Stadium - KC, MO	\$511			426500	
January 11, 2015	0000047456	Season Tioke's	KC Symphony	\$228	t		417103	
January 11, 2015	0000047456	Room Service	Cypress - Cupertino, CA	\$455	4	\$124	426101	
January 15, 2015	0000045767	Westin' St, Francis	San Francisco, CA	\$715	<u> </u>	4.2.	426102	† · · ·
January 15, 2015	0000045767	Ella Limousine	San Francisco, CA	\$1,013	-		426102	
		El'a Limousine			-	1		
January 15, 2015	0000045767		San Francisco, CA	\$885	<u> </u>	\$490	426102	
January 15, 2015	0000045767	Dinner	Faration - San Francisco, CA	\$1,441	3		426500	
January 15, 2015	0000045767	Diner	H. Toads - Camdan on the Late, MO	\$35	1 1	\$35	426102	
January 15, 2015	0000045767	Veal	Pai Wel - San Francisco	\$9	1_	\$9	426102	
					1	1		
January 28, 2015	0000047228	0mer	The Ritz-Cartion Cigar Ct.b Dinner - STL, MO	\$212	12	\$18	426500	
January 28, 2015	0000047228	Diner	Catá Napoli - KC, MO	\$2,343	12	\$195	426500	7.00
January 29, 2015	0000031748	Delivery Business Plans - Aramark	Kauffman Stadium - KC, MO	\$1,923			426500	
January 30, 2015	0000046318	Örner	Spousa - Dimilio's - Portand, ME	\$72	1	\$72	417100	
January 30, 2015	0000046318	Orner	Spouse - The Grill Room - Portant, ME	\$98	-	\$38	417100	
		Dine		\$72		\$72	417100	···
January 30, 2015	0000046318		Spouse - Dimito's - Portand, I/E					
January 30, 2015	0000046318	Diriner	Spouse - The Grill Room - Portand, ME	\$98	1	\$58	417100	
January 30, 2015	0000245318	Luch	Spousa - Coffee Bearery - Detroit, MI	\$14	1	\$14	417100	
January 30, 2015	0000046318	Spouse - Portland Regency Hotel & Spa	Portand ME	\$37	<u> </u>	<u> </u>	417100	
February 6, 2015	0000047657	Dirner	The Capital Grize - KC, MO	\$258	2	\$129	426402	
February 6, 2015	0000047687	Dinner	Sumvan's - Leasood, KS	\$555	2	\$278	426402	
Uay 7, 2015	0000049760	Refeshments for Community Relations Event	Levy Restaurant/Sprint Center - KC, MO	\$3,47	<u> </u>	1	426500	i
May 29, 2015	000060542	Refreshments for Royal's Game	Ararar (Kaufanan Stadum - KC, WO	\$217		†····	426500	····
Way 29, 2015	0000043092	Orre	Sufficien's - Leawood, KS	\$771	18	\$43	426500	
		Flowers for Administrative Professional's Day		1		,J		
June 15, 2015	0000050324		Tobler's - XC, MO	\$201			417100	ļ
Juna 15, 2015	.0000050988	KC Royal's Garre - Legal Dept.	Avamark/Yaufman Stadium - KC, MO	\$288			426500	
Ame 24, 2015	0000050583	Royal's Game - Aremark	Kauffman Stadium - KC, MO	\$104			426500	
une 24, 2015	0000050583	Royal's Game - Aramarts	Kaufman Stadium - KC, MO	\$353	L	ĺ	426500	l
June 24, 2015	0000050983	Royal's Garre - Aramark	Kauffnan Stadium - KC, MO	\$353			426500	
July 7, 2015	0000050937	Nel Diamond	Leumark Founders Club - DC, MO	\$3,339			426500	
July 7, 2015	0000051303	Community Investment - Aramert	Kaufinan Stadium - KC, MO	\$1,007			426500	***************************************
July 7, 2015	0000061309	Driner	The Capital Grille - KC, I/O	\$250	6	\$42	426102	
	0000051309	Lunch	Generation Team Building - Mesis	\$105	6	\$18	426503	
July 7, 2015	0000031303			4103			420303	
	İ		Government Affairs, community investment -		25	*25	40000	
July 7, 2015	0000051309	Orner	DEA	\$873	25	\$35	426500	
My 7, 2015	0000051309	Luch	Bristal 162 - KC, MO	\$54	3	\$21	426432	
July 7, 2015	0000061309	O'nner	Majesic Restaurant • KC, MO	\$529	6	\$88	426102	
July 7, 2015	0000051309	Ornar	Levy Restaurants - KC, MO	\$544	6	\$91	426500	
July 7, 2015	0000061309	Dinner	The Capital Grale - KC, MO	\$3,695	25	\$149	425102	
	1						1	
July 7, 2015	0000051309	Drivis	Aramati, Royal's Stadium - KC, WO " Alcohol	\$557	9	\$62	426500	
July 15, 2015	0000060507	Food for Soozer Malch	Arrowhead Statium - KC, MO	\$493	_		426500	
July 15, 2015	0000051895	Royel's Appreciation Day - Aramark	Kaufman Stadum - KC, NO	\$677		 	426500	
July 15, 2015	0000043658	Veal	Travel	\$9	1	\$9	426500	
	000049693	Einch	McDoreld's - KC, MO	\$5	-	\$5	921000	
July 15, 2015				\$735		***	426500	
July 30, 2015	0000651900	Add Food and Bev for Honor Guard	Aramark Kaufiman Stadium - KC, MO					
.luty 30, 2015	0000052137	Refreshments for Royal's 6.6/15 game	Aramark Kauffman Stadium - KC, IVO	\$662			426500	
July 31, 2015	0000052226	Rolling Stone Concert - Levy's Restaurant	Arrowhead Stadium - KC, MO	\$610			426500	
August 14, 2015	0000052406	Refreshments for Royals v Rays game	Aramark Kaufman Stadium - KC, MO	\$1,080			426500	
August 14, 2015	0000052406	Refreshments for Appreciation Night	Aremark Kauffman Stadium - КС, МО	\$1,202			426500	
August 14, 2015	0000052544	Food Items for Stadium Suite Guests - Aramark	Kaufman Stadium - KC, MO	\$507			426500	
			Bobby Van's Steakhouse - Washington, DC **					
August 19, 2015	1	Dinner	Alzohol	\$35	1	\$35	426402	
August 19, 2015	0000051744	Dimer	Bourbon House - New Orleans, LA	\$333	3	\$131	426500	*****
11-	1							
August 19, 2015	0000051744	(Drimks	Arameric, Royel's Statium - KC, I/O " Alcohol	\$1,034	16	\$65	426500	
