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Issue: Cost Allocation Manual  
Witness: Ruth Ann Dane  
Type of Exhibit: Direct Testimony  
Sponsoring Party: KCPL  
Case No.: EM-2000-753  
Date Testimony Prepared: December 14, 2000

**FILED**

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**Missouri Public  
Service Commission**

Direct Testimony  
of  
Ruth Ann Dane  
On Behalf of  
Kansas City Power & Light Company

**DIRECT TESTIMONY  
OF  
RUTH ANN DANE  
Project Technical Professional-General Accounting  
Kansas City Power & Light Company**

**Case No. EM-2000-753**

1    **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.**

2    A. My name is Ruth Ann Dane. I am a Project Technical Professional in General  
3       Accounting at Kansas City Power & Light Company ("KCPL"). My business address  
4       is 1201 Walnut Street, Kansas City, Missouri 64106.

5    **Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

6    A. I am testifying on behalf of KCPL.

7    **Q. PLEASE SUMMARIZE YOUR EDUCATION AND BUSINESS EXPERIENCE.**

8    A. I graduated Summa Cum Laude from Central Missouri State University in  
9       Warrensburg, Missouri in 1978 with a Bachelor of Science in Business  
10       Administration. Since joining KCPL in 1981, I have served in various positions  
11       within the Accounting Department including General Accounting, Property  
12       Accounting, Financial Management Systems and Accounts Payable. In addition, I  
13       was assigned to the Regulatory Affairs department during KCPL's Wolf Creek rate  
14       case.

15   **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

16   A. The purpose of my testimony is to describe and support the KCPL Cost Allocation  
17       Manual (CAM) which is attached to my testimony as Schedule RAD-1 and  
18       specifically to describe the methods used to 1) assign assets, liabilities, revenues

and expenses to Delivery, Power, Subsidiary Companies and HoldingCo and 2)  
allocate HoldingCo costs remaining after all inter-unit cost assignments are  
completed. The latter issue is described in the testimony of KCPL witness Christine  
Davidson.

**Q. WHAT INFORMATION IS INCLUDED IN THE COST ALLOCATION MANUAL?**

A. The CAM includes an overview of the various methods by which costs are assigned  
to Delivery, Power, Subsidiary Companies and Holding Co. It also describes how  
the costs remaining in HoldingCo after these methods are applied are allocated to  
Delivery, Power and Subsidiary Companies. The CAM is divided into the following  
sections:

- Tab A-Introduction
- Tab B-Overview
- Tab C-Direct Billing
- Tab D-Units of Service
- Tab E-Clearings and Loadings
- Tab F-Specific Assignment
- Tab G-Corporate Allocations
- Tab H-Code Block
- Tab I-Department ID
- Tab J-Project
- Tab K-Account
- Tab L-Definitions
- Tab M-FERC Accounts

**Q. PLEASE EXPLAIN WHAT INFORMATION IS INCLUDED IN TAB A-  
INTRODUCTION.**

A. The introduction describes 1) KCPL's proposal to separate the company, 2) the CAM and 3) the need to directly charge, assign or fully allocate cost to prevent subsidization related to affiliated transactions and ensure equitable cost sharing of HoldingCo between Delivery and Power.

**Q. PLEASE EXPLAIN WHAT INFORMATION IS INCLUDED IN TAB B-OVERVIEW.**

A. The overview provides a brief summary of KCPL's Cost Assignment Methods. Our methods expect the following:

1. Wherever possible a financial transaction will be directly assigned to Delivery and/or Power.
2. An allocation process addresses transactions that cannot be assigned to Delivery, Power and Subsidiary Companies. The allocation process addresses both the Balance Sheet and Income Statement.

**Q. WHAT COMPANIES ARE REPORTED?**

A. The following companies are used for reporting purposes:

- KCPL Delivery
- KCPL Power
- Subsidiary Companies
- HoldingCo. This consists of Corporate Services and Shared Services remaining in the Business Unit after all inter-unit cost assignments discussed in Tabs C through F have been completed. As I indicated earlier, this is discussed in Ms. Davidson's testimony.

1 **Q. WHAT INFORMATION IS INCLUDED IN TABS C THROUGH F?**

2 A. Direct Billings, Unit of Service, Clearings and Loadings and Specific Assignment are  
3 all methods used to assign costs to an Operating Division. Again, this is addressed  
4 by Ms. Davidson.

5 **Q. HAS KCPL'S COST ALWAYS BEEN SPECIFICALLY ASSIGNED TO DELIVERY,**  
6 **POWER AND SUBSIDIARIES?**

7 A. No. As discussed by Ms. Davidson, methods to assign revenues, expenses and  
8 capital expenditures were put in place by January 1, 1999. Balance Sheet and  
9 Income Statement accounts were assigned in mid-1999. At that time, every FERC  
10 account was assigned to an accountant whose responsibility was to analyze the type  
11 of data in the account, specifically assign it to an Operating Division when  
12 appropriate, monitor the amounts by Operating Division month by month and write  
13 the account descriptions for the CAM. The accounts on the Balance Sheet and  
14 Income Statement continue to be analyzed by the accountants to ensure proper  
15 Business Unit reporting.

16 **Q. PLEASE GIVE EXAMPLES OF HOW COSTS ARE SPECIFICALLY ASSIGNED**  
17 **TO A PARTICULAR BUSINESS UNIT.**

18 A. The following are four examples of costs that are specifically assigned to a Business  
19 Unit:

20 1. The Power Plant Asset Management System that identifies the Operating  
21 Division owner for each specific plant asset for utility plant-in-service and reserve  
22 for depreciation.

- 1        2. The Customer Information System Plus (CIS+) maintains retail customer  
2        accounts receivable information and is specifically assigned to Delivery.
- 3        3. The information KCPL receives from Wolf Creek Nuclear Operating Corporation  
4        could be easily identified so it is specifically assigned to Power.
- 5        4. Certain long-term debt, such as pollution control bonds and environmental  
6        improvement revenue refunding bonds are specifically assigned to Power. In  
7        addition, the associated accrued interest, unamortized loss on reacquired debt  
8        and unamortized debt expenses are also specifically assigned to Power.

9        **Q. WHAT IS INCLUDED IN TAB G-CORPORATE ALLOCATIONS?**

- 10       A. Tab G explains how we allocate Holding Co amounts, consisting of Corporate  
11       Services and Shared Services, after we have completed all inter-unit cost  
12       assignments discussed in Tabs C through F. I will discuss the Holding Co  
13       allocations later in my testimony.

14       **Q. WHAT IS INCLUDED IN TAB H-CODE BLOCK?**

- 15       A. Tab H shows each element of the code block and how it is used. For purposes of  
16       the cost assignment methods, the key fields are the Department included in Tab I  
17       and the Project included in Tab J.

18       **Q. WHY ARE THE DEPARTMENTS INCLUDED IN TAB I IMPORTANT?**

- 19       A. Departments included in Tab I designate where the cost originated and the  
20       Operating Division owner. Unless there is an inter-unit cost assignment method as  
21       described below and in the testimony of Ms. Davidson, the department determines  
22       the Operating Division in which the costs are reported. Tab I has a listing of

1 departments that includes the department identification number, name and  
2 Operating Division owner.

3 **Q. WHY ARE THE PROJECTS INCLUDED IN TAB J IMPORTANT?**

4 A. Projects that are included in Tab J show a sample of Operating Division projects  
5 within the Business Units. As described in Tab C-Direct Bill, anytime a department  
6 in one Operating Division charges a Project owned by another Operating Division, a  
7 system generated inter-unit billing is created.

8 **Q. PLEASE DESCRIBE WHAT IS INCLUDED IN TAB K-ACCOUNTS.**

9 A. Tab K shows the KCPL OR\_ACCOUNT tree with the effective date of August 1,  
10 2000. The KCPL\_OR\_ACCOUNT tree dictates how FERC accounts are grouped for  
11 reporting on the Balance Sheet and Income Statement.

12 **Q. WHAT IS INCLUDED IN TAB L-DEFINITIONS?**

13 A. We have included definitions for terms used throughout the CAM.

14 **Q. WHAT IS INCLUDED IN TAB M-FERC ACCOUNTS?**

15 A. Tab M contains all Balance Sheet and Income Statement accounts used by KCPL.  
16 For each account, the CAM identifies the Business Unit that has the cost after all  
17 inter-unit billing processes have been completed. Any Holding Co costs are then  
18 allocated based on the following allocators:

- 19 1. Direct allocator
- 20 2. Labor allocator
- 21 3. Massachusetts Formula
- 22 4. Tax allocator
- 23 5. Capital allocator

1 **Q. PLEASE EXPLAIN THE DIRECT ALLOCATOR.**

2 A. KCPL uses two direct allocators.

- 3 1. The Accounts Payable department records transactions in Holding Co Business  
4 Unit. When the quarterly allocated Balance Sheet is prepared, a process called  
5 a Query supplies the information to assign the liability related to invoices payable  
6 dollars to Delivery, Power and Subsidiary Companies. The Accounts Payable  
7 allocator is also used to allocate any negative cash or cash balances under the  
8 assumption that the cash would be used to pay the invoices the next day. Any  
9 amount in Holding Co after the Accounts Payable allocator has been used is then  
10 allocated using the labor allocator.
- 11 2. Deferred Merchandise Sales-Receiveable is allocated in much the same way  
12 using information from the payroll system to allocate dollars to the Operating  
13 Divisions with any amount in Holding Co allocated to the Operating Division  
14 using the labor allocator.

15 **Q. WHAT ARE SOME EXAMPLES OF COSTS THAT REMAIN IN HOLDING CO AND**  
16 **ARE ALLOCATED USING THE LABOR ALLOCATOR?**

17 A. Pensions, benefits and payroll taxes are recorded on KCPL's books as a support  
18 service in Holding Co. After all entries have been posted, an allocated Balance  
19 Sheet and Income Statement by Operating Division are prepared. The pensions,  
20 benefits and payroll taxes are allocated "off books" to Delivery and Power. The labor  
21 allocator is developed from the 1999 FERC Form 1. The calculation is included in  
22 the CAM behind Tab G.

23 **Q. PLEASE DESCRIBE THE MASSACHUSETTS FORMULA.**



1 A. Certain departments charging Administrative and General expense were determined  
2 to be indirectly associated with the non-regulated subsidiaries. Accordingly, costs in  
3 those departments are allocated to Delivery, Power and Subsidiary Companies  
4 using a modified Massachusetts Formula. The Commission has previously  
5 approved the use of the Massachusetts Formula by other Missouri companies. The  
6 Massachusetts Formula is calculated on a three-factor formula that includes labor,  
7 revenue and capital assets. The Massachusetts Formula is applied to the Holding  
8 Co costs for the identified departments "off books". The formula is included in the  
9 CAM behind Tab G. All other costs in Administrative and General departmental  
10 expenses are allocated "off books" using the labor allocator.

11 **Q. PLEASE DESCRIBE THE TAX ALLOCATOR.**

12 A. Income taxes, deferred investment tax credit, deferred income tax-liberalized  
13 depreciation, deferred income tax and deferred income tax-miscellaneous are not  
14 recorded on KCPL's books by Business Unit. Taxes are recorded in Holding Co as  
15 a support service cost and the Tax Department allocates these costs "off books."  
16 KCPL witness Philip Burright addresses this in his testimony.

17 **Q. PLEASE DESCRIBE THE CAPITAL ALLOCATOR.**

18 A. The capital allocators are used to allocate the Holding Co debt, equity and related  
19 costs on the Balance Sheet that are not specifically assigned in order to complete  
20 each Delivery, Power and Subsidiary Companies liability section of the balance  
21 sheet. The amounts in HoldingCo are allocated by the Finance Department "off  
22 books." An average capital allocator is used to allocate the debt expense accounts

1 "off books" on the income statement. These allocators are included in the CAM  
2 behind Tab G. KCPL witness Gregg Clizer addresses this in his testimony.

3 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

4 **A. Yes it does.**

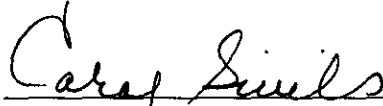
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STATE OF MISSOURI     )  
                                      ) ss.  
COUNTY OF JACKSON    )

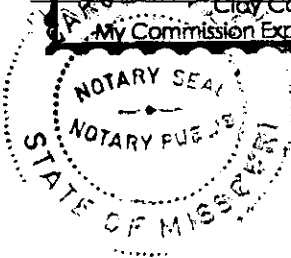
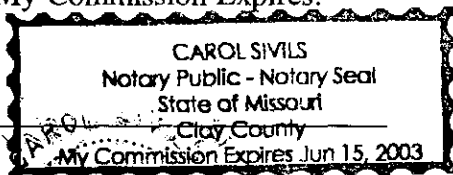
On the 6th day of December, 2000, before me appeared Ruth Ann Dane, to me personally known, who, being by me first duly sworn, states that she is a Project Technical Professional-General Accounting for Kansas City Power & Light Company, and that she has participated in the preparation of the foregoing written testimony, in question and answer form, and believes that the statements therein are true and correct to the best of her knowledge, information and belief.

  
\_\_\_\_\_  
RUTH ANN DANE

Subscribed and sworn to before me this 6th day of December, 2000.

  
\_\_\_\_\_  
Notary Public

My Commission Expires:



# Cost Allocation Manual

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**Missouri Public  
Service Commission**

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## INTRODUCTION

KCPL has requested orders from relevant regulatory commissions for authority to restructure and reorganize itself, merge, transfer assets and form subsidiaries. KCPL proposes to separate its generation assets from its transmission and distribution assets by creation of separate affiliated companies owned by a common holding company.

To accomplish this objective, KCPL has expanded its total company financial information into four identifiable business units – a Holding Company, KCPL Power, KCPL Delivery and Subsidiary Companies.

The Cost Allocation Manual (CAM) identifies how balance sheet and income statement items are assigned or allocated to the various business units. It is an indexed compilation and documentation of KCPL's cost assignment methods, allocation policies and related procedures that serve as guidelines in producing separate business unit financials.

KCPL, to the extent practicable, collects and classifies costs on a direct billed basis. Indirect costs are charged on a fully allocated basis. To the extent possible, all direct and allocated costs between regulated and non-regulated business units are traceable on the books of the regulated utility. These assignments of costs are intended to prevent subsidization and ensure equitable cost sharing among the regulated entity and its affiliates.