-gun 13, 24+J			Royals Red Sox Game - Kaufman Stadium -	-1,007		7	+	
	G030851711	Driks	KCUO	\$28	1	\$28	426500	
August 19, 2015	0000051744					\$40		
August 31, 2015	0000052835	Team Building meeting at Royal's v Rays	Aramark/Kauffman Stadium - KC, MO	\$204			426500	
September 24, 2015	0000053712	Royal's v Tigers - Regulatory Affairs Group	Aramerk/Kauliman Stadium - KC, MO	\$247			426500	
September 24, 2015	0000053712	Rayal's v Orioles - EPRI/Opower Event	Aramari Kauffman Stadium - KC, WO	\$147	نـــــــــــــــــــــــــــــــــــــ	<u> </u>	426500	
September 28, 2015	Wells Fargo	Onner	Levy Restaurants - KC, MO ** Alcohol	\$1,354	29	\$47	426500	
September 28, 2015	Wels Fargo	Drinks	Aramant - Kaufiman Stadium - KC, MO **Akohol	\$1,249	29	\$43	426500	
September 28, 2015	Wels Fargo	CoTee	Kasidi's Coffee - KC, WO	54	1	\$4	426102	
September 23, 2015	0000053349	Kenny Chesney-Lason Aldean Concert	Arrowhead Stadium - KC, MO	\$1,135			426500	
September 29, 2015	Wells Fargo	Dine	The Capital Grise - KC, MO	\$240	9	\$27	426402	
		Diner	The Capital Gride - KC, MO	\$63	9	\$3	426402	
September 29, 2015	Wells Fargo							***************************************
September 29, 2015	Wels Fargo	Dinner	The Capital Grille - KC, MO	\$1,862	9	\$207	426402	
	l	L	l	<u>.</u>	;		<u> </u>	
September 29, 2015	Wells Fargo	Drinks	Aramark, Royal's Stadum - KC, MO ** Alcohol	\$1,043	17	\$52	426500	
September 29, 2015	Wels Fargo	Room Service	Heathman Hotel + Summit, LA	\$9	1	\$9	426500	
September 30, 2015	Wells Fargo	Dinner	Levy Restaurants - KC, MO	\$194	19	\$10	426500	
Septamber 30, 2015	Wels Fargo	Dimer	Suman's Steathouse - Leanood, KS	\$739	5	\$143	417100	-
September 30, 2015	Wels Fargo	Drinks	Lety Restaurant - KC, MO	\$28	2	\$14	426500	
Зархатья 30, 2015 Зархатья 30, 2015	Wells Fargo	Orner	Sporting - KC, MO	\$24	3	\$8	426500	
		Diner	Levy Restaurant - KC, MO	\$20	2	\$10	426500	
September 30, 2015	Wells Fargo			\$20			417100	
September 30, 2015	Wels Fargo	Breakfast	Heatman Hotel		1	\$20		
October 31, 2015	Wels Fargo	Delivary Business Plans - Araman	Kaufinan Stadum - KC, NO	\$1,929		<u></u>	426500	·**********
October 31, 2015	Wells Fargo	Beverages for Officer Team	Aramark - Keuffman Stadium - KC, NO	\$232			426500	
October 31, 2015	Weis Fargo	Travel Bass for Officers	Partners N Promotion - Olesha, 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, IVO	\$28			426500	
October 31, 2015	Wels Fargo	Chiefs v Bears Hosted XC Fire & PO - Levy's Restaurant	Arrowhead Stadum - KC, MO	\$494			426500	
October 31, 2015	Wels Fargo	ALDS G5 Rayal's Garre	Kauffman Stadium - KC, MO	\$2,167			426500	
October 31, 2015	Wels Fargo	ALDS Game 5 Business & Networking - Aramark	Kauffman Stadium - KC, MO	\$2,009	ł		426500	
Octaber 31, 2015	Wels Fargo	ALCS Game 1 Business Networking - Aramark	Kauffman Stadium - KC, MO	\$450			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	Kaufinan Stadium - KC, MO	\$765			426500	
October 31, 2015	Wells Fargo	Government Affairs WS Game 2 - Aramark	Kaufiman Stadium - KC, NO	\$1,625	Ī		426500	
October 31, 2015	Wels Fargo	Customer/Statisholder Gifts	Kaufitran Stadium- KC, IJO	\$1,950			417100	
October 31, 2015	Wels Fargo	Dinner	Inspired Occasions - KC, MO	\$2,444	75	\$33	426402	
October 31, 2015	Wels Fargo	Orinks	Aramark/Kauffiran Stadium - KC, MO	\$519	6	\$86	426500	
October 31, 2015	Wei's Fargo	Delivery Business Plans - Aramark	Kaufitran Stadium - KC, MO	\$1,923			426500	
Илиетber 30, 2015	Wels Fargo	Lunch	La Casia - Denier, CO	\$13	1	\$13	417100	
November 30, 2015	Wels Fargo	Direce	Zocało	\$121	2	\$60	417100	
November 30, 2015	Wells Fargo	Drner	The Fish Hopper - Montarrey, CA	\$565	- 6	\$94	417100	
November 30, 2015	Wells Fargo	Dirner	The Capital Grille - KC, MO	\$695	18	\$39	417100	
November 30, 2015	Wells Fargo	Coffee	Starbucks - KC, MO	\$6	1	\$6	417100	
December 31, 2015	Wels Fargo	Hertz Rent-a-Car	Accidental Misuse of Coporate Card	\$1,293			417100	Nothing shows that this arrint was credited back to company
December 31, 2015	Wels Fargo	Grits for Associates	Royal's Authentic	\$1,669	1		417100	
December 31, 2015	Wels Fargo	Orner	Bobby Van's Steakhouse - Washington, DC	\$293	3	\$97	417100	Dinner
December 31, 2015	Wels Fargo	Draer	The Capital Grille - KC, MO	\$204	4	<u>\$</u> 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
0 0045	00000 10007		Daniel March March March			•		No Receipt and report just says personal, no
January 8, 2015	0000046937	Lunch	Peacock Allay - New York, NY	\$119	1	\$119	921	reference to the number of people on this meal
January 11, 2015	0000046277	Dinner	Sullivan's - Leawood, KS - with Sprint CEO & Spouses	\$450	4	\$113	921	
Junuary 11, 2013	0000040277	Onno.	Oddina i B - Edwood, NO - Will Opiek Octo d Opodada	\$450	4	9112	921	bia datalia an haurmanu naenia trora en this
January 11, 2015	0000047456	Team Dinner - Truluck's Seafood, Steak & Crab House	Dallac, TX	\$1,478			921	No detalls on how many people were on this
January 14, 2015	0000047450	Procurement/Supply Chain Holiday Party	PowerPlay Family Entertainment - KC, MO	\$472			921	JIII TO TO THE TOTAL THE TOTAL TO AL TO THE
January 14, 2015	0000047262	Hocled Dinner for MO Energy	Florella's Jack Stack - OP, KS	\$319			921	
daridally 11, 2010	00000-1702	Transception of the Energy	To the second se	40.0			-	No details on how many people were on this
January 15, 2015	0000045767	Food/Beverage for Customer Solutions	Arrowhead Stadium - KC, MO	\$1,350			921	ticket
				4.,000				No details on how many people were on this
January 15, 2015	0000047116	Luncheon Regulatery Affairs Dept	Q39 - KC, MO	\$813			921	tickot
				T				states it's for Strategic Planning Lunch, but has
							'	no details how many people are included on this
January 21, 2015	0000047033	Lunch	President Hilton - KC, MO	\$242	1	\$242	921	ticket
January 21, 2015	0000047108	Holiday Luncheon for Accounting Department	McGonigles 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	0000047613	Hollday 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	
		Purchase of additional tickets for company guests to		1	 			
Fabruary 6, 2015	0000047657	Chlof's garno	PayPal - StubHub	\$51			921	
Fobruary 6, 2015	0000047657	Shipped Sulto tickets to guests	The UPS Store	\$45			921	
March 6, 2015	0000048647	Case for iPad	Amazon.com	\$130			921	
March 15, 2015	0000047458	Hollday Lunchoon & Moeting 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 Gitts	Target - OP, KS	\$29			921	<u> </u>
April 6, 2015	0000047334	Holiday Gifts	Walgroons - Lonexa, KS	\$15			921	
April 6, 2015	0000047334	Holiday Gitte	WalMart - KC, MO	\$42	 		921	
April 6, 2015	0000047334	Holiday Gifts	Kohl's - Shawnoo, KS	\$63			921	
April 15, 2015	0000048780	Dinnor	Bristol #162 - KC, MO - with Amoron CEO	\$239	2	\$120	921	
April 30, 2015	0000049716	Get Well Flowers	Crastwood Flowers - KC, MO	\$71		1	921	
	<u> </u>				<u> </u>	1		
April 30, 2015	0000049716	Used eard in error	Amazon.com	\$9			921	Expense made in error that was never credited
							<u> </u>	No details on how many people were on this
May 7, 2015	0000049760	Catering for Safety Meeting & Retirement Lunch	McGoniglo's Market - KC, MO	\$252	1		921	tickol
May 12, 2015	0000048563	Purchase of Boots	Kleinschmidts Western Store - KC, MO	\$148			921	
May 14, 2015	0000050169	Lunch	Precident Hilton - KC, MO	\$258	2	\$129	921	
May 15, 2015	0000050470	Momorial Plant	Toblor's Control Design	\$87		T	921	
						1		states it's for Procrument Team Lunch, but has r
	\			1	1	1	1	details how many people are included on this
Juno 10, 2015	0000050473	Lunch	Garozzo's - KC, MO	\$280	1	\$280	921	ticket
June 10, 2015	0000050473	UMKC Alumni Awards Coromony	UMKC Alumni Association	\$150			921	
			Travoled to Lawrence, KS - The Nature Conservatory		I	""	Τ΄ "-	
June 24, 2015	0000051022	Mileago	Spring Mooting	\$162	1		921	
Juno 26, 2015	0000050325	MCI - KC, MO	Dallac, TX - Spouce	\$122	Southwest		921	
June 26, 2015	0000050325	MCI - KC, MO	Dallas, TX - Spouse	\$564	Amorican	ļ	921	
Juno 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
Juna 30, 2015	0000050628	Dinnor	Atlantic Fish - Boston, MA	\$278	3	\$93	921	
	(1	No detalls on how many people were on this
June 30, 2015	0000049584	Business Dinner Meeting - EEI	Floia Mare - Washington, DC	\$706	Ш		921	ticket
		Food/Refreshment** alcohol for laten-Nachua In-Service			T	[T	
June 30, 2015	0000050782	Celebration	Aramark/Kauffman Stadium - KC, MO	\$1,629		<u></u>	107	
		Food/Refreshment for latan-Nachus In-Service						
June 30, 2015	0000050782 .	Calebration	Aramark/Kauffman Stadium - KC, MO	\$45	1		107	
June 30, 2015	0000050628	Dinnor	Personal - OTG Restaurant - New York, NY	\$131	5	\$26	921	
July 7, 2015	0000050937	MO Leage & Reg	Baron BMW, Merriam, KS	\$71	T]	921	
July 8, 2015	0000051172	Dinner	Cance - Toronto, ON	\$301	4	\$75	921	1

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 Licenzo Renewal		\$257		1	921	
July 31, 2D15	0000052282	Dinner	Muriol's Jackson Square - New Orleans, LA	\$185	2	\$92	921	
July 31, 2015	0000051346	Funeral Flowers	Rose Lane Florist - Shawnee, KS	\$49			921	
August 11, 2015	Well's Fargo	Dinner	Dal Frisco's - New York, NY	\$559	3	\$186	921	
								states it's for MO rate case meeting, but has no details how many people are included on this
August 14, 2015	0000052504	Dinner	El Jimador - Jofferson City, MO	\$211	1	\$211	928	ticket
				- VE //		7-1	020	states it's for MO rate case meeting, but has no
								details how many people are included on this
August 14, 2015	0000052504	Dinner	Grand Café - Jefferson City, MO	\$293	1	\$293	928	tlokot
				1200	······	74-0	020	states it's for MO rate case meeting, but has no