## OVERVIEW

## TAB B

Beginning January 1, 1999, KCPL completed implementation of procedures to ensure that costs are properly charged to the business units benefiting from the costs, regardless of whether the benefiting Business Units are regulated entities, affiliated subsidiaries or non-regulated entities within the KCPL utility. The procedures take advantage of system generated transfers made possible in July 1998 with the implementation of additional modules of the PeopleSoft suite of financial software.

Costs are billed between Business Units at the Business Unit level only, using a series of departments specifically set up for the Business Unit. Certain Business Units are summarized for reporting purposes. Balance Sheets and Income Statements are then prepared for the following summary Business Units:

- DELIVERY (summarizes DISCO and TRNCO)
- POWER (summarizes GENCO and WCNO)
- SUBSIDIARY (summarizes KLT(all), HSS and WFINC)
- HOLDINGCO (SUPPT, including both corporate services and shared services)

All costs in HOLDINGCO are subsequently assigned to the other Business Units above using one of the cost assignment methods below. Note that these assignment methods apply to inter-unit billings between any two Business Units, as appropriate. In general, the Business Unit identification for Balance Sheet Accounts follows the Business Unit identification for the associated costs.

Costs can be segregated into five types and corresponding assignment methods:

1. **Direct Bill (TAB C)** - Applies to costs that can be directly charged to the benefiting Business Unit. These costs can be assigned when recording the employee's time ticket, vendor's invoice or other source document. Generally, most costs incurred by operating departments are charged to projects "owned" by their Business Unit. However, whenever a department belonging to one business unit charges a project "owned" by another Business Unit, the PeopleSoft System generates an inter unit billing between the two Business Units. Examples of this type of cost are work performed by the Information Systems and Environmental Services departments.
2. **Unit of Service (TAB D)**- Applies to costs incurred where there is a large volume of relatively comparable, low unit-cost services and it is not practical to direct bill the benefiting business units. Examples of this type of cost are invoice processing and telephone services. The Unit of Service method is used to assign these costs to the benefiting business units by multiplying a predetermined annual rate times the volume of services used by each Business Unit. For example, a rate has been calculated for the cost to provide telephone service per phone per month. The unit

of service agreement multiplies this monthly rate times the number of phone lines used by each Business Unit. Unit of service agreements were implemented in January 1999.

3. **Clearings and Loadings (TAB E)** – Applies to types of cost that “attach” to other costs. In some applications, costs are distributed, or “cleared” over a related base of costs. For instance, the cost of small tools issued from inventory are distributed over the jobs on which those tools are used. In other applications, costs are distributed, or “loaded” onto a related cost. For example, the cost of paid absences are loaded onto direct labor costs, increasing the cost of the labor charged to that financial account.
4. **Specific Assignment (TAB F)** – Applies to costs that can be split between benefitting Business Units based on statistical analysis of the underlying cost. For instance, to assign rent expense for the corporate office at 1201 Walnut, the number of square feet occupied by each Business Unit is used. Generally, this specific assignment is made by Accounting or the group responsible for control of the costs.
5. **Corporate Allocations (TAB G)** - Applies to costs where there is no direct relationship between the work performed and a benefiting business unit. These costs are primarily those incurred in the Corporate Services portion of the SUPPT operating division. They also include residual amounts in the Shared Services portion of the SUPPT operating division that remain following application of the first four assignment methods.



## **SAMPLE USAGE OF COST ASSIGNMENT METHODS AT NOVEMBER 2000**

### **Direct Bill**

- Systems application development and maintenance (IT)
- Environmental services
- Legal services
- Financial consulting
- Substation operation and maintenance
- Mapping & drafting
- Shop services
- Purchasing (requiring significant Buyer involvement)
- Security - guard services
- Employee facility modifications/relocations
- Property accounting (unitization of project costs into plant records)
- Audit services
- Real Estate services
- Medical and Safety services (doctors' fees)

### **Unit of Service**

- Employee Communications Services
- Vendor Disbursement Services
- Non-Fuel Procurement Services (requiring minimal Buyer involvement)
- Payroll Processing Services
- Employee Relations Services
- Compensation & Benefits Services (administration of)
- Employee Training & Development Services
- Employee Health & Safety Programs (administration of)
- Telecommunications Services
- Personal Computing Support Services
- Facilities Operations & Maintenance Services
- Mail Services
- Document Processing Services
- Security Services (administration of)

### **Clearings & Loadings**

- Paid Absences
- Payroll Taxes
- Pensions
- Insurance & Benefits
- Injuries & Damages
- Administrative and General Costs Capitalized
- Customer Services Costs Capitalized
- District Foremen Clearings
- Operations Tools Clearings
- A&G Tool Clearing
- Maintenance Support Services Reclass
- Joint Owner Billing

## Materials Storekeeping

### **Specific Assignment**

Plant Assets

Materials & Supplies Inventory

Depreciation

Allowance for Funds Used During Construction

Rent

Interest

Property taxes

Income taxes

EPRI dues

Property damage insurance premiums

Data operations (Lease and operation of UNIX equipment)

Lease costs of personal computing equipment, including printers

Bad debt expense

Fleet services

## DIRECT BILLING METHOD

## TAB C

With the July 1, 1998 implementation of additional modules of the PeopleSoft Financial software, all transactions recorded in the financial systems are maintained with a Business Unit identity and use of a Project field became mandatory on all revenue, expense and capital transactions. The Business Unit field, which is interpreted from the Department field, allows costs to be recorded directly to the applicable Business Unit, regardless of whether the business unit is a regulated entity, affiliated subsidiary or non-regulated entity within the KCPL utility. (See TAB I for listing of Departments and associated Business Unit).

The Project field triggers the transfer of costs incurred by one business unit on behalf of another. This transfer of direct costs does not change the financial account to which the transaction has been charged, only the Business Unit to which it applies.

Each project is "owned" by a business unit. (See TAB J for the sample listing of project ownership by Business Unit). This ownership must be indicated in the PeopleSoft Project Cost module before a new project can be set up. (Note: There are a select number of projects that are "common" and not "owned". Costs incurred by a Business Unit in one of these projects remain in the Business Unit where incurred.) Subsequently, the system generates a direct billing between two business units whenever a cost incurred by one business unit is charged to a project owned by another. For example, ongoing maintenance of the Customer Information System software application has been given project number MSC9001 which is owned by the DISCO business unit. Programmers in the Information Systems Department perform ongoing development and maintenance functions on this software, charging their time to their own department but using project MSC9001. Because the Information Systems Department is in the SUPPT Business Unit and MSC9001 is owned by the DISCO Business Unit, the PeopleSoft Financial System generates an inter-unit billing from the SUPPT Business Unit to the DISCO Business Unit.

The PeopleSoft Financial System generates these inter-unit billings at the end of each month through a series of PeopleSoft process steps. Using the Project owner information identified during project set up shown in TAB J, a series of billing journals are created, identified by the journal number series prefixed with the letters DB (direct bill). The direct billing journals are generally processed on the fourth work day, following posting of all detail source system transactions (e.g. labor, accounts payable, materials and supplies inventory, accruals and the various loading and clearing transactions).

Journals are created for the amounts below:

- The first set of journals are for the actual amount of non-labor on the source transaction and the actual amount of the labor on the source transaction, loaded for paid absences and fringe benefits.
- A second set of journals is to bill an additional amount for personal overheads associated with the loaded labor billed in the first set of journals.

## **DIRECT BILLING METHOD**

**TAB C**

Personal overheads are calculated as a percentage of loaded labor. The personal overhead factor provides for certain personal costs of the service provider such as space, telephone, personal computer, training and supplies. At November 2000, this multiplier is 35% of the loaded labor. This indirect cost is in Account 980202-Inter-Unit Overhead Expense.

## UNIT OF SERVICE METHOD

## TAB D

Fourteen Unit of Service billing methods were implementation beginning January 1, 1999. They cover costs incurred in the HOLDING CO organization where direct billing is not practical such as payroll processing, invoice processing, compensation and benefits services, mail delivery, telephone services and personal computing support. (See documentation for each individual method following this summary.)

Rates are calculated annually based on the upcoming year's budgeted costs. Throughout the year, this predetermined, fixed rate is applied to the units of service provided to each Business Unit. Both the annual fixed rate and the monthly units of service provided are recorded in the PeopleSoft Financial system in statistical accounts. The PeopleSoft Financial system uses these factors, in its process steps, to create monthly journal entries to bill the resulting amount from the Business Unit of the service provider to the Business Unit of the service receiver.

When calculating each Unit of Service method, a base rate is first computed using the total annual budgeted costs of the applicable service department. Costs are added where necessary for costs incurred by another department (e.g. postage on outgoing vendor invoices not incurred by the Accounts Payable department.) Costs are subtracted if they were not applicable to the service provided or were to be direct billed. Costs are increased by applicable space rent or depreciation costs, by depreciation of capitalized equipment or software, and finally by the impact of other unit of service billings. The final costs are divided by the volume of anticipated services to determine the rate to be charged.

Each rate is applied to the volume of actual services used by other Business Units. Depending on the type of service provided and the volatility of its use, the volume of actual service taken is updated either monthly (number of invoice transaction lines), quarterly (number of employees) or annually (mail delivery).

Although the recorded unit of service inter-unit billing is at the business unit level, the billing is calculated on the volume of services provided by department. This provides the detail necessary to make a subsequent entry, where appropriate, to transfer costs between a regulated financial account and a non-regulated account.

## UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Employee Communication Services (Product 40110)

**Purpose:** To bill each business unit for the employee communications services provided by the MRKTG Business Unit, including publication of the LightLines newsletter and quarterly magazine, preparation of daily telephone "Hotline" information and other broadcast messages using voice mail, and maintenance of the Employee Information Centers located throughout Company work locations.

**Driver on which the billing is based:** Because employee communications services are for the benefit of all employees, billing is based on the total number of employees in each Business Unit, as determined by employees assigned to each department.

**How defined:** Driver= Statistical account 690101. Rate = Statistical account 690007.

**Frequency driver is updated:** Driver = Quarterly = Annually.

**Who is responsible for driver information.** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for the Payroll Services and various Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 31.94 per month per person. The rate was calculated by dividing certain budgeted costs of Department 524, Communications Programs, by the number of actual employees at September 1999 and dividing the result by 12 months. In addition, applicable rent costs for 1201 Walnut, depreciation for its share of Pin Oaks (The Picture Shop) and the effect of other service agreements were included.

### Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 40110 – Employee Communications Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR027 – Administer Employee Communications

**Resource Category:** 950 – Inter-unit Billings

### Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 40110 – Employee Communications Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR027 – Administer Employee Communications

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Vendor Disbursements Services (Product 50201)

**Purpose:** To bill each business unit for the vendor disbursement services provided by the SUPPT Business Unit, including the processing of payments to vendors, accrual of unpaid invoices, correction of account distribution errors, resolution of vendor inquiries, and preparation of annual Form 1099 tax reporting.

**Driver on which the billing is based:** Billing is based on the number of lines of transactions processed through the Accounts Payable System, as provided by the Accounts Payable query "AP\_#\_OF\_VCHR\_LINES\_BY\_DEPT."

**How defined:** Driver = Statistical account 690100. Rate = Statistical account 690006.

**Frequency driver is updated:** Driver = Monthly. Rate = Annually

**Who is responsible for driver information:** An Accountant will process a statistical journal monthly after final monthly accounts payable transactions are posted to the General Ledger.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 6.09 per line of Accounts Payable transaction. The rate was calculated by adding Treasury Department check processing costs to the total budgeted cost of Department 606, Accounts Payable (less approximately one half an accountant man-year spent on general accounting functions) and dividing the result by estimated annual lines of transactions. Costs were added for 1201 Walnut rent pertaining to this group and for the amortization of PeopleSoft Accounts Payable software capitalized in corporate plant in service. Finally, the effect of other service agreements was included.

## Accounting Distribution to be charged:

**Business Unit:** : GENCO, DISCO, etc (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50201, Vendor Disbursement Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** PR027, Process Vendor Payments

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50201, Vendor Disbursement Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR013 – PR027, Process Vendor Payments

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Non-fuel Procurement Services (Product 50210)

**Purpose:** To bill each business unit for the non-fuel procurement services provided by the SUPPT Business Unit, to develop and process purchasing contracts requiring minimal buyer involvement. This service agreement will include approximately 60% of the Purchasing Department costs and cover 93% of the purchase orders (PO's) written. PO types covered include: 1-Consultant, 2-Fleet Lease, 4-Material (special order stock material and non-stock material), 7-Yearly (service contracts) and 8-Auto source (stock replenishments.) The Purchasing Department will direct bill for the remaining PO's written, generally those for types 3-Lease, 5-Construction and 6-General Contract, all of which require more significant buyer involvement.

**Driver on which the billing is based:** Billing is based on the number of purchase order lines items for PO types 1, 2, 4, 7 and 8 (see description above) as identified in the PeopleSoft query "PO Service Agreement."

**How defined:** Driver = Statistical account 690102. Rate = Statistical account 690009.

**Frequency driver is updated:** Driver = Monthly. Rate = Annually.

**Who is responsible for driver information.** An Accountant in the General Accounting section will process a statistical journal monthly based on PO line counts for the applicable PO types as processed through the PeopleSoft Purchasing System and provided by the Purchasing Department..

**Basis or rate to be used for billing:** The 2000 rate will be \$ 7.72 per purchase order line for PO types 1, 2, 4, 7 and 8. The rate was calculated by dividing 60% of the Purchasing Department's (750) 2000 budgeted costs by the annual number of PO line items for the types above. Costs were added for Front & Manchester depreciation pertaining to this group and for the amortization of PeopleSoft Purchasing software capitalized in corporate plant in service. Finally, the effect of other service agreements was included.

## Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50210, Non-fuel Purchasing Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)

Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** PR 022 – Process Purchase Commitments

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50210, Non-fuel Purchasing Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** PR 022 – Process Purchase Commitments

**Resource Category:** 950 – Inter-unit Billings



## UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Payroll Processing Services (Product 50401)

**Purpose:** To bill each business unit for the payroll services provided by the SUPPT Business Unit, including the maintenance of employee elections for withholdings and deductions, time collection, processing of semi-monthly payroll, generation and distribution of payroll checks, reimbursement of travel expenses, processing of court-mandated withholdings such as garnishments, child support and tax levies, payroll tax compliance reporting, transfer of funds including direct deposit, labor reporting, pension calculations and preparation and filing of year-end W-2 forms.

**Driver on which the billing is based:** Because each employee receives two paychecks each month, billing is based on the number of employees in each business unit, as determined by employees assigned to each department.

**How defined:** Driver = Statistical Account 690101. Rate = Statistical account 690001.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually.

**Who is responsible for driver information:** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for various Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 17.25 per month per employee. The rate was calculated by dividing the total budgeted cost of Department 607, Payroll, by the actual number employees as of September 1999 and dividing the result by 12 months. Costs were added for 1201 Walnut rent pertaining to this group and for the amortization of PeopleSoft Payroll software capitalized in corporate plant in service. Finally, the effect of other service agreements was included.

### Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50401 - Payroll Processing

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)

Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR013 - Process Employee Payroll

**Resource Category:** 950 - Inter-unit Billings

### Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50401 - Payroll Processing

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR013 - Process Employee Payroll

**Resource Category:** 950 - Inter-unit Billings

## UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Employee Relations Services (Product 50410)

**Purpose:** To bill each business unit for the employee relations services provided by the SUPPT Business Unit, including administration of the employee selection process, regardless of whether from external recruitment or internal job postings, negotiation and administration of the bargaining unit contracts, and resolution of other employee relations concerns.

**Driver on which the billing is based:** Because employee relations services are available to all Business Units on an "on-call" basis, billing is based on the total number of employees in each Business Unit, as determined by employees assigned to each department. This driver assumes that the following criteria occur across all business units in proportions equal to those of each Business Unit's employees as a percentage of total employees: rate of employee turnover, rate of bargaining unit grievances, number of interventions for management employees.

**How defined:** Driver = Statistical account 690101. Rate = 690002.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually.

**Who is responsible for driver information:** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for the Payroll Services and various other Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 33.22 per month per employee. The rate was calculated by dividing the total budgeted cost of Department 810, Employee Relations, by the number of actual employees at September 1999 and dividing the result by 12 months. Costs were added for 1201 Walnut rent and for Pin Oaks depreciation pertaining to this group and for the effect of other service agreements.

### Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50410 – Employee Relations Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR001 – Administer Employee Selection Process

**Resource Category:** 950 – Inter-unit Billings

### Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50410 – Employee Relations Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR001 – Administer Employee Selection Process

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Compensation & Benefits Services (Product 50420)

**Purpose:** To bill each business unit for the compensation and benefit services provided by the SUPPT Business Unit, including: development and administration of compensation programs such as base pay and RESULTS and development and administration of corporate benefits programs such as Flex Benefits, Wellness, Tuition Reimbursement and health claims. Also included is the cost of maintaining employee related information and the cost of miscellaneous benefits such as tickets and recreational activities. However, this service agreement rate does not include the cost of major benefits such as pensions, health and life insurance which are "billed" by means of a fringe benefits loading on direct labor charges.

**Driver on which the billing is based:** Because all employees participate in approximately the same benefits, billing is based on the total number of employees in each Business Unit, as determined by employees assigned to each department. This driver assumes that while some of these services such as establishment of management base pay and processing of health claims pertain only to management employees, the majority of services provided under this Agreement pertain to all employees.

**How defined:** Driver = Statistical account 690101. Rate = 690003.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually.

**Who is responsible for driver information.** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for the Payroll Services and various other Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 65.72 per month per employee. The rate was calculated by dividing the total budgeted cost of Departments 838, Compensation Programs, and 802, Benefits Administration, less certain costs, by the number of actual employees at September 1999 and dividing the result by 12 months. Costs were added for 1201 Walnut rent pertaining to these groups and for the amortization of the PeopleSoft Human Resources software capitalized in corporate plant in service. Finally, the effect of other service agreements was included.

## Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50420 – Compensation & Benefits Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR011 – Develop/Administer Benefits Packages

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50420 – Compensation & Benefits Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR011 – Develop/Administer Benefits Packages

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Employee Training & Development (Product 50440)

**Purpose:** To bill each business unit for employee training and development services provided by the SUPPT Business Unit, including development and presentation of corporate training programs, coordination of employee development programs for PTP, workteams and quality circles, competencies development and administration of employee assistance programs. Corporate training programs include personal development but not technical training.

**Driver on which the billing is based:** Because employee training and development services are developed for use by all employees, no recognition will be given to the actual use of those services by employees in any specific business unit. Instead, billing will be based on the total number of employees in each Business Unit, as determined by employees assigned to each department.

**How defined:** Driver = Statistical account 690101. Rate = Statistical account 690004.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually

**Who is responsible for driver information.** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for the Payroll Services and various other Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 39.01 per month per employee. The rate was calculated by dividing the total budgeted cost (less certain expenses) of Departments 842, Employee Development, and 845, Employee Involvement, by the number of actual employees at September 1999 and dividing the result by 12 months. Costs were added for 1201 Walnut rent pertaining to these groups and for the effect of other service agreements

## Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50440 – Employee Training & Development Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR023 – Administer Personal Development Training

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50440 – Employee Relations Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR023 – Administer Personal Development Training

**Resource Category:** 950 – Inter-unit Billings

## UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Employee Health & Safety Programs (Product 50460)

**Purpose:** To bill each business unit for employee health and safety programs provided by the SUPPT Business, including design and administration of employee safety programs, development of safety training, investigation of safety issues, provision of physical examinations and medical services and management of compliance with Department of Transportation regulations.

**Driver on which the billing is based:** Although medical and safety services are used primarily by employees assigned to field operations, for initial implementation of this service agreement, billing will be based on the total number of employees in each Business Unit, as determined by employees assigned to each department.

**How defined:** Driver = Statistical account 690101. Rate = Statistical account 690005.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually

**Who is responsible for driver information.** An Accountant will enter a statistical journal in the first month of each quarter with the headcount by department as of the end of the previous quarter as reported in Human Resources' *KCPL Manpower Reports*. Statistical account 690001 will also be used as the driver for the Payroll Services and various other Human Resources service agreements.

**Basis or rate to be used for billing:** The 2000 rate will be \$ 30.58 per month per employee. The rate was calculated by dividing the total budgeted cost (less certain expenses) of Departments 830, Safety, and 831, Medical, by the number of actual employees as of September 1999 and dividing the result by 12 months. Costs were added for Front & Manchester (main building) depreciation pertaining to these groups and for the effect of other service agreements.

### Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50460 – Health & Safety Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** HR041 – Provide & Implement Safety Programs

**Resource Category:** 950 – Inter-unit Billings

### Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50460 – Health & Safety Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** HR041 – Provide & Implement Safety Programs

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Facilities Operations & Maintenance Services (Product 50740)

**Purpose:** To bill each business unit for operation and maintenance of service centers and administrative buildings provided by the SUPPT Business Unit, including routine operations services such as janitorial services, trash removal and provision of utilities as well as administration of facility leasing agreements, parking arrangements, and the purchase of furniture and furnishings. Also included is routine maintenance such as repainting of walls and offices, exterior maintenance, carpet and upholstery cleaning and replacement, window cleaning, rekeying locks, and replacement of light bulbs. Not included in this agreement is the cost of office relocations, purchase price of furniture, mowing or major construction. These excluded items will be direct billed to the benefiting business unit.

**Driver on which the billing is based:** Billing is based on the number of service center and administrative facility (excluding power plant general offices) square feet serving each business unit.

**How defined:** Current period activity in statistical account 690014

**Frequency driver is updated:** Annually

**Who is responsible for driver information:** An Accountant in the General Accounting section will process a statistical journal monthly calculated from the annual cost by business unit or department as appropriate..

**Basis or rate to be used for billing:** The rate will be fixed annually using both a weighted annual square foot cost common to all facilities plus a square foot janitorial cost for all facilities excluding 1201 Walnut (which includes janitorial services in the rent). The two per square foot rates were calculated by subtracting excluded costs from the total 2000 budgeted cost of Department 155, Facilities Maintenance & Construction, adding the impact of the cost of other service agreements and dividing the result by total applicable weighted square feet. Warehouses and enclosed parking were weighted at 50% of actual square feet. Open parking and paved areas were weighted at 0%. Finally, all applicable square feet were allocated to the applicable business units and annual and monthly common and janitorial costs were calculated.

## Accounting Distribution to be charged:

**Business Unit:** : GENCO, DISCO, etc (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50740, Facilities Operations & Maintenance Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)

Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** IN030, Operate Office Facilities

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50740, Facilities Operations & Maintenance Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** IN030, Operate Office Facilities

**Resource Category:** 950 – Inter-unit Billings

## UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Mail Services (Product 50750)

**Purpose:** To bill each business unit for mail processing services provided by the SUPPT Business, including mail pickup and delivery to all company location inside and outside the metropolitan area. Also included are courier service and postage on outgoing mail other than customer bills. Excluded from this service agreement are document processing services provided for in a separate service agreement.

**Driver on which the billing is based:** Amounts to be billed represent a fixed monthly amount calculated by the Document Processing Department.

**How defined:** Current period activity in statistical account 690011.

**Frequency driver is updated:** Annually

**Who is responsible for driver information.** The Supervisor of Document Processing will provide General Accounting with the fixed amounts to be billed month prior to the beginning of the year to which they will apply.

**Basis or rate to be used for billing:** Amounts to be billed represent a fixed monthly amount calculated by the Document Processing Department. They first isolated the portion of 2000 budgeted costs in Department 154 which related to courier service, postage and internal labor for mail pick up and delivery. Annual postage was spread to all Departments proportionally based on actual postage tracked for a six-month period. Internal labor for mail pick-up and delivery was assigned to each Department based on the percentage of total company employees in each department. Courier service was based on actual incurred costs. The cost of rent and other service agreements applicable to Department 154 was assigned 100% to the Document Processing service agreement.

### Accounting Distribution to be charged:

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50750 – Mail Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** IN041 - Provide Mail Services

**Resource Category:** 950 – Inter-unit Billings

### Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50750 – Mail Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** IN041 - Provide Mail Services

**Resource Category:** 950 – Inter-unit Billings

# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Security Services (Product 50760)

**Purpose:** To bill each business unit for the security services provided by the SUPPT Business Unit, including administration of corporate security, contract compliance of security officer services, physical security systems and systems audits, security awareness presentations including employee protection and travel advisories, and investigations of criminal acts and policy violations. To maintain confidentiality regarding areas of the Company under investigation, only the cost of security officer services is charged direct to the business units for whom the service is provided. This service agreement provides for a method to distribute internal labor and other costs to administer the security plan.

**Driver on which the billing is based:**

**How defined:** Current period activity in statistical account 690012.

**Frequency driver is updated:** Annually

**Who is responsible for driver information.** Each January, the Security Department will provide General Accounting with a percentage breakdown of anticipated coordination efforts by corporate location. General Accounting will apply these percentages to total prior year costs for the Security Department (Dept 773) to develop monthly fixed costs to be charged during the coming year. These fixed costs will be entered as a statistical journal in January.

**Basis or rate to be used for billing:** The rate will be fixed annually by first developing a percentage breakdown of anticipated coordination efforts by corporate location. These percentages will be applied to prior year costs for Department 773, after subtracting the cost of guard service and adding applicable rent costs for 1201 Walnut, annual depreciation of capitalized security equipment and the effect of other service agreements. Except for the 1201 Walnut and Pin Oaks locations, the resulting amounts will be divided by 12 to obtain a monthly fixed charge by business unit. Costs applicable to 1201 Walnut and Pin Oaks, including the cost of security officer services, will be apportioned between business units based on leased space used by each business unit and divided by 12 as above.

**Accounting Distribution to be charged:**

**Business Unit:** GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50760 – Security Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)  
Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** IN050 – Ensure Security of Personnel/Assets

**Resource Category:** 950 – Inter-unit Billings

**Accounting Distribution to be credited:**

**Business Unit:** MKTG

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50760 – Security Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** IN050 – Ensure Security of Personnel/Assets

**Resource Category:** 950 – Inter-unit Billings



# UNIT OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Telecommunications Services (Product 50801)

**Purpose:** To bill each business unit for telecommunications services provided by the SUPPT Business Unit, including provision of basic telephone service and administration, long distance charges, telephone switchboard operation, standard telephone handsets, maintenance of telecommunication equipment, phone/fax directories, voice mail service and administration, teleconferencing service and cellular phone administration. Also included are the costs to provide network redundancy to ensure reliability and to provide for disaster recovery.

**Driver on which the billing is based:** Billing is based on the number of telephone lines by department, as provided by the Telecommunications Department.

**How defined:** Driver = Statistical account 690103. Rate = Statistical account 690010..

**Frequency driver is updated:** Driver = Semi-annually. Rate = annually

**Who is responsible for driver information.** An accountant in the General Accounting department will obtain an updated count of the number of telephone lines by department quarterly from a staff member in Telecommunications (currently Judy Waterman).

**Basis or rate to be used for billing:** The 2000 rate will be \$ 91.25 per month per telephone line. The rate was calculated by combining the portion of 2000 budgeted labor and non-labor costs in Departments 160, Telecommunications Management, with the total 2000 budgeted costs incurred by Department 161, Telephone Operations. This result was then divided by the number of company phone lines, after excluding system lines used for trunk monitoring, PBX administration, call accounting, and processing of voice mail and teleconferencing transmissions. Costs were added for 1201 Walnut rent pertaining to these groups and for the depreciation of telephone related equipment capitalized in corporate plant in service. Finally, the effect of other service agreements was included.

## Accounting Distribution to be charged:

**Business Unit:** : GENCO, DISCO, etc (all others excluding SUPPT)

**Account:** 146xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50801, Telecommunications Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)

Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** IT003, Provide Telephone Services

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 146xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50801, Telecommunications Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** IT003, Provide Telephone Services

**Resource Category:** 950 – Inter-unit Billings

# Unit OF SERVICE BILLING DOCUMENTATION

**Billing Name:** Personal Computing Support Services (Product 50870)

**Purpose:** To bill each business unit for personal computing support services provided by the SUPPT Business Unit, including provision of local area network support, PC lease administration, lease costs of network servers and of equipment held for configuration and testing prior to installation, labor to perform PC equipment swaps and relocations, electronic mail administration, enterprise licenses for Microsoft Office and Help Desk assistance. Also included is the provision and support of internet and intranet access through web servers (access equipment and support).