								details how many people are included on this
August 14, 2015	0000052504	Dinner	Arris' Bioline - Jefferson City, MO	\$196	1	\$196	928	tloket
								states it's for MO rate case meeting, but has no
1				1		1	}	details how many people are included on this
August 14, 2015	0000052504	Dinner	El Jimador - Jefferson City, MO	\$208	1	\$208	928	tloket
				,				states it's for MO rate case meeting, but has no
i								details how many people are included on this
August 14, 2015	0000052504	Dinnor	Oscar's Classic Diner	\$152	1	\$152	928	licket
August 14, 2015	0000052504	Luggago	Target - Jefferson City, MO	\$43		7	928	
August 14, 2015	0000052504	Dinner	Huhot Mongolian Grill - Topoko, KS	\$178	1	\$178	185	
August 14, 2015	0000052775	Case for IPad	Apple Store	\$110		1	921	
August 14, 2015	0000052775	iPad Case for Officer	Apple Store	\$110		1	921	1
August 24, 2015	0000052923	Purchased Ipad Air 2 Case	Apple Online Store	\$125		 	921	
				4,20		1		states it's for MO rate case meeting, but has no
								details how many people are included on this
August 31, 2015	0000052835	Dinner	Domenicos - Jefferson City, MO	\$257	1	\$257	928	tickol
						1		states it's for MO rate case meeting, but has no
								details how many people are included on this
August 31, 2015	0000052835	Dinner	El Jimador - Jefferson City, MO	\$129	1	\$129	928	ticket
				7120		1		states it's for MO rate case meeting, but has no
								details how many people are included on this
August 31, 2015	0000052835	Lunch	Madison's Café - Jefferson City, MO	\$110	1	\$110	928	ticket
September 30, 2015	Well's Fargo	Dinner	Maloney & Porcoll - New York, NYC	\$411	3	\$137	921	
September 30, 2015	Well's Farge	Memorial Flowers	Crestwood Flowers - KC, MO	\$64			921	
September 30, 2015	Woll's Fargo	Momorial Flowers	Hy-Voo - KC, MO	\$66		1	921	
				- 400		 	UL.	
							•	states it's for Supply Chain Div, but has no detail.
October 31, 2015	Well's Fargo	Dinner	Johnny's Tavorn - KO, MO	\$155	1	\$155	921	how many people are included on this ticket
October 31, 2015	Well's Fargo	Business Networking at WS Game 1	Aramark/ Kaufiman Stadium - KC, MO	\$1,800	<u>-</u>	7,00	921	The state of the s
20020.01,2010								There was just a receipt that was not on the
	,,,,,			7.1242				
	,			7,1342				
October 31, 2015	,	Hallbrook Country Club Membership						report, not sure what acet this was put to or why
Octobor 31, 2015		Halibrook Country Club Mambership		\$1,758				report, not sure what acet this was put to or why the receipt wasn't in the report.
			KC. MO	\$1,758			921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, b
October 31, 2015	Woll's Fargo	Fortis Ridera Limo	KC, MO Toblers Flowers - KC, MO	\$1,758 \$474			921 921	report, not sure what acet this was put to or why the receipt wasn't in the report.
October 31, 2015 October 31, 2015	Woll's Fargo Well's Fargo	Fortis Ridera Limo Flowers for Employee Birthday	Toblers Flowers - KC, MO	\$1,758 \$474 \$104			921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, by
October 31, 2015 October 31, 2015 October 31, 2015	Wolf's Fargo Welf's Fargo Welf's Fargo	Fortis Ridera Limo	Toblers Flowers - KC, MO Toblers Flowers - KC, MO	\$1,758 \$474 \$104 \$77	5	\$241	921 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, by
October 31, 2015 October 31, 2015 October 31, 2015 Novomber 30, 2015	Wolfe Fargo Well's Fargo Well's Fargo 60487763	Fortis Ridera Limo Flowers for Employee Birthday Barcavament Flowers Dinnor	Toblers Flowers - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL	\$1,758 \$474 \$104 \$77 \$1,203	. 5	\$241 \$118	921 921 912	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, b
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015	Well's Fargo Well's Fargo Well's Fargo 60487763 60487763	Fortis Ridera Limo Flowers for Employee Birthday Boreavement Flowers	Teblers Flowers - KC, MO Teblers Flowers - KC, MO GG's Waterfront - Hollywood, FL Billy Stone Crists - Hollywood, FL	\$1,758 \$474 \$104 \$77 \$1,203 \$236	2	\$118	921 921 912 912	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, b
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015	Welf's Fargo Welf's Fargo Welf's Fargo 60487763 60487763 Welf's Fargo	Fortis Ridera Limo Rowers for Employee Birthday Beresvement Flowers Dinner Dinner	Toblers Flowers - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL BUY Stone Crabs - Hollywood, FL Benjamin's Steakhouse, New York, NY	\$1,758 \$474 \$104 \$77 \$1,203 \$236 \$508	3	\$118 \$169	921 921 912 912 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, by