**Driver on which the billing is based:** Billing is based on the number of personal computers by department, as provided by Information Technology Systems Operations.

**How defined:** Driver = Statistical account 690104. Rate = Statistical account 690011.

**Frequency driver is updated:** Driver = Quarterly. Rate = Annually

**Who is responsible for driver information.** An accountant in the General Accounting department will obtain an updated count of the number of PC's by department quarterly from a staff member in Information Technology Systems Operations (currently Cindy Perez).

**Basis or rate to be used for billing:** The 2000 rate will be \$ 225.78 per month per personal computer. Note that slightly more than half the rate arises from lease costs for corporate servers including those supporting LAN/WAN, e-mail, document management, drawing software and the Web. The rate was calculated by first segregating the portion of budgeted 2000 labor and non-labor costs in Departments 163 (e-mail and internet access), 880 (PC lease administration and support), and 881 (help desk) that pertained to personal computing support. Costs were added for 1201 Walnut rent and Pin Oaks depreciation pertaining to these groups and for the amortization of enterprise software capitalized in corporate plant in service. Finally, the effect of other service agreements was included. This result was then divided by the number of company PC's, after excluding those used for PC support and equipment swaps.

## Accounting Distribution to be charged:

**Business Unit:** : GENCO, DISCO, etc. (all others excluding SUPPT)

**Account:** 999xxx

**Department:** Business Unit corporate cost center for the charged Business Unit. (Note consider reflecting the department associated with the driver in a reference field.)

**Product:** 50870, Personal Computing Support Services

**Project\_ID:** (Area code)-EXP or (Business Unit)-EXP - (where no area code available)

Determine based on the department associated with the driver in the statistical account.

**Activity\_ID:** IT021, Provide/Support PC Package Applications

**Resource Category:** 950 – Inter-unit Billings

## Accounting Distribution to be credited:

**Business Unit:** SUPPT

**Account:** 999xxx

**Department:** 025 (Business Unit corporate cost center for the SUPPT Business Unit)

**Product:** 50870, Personal Computing Support Services

**Project\_ID:** 05-EXP - General Corporate Expense

**Activity\_ID:** IT021, Provide/Support PC Package Applications

**Resource Category:** 950 – Inter-unit Billings

## CLEARINGS & LOADINGS

### Kansas City Power & Light Co. MATERIAL Loading

TAB E

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The Materials Handling loading process utilizes a series of Project module allocations within each of the core KCPL Business Units. The allocations will be processed in sequence to first allocate dollars incurred in the central stores groups to the plants, services centers, or other Business Unit. Once the general dollars are allocated, the general dollars and any specifically incurred dollars by a power plant, service center or other Business Unit will be allocated to the final account distribution.

There are no dollar limitations for issues. The allocations are based on materials transactions (Source = MMS & Resource Category 110) and direct purchases (Source = AP & Resource Category 801) only. Charges to the Undistributed Stores Expense (163 Accounts) will either be directly charged where practical, such as with Power Plant Store Keeping, or may be based on the service agreements for Store Keeping costs, where other business unit personnel operate and maintain the various business unit storerooms. Non-labor related expenses; such as freight, discounts, and sales/use taxes will be charged to SUPPT and then passed to the other Business Units via an allocation based on total purchases to inventory stock.

All costs incurred in Undistributed Stores Expense are spread over Project IDs for a period of time based on the dollar value of the appropriate transactions relating to materials for that same period of time. The loading is only applied to the Project ID and Activity ID level of the initial transaction. There may be many lines of transactions in the Project module to identify the myriad of Work IDs and TSW numbers that will be maintained as referential information. Loading only the Project ID and Activity ID level the number of lines of the loading transactions produces a significantly reduced number of lines. Therefore, individual Work IDs and TSW numbers will not reflect stores loading amounts.

## CLEARINGS & LOADINGS

### Kansas City Power & Light Co. PAYROLL/LABOR Loading

TAB E

The current Payroll system is a PeopleSoft module but is not integrated with the financial modules. The interface between Payroll and the General Ledger is achieved through a series of extract files and programs. This process takes data provided by the Payroll system and converts it into journal entry information that is brought into the General Ledger after each pay cycle (two per month).

In addition to creating the Labor distribution entry, we are required to calculate and create entries for the labor loading, including Paid Absence Loading and Payroll Taxes & Benefits Transferred. The loading processes are run at month end and are explained below.

***Paid Absence Loading*** - Per the FERC Uniform System of Accounts, the various paid absence costs incurred must be allocated over the "at work" activities of the employees. The Company has further concluded that it is more appropriate for these costs to be loaded on an "annualized" basis to avoid an unreasonable allocation within any given monthly period. The process utilized by the Company relies on the application of an appropriate "corporate" percentage to the direct hours charged. The Company currently uses a single rate for all departments, but has the capability to use different rates for each core Business Unit, when it is deemed appropriate in the future. At month end, an allocation step creates an entry to transfer costs to work orders, clearing accounts, or expenses in each Department. An offsetting credit is made to Account 253914 - Paid Absence-Credit for Loaded Amount, Resource Category 302 - Paid Absence Loading, and the general department for that Business Unit. The percentages are based on annual budgeted amounts. It is recognized that the use of these "corporate" percentages creates a mismatch of "loading to costs actually incurred" on an individual Department basis, however, it has been determined that the "corporate rate" approach is more appropriate than reflecting precise loading for each individual Department. The rates (entered monthly via Journal ID PR-RATES) are applied only to straight-time labor from the Payroll system, and thus not affected by any journal entry transactions.

***Paid Absence True-Up Loading*** - This process is done to deal with the difference between the budgeted Paid Absence rate (used above) and the actual costs incurred during the year. At month end, an allocation step creates an entry to transfer costs to work orders, clearing accounts, or expenses in the General department for that Business Unit. An offsetting credit is made to Account 253914 - Paid Absence-Credit for Loaded Amount, Resource Category 302 - Paid Absence Loading, and the general department for that Business Unit. This transfer is based on a percentage applied to the direct labor charged. The percentage applied is determined through periodic analysis performed in Accounting. The rates (entered monthly via Journal ID STAT-TRUE) are applied only to straight-time labor from the Payroll system, and thus not affected by any journal entry transactions.

***Payroll Taxes Loading*** - This process is done to assure the proper capitalization of a "reasonable" portion of payroll tax and to provide management with complete cost within each Department. At month end, an allocation step creates an entry to transfer costs to work orders, clearing accounts, or expenses in each Department. An offsetting credit is made to Account 708151 - Payroll Tax Contra, Resource Category 315 - Payroll Tax Loading, and the general department for that Business Unit. This transfer is based on a percentage applied to the direct labor charged. The percentage applied is determined based on annual budgeted amounts. The rates (entered monthly via Journal ID PR-RATES) are applied to straight-time labor, overtime labor, and other compensation transactions from the Payroll system, and paid absence loading transactions (from above), and thus not affected by any journal entry transactions.

***Pension Loading*** - This process is done to assure the proper capitalization of a "reasonable" portion of employee pension costs and to provide management with complete cost within each Department. At month end, an allocation step creates an entry to transfer costs to work orders, clearing accounts, or expenses in each Department. An offsetting credit is made to Account 926510 - Group Insurance & Benefits Transferred, Resource Category 316 - Pension Loading, and the general department for that Business Unit. This transfer is based on a percentage applied to the direct labor charged. The percentage applied is determined based on annual budgeted amounts. The rates (entered monthly via Journal ID PR-RATES) are only applied to straight-time labor transactions from the Payroll system and paid absence loading transaction, and thus not affected by any journal entry transactions.

***Pension Credit Loading*** - This process is done to assure the proper capitalization of a "reasonable" portion of employee pension costs and to provide management with complete cost within each Business Unit. As a result of the Pension Loading using a percentage in relationship to the direct labor charge based on annual budget numbers, there needs to be an adjustment made to each department based on actual percentage in relation to direct labor. The percentage applied is determined based on annual budgeted amounts. The rates (entered

## CLEARINGS & LOADINGS

### Kansas City Power & Light Co. PAYROLL/LABOR Loading

TAB E

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monthly via Journal ID PR-RATES) are only applied to straight-time labor transactions from the Payroll system and paid absence loading transaction, and thus not affected by any journal entry transactions. There are two components for the year 2000. The first component is the budget variance that is the difference between budget and an amount later determined by an actuarial analysis. The second component is a change in accounting for pensions. An offsetting credit is made to Account 926510 –Group Insurance & Benefits Transferred, Resource Category 316 – Pension Loading and the general department for that Business Unit.

**Insurance & Benefit Loading** – This process is done to assure the proper capitalization of a “reasonable” portion of employee insurance and benefits and to provide management with complete cost within each Department. At month end, an allocation step creates an entry to transfer costs to work orders, clearing accounts, or expenses in each Department. An offsetting credit is made to account 926510 – Group Insurance & Benefits Transferred, Resource Category 317 – Other Benefits Loading, and the General department for that Business Unit. This transfer is based on a percentage applied to the direct labor charged. The percentage applied is determined based on annual budgeted amounts. The rates (entered monthly via Journal ID PR-RATES) are only applied to straight-time labor transactions from the Payroll system and paid absence loading transaction, and thus not affected by any journal entry transactions.

**Injury & Damage Loading** – This process is done to assure the proper capitalization of a “reasonable” portion of employee injury and damages and to provide management with complete cost within each Department. At month end, an allocation step creates an entry to transfer costs to work orders in each Department. An offsetting credit is made to account 925050 – A&G Injury and Damage, Resource Category 314 – Overhead Labor, and the General department for that Business Unit. This transfer is based on a percentage applied to the direct labor charged. The percentage applied is determined based on annual budgeted amounts. The rates (entered monthly via Journal ID PR-RATES) are only applied to straight-time labor transactions from the Payroll system and paid absence loading transaction (from above), and thus not affected by any journal entry transactions.

**General Note:**

The above loading processes are being reviewed and modified as enhancements are identified and made. For internal analysis purposes, the Payroll Taxes Loading, Pension Loading, and Insurance & Benefit Loading amounts are allocated to non-construction accounts. For external reporting purposes, they are reversed from the non-construction accounts.

## CLEARINGS & LOADINGS

### Kansas City Power & Light Co. Miscellaneous Loadings

TAB E

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Below are general explanations for various miscellaneous clearing and loading processes used by KCPL. These are written primarily for Accounting personnel. Specific questions regarding any of these clearing or loading processes should be addressed to General Accounting.

**Administrative and General (A&G) Loading** - The purpose of this loading is to capitalize a portion of the various A&G costs that are incurred in support of activities that are directly capitalized. The allocation spreads the balance in Accounts 107800 through 107802 within a Business Unit over the labor hours charged for the current period. The balances are transferred to Account 107000 where the Project ID that falls within a specific group of Projects that are attributable to the Business Unit.

**Customer Service (CS) Loading** - The purpose of this loading is to capitalize a portion of the Customer Service costs which are related to construction and removal activity but impractical to charge directly to the Construction/Removal project. This allocation spreads the balance in Accounts 184780 and 184788 for a Business Unit over the labor hours charged by KCPL and contract personnel, in the current period by the Business Unit, to Account 107000 where the Project ID that falls within a specific group of Projects that are attributable to the Business Unit.

**District Foreman (DF) Clearing** - The purpose of this loading is to simplify time entry for District Foremen by relating the costs incurred by the District Foremen to the work that they supervise. This allocation spreads the balance in Accounts 184760 through 184768 for a Business Unit over the labor hours charged by KCPL and contract personnel in the current period by the Business Unit, to Accounts that falls within a specific group of Accounts that are the subject of District Foremen responsibility.

**Operations Tool Expense (TLOP) Clearing** - The purpose of this clearing is to simplify the process of ensuring that the costs incurred for small tool and personal use inventory items (a default distribution at time of issue) are charged to the same accounts that tools or inventory items would be charged. This allocation spreads the balance in Accounts 184740 through 184749 for a Business Unit over the labor hours charged by KCPL and contract personnel, in the current period by the Business Unit, to Accounts that falls within a specific group of Accounts that are the subject of District Foremen responsibility.

**A&G Tool Expense (TLEX) Clearing** - The purpose of this clearing is to reclassify the costs incurred for small tool and personal use inventory items (a default distribution at time of issue) to the appropriate Administrative and General Expense account. This allocation takes the balance in Accounts 184740 through 184749 for a Department and changes the account to 920100 - Administration & General Supervision.

**Maintenance Support Services Reclass** - The purpose of this allocation is to distribute any costs in Department 451 - Maintenance Services to the appropriate power plant. This allocation reclasses the balance of Accounts that fall within a specific group of Accounts that relate to administration and maintenance for a Business Unit according to the labor hours charged by KCPL and contract personnel, in the current period by the Business Unit, it includes reclassification of labor and non-labor costs associated with Department 451.

## **SPECIFIC ASSIGNMENT METHOD**

## **TAB F**

Specific assignment of costs among operating divisions is used in circumstances where a statistical analysis can be made of the underlying cost that indicates the benefitting Business Unit. Generally this analysis is performed within the Accounting Department. The resulting Business Unit assignment is sometimes recorded using a journal entry, such as for amortization of property damage insurance premiums. In other situations, such as rent expense, it can be indicated in the accounting distribution on the source transaction such as the invoice.

Examples where specific assignment is used and the statistical basis for each include the following:

- Rent on corporate headquarters building – Square feet of occupied space by Department
- Property damage insurance premiums – Value of insurable property by Business Unit

Other types of specific assignments are made based on the ownership of the asset or liability to which they apply. Examples are:

- Depreciation – Follows ownership of plant asset
- Lease cost of personal computing equipment – Based on Department where equipment is used.

## **CORPORATE ALLOCATION METHOD**

**Tab G**

**Page 1 of 2**

To the extent that Balance Sheet and Income Statement transactions are not assigned to the appropriate Business Unit, the following Allocation Method is used. This method is primarily used for transactions originating in the Corporate Services portion of the Suppt Business Unit. It also is applied to residual amounts in the Shared Services portion of the Suppt Business Unit that remain following application of the other assignment methods discussed in Tabs C thru F.