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015 December 31, 2015	Wolf's Fargo Wolf's Fargo Wolf's Fargo 60487763 60497763 Wolf's Fargo Wolf's Fargo	Fortle Ridora Limo Flowers for Employee Birthday Boresvement Flowers Dinnor	Toblers Flowors - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL 8ttly Stone Crabs - Hollywood, FL Benjamin's Stockhouse, New York, NY Cleaver & Cork - KC, MO - Hollday Party	\$1,758 \$474 \$104 \$77 \$1,203 \$236 \$508 \$243	2	\$118 \$169 \$19	921 921 912 912 921 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, by
October 31, 2015 October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015 December 31, 2015 December 31, 2015	Wolfe Fargo Welfe Fargo Welfe Fargo 60487763 60487763 Wolfe Fargo Wolfe Fargo Wolfe Fargo	Fortis Ridera Limo Flowers for Employee Birthday Barcavament Flowers Dinnor Dinnor Dinnor Dinnor Lunch Oinnor	Toblers Flowors - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL Billy Stone Craba - Hollywood, FL Benjamin's Steakhouse, New York, NY Cloaver & Cork - KC, MO - Holiday Party Jose Pepper's - KC, MO " Alcohol	\$1,758 \$474 \$104 \$77 \$1,203 \$236 \$508 \$243 \$122	2 3 13	\$118 \$169	921 921 912 912 921 921 588	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, by
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015 December 31, 2015 December 31, 2015 December 31, 2015	Welfe Farge Welfe Farge Welfe Farge 60487763 60487763 Welfe Farge Welfe Farge Welfe Farge	Fortis Riders Limo Flowers for Employee Birthday Bereavement Flowers Dinnor Dinnor Lunch Dinnor Chiefs MVP Program	Toblers Flowors - KC, MO Toblers Flowors - KC, MO GG's Watorfront - Hollywood, FL Billy Stone Craba - Hollywood, FL Benjamin's Steakhouse, New York, NY Cloaver & Cork - KC, MO - Holiday Porty Jose Pepper's - KC, MO ** Alcohol Capital Grille - KC, MO Capital Grille - KC, MO	\$1,758 \$474 \$104 \$77 \$1,203 \$236 \$508 \$243 \$122 \$461	2 3 13	\$118 \$169 \$19	921 921 912 912 921 921 588 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, is seems excessive
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 November 31, 2015 December 31, 2015 December 31, 2015 December 31, 2015 December 31, 2015	Well's Farge Well's Farge Well's Farge 60487763 60487763 Well's Farge Well's Farge Well's Farge Well's Farge Well's Farge	Fortis Ridera Limo Flowers for Employee Birthday Bercevoment Flowers Dinner Dinner Dinner Lunch Dinner Chiefe MVP Program Ordered a 2016 Wookly Planner	Toblers Flowers - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL BUY Stone Crabs - Hollywood, FL Benjamin's Steakhouse, New York, NY Cloaver & Cork - KC, MO — Holiday Porty Jose Pepper's - KC, MO ** Alcohal Capital Grillo - KC, MO Franklin Covey Products	\$1,758 \$474 \$104 \$77 \$1,203 \$336 \$508 \$243 \$142 \$461 \$51	2 3 13	\$118 \$169 \$19	921 921 912 912 921 921 588 921 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, b seems excessive
October 31, 2015 October 31, 2015 October 31, 2015 November 30, 2015 November 30, 2015 November 30, 2015 December 31, 2015	Wolf's Fargo Wolf's Fargo Wolf's Fargo 60487763 Wolf's Fargo	Fortis Ridera Limo Flowers for Employee Birthday Bercevoment Flowers Dinner Dinner Dinner Lunch Dinner Chiefs MVP Program Ordered a 2016 Wookly Planner Ordered a 2016 Daily Planner	Toblers Flowers - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL 80'y Stone Craba - Hollywood, FL Benjamin's Stockhouse, New York, NY Cloaver & Cork - KC, MO - Hollday Party Jose Pepper's - KC, MO "Alcohol Capital Grillo - KC, MO Franklin Covey Products Franklin Covey Products	\$1,758 \$474 \$104 \$77 \$1,203 \$336 \$508 \$243 \$122 \$461 \$51 \$51	2 3 13	\$118 \$169 \$19	921 921 912 912 921 921 588 921 921 921	report, not sure what acet this was put to or why the receipt wash in the report. Does not show how many people used a lime, is seems exceeding Purchased by apouse of officer Purchased by opouse of officer
Oclobor 31, 2015 Oclobor 31, 2015 Oclobor 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015	Wolf's Fargo Wolf's Fargo Wolf's Fargo 60487763 60487763 Wolf's Fargo	Fortis Ridera Limo Flowers for Employee Birthday Bercevement Flowers Dinner Dinner Dinner Lunch Dinner Chiefs MVP Program Ordored a 2016 Wookly Planner Ordered a 2016 Daily Planner Ordered the incorrect planner roffill	Toblers Flowers - KC, MO Toblers Flowers - KC, MO Go's Waterfront - Hollywood, FL Billy Stone Crabs - Hollywood, FL Benjamin's Stockhouse, New York, NY Cleaver & Cork - KC, MO - Hollday Party Joco Popper's - KC, MO " Alcohol Capital Grille - KC, MO Franklin Covey Products Franklin Covey Products Franklin Covey Products	\$1,758 \$474 \$104 \$77 \$1,203 \$236 \$508 \$243 \$122 \$461 \$51 \$54 \$54	2 3 13	\$118 \$169 \$19	921 921 912 912 921 921 588 921 921 921 921	report, not sure what acet this was put to or why the receipt wasn't in the report. Does not show how many people used a lime, be come exceeded. Purchased by apouse of officer Purchased by spouse of officer Purchased by spouse of officer Purchased by spouse of officer