FERC prescribes a system of accounts applicable to public utilities and to licensees engaged in the generation and sale of electric energy for ultimate distribution to the public. Some of these accounts relate directly to a specific Business Unit and are identifiable. For example, the production, transmission and distribution accounts, remaining in SUPPT after completion of cost assignments described in Tabs C thru F, are specifically assigned to GENCO, TRNCO and DISCO respectively. These accounts are shown on pages 4 and 5 of Tab K, which shows the general ledger accounts for the total company.

Furthermore, the FERC accounts, Tab M, shows each account's Business Unit ownership and gives an explanation of why that particular account belongs to the operating division that it's been assigned and the allocation basis for dollars in HOLDING CO.

There are several allocations that occur outside of the PeopleSoft system. Administrative and General expenses are allocated from Suppt to the other Business Units using either the labor allocator or the Massachusetts Method which also allocates costs to the subsidiaries. To properly allocate costs to the subsidiaries, the Administrative and General expenses are examined by departments to determine which departments provide services indirectly to the subsidiaries. Next, the Massachusetts Method is applied to the Administrative and General costs in these departments and costs are allocated to all Business Units, including the subsidiaries. The remaining Administrative and General expenses are allocated to the other Business Units by using the labor allocator.

Also, depreciation, other income and deductions and general taxes are allocated from the Suppt operating division to the other operating divisions using the labor allocator. Income taxes are assigned to each Business Unit by the Tax Department and the interest charges that are not directly assigned are allocated to the Business Units based on the analysis of debt provided by the Finance Department.



## CORPORATE ALLOCATION METHOD

Tab G  
Page 2 of 2

Labor Allocator: DELIVERY=.5095 POWER=.4905

Massachusetts Method: DELIVERY=.5082 POWER=.4002 SUBSIDIARY=.0916

Capital Allocator for debt: DELIVERY=.6544 POWER=.2092 SUBSIDIARY=.1364

Capital Allocator for common equity and preferred stock:  
DELIVERY=.4346 POWER=.4748 SUBSIDIARY=.0906

Capital Allocator for debt-average:  
DELIVERY=.6878 POWER=.1800 SUBSIDIARY=.1322

**Kansas City Power & Light Co.**  
**Salaries and Wages Allocator**

	Total Company	Wolf Creek	Labor Net Of Wolf Creek	Adjusted Total	Disco	Tranco	Genco	Support
Production	59,904,489	25,116,172	34,788,317	28.48%			28.48%	
Transmission	3,417,616		3,417,616	2.80%		2.80%		
Distribution	17,323,189		17,323,189	14.18%	14%			
Sales	1,220,771		1,220,771	1.00%	1.00%			
Customer Service	1,331,060		1,331,060	1.09%	1.09%			
Customer Accounting	7,010,563		7,010,563	5.74%	5.74%			
A&G	31,154,477	3,740,424	27,414,053	22.44%				22.44%
Plant & Reserve	24,940,878	1,246,617	23,694,261	19.40%	11.21%	1.95%	6.24%	0.00%
Other Balance Sheet A/c	3,539,265		3,539,265	2.90%	0.28%	0.04%	2.55%	0.03%
Below the line Accounts	2,412,845		2,412,845	1.98%	0.58%	0.00%	0.14%	1.25%
Total Salaries and Wages	152,255,153	30,103,213	122,151,940	100.00%	34.08%	4.78%	37.41%	23.72%

KCPL Delivery	50.95%
KCPL Power W/O WC	49.05%

DISCO	34.08%	10.60%	44.68%
TRANCO	4.78%	1.49%	6.27%
Genco	37.41%	11.63%	49.05%
Total	76.28%	23.72%	100.00%

Note: Disco includes Marketing

# MASSACHUSETTS FORMULA

	TOTAL	WCNOC	SUBTOTAL	DISCO	TRNCO	DELIVERY	GENCO	SUBS	KLT	HSS
<b>CAPITAL ASSETS &amp; INVESTMENTS</b>	2801.9	950	1851.9	867.1	135.8	1002.9	541.8	307.2	262.6	44.6
%			1.0001	0.4682	0.0733	0.5416	0.2926	0.1659		
<b>REVENUES</b>	478.8	110.2	368.6	155	20.9	175.9	155.5	37.2	37	0.2
%			1	0.4205	0.0567	0.4772	0.4219	0.1009		
<b>PAYROLL</b>	153.3	30.1	123.2	54.6	7.7	62.3	59.9	1	0.5	0.5
%			1	0.4432	0.0625	0.5057	0.4862	0.0081		
<b>SUM OF FACTORS</b>				1.3319	0.1925	1.5245	1.2007	0.2749		
<b>AVERAGE</b>			1	0.444	0.0642	0.5082	0.4002	0.0916		

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Group ID		Undistributed Labor Allocator	Massachusetts Allocator	
005 Total	PAID ABSENCE TRUE UP	208	208	
008 Total	CLEARING ACCT & ALLOCATIONS	0	0	
010 Total	CEO&PRESIDENT	811,702		811,702
025 Total	SUPPT	310,937	310,937	
102 Total	ENVIRONMENTAL SERVICES	295,694	295,694	
110 Total	INTERNAL SERVICES & PURCHASING	107,215	107,215	
136 Total	FLEET	(301,761)	(301,761)	
150 Total	SHOP & TECHNICAL SERVICES	(43,788)	(43,788)	
152 Total	FLEET SVCS-CENTRAL EQUIP POOL	(53,458)	(53,458)	
153 Total	RENT-MAINLY 1201	1,566,411		1,566,411
154 Total	DOCUMENT PROCESSING	(113,238)	(113,238)	
155 Total	FACILITIES MANAGEMENT	(756,406)	(756,406)	
160 Total	TELECOMMUNICATION MGMT	1,192,221	1,192,221	
161 Total	TELEPHONE OPERATIONS	(1,194,134)	(1,194,134)	
162 Total	RADIO OPERATIONS	99,669	99,669	
163 Total	NETWORK SERVICES	396,995	396,995	
352 Total	RESEARCH & DEVELOPMENT	264,826	264,826	
384 Total	MAPPING & DRAFTING	(91,308)	(91,308)	
490 Total	EXECUTIVE VP	(35,319)		(35,319)
505 Total	GENERAL COMPANY DUES	173,210	173,210	
523 Total	COMMUNITY AFFAIRS	85,172		85,172
524 Total	COMMUNICATION PROGRAMS	386,661		386,661
525 Total	PUBLIC AFFAIRS	408,777		408,777
600 Total	CONTROLLER	367,504		367,504
601 Total	GENERAL ACCOUNTING	256,597		256,597
602 Total	TAX ACCOUNTING	431,975		431,975
603 Total	TAXES	8,245	8,245	
606 Total	ACCOUNTS PAYABLE	(44,889)	(44,889)	
607 Total	PAYROLL	(2,293)	(2,293)	
610 Total	UNALLOCATED GEN CHARGES/CRS	21,595	21,595	
611 Total	MISCELLANEOUS RECEIPTS	89,583	89,583	
612 Total	SPECIAL ACCRUAL	1,033,845	1,033,845	
620 Total	CORPORATE REPORTING	114,525		114,525
625 Total	RECORDS MANAGEMENT	171,722	171,722	
626 Total	ACCOUNTING SYSTEMS	130,144		130,144
650 Total	PROPERTY ACCOUNTING	96,923	96,923	
661 Total	REGULATORY SERVICES	494,557	494,557	
680 Total	CORPORATE BUDGETS	320,277		320,277
682 Total	INTEREST & AFUDC	0	0	
683 Total	FINANCING COSTS	198,401		198,401
688 Total	INVESTOR RELATIONS	591,332		591,332
690 Total	FINANCE & TREASURY	716,367		716,367
691 Total	CASHIER	47,294	47,294	
692 Total	CREDIT & COLLECTION	11,864	11,864	
702 Total	CORPORATE SECRETARY DEPT	1,139,789		1,139,789
703 Total	BUSINESS ETHICS	30,383		30,383
720 Total	AUDIT SERVICES	320,928		320,928
740 Total	VP-INFORMATION TECHNOLOGY	324,066		324,066
750 Total	PURCHASING DEPT	20,745	20,745	
754 Total	FREIGHT	0	0	
771 Total	LAW DEPT	2,064,966	2,064,966	
772 Total	RISK MANAGEMENT	1,012,511		1,012,511
773 Total	SECURITY	46,099	46,099	
774 Total	REGULATORY COMM ASMT & FEES	72,708	72,708	
775 Total	INFO TECHNOLOGY SECURITY	1,128,478	1,128,478	
800 Total	HUMAN RESOURCES	342,415	342,415	
802 Total	BENEFITS ADMINISTRATION	181,377	181,377	
803 Total	DIVERSITY/EEO	103,469	103,469	
810 Total	EMPLOYEE RELATIONS	15,420	15,420	
830 Total	SAFETY	(39,837)	(39,837)	
831 Total	MEDICAL	171,187	171,187	
838 Total	COMPENSATION PROGRAMS	1,596	1,596	
842 Total	EMPLOYEE DEVELOPMENT	(25,390)	(25,390)	
845 Total	EMPLOYEE INVOLVEMENT	65,003	65,003	
880 Total	INFORMATION TECHNOLOGY	294,864	294,864	
881 Total	INFORMATION SYSTEMS	2,833,253	2,833,253	
882 Total	IT OPERATIONS & ARCHITECTURE	107,372	107,372	
	COMPUTER LEASE FOR SUPPT	1,176,390	1,176,390	
Grand Total		19,953,647	10,775,443	9,178,204
	General Plant			
	Maintenance	2,108,344	2,108,344	
	Depreciation	1,762,576	1,762,576	
	General Taxes	1,150,248	1,150,248	
	Miscellaneous	493,352	493,352	
	Other Reconciling Items	(118,375)	(120,348)	
		25,349,792	16,169,615	9,178,204
			**	Total
	Delivery	8,177,426	4,664,363	12,841,789
	Power	8,062,696	3,673,117	11,735,815

## Calculation of Capital Allocators for 12/31/99 Balance Sheet

	Total Company	KCPL Delivery	KCPL Power	Subsidiary
Total Capital Includes STDebt	1,963,843,323	853,489,207	932,467,444	177,886,675
OUT OF BALANCE	-	(1)	1	1
Old Allocations				
Interest Unsec Notes	794,375	519,839	166,183	108,353
Unam Debt Expense	6,447,690	4,219,369	1,348,856	879,465
Accr Int - Series B	283,125	185,277	59,230	38,618
Accr Int - Series C	4,421,646	2,893,525	925,009	603,113
Accr Int - Series D	2,041,129	1,335,715	427,004	278,410
Accr Int - Series E	949,767	621,527	198,691	129,548
Preferred Dividends	412,123	179,109	195,676	37,338
New Allocations				
Interest Unsec Notes	794,375	519,839	166,183	108,353
Unam Debt Expense	6,447,690	4,219,368	1,348,857	879,465
Accr Int - Series B	283,125	185,277	59,230	38,618
Accr Int - Series C	4,421,646	2,893,525	925,008	603,113
Accr Int - Series D	2,041,129	1,335,715	427,004	278,410
Accr Int - Series E	949,767	621,527	198,691	129,548
Preferred Dividends	412,123	179,109	195,676	37,338
Total Capital Include STDebt	1,963,843,323	853,489,205	932,467,447	177,886,675
<b>Capital Allocation %</b>	<b>100.00%</b>	<b>43.46%</b>	<b>47.48%</b>	<b>9.06%</b>
Total Equity	866,981,023	376,791,232	411,657,881	78,531,912
Total Preferred	39,062,300	16,976,533	18,547,469	3,538,298
Total Debt incl. TOPrs	1,057,800,000	459,721,441	502,262,097	95,816,465
Direct Assigned Debt	355,268,000	-	355,268,000	
Allocated Debt	702,532,000	459,721,441	146,994,097	95,816,465
<b>Remaining Debt Allocation %</b>	<b>100.00%</b>	<b>65.44%</b>	<b>20.92%</b>	<b>13.64%</b>
Equity %	44.15%	44.15%	44.15%	44.15%
Preferred %	1.99%	1.99%	1.99%	1.99%
Debt %	53.86%	53.86%	53.86%	53.86%

### Capitalization Ratios for 12/31/99 Balance Sheet

Equity	866,981,023	376,791,233	411,657,878	78,531,912
Preferred	39,062,300	16,976,533	18,547,469	3,538,298
Debt & TOPrs	1,057,800,000	459,721,441	502,262,097	95,816,465
Total Capital incl STD	1,963,843,323	853,489,207	932,467,444	177,886,675
Equity	44.15%	44.15%	44.15%	44.15%
Preferred	1.99%	1.99%	1.99%	1.99%
Debt & TOPrs	53.86%	53.86%	53.86%	53.86%
Total Capital incl STD	100.00%	100.00%	100.00%	100.00%

### Calculation of Average Capital Allocators for the 12 months ended 12/31/99

	<u>Total Company</u>	<u>KCPL Delivery</u>	<u>KCPL Power</u>	<u>Subsidiary</u>
Total Capital as of 12/31/99	1,963,843,323	853,489,205	932,467,447	177,886,675
Total Capital as of 12/31/98	1,893,557,817			148,147,379
Change in Capital	70,285,506	19,376,591	21,169,618	29,739,296
Total Capital Include STDebt	1,893,557,817	834,112,614	911,297,829	148,147,379
Equity	891,727,517	392,806,158	429,154,760	69,766,602
Preferred	89,062,300	39,231,962	42,862,320	6,968,019
Total Debt	912,768,000	402,074,495	439,280,749	71,412,758
Direct Assigned Debt Dec 99	355,268,000	-	355,268,000	-
Remaining Debt	557,500,000	402,074,495	84,012,749	71,412,758
Debt Allocation for 12/31/98	100.00%	72.12%	15.07%	12.81%
Debt Allocation for 12/31/99	100.00%	65.44%	20.92%	13.64%
<b>Average for Debt Costs</b>	<b>100.00%</b>	<b>68.78%</b>	<b>18.00%</b>	<b>13.22%</b>
Capital Allocation for 12/31/98	100.00%	44.05%	48.13%	7.82%
Capital Allocation for 12/31/99	100.00%	43.46%	47.48%	9.06%
<b>Average for Preferred Dividends</b>	<b>100.00%</b>	<b>43.76%</b>	<b>47.80%</b>	<b>8.44%</b>

### Capitalization Ratios for 12/31/98 Balance Sheet

Equity	891,727,517	392,806,158	429,154,760	69,766,602
Preferred	89,062,300	39,231,962	42,862,320	6,968,019
Total Debt including TOPrs	912,768,000	402,074,495	439,280,749	71,412,758
Total Capital including STDebt	1,893,557,817	834,112,614	911,297,829	148,147,379
Equity	47.09%	47.09%	47.09%	47.09%
Preferred	4.70%	4.70%	4.70%	4.70%
Total Debt including TOPrs	48.20%	48.20%	48.20%	48.20%
Total Capital including STDebt	100.00%	100.00%	100.00%	100.00%

BUS UNIT	DEPT	ACCOUNT	PRODUCT	PROJECT	ACTIVITY	CATEGORY
----------	------	---------	---------	---------	----------	----------

**Business Unit** - used to indicate the Business Unit to which the transaction is recorded. The Business Unit is not coded on the transaction but rather is input by the PeopleSoft system based on the Department. The recorded Business Units are summarized for reporting purposes as POWER, DELIVERY, SUBSIDIARY or HOLDING CO. See Tab B.