Oclober 31, 2015 Cotober 31, 2015 Cotober 31, 2015 November 30, 2015 November 30, 2015 December 31, 2015	Wolf's Fargo Wolf's Fargo Wolf's Fargo 60487763 Wolf's Fargo	Fortis Ridera Limo Flowers for Employee Birthday Bercevoment Flowers Dinner Dinner Dinner Lunch Dinner Chiefs MVP Program Ordered a 2016 Wookly Planner Ordered a 2016 Daily Planner	Toblers Flowers - KC, MO Toblers Flowers - KC, MO GG's Waterfront - Hollywood, FL 80'y Stone Craba - Hollywood, FL Benjamin's Stockhouse, New York, NY Cloaver & Cork - KC, MO - Hollday Party Jose Pepper's - KC, MO "Alcohol Capital Grillo - KC, MO Franklin Covey Products Franklin Covey Products	\$1,758 \$474 \$104 \$77 \$1,203 \$336 \$508 \$243 \$122 \$461 \$51 \$51	2 3 13	\$118 \$169 \$19	921 921 912 912 921 921 588 921 921 921	report, not sure what acet this was put to or why the receipt want in the report. Does not show how many people used a lime, be seems exceeding Purchased by apouse of officer Purchased by apouse of officer

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

Report Date	Moal	Restaurant & Location	Amnt	# moals	per#	Acol	Moel	Restaurant & Location	Amnt	# meals	per#	Acct	Mooi	Rostaurant & Location	Amnt	# meals	per#	Acct
January 15, 2015		Kriapy Krome - OP, KS	\$75	6	\$12	921	Drinks	Krispy Kromo - OP, KS	\$2	1	\$2			H. Toad's - Camdon on the Lake, MO	\$35	1	\$35	426
January 15, 2015	Dinner	Farallon - San Francisco, CA	\$1,441	3	\$480	426											<u> </u>	1950
On Report, No Receipt						-80												
January 15, 2015	Lunch	12th & Baltimore - KC, MO	\$21	1	\$21	921	Lunch	Starbuck's - KC, MO	\$13	1	\$13	921	Meal	Pel Wel - San Francisco	\$9	1	\$9	426
January 8, 2015	Dinner	Jack in The Box - San Francisco, CA	\$19	+	\$19	92	Lunch	In-N-Out Burger - San Francisco, CA	\$7	1	\$7	021	Dinner	In-N-Out Burger - San Francisco, CA	\$14		\$14	921
January 8, 2015	Room Service	Cypress - Cuportino, CA	\$8	1	\$8	921	Broakfast	12th & Baltimore - KC, MO	\$36	2	\$18	921	Dinner	Heinold's First & Last - Oakland, CA	\$341	3	\$114	921
January 8, 2015	Snock	Oakland Tribuno News - Oakland, CA	\$12	1	\$12	921						466						100
On Report, No Receipt				1	1										1		[188
January 8, 2015		Starbuck's - KC, MO	\$7	1	\$7		Snack	Briocha Doree - KC, MO	\$4	1	\$4		Lunch	KC, MO	\$15	1	\$15	921
January 28, 2015	Dinner	Café Napoli - KC, MO	\$2,348	12	\$196	428	Dinner	The Ritz-Carlton Cigar Club Dinner - STL, MO	\$212	12	\$18	426						Tours
On Report, No Receipt																		
January 28, 2015	Lunch	Jason's Deli - KC, MO	\$24	2	\$12	921	Drinks	United Airlines	\$8	1	\$8	921						-35
On Report, No Receipt																		
February 6, 2015	Lunch	BRGR Kitchen & Bar - KC, MO	\$61	2	\$31	921	Dinner	Websier House Restaurant - KC, MO	\$82	2	\$41	021	Dinner	The Capital Grille - KC, MO	\$258	2	\$129	426
February 6, 2015	Lunch	Alxeis Branserle - KC, MO	\$58	2	\$29	921	Dinner	Sullivan's - Leawood, KS	\$555	2	\$278	426						
March 13, 2015	Dinnor	Occidental Grill & Seglood - Washington, DC	\$422	2	\$211	821	Dinner	Mitch's Seafood - San Diago, CA	\$31	1	\$31	921						
On Report, No Receipt					1										1			
March 13, 2015	Dinnor	Tom Ham's Lighthouse - San Diego, CA	\$165	2	\$83	921	Drinks	Cupa & Company - Washington, DC	\$4	1	\$4	921	Snack	Starbuck's - San Diego, CA	\$6		\$6	921
March 13, 2015		Starbuck's - San Diego, CA	56	1	\$6		Lunch	Travel moul w/Cara Hoover	\$28	2	\$14	. 021						440
Receipts not on Report	[ļ	\vdash	1		-		$\overline{}$	ļ:		精彩			1	$\overline{}$		• 競
March 18, 2015	Drinks	The Capital Grille - KC, MO	\$68	1	\$68	-	Broakfast	Starbuck's - San Diego, CA	\$6	1	\$6	·			—			-
May 29, 2015		Johnny's Tavorn - KC, MO	\$118	4	\$29	921	Breakfast	Aixais - KC, MO	\$7	1	\$7	921	Lunch	BRGR Kitchen & Bar - KC, MO	\$40	2	\$20	921
May 29, 2015		BRGR Kilchen & Ber - KC, MO	\$51	3	\$17		Breaklast	Roasterie Brookside - KC, MO	\$4	1	\$4		Dinner	Sullivan's - Leawood, KS	\$771	18	\$43	428
May 29, 2015		Cody's La Jolla - La Jolla, CA	\$27	1	\$27		Lunch	12th & Baltimore - KC, MO	\$27	2	\$14	•	Brackiost	Starbuck's - San Diogo, CA	\$16	2	\$8	021
May 29, 2015		Starbuck's - San Diego, CA	\$13	2	\$6		Drinks	Kaldi's Cotlee - KC, MO	\$4	1	\$4		Dinner	801 Chophouse - KC, MO - mooting regarding solar panels	\$1,646	6	\$274	921
May 29, 2015	Dinner	The Marine Room - San Diego, CA	\$610	5	\$122		Lunch	Mitch's Seafood - San Diogo, CA	\$53	2	\$26	021			1		74.	•
On Report, No Receipt	i		1	1	1	-:::	\$ 		1	<u> </u>	1	-			1-		1	- 34
May 29, 2015	Dinner	BRGR Kitchen & Bar - KC, MO	\$50	2	\$25	- 921	Dinner	The Capital Grille - KC, MO	\$290	3	\$97	921						- 198
July 15, 2015	Lunch	Ingradient - KC, MO	\$20	2			Dinner	Gibson's Bar & Steakhouse - Chicago, IL	\$483	2	\$242		Dinner	Gibson's Bar & Stankhouse - Chicago, II.	\$33	1	\$33	921
July 15, 2015	_	DCA Venture II, LLC - Chicago, IL	\$3.	1	\$3		Breakfast	McDonald's - KC, MO	\$5	1	\$5		Broakfast	McDonald's - KC, MO	\$5	1	\$5	921