**Department** - used to indicate a subset for organizational reporting purposes within the operating division, thus each operating division will have its own set of valid departments.

**Account** - used to group amounts into the proper classification for financial reporting purposes. An account is the lowest level of detail that will be used in the various financial reports.

**Product** - used to group costs into related services or goods provided by the operating division. The use of products is independent of the account used and allows each operating division to analyze and determine what it costs to provide the product or service.

**Project** - used to identify for whom, or what, the product or service is being provided. Transfers between operating divisions (direct billings, as opposed to service agreements), and billings to joint venture partners, will be based on charges to projects. Each project will be "owned" by an operating division and any charges by an operating division to a project not owned by that operating division will be transferred.

**Activity** - used to identify the actions or tasks that occur within the project. Transactions to a project can only be through activities that are valid for the project.

**Category** - also known as resource category, is used for identifying resource types more specifically. For example, if you have a resource type of labor but want to break it down further for tracking purposes, you might define resource categories of contractor hours, straight-time labor or overtime labor.

## DEPARTMENT

TAB I

DeptID	Descr	Operating Division
000	KCPL - BS Transfer Only	KCPL
001	Interunit Transfers	
005	Paid Absence True Up	SUPPT
006	Revenue-RETLCO	MRKTG
008	Clearing Acct&Allocations	SUPPT
010	CEO & President	SUPPT
013	EDE-Iatan Station	GENCO
015	SJLP-Iatan Station	GENCO
016	KGE-LaCygne	GENCO
021	General DISCO	DISCO
022	General GENCO	GENCO
023	General MRKTG	MRKTG
024	General PWRMK	PWRMK
025	General SUPPT	SUPPT
026	General TRNCO	TRNCO
027	General WCNOC	WCNOC
050	Apache Canyon Gas LLC	APCAN
051	Reserved for KLT Use	KLT
052	Reserved for KLT Use	KLT
053	Reserved for KLT Use	KLT
054	KLT Gas Operating Co.	GSOP
055	Apache Canyon Gas LLC	APCAN
056	General Far Gas	FGAS
057	General Municipal Solutions	MS
058	General Telemetry Solutions	TS
059	General Municipal Parking Solu	MPS
060	General KLT, Inc	KLT
061	General KLT Investments	KLTIV
062	General KLT Energy Services	KLTES
063	Reserved for KLT Use	KLT
064	General KLT Gas	GAS
065	General KLT Investments II	INV2
066	General KLT Telecom	TELCM
067	General KLT Copier Solutions	CS
068	Signal Sites, Inc	SS
069	Reserved for KLT Use	KLT
070	Reserved for KLT Use	KLT
071	Reserved for KLT Use	KLT
072	Reserved for KLT Use	KLT
073	Reserved for KLT Use	KLT
074	Reserved for KLT Use	KLT
075	Reserved for KLT Use	KLT
076	Reserved for KLT Use	KLT
102	Environmental Services	SUPPT
110	Intrnl Svcs & Purchasing Admin	SUPPT
123	test	DISCO
136	Fleet Services -(Credits)	SUPPT
137	Fleet Svcs-Southland Gar	SUPPT
138	Fleet Svcs-Northland Gar	SUPPT
139	Fleet Svcs-Body Shop-F&M	SUPPT
140	Fleet Services-Operations	SUPPT
141	Fleet Svcs - F&M Nights	SUPPT



## DEPARTMENT

TAB I

DeptID	Descr	Operating Division
142	Fleet Svcs-Johnson County	SUPPT
143	Fleet Svcs-Dodson	SUPPT
144	Fleet Svcs-South District	SUPPT
145	Fleet Svcs-East District	SUPPT
146	Fleet Svcs-Heavy Equipmnt	SUPPT
147	Fleet Svcs-Eq Salv & Sls	SUPPT
148	Fleet Svcs Adm	SUPPT
149	Fleet Svcs-Pool Cars	SUPPT
150	Shop & Technical Services	SUPPT
152	Fleet Svcs -Central Equip Pool	SUPPT
153	Rent	SUPPT
154	Documnt Process&Dist Svcs	SUPPT
155	Facilities Maintn & Mgmt	SUPPT
160	Telecommun Mgmt Staff	SUPPT
161	Telephone Operations	SUPPT
162	Radio Operations	SUPPT
163	Network Services	SUPPT
170	Distribution Administratn	DISCO
181	Transmission Cnstrn & Mtce	TRNCO
191	Substations Const & Maint	TRNCO
200	Executive V P-Delivery Company	DISCO
210	Meter Operations	DISCO
215	Distribution Systm Oprtns	DISCO
220	Technical Training	DISCO
230	Customer Svcs Admin Suppt	DISCO
231	Customer Svcs Systems Support	DISCO
232	Construction Planning	DISCO
241	Cust Svcs - Dodson	DISCO
245	Central Equipment	DISCO
251	Distribution Systm Oprtns	DISCO
252	Joint Facilities	DISCO
271	Cust Svcs - F&M	DISCO
275	F & M Underground Dept	DISCO
281	Cust Svcs - Jo Co	DISCO
285	Cust Svcs - Southland	DISCO
291	Cust Svcs - Northland	DISCO
301	Cust Svcs - East District	DISCO
321	Cust Svcs - So District	DISCO
352	Research & Development	SUPPT
360	Customer Svcs Engineering	DISCO
361	Customer Svcs-Spec Projct	DISCO
380	For History Only	SUPPT
381	History Only	SUPPT
383	History Only	SUPPT
384	Mapping&Drafting Tech &Sv	SUPPT
400	Trans & Environmental Services	TRNCO
410	Prd Stores Ldg Contra-Credits	GENCO
411	Plant Services	GENCO
412	Transmission Services	TRNCO
413	Transmission	TRNCO
414	Power Sales & Services	GENCO
415	Bulk Power	GENCO

## DEPARTMENT

TAB I

DeptID	Descr	Operating Division
420	Generation Develop & Construct	GENCO
449	Production Apprentice/Training	GENCO
450	Maintenance Svc-Central Shops	GENCO
451	Maintenance Services	GENCO
452	Energy Resource Management	GENCO
453	Performance Engineering	GENCO
454	Production Engineering Service	GENCO
455	Disability Work Shop	GENCO
457	Production Administration	GENCO
458	Transmission & Substatns	TRNCO
461	Grand Ave-Purchased Steam	GENCO
462	Northeast	GENCO
463	Hawthorn	GENCO
464	Montrose	GENCO
465	LaCygne	GENCO
466	Iatan	GENCO
467	Wolf Creek-Budget Changes	WCNOC
469	Wolf Creek-WCNOC Incurred	WCNOC
472	Fuel-Northeast	GENCO
473	Fuel-Hawthorn	GENCO
474	Fuel-Montrose	GENCO
475	Fuel-LaCygne	GENCO
476	Fuel-Iatan	GENCO
477	Fuel-Wolf Creek	WCNOC
478	Gardner-Fuel Statistics	GENCO
479	Fuel-Temp Gen	GENCO
490	Executive VP - Chief Fin Offic	SUPPT
501	Sales Channels	MRKTG
502	Meter Services	DISCO
503	Customer Communication CE	DISCO
505	General Company Dues	SUPPT
520	Corporate Development	MRKTG
522	Community Development	MRKTG
523	Community Affairs	SUPPT
524	Corporate Communications	SUPPT
525	Governmental Affairs	SUPPT
526	Community Relations	SUPPT
530	Marketing Communications	MRKTG
531	Corp Acct Svcs/Economic	MRKTG
532	Administrative-Sales	MRKTG
600	Controller	SUPPT
601	General Accounting	SUPPT
602	Tax Accounting	SUPPT
603	Taxes	SUPPT
604	Amortization	SUPPT
605	Wolf Creek Outage Accrual	WCNOC
606	Accounts Payable	SUPPT
607	Payroll	SUPPT
610	Unallocated Gen Chrsgs/Crs	SUPPT
611	Miscellaneous Receipts	SUPPT
612	Special Accrual	SUPPT
613	KLT	SUPPT

## DEPARTMENT

TAB I

DeptID	Descr	Operating Division
620	Corporate Reporting	SUPPT
621	Empl Pension&Benefit Prem	SUPPT
625	Records Management	SUPPT
626	Accounting Systems	SUPPT
650	Property Accounting	SUPPT
655	Key Accounts	MRKTG
657	Business Center	MRKTG
658	Special Projects	MRKTG
659	VP-Marketing & Sales	MRKTG
661	Regulatory Services	SUPPT
663	Marketing & Sales Financial Op	MRKTG
664	Marketing Assessment	MRKTG
665	Marketing Support Svcs	MRKTG
666	Marketing Products	MRKTG
667	Worry Free Services	MRKTG
668	New Products	MRKTG
669	Commodities	MRKTG
670	Marketing Administration	MRKTG
671	Marketing Commodities	MRKTG
672	Custom Markets	MRKTG
673	Custom Markets	MRKTG
674	Creative Lighting Services	MRKTG
675	Economic Development	MRKTG
677	Mass Markets	MRKTG
678	Consumer Products	MRKTG
680	Corporate Budgets	SUPPT
682	Interest & AFUDC	SUPPT
683	Financing Costs	SUPPT
685	Depreciation	SUPPT
688	Investor Relations	SUPPT
690	Finance & Treasury	SUPPT
691	Cashier	SUPPT
692	Credit & Collection	SUPPT
693	Uncollectable Accounts	SUPPT
702	Corporate Secretary Dept	SUPPT
703	Business Ethics	SUPPT
720	Audit Services Department	SUPPT
740	VP-Information Technology	SUPPT
741	Fuels Department	GENCO
750	Purchasing Department	SUPPT
754	Freight	SUPPT
760	Materials	DISCO
761	History Only-Not Used	KCPL
765	Stock Purchases & Transac	DISCO
769	Oth Stores Loading Contra-Cr's	DISCO
771	Law Department	SUPPT
772	Risk Management	SUPPT
773	Security	SUPPT
774	Regulatory Comm Asmt&Fees	SUPPT
775	Info Technology Security	SUPPT
780	Real Estate Department	DISCO
800	Human Resources	SUPPT

## DEPARTMENT

## TAB I

DeptID	Descr	Operating Division
802	Benefits Administration	SUPPT
803	Diversity/EEO	SUPPT
810	Employee Relations	SUPPT
830	Safety	SUPPT
831	Medical	SUPPT
838	Compensation Programs	SUPPT
842	Employee Development	SUPPT
845	Employee Involvement	SUPPT
846	Leadership Development	SUPPT
880	Infrmtn Tchnlgy Sys Oprtn	SUPPT
881	Information Systems	SUPPT
882	IT Operations & Architecture	SUPPT
901	Home Svc Solutions Admin	HSS
902	Worry Free Svc (Sub of HSS)	WFINC
905	KCPL Receivables CO	KCREC
905	KCPL Receivables Co	KCREC
915	KCPL-Iatan Inc	KIATN
916	KCPL Iatan II Subsidiary	KIAT2
950	Power International 2	PI2
951	CMI Power International	CMI
952	Power Mauritius	PMAUR
953	KLT Pwr Inc	KLTPR
954	KLT Iatan	IATAN
955	Iatan 2 LP	IATN2
956	Reserved for KLT Use	KLT
957	Reserved for KLT Use	KLT
958	Reserved for KLT Use	KLT
959	Reserved for KLT Use	KLT
960	Reserved for KLT Use	KLT
961	Reserved for KLT Use	KLT
962	Reserved for KLT Use	KLT
963	Reserved for KLT Use	KLT
999	Suspense	SUPPT

## CAM - DELIVERY Projects.xls

Owning GL Unit	Proj	Descr	Project Status
DISCO	02-20000	Oh-Jackson County	Open
DISCO	02-20004	Oh-Cass County	Open
DISCO	02-20006	Oh-Clay County	Open
DISCO	03-30384	CHANGING OF URD CABLES	Completed
DISCO	03-30388	REMOVE POLE & OH TX	Completed
DISCO	03-30389	INSTALL 600A SWITCHES	Open
DISCO	03-42479	TEST SW FOR BUS LOCK-OUT RELAY	Completed
DISCO	03-42504	REPLACE WAVE TRAP AT SUB#39	Completed
DISCO	03-42511	BUS LOCKOUT RELAY - SUB#11	Open
DISCO	05-93027	Customer Info System Spl Softw	Completed
DISCO	05-93048	AM/FM Ph4-AM/FM Design Environ	Open
DISCO	05-93049	WMS-AM/FM Design Integration	Open
DISCO	05-93052	IT CONTRCTR TIME SYS - DISTR	Completed
DISCO	07-42524	CONTRACTOR STAGING AREA-KS SUB	Open
DISCO	07-42526	REMFG 30MVA XFMR#1 - SUB#65	Open
DISCO	07-42527	REPLACE 30MVA XFMR#1 - SUB#65	Completed
DISCO	07-45559	Construction Trailer	Open
MRKTG	CS0998	HyVee-7117 N Prospect-Non-Reg	Open
MRKTG	CS0999	GSA Bowling Bldg-Non Reg	Open
MRKTG	ES1500	KN Power Development-Non-Reg	Open
MRKTG	IP1272	Mapper Migration	Open
MRKTG	MKT0974	Marketing Informatn Systm	Open
MRKTG	MKT0975	Customer Satsfctn Promise	Open
MRKTG	MKT0976	Real Time Pricing Program	Open
MRKTG	MKT0990	New Customer Program	Open
TRNCO	02-13029	Over-Current Supervision Sub15	Open
TRNCO	02-13032	Install Overcurrent Spv Sub 94	Completed
TRNCO	02-SUB069	Distribution Subsations-69KV	Open
TRNCO	02-SUB161	Distribution Substations-161KV	Open
TRNCO	02-SUB345	Distribution Substations-345KV	Open
TRNCO	35-75670	Hawthorn/Ne 161Kv Trans Line	Open
TRNCO	35-75740	Remove Hawth Swgr4- Greenwood	Open
TRNCO	35-SUB	Gen O&M-Pwr Plt Substa-Hawthn	Open
TRNCO	35-SUB004	Pwr Plt Substa Exp-4KV-Hawthn	Open
TRNCO	85-10041	Sibley-Overton Right Of Way	Completed
TRNCO	85-10107	Right/Way 161KV Line/Miami Sub	Open
TRNCO	85-10109	PURCH & ZONE SITE FOR SUB#126	Open
TRNCO	85-12440	Install Storm Deadends 345 Sys	Open
TRNCO	85-12441	Build 4 Mi 161KV Trans Line	Open
TRNCO	85-12442	Build 10 Mi 161KV Trans Line	Open
TRNCO	85-SUB013	13 KV Transmission Substations	Open
TRNCO	85-SUB034	34KV Transmission Substations	Open
TRNCO	85-SUB069	69KV Transmission Substations	Open
TRNCO	85-SUB161	161KV Transmission Substations	Open
TRNCO	85-SUB345	345 KV Transmission Substation	Open
TRNCO	85-TL069	69 KV Transmission Lines	Open
TRNCO	85-TL161	161 KV Transmission Lines	Open
TRNCO	85-TL345	345 KV Transmission Lines	Open
TRNCO	ES1440	Substation Services-Non Specif	Open
TRNCO	MSC1265	CSD - Interchange Scheduler	Open
TRNCO	MSC3125	Future Search Program	Open
TRNCO	RD1206	Competitive Power Analysis Grp	Open
TRNCO	RD1238	Common Info Model	Proposed
TRNCO	RD1269	SF-6 Inspection-Subs/PPIts-Reg	Open

This is a sample of the more than 5,220 projects currently assigned to the Delivery Business Unit.

Owning GL Unit	Proj	Descr	Project Status
GENCO	01-EXP	Gen O&M - Northeast Steam Plt	Open
GENCO	05-09032	COMPUTER EQUIP/TECHNICIAN TRNG	Open
GENCO	05-09034	METALLURGICAL SECTIONING MACH.	Open
GENCO	05-93053	IT CONTRCTR TIME SYS - PROD	Completed
GENCO	05-93061	IT INVENTORY PROD (IMPACT)	Open
GENCO	05-93066	IT MTCE MGMT PROD (IMPACT)	Open
GENCO	05-93067	IT FUELS (FARMS)	Open
GENCO	11-01212	Underground Fuel Oil Piping Sy	Completed
GENCO	11-01214	REPLACE GENERATOR ACBs - N.E.	Open
GENCO	11-01215	N.E. CT#15&16 - EXHAUST DUCTS	In-Service
GENCO	35-03680	Repl Haw#5 Emergency Batteries	Completed
GENCO	35-03685	Turbine Steam Seal Regulator	Completed
GENCO	35-03686	Replace Batteries on Old Side	Open
GENCO	35-03690	REPL 4-PRECIPITATOR A/C UNITS	Completed
GENCO	35-03691	9-WATERLANCE SOOTBLOWERS	Open
GENCO	35-03694	REBUILD HAWTHORN UNIT 5 BOILER	Open
GENCO	35-EXP	General O&M-Hawthorn-#5	Open
GENCO	40-04318	Instl Roof Access to Serv Bldg	Open
GENCO	40-04320	Montros-Nuveyor Cntrl Bld HVAC	Open
GENCO	40-04321	Montr-Reverse Osmosis Motor/P	Open
GENCO	42-04801	#2 Ash Handling Valves	In-Service
GENCO	42-04804	2A Boiler Feed Pump Install	Completed
GENCO	42-04823	Unit 2 Flux Density Probe	Open
GENCO	42-04826	Load Control Replacement Unit2	Open
GENCO	42-04834	Clinker Grinder Replacement M2	Completed
GENCO	51-09655	REPL STACKER-RECLMR TRACK SYST	Open
GENCO	51-09656	REPL MAGNET SEPARATOR/CONV 6A	Open
GENCO	51-09657	REPLACE MAIN FRAME SCANNERS	Open
GENCO	51-09658	REPL. TURBINE LUBE OIL FILTER	Open
GENCO	71-02901	LaCy-Econ Hopper Unloading Sys	Open
GENCO	71-02903	LAC.1 AQC ABSORBER PIPING REPL	Open
GENCO	71-02904	LAC.U1 - TRAVELING SCREEN REPL	Open
GENCO	71-02906	LAC#1 CEM MONITORS & SOFTWARE	Open
GENCO	72-EXP	General O&M-LaCygne-#2	Open
GENCO	MSC1276	Safety Fairs-Power Plants	Open
GENCO	MSC2003	Production Re-engineering	Open
GENCO	RD1222	Haw 5 Specific Simulator	Proposed
GENCO	RD1224	Com. Tur. Durability	Open
GENCO	RD1242	LP Rotor Rim-Attachmt Cracking	Open
GENCO	RD1244	Cyclone NOx Control Intrst Grp	Open
GENCO	RD1255	Hawthorn #5 Simulator Control	Open
WCNOC	81-96319	Production Training	Open
WCNOC	81-96320	Wcnoc - Nuclear Epri Membership	Open
WCNOC	81-EXP	General O&M-Wolf Creek	Open

This is a sample of the more than 640 projects currently assigned to the POWER Business Unit.

## CAM - SUBSIDIARY Projects.xls

Owning GL Unit	Proj	Descr	Project Status
HSS	HSS0001	Home Svc Solutions - General	Open
HSS	HSS0002	RMI-Internet Provider-Non-Reg	Open
HSS	HSS0003	Web Site-Catalogue/Outlet Cntr	Open
KLT	APC001	Apache Canyon-General Charges	Open
KLT	APC002	Apache Cnyn-Gen Chgs from KCPL	Open
KLT	CM1001	CMI Power Intern'l general chg	Open
KLT	CM1002	CMI general charges from KCPL	Open
KLT	CM1003	Manage Yichang for CMI-share w	Open
KLT	ESVC001	KLT Energy Services general	Open
KLT	ESVC002	KLT Energy Svc-chrgs from KCPL	Open
KLT	FAR001	Far Gas general	Open
KLT	FAR002	Far Gas general chgs from KCPL	Open
KLT	GAS001	KLT Gas general	Open
KLT	GAS002	KLT Gas-gen chrgs from KCPL	Open
KLT	GSOP001	Gas Operating General	Open
KLT	GSOP002	Gas Operating Generl from KCPL	Open
KLT	GSOP003	Gas Operating General from Gas	Open
KLT	IN2001	KLT Investments II general	Open
KLT	IN2002	KLT Inv II-gen chrgs from KCPL	Open
KLT	INV001	KLT Investments General	Open
KLT	INV002	KLT Invest-gen chrgs from KCPL	Open
KLT	KLT001	KLT General	Open
KLT	KLT002	KLT Inc-gen chrgs from KCPL	Open
KLT	KLT003	Power Sale Transaction	Open
KLT	KLT004	Energetechs-related	Open
KLT	KLT005	Sale of Remaining Power Assets	Open
KLT	KLTC001	Copier Solutions General-Non-R	Open
KLT	KLTC002	CS General Charges from KCPL	Open
KLT	MS001	Municipal Solutions general	Open
KLT	MS002	MS general charges from KCPL	Open
KLT	PI2001	Power International 2 gen chgs	Open
KLT	PI2003	Manage CMI/Yichang for KLT	Open
KLT	SS001	Signal Sites general charges	Open
KLT	TEL001	Telecom general	Open
KLT	TEL002	KLT Telecom-gen chrgs from KCPL	Open
KLT	TS001	Telemetry Solutions general	Open
KLT	TS002	TS general charges from KCPL	Open
WFINC	WF0977	Worry Free-General	Open
WFINC	WF1050	Worry Free-Texas	Open
WFINC	WF1051	Worry Free-Missouri	Open
WFINC	WF1052	Worry Free-Kansas	Open
WFINC	WF1053	Worry Free-Georgia	Open
WFINC	WF1054	Worry Free-Tennessee	Open
WFINC	WF1055	Worry Free-North Carolina	Open
WFINC	WF1056	Worry Free - Alabama	Open
WFINC	WF1057	Worry Free-Virginia	Open
WFINC	WF1058	Worry Free-South Carolina	Open
WFINC	WF1059	Worry Free-Arizona	Open
WFINC	WF1060	Worry Free-Florida	Open
WFINC	WF1061	Worry Free-Maryland	Open
WFINC	WF1062	Worry Free-California	Open
WFINC	WF1064	Worry Free-Colorado	Open
WFINC	WF1066	Reserved-Worry Free	Proposed
WFINC	WF1067	Reserved-Worry Free	Proposed
WFINC	WF1068	Reserved-Worry Free	Proposed
WFINC	WF1069	Reserved-Worry Free	Proposed

## CAM - HOLDINGCO Projects.xls

Owning GL Unit	Proj	Descr	Project Status
SUPPT	02-81850	LUCENT MCU & CRCS	Open
SUPPT	02-81855	NETWORK TEST EQUIPMENT	Open
SUPPT	02-81859	SUN SPARC STATION	Open
SUPPT	02-81860	FIBER OPTICS EQUIPMENT	Open
SUPPT	02-81862	TELECOM EQUIPMENT	Open
SUPPT	05-81789	Yearly Cell Phones & Pagers	Open
SUPPT	05-81801	Upgrade Telco Research	Completed
SUPPT	05-81816	Line Sharing Devices-Metro	Completed
SUPPT	05-81820	Additional T1 For Cust Serv	Open
SUPPT	05-83510	PURCHASE CARD READER	Open
SUPPT	05-83511	PURCH PORTABLE GROUND TESTER	Open
SUPPT	05-83512	PURCHASE LEM FLEX CT	Open
SUPPT	05-83513	PURCHASE HIGH VOLT METER	Open
SUPPT	05-86341	SHOP EQUIPMENT	Open
SUPPT	05-86342	Tire Changer	Open
SUPPT	05-86345	AC Recovery System	Completed
SUPPT	05-89323	WORKSTATIONS FOR 12TH FLOOR	Completed
SUPPT	05-89324	WORKSTATIONS FOR 14TH FLOOR	Completed
SUPPT	05-89325	OFFICE ON 12TH FLOOR	Completed
SUPPT	05-93064	IT PURCHASING MODULE	Open
SUPPT	05-93068	CIS PLUS POST-IMPLEMENTATION	Open
SUPPT	05-93069	PS MGMT MEDICAL CLAIMS SYS	Open
SUPPT	35-81686	Radio System Hawthorn	Completed
SUPPT	35-81803	Upgrade Audio Conf	Open
SUPPT	35-81927	FIBER OPTICS	Open
SUPPT	FAC-1201	Base O&M Csts by Facility-1201	Open
SUPPT	FAC-801	Base O&M Costs by Facility-801	Open
SUPPT	FAC-DOD	Base O&M Cst by Facility-Dodsn	Open
SUPPT	FAC-FLT	Base O&M for Facility-Fleet	Open
SUPPT	FLT0367	1990 Ford LNT 8000-Vacuum Guz	Open
SUPPT	FLT0428	1990 Ford C8000 Aerial Dual	Open
SUPPT	FLT1297	Material Trlr	Open
SUPPT	FLT1299	Stringr Saube S	Open
SUPPT	FLT1303	Thumper Trlr	Open
SUPPT	FLT1305	Deck Trlr S	Open
SUPPT	FLT2020	97 Caterpillar-Mdl D8 Dozer	Open
SUPPT	FLT2030	98 Toyota Forklift-Mdl 6FEU30	Open
SUPPT	FLT2166	Sweeper Pwr 80	Open
SUPPT	FLT2172	Trenchr 3610	Open
SUPPT	ITA0001	PS App - E-Mail Format Change	Open
SUPPT	ITA0002	PS - Modify POBUILD	Open
SUPPT	MSC9002	Database Server Repl Work-Reg	Open
SUPPT	MSC9003	Virus Detection/Eradication-Rg	Open
SUPPT	MSC9004	IT-Active Card Rollout-Reg	Open
SUPPT	RD1044	KEURP Membership Dues	Open
SUPPT	RD1102	Natl Reg Research Institute	Open
SUPPT	RD1134	EPRI Research Administrtn	Open
SUPPT	RD1135	EPRI Y2K Consortium	Open
SUPPT	RD1136	EPRIweb 3.0 Suppt & Enhancemnt	Open
SUPPT	SUPPT-EXP	Gnrl O&M-Billable to SUPPT BU	Open

This is a sample of the more than 1,760 projects currently assigned to the HOLDINGCO Business Unit. However, more than 1,270 are related to Fleet equipment and these projects will be transferred to the DELIVERY Business Unit effective 1/1/01.



## CAM - COMMON Projects.xls

Owning GL Unit	Proj	Descr	Project Status
KCPL	05-EXP	General O&M - Corporate	Open
KCPL	BUDUSEONLY	For Budget Use Only	Open
KCPL	MSC0110	Corp Restructure - Corporate	Open
KCPL	MSC0111	Corp Restructure - Regulatory	Open
KCPL	MSC0112	Corp Restructure - Financial	Open
KCPL	MSC0113	Corp Restructure-Refinancing	Open
KCPL	MSC0114	Corp Restructure-Infrastructur	Open
KCPL	MSC0115	Corp Restructure - Delivery	Open
KCPL	MSC0116	Corp Restructure - Power	Open
KCPL	MSC0117	Corp Restructure - Mktg/Sales	Open
KCPL	MSC0118	Corp Restructure -Identity Grp	Open
KCPL	MSC0125	General Corporate Expense	Open
KCPL	MSC0126	Assess Corp Culture	Open
KCPL	MSC0127	Business Conduct	Open
KCPL	MSC1027	Employee Events Project	Open
KCPL	MSC1029	United Way Campaign	Open
KCPL	MSC1238	Common Information Model	Open
KCPL	MSC1270	Document Management Implementn	Open
KCPL	MSC2504	Self-Insured Auto Liability	Open
KCPL	MSC3126	Race Related Employment Cases	Open
KCPL	RD1254	Materials Property Council	Open

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Nodes:																			
TOTAL - Total Company																			
.....TOT_ASSETS - Total Assets																			
.....NET_UTIL_PLNT - Net Utility Plant																			
.....NET_NUC_FUEL - Net Nuclear Fuel																			
.....NUC_FUEL - Nuclear Fuel																			
.....120100 - 120130																			
.....120220 - 120499																			
.....120610 - 120699																			
.....NUC_FUEL_AMRTZ - Provision for Amortization																			
.....120500 - 120502																			
.....120561 - 120561																			
.....UTIL_PLNT - Net Utility Plant																			
.....DEPR_RESV - Reserve for Depreciation																			
.....102000 - 102002																			
.....105020 - 105020																			
.....108000 - 108496																			
.....108497 - 108497																			
.....108498 - 108999																			
.....111000 - 111000																			
.....111303 - 111400																			
.....119000 - 119798																			
.....TOT_PLANT - Total Utility Plant																			
.....CWIP - Construction Work in Progress																			
.....105010 - 105010																			
.....107000 - 107802																			
.....118000 - 118001																			
.....CAP_LEASE - Capital Lease Plant in Service																			
.....101512 - 101699																			
.....PLT_IN_SVC - Utility Plant in Service																			
.....101301 - 101496																			
.....101497 - 101499																			
.....105301 - 105399																			
.....105999 - 105999																			
.....114100 - 114300																			
.....118600 - 118999																			
.....PPE - Property, Plant & Equip																			
.....OFF_EQP - Office Equipment																			
.....101004 - 101004																			
.....OFF_FURN - Office Furniture																			
.....101003 - 101003																			
.....SOFTWARE - Purchased Software																			
.....101005 - 101005																			
.....DEFERD_WLF_CRK_COSTS - Deferred Wolf Creek Costs																			
.....DEF_WOLF_CREEK_COSTS - Deferred Wolf Creek Costs																			
.....162401 - 162413																			
.....162420 - 162425																			
.....166401 - 166426																			
.....RCVRBL_TAX_FASB_109 - Recoverable Tax-FASB 109																			
.....RCVRBL_TAX_FASB_109 - Rcvrbl Tax FASB 109																			
.....162395 - 162395																			
.....OTHER_PROPERTY & INV - Total Other Prprty & Invstmnts																			
.....NON_UTILITY_PROPERTY - Non-Utility Property																			
.....121000 - 122701																			
.....INVTMNT_SBSDRY_CMPN - Investment in Subsidiary Co																			
.....123120 - 123128																			
.....123130 - 123136																			
.....DECOM_TRUST_FUND - Decommission Trust Fund																			
.....124150 - 128002																			
.....CENTRAL_STS_COMPACT - Central States Compact																			
.....128010 - 128010																			
.....OTHER_INVESTMENTS - Other Investments																			
.....123110 - 123110																			
.....124000 - 124131																			
.....165009 - 165009																			
.....TRANSM_SVCS_FOR_KCPL - Transm_Services_for_KCPL																			
.....126012 - 126012																			
.....CRNT & ACCRD_ASSETS - Current & Accrued Assets																			
.....CASH & TEMPRY_INVSTM - Cash & Temporary Investments																			
.....131000 - 131900																			
.....135001 - 135020																			
.....136001 - 136002																			
.....171000 - 171000																			
.....SPECIAL_DEPOSITS - Special Deposits																			
.....134001 - 134303																			
.....CSTM_ACCT_REC - Customer Accounts Receivable																			
.....142001 - 142009																			
.....144001 - 144002																			
.....144003 - 144003																			
.....ACCR_UNBILLED_REV - Accrued Unbilled Revenue																			
.....173001 - 173001																			
.....AR_SALE - Accounts Receivable Sale																			
.....142011 - 142011																			
.....AR_BULK_PWR_SALES - Bulk Power Sales Receivable																			
.....143101 - 143101																			
.....JOINT_OP & CNSTRCTN - Joint Operation & Constr A/R																			
.....143013 - 143016																			
.....143200 - 143210																			
.....143300 - 143442																			
.....OTHER_A/C & NOTE_REC - Other Accts & Notes Receivable																			
.....141000 - 141000																			
.....141115 - 141117																			
.....143001 - 143012																			
.....143018 - 143100																			
.....143102 - 143107																			
.....143108 - 143109																			
.....143115 - 143116																			
.....143222 - 143222																			
.....146000 - 146900																			
.....171100 - 171114																			
.....171115 - 171115																			
.....171116 - 172003																			
.....PREPAYMENTS_TAXES - Prepayments-Taxes																			
.....165100 - 165303																			
.....PREPAYMENTS_OTHER - Prepayments-Other																			
.....165001 - 165008																			
.....165010 - 165017																			
.....DEF_INC_TAX - Deferred Income Tax																			
.....190100 - 190112																			
.....FUELS_INVENTORY - Fuels Inventory																			

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1      2      3      4      5      6      7      8      9      10     11     12     13     14     15     16     17     18     19     20
.....151100 - 151103
.....151104 - 151190
.....158100 - 158200
.....MATERIALS/SUPPLIES - Materials/Supplies
.....154008 - 154008
.....154100 - 154687
.....163000 - 163390
.....DFRD_REGLTORY_ASSETS - Deferred Regulatory Assets
.....93_INCRMNTL_FLD_CSTS - 93 Incremental Flood Costs
.....182001 - 182001
.....96_INCRMNTL_SNW_STRM - 96 Incremental Snow Storm
.....182500 - 182500
.....CONTRACT_SETTLEMENTS - Contract Settlements
.....182026 - 182031
.....DCMSN_ENRCHMNT_FCLTY - Decomm Enrichment Fac
.....182397 - 182397
.....KCC_WLF_CRK_CRRY_CST - KCC Wolf Creek Carrying Costs
.....182418 - 182418
.....OTHER_DFRD_RGL_ASSET - Other Dfrd Regulatory Assets
.....182040 - 182311
.....182396 - 182396
.....182414 - 182416
.....182426 - 182426
.....186010 - 186050
.....186310 - 186397
.....UNMRT_LS_RECQRD_DBT - Unamort Loss Reacquired Debt
.....189100 - 189150
.....DEFERRED_CHARGES - Deferred Charges
.....BILLING_WORK_ORDERS - Billing Work Orders
.....186100 - 186199
.....CLEARING_ACCOUNTS - Clearing Accounts
.....FLEET_SERVICES - Fleet Clearing Accounts
.....184048 - 184299
.....184900 - 184901
.....TOOL_EXP - Tool Expense
.....184730 - 184759
.....DIST_FOREMEN - District Foremen
.....184760 - 184779
.....T&D_OVERHEADS - T&D Overheads
.....184780 - 184789
.....COMPUTER_LEASE - Computer Lease Accounts
.....184790 - 184801
.....WCNOC_CLEARING - WCNOG Clearing
.....184820 - 184820
.....MISC_WORK_ORDERS - Miscellaneous Work Orders
.....183000 - 183000
.....186207 - 186299
.....186500 - 186501
.....999990 - 999999
.....MISC&NON-UTILITY_WO - Misc and Non-Utility WO
.....186200 - 186206
.....OTHER_DFRD_CHARGES - Other Deferred Charges
.....185000 - 185990
.....186002 - 186002
.....186003 - 186003
.....186004 - 186004
.....186300 - 186300
.....186900 - 186999
.....187000 - 188001
.....PREPAID_PENSION_COST - Prepaid Pension Cost
.....186005 - 186006
.....186051 - 186056
.....UNMRT_DEBT_EXPENSE - Unamortized Debt Expense
.....181007 - 181600
.....TOT_LIABILITIES - Total Liabilities & Other Crdt
.....COMMON_EQUITY - Total Common Equity
.....COMMON_STOCK - Common Stock
.....201100 - 201100
.....201120 - 201120
.....RETAINED_EARNINGS - Retained Earnings
.....UNAPPR_RET_EARNINGS - Unapprop Retained Earnings
.....UNAPPR_RE_KCPL - Unappr Retained Earn - KCPL
.....216100 - 216100
.....UNAPPR_RE_SUB - Unappr Retained Earning - Subs
.....216110 - 216110
.....UNAPPR_RE_INC_TRFD - Unapprop Ret Earn - Income Trf
.....216433 - 216433
.....UNAPPR_RE_SURP_APPRP - Unapprop RE - Surplus Approp
.....216436 - 216436
.....UNAPPR_RE_ADJUST - Unapprop Ret Earn - Adjustment
.....216439 - 216439
.....DIV_DECLARED_COMMON - Dividend Declared-Common
.....216438 - 216438
.....DIV_DECLRD_PREFERRED - Dividend Declared-Preferred
.....216400 - 216405
.....CAPITAL_SURPLUS - Capital Surplus
.....CAPITAL_STOCK_EXPENS - Capital Stock Expense
.....214830 - 214951
.....GAIN_REACQ_COMM_STK - Gain - Reacquired Common Stock
.....210100 - 210100
.....GAIN_REACQ_PREF_STK - Gain - Reacquired Pref Stock
.....210300 - 210912
.....PREM_ON_CAPITAL_STCK - Premium On Capital Stock
.....207200 - 207912
.....CMLTV_PRFRD_STOCK - Cumulative Preferred Stock
.....CUMULATIVE_PRFD_STCK - Cumulative Preferred Stock
.....204200 - 204200
.....204400 - 204951
.....217100 - 217300
.....REDEEMABLE_PRFD_STCK - Redeemable Preferred Stock
.....204300 - 204300
.....LONG_TERM_DEBT - Total Long Term Debt
.....FIRST_MORTGAGE_BONDS - First Mortgage Bonds
.....221006 - 221110
.....GUAR_POLL_CNTRL_BNDS - Guar Pollution Control Bonds
.....221304 - 221307
.....221308 - 221312
.....MORTGAGE_BONDS - Mortgage Bonds
.....221160 - 221192
.....221201 - 221301

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[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
										532000	-	532000							
										.....GNR_MTC	WC OTG ACCRL	-	WC Refuel Outage-Mtce Accrual						
										530800	-	530800							
										.....GNR_MTC	WC OTG RVSL	-	WC Refuel Outage-Mtce Reversal						
										530900	-	530900							
										.....TRANSMISSION MAINT	-	Transmission							
										.....TRN_MTC	SUPV & ENG	-	Maint Supervision & Engineering						
										568000	-	568000							
										.....TRN_MTC	STRUCTURES	-	Maint of Structures						
										569000	-	569000							
										.....TRN_MTC	STATION EQUIP	-	Maint Station Equipment						
										570000	-	570000							
										.....TRN_MTC	OVERHEAD LIN	-	Maint of Overhead Lines						
										571000	-	571000							
										.....TRN_MTC	UNDERGROUND	-	Maint Underground Lines						
										572000	-	572000							
										.....DISTRIBUTION MAINT	-	Distribution							
										.....DST_MTC	SUPV & ENG	-	Maint Supervision & Engineering						
										590000	-	590000							
										.....DST_MTC	STRUCTURES	-	Maint of Structures						
										591000	-	591000							
										.....DST_MTC	STATION EQUIP	-	Maint Station Equipment						
										592000	-	592000							
										.....DST_MTC	OVERHEAD LIN	-	Maint of Overhead Lines						
										593000	-	593000							
										.....DST_MTC	UNDERGROUND	-	Maint Underground Lines						
										594000	-	594000							
										.....DST_MTC	LINE TRANSFMS	-	Maint of Line Transformers						
										595000	-	595000							
										.....DST_MTC	STREET LIGHT	-	Maint Street Light&Signal Sys						
										596000	-	596000							
										.....DST_MTC	METERS	-	Maint of Meters						
										597000	-	597000							
										.....DST_MTC	MISC DISTRIB	-	Maint Misc Distribution Plant						
										598000	-	598000							
										.....ADMIN & GEN MAINT	-	Administrative & General							
										.....A&G_MTC	STRUCT GROUND	-	Maint of Structures & Grounds						
										935000	-	935000							
										.....A&G_MTC	OFF FURN EQP	-	Maint of Office Furniture & Eq						
										935100	-	935100							
										.....A&G_MTC	COMM EQUIP	-	Maint of Communications Equip						
										935200	-	935200							
										.....DEPRECIATION	-	Depreciation							
										.....DEPR UTILITY PLANT	-	Utility Plant Depreciation							
										703000	-	703000							
										.....AMORT LAND RIGHTS	-	Amortization-Land Rights							
										705000	-	705000							
										.....DEPR MISC NON PLANT	-	Misc Non-Plant Depr							
										707300	-	707300							
										707309	-	707309							
										.....TAXES	-	Taxes							
										.....GENERAL TAXES	-	Total General Taxes							
										.....PROPERTY TAXES	-	Property Tax							
										708120	-	708121							
										.....GROSS RECEIPTS TAXES	-	Gross Receipts Taxes							
										708130	-	708130							
										.....OTHER GENERAL TAXES	-	Other General Taxes							
										708101	-	708111							
										708140	-	708143							
										708150	-	708152							
										.....INCOME TAXES	-	Income Taxes							
										709101	-	709103							
										710110	-	710199							
										711110	-	711111							
										711410	-	711410							
										.....OTHER ITEMS	-	Total Other Items							
										.....DEFERRED