July 15, 2015	Lunch	Woodward Table - Washington, DC	\$30	- i	\$30		Dinnor	EEI Mooting - Softal - Washington, DC	\$7		\$7	921	District	MADE 110, 110	 ~~		 	- "
On Report but no receipt					1					<u> </u>		-					 	-
July 15, 2015	Drinks	Traval	\$9	1	\$9	42E	ÿ <u>-</u>		} -		-	-			-			-
July 7, 2015	Dinner	The Capital Grille - KC, MO	\$455	3	\$152		Lunch	Bristol 162 - KC, MO	\$135	6	\$23	921	Dinner	Levy Restaurants - KC, MO	\$544	6	\$91	426
July 7, 2015	Lunch	Affordable Calering - OP, KS	\$821	16	\$51		Lunch	Grandma's Office Catering - KC, MO	\$985	25	\$39		Dinner	The Capital Grille - KC, MO	\$3,695	25	\$148	- ·
July 7, 2015	Drinks	The Capital Grille - KC, MO	\$250	6	\$42		Lunch	Bristol 162 - KC, MO	\$64	3	\$21		Lunch	Bristol 162 - KC, MO	\$43	2	\$22	921
July 7, 2015	Coffee	Kaldi's Coffee	\$4	1	\$4		Dinnor	Majestle Restaurant - KC, MO	\$529	6	\$88		Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$557	9	\$62	426
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July 7, 2015	Lunch	Generation Team Building - Meals	\$105	6	\$18		Dinnor	Government Affairs, community investment - MEAL	\$873	25	\$35	426			_	<u> </u>	+	-
August 19, 2015	Dinner	Bobby Van's Steakhouse - Washington, DC ** Alcohol	\$35	1	\$35		Dinner	Smaehburger - OP, KS	\$21	1	\$21		Lunch	Miller's Pub - Chicago, IL	\$16		\$16	921
August 19, 2015	Dinner	The Capital Grille - KC, MO	\$525	4	\$131	_	Cottee	QuickTrlp - KC, MO	\$2	1	\$2		Drinks	Royal's/Red Sox Game - Kautman Stadium - KCMO	\$28	1	\$28	426
August 19, 2015	Dinner	McDonald's - Leawood, KS	\$8	1	\$8		Dinner	Steak 'n Shake - Sedalla, MO - rate case hearing	\$12	1	\$12		Dinner	Vitascope Hall - New Orleans, LA	\$49	1	\$49	921
August 19, 2015	Breakfast	Starbuck's - New Orloans, LA	\$3	1	\$3		Dinner	Bourbon House - New Orloans, LA	\$393	3	\$131	-	Lunch	Lucky Dogs Airport LLC - Kenner, LA	\$9	<u> </u>	\$9	921
August 19, 2015	Room Service	Posspi- New Orleans, LA	\$39	1-1	\$39		Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$1,034	16	\$65		Room Service	Posapi- New Orleans, LA	\$44	1	\$44	921
August 19, 2015	Dinner	Vitancope Half - New Orleans, LA	\$49	1	\$49		Lunch	Charley's Grillad Subs - STL, MO	\$11	1	\$11		Coffee	HMS Host - KC Airport - KC, MO	53		\$3	921
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August 19, 2015	Lunch	Business Most; EV deployment	\$44	2	\$22	— ₈₂	Lunch	Travel Most	\$36	1	\$36	921		<u> </u>		 	+	-49
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August 31, 2015	Lunch	Lunch at KC Airport	\$14	1	\$14	-4	9			-	+-	-11			+		+-	- 3
September 29, 2015	Dinner	Gordon Blersch - Portland OR	\$21	1	\$21	— <u>"</u>	Dinner	Spattle Tap Room - Seattle, WA	\$33	1	\$33	_ ეე∢	Dinner	The Capital Grille - KC, MO	\$1,862	9 .	\$207	426
September 29, 2015	Dinner	The Capital Grille - KC, MD	\$240	9	\$27		S Lunch	The Capital Grille - KC, MO	\$68	9	\$8		Dinner	Sullivan's Steakhouse - Leawood, KS	\$462	2	\$231	
September 29, 2015	Lunch	In-N-Out Burger - Los Angeles, CA	\$7	1	\$7		1 Lunch	In-N-Out Burger - Culver City, CA	\$16	2	\$8	921		Three Degrees - Portland, OR	\$169	2	\$85	921
September 29, 2015	Dinner	Moonshadow's Restaurant - Malibu, CA	\$176	2	\$88		Lunch	Henry's Yavern - Portland, OR	\$22		\$22		Drinks	Aramark, Royal's Stadium - KC, MO ** Alcohol	\$1,048	17	\$62	426
September 29, 2015	Dinner	Enterprise Fish Co Senta Monica, CA	\$284	2	\$142		Room Service		\$9	+	\$9		Lunch	North - Kanaga City - KC, MO	\$48	1	\$48	921
September 29, 2015	Coffee	Starbucks - Lambort Airport, STL, MO	\$5	1	\$5		Coffee	Starbuoke - KC Airport - KC, MO	\$5	++	\$5	_ :		Heathman Hotel - Summit, LA	\$9	1	\$9	_
September 29, 2015	Room Service	Heatheman Hotel - Summit, LA	\$9	1	\$9	- °°		Stall DODA'S - NO All post - NO, INO	+	+	40	~ં ું	TABLET COTTAGE	HAZZINIAN FIORZ - SOZINIA, DA		-	+	- 7
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September 29, 2015	Lunch	Blue Star Denut	\$14	1	\$14	<u>-</u>	1 Lunch	Blue Star Donut	\$13	1	\$13	- 821	-			+-	+	- 100
Soplember 29, 2015	Lunch	The Yard House - KC, MO	\$51	2			1 Lunch	Travel Meal	\$22	2	\$13	921	()	-		 		-88
Soptember 29, 2015	Drinks	·	\$51	+ 4	\$26	92 92		HAVO MOU	444	1 4	\$17	_ az1	<u> </u>	 		-	+	
		Travel Boverage		700				Harris Mr. NO.	-	1			Caffee	Zaldia Catter I/O 140	*.		+	٠,
September 28, 2015 September 28, 2015	Dinner Lunch	Levy Restaurents - KC, MO ** Alcohol	\$1,364	29	\$47		Coffae	McDonald's - KC, MO	\$1	<u> </u>	\$1		Coffee	Kaldi's Coffee - KC, MO	\$4	1	\$4	_ 420
		Jason's Dall - KC, MO	\$85	10	\$6	: 82	1 Drinka	Aramark - Kautiman Stadium - KC, MO **Alcohol	\$1,249	29	\$43	426	1.5		- 1	1	1	- 25

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

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September 28, 2015	Dinner	Business Meal	\$148	3	\$49	921	ĺš.											
September 30, 2015	Breakfact	Blue Star - Portland, OR	\$14	1	\$14	921	Broakfast	Blue Star Donut	\$38	6	\$6	921	Broakfast	Traval Mool -STL, MO	\$5	1	\$6	921
September 30, 2015	Lunch	Krels' - STL, MO	\$11	6	\$2	921	Dinner	Krals' - STL, MO **Alcohol	\$505	7	\$72	417	Breakfast	The Mixx - P&L - KC, MO	\$135	.9	\$15	921
September 30, 2015	Breakfast	Starbuck's - KC, MO	\$5	1	\$5	921	Dinner	Sporting - KC, MO	\$24	3	\$8	426	Dinner	Lovy Restaurant - KC, MO	\$20	2	\$10	426
September 30, 2015	Dinner	Levy Resteurants - KC, MO	\$194	19	\$10	426	Drinks	Lovy Rostaurant - KC, MO	\$28	2	\$14	426	Lunch	Potbelly Sandwich Shop - Portland, OR - with spouse	\$15	2	\$7	921
September 30, 2015	Lunch	Pleology Pizzeria - Portland, OR - with spouses	\$20	2	\$10	921	Dinner	Urban Farmer - Portland, OR - with speuses	\$383	4	\$96	921	Drinks	Blue Star - Portland, OR - with spouse	\$30	2	\$15	921
September 30, 2015	Lunch	Jake's Grill - Portland, OR - with apouse	\$44	2	\$22	921	Drinks	Healthman Hetel ** Alcohol	\$97	1	\$97	417	Breakfact	Hoethman Hotel	\$20	1	\$20	417
September 30, 2015	Dinner	Sullivan's Steekhouse - Loawood, KS	\$739	5	\$148	417	Dinner	Timberline Grill - Portland, OR - with spouse	\$48	2	\$24	921			Ţ		Ţ	
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September 30, 2015	Broaktast	Schlafly	\$11	1	\$11	921	i)					100						1999
October 31, 2015	Dinner	Inspired Occasions - KC, MO	\$2,444	75	\$33	420	Lunch	Burger King - STL, MO	\$10	1	\$10	921	Coffee	Union Station - STL, MO	\$1	1	\$1	921
October 31, 2015	Lunch	McDonald's - Boonville, MO	\$8	1	\$8	921	Dinner	Tequileria - KC, MO	\$60	2	\$30	921	Dinner	1789 Restaurant - Washington, DC - with EEI employees	\$368	4	\$91	921
October 31, 2015	Lunch	Beacon Bar and Grill - Washington, DC	\$39	1	\$39	821	Coffee	Peat's Coffee & Tea - Washington, DC	\$7	. 1	\$7	921	Coffee	Kaldi's Coffee - KC, MO	\$3	1	\$3	921
October 31, 2015	Lunch	Loows Madison Hotel - Washington, DC	\$78	1	\$76	921	Room Service	Hyatt Rogency - Washington, DC	\$101	1	\$101	921	Broakfast	Hotel Phillips - KC, MO	\$15	2	\$8	921
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October 31, 2015	Drinko	Aremerk/Kauffman Stadium - KC, MO	\$519	6	\$86	426	5						7					
Receipts not on Report							64 60											186
October 5, 2015	Drinka	No Business on receipt, but it is for alcohol	\$1,556	12	\$130								(1					13.6
November 30, 2015	Dinner	McDonald's - KC, MO	\$3	1	\$9	92	Lunch	Sheriton Chicago Hotel & Towers - Chicago, IL	\$25	1	\$25	921	Coffee	Sterbucks - KC, MO	\$6	1	\$6	417
November 30, 2015	Lunch	La Casita - Denver, CO	\$13	1	\$13	417	Dinner	The Fish Hopper - Monterey, CA	\$565	6	\$84	417	Dinner	The Capital Grille - KC, MO	\$420	3	\$140	921
November 30, 2015	Dinner	54th Street Grill & Ber - KC, MO	\$88	2	\$44	92	1 Dinner	The Capital Grille - KC, MO	\$695	18	\$39	417					T	
On Report but no receipt							0					7.13						
November 30, 2015	Dinnar	Zocalo	\$121	2	\$60	417	7											1000
Receipts not on Report																	1	
November 30, 2015	Dinher	Sullivan's Steakhouse	\$777	3	\$259													7
December 31, 2015	Dinner	Bobby Van's Steakhouse - Washington, DC	\$290	3	\$97	417	7 Dinner	The Capital Grille - KC, MO	\$204	4	\$51	426						1
On Report but no receipt	1											789						
Docember 31, 2015	Lunch	Aramark/Kauffman Stadium - KC, MO	\$15	1	\$15	- 92	1					71011					1	1000
Grand Meal Total	T		\$17,397		\$3,577				\$10,190	T	\$2,158	1,5000	15		\$12,615		\$2,142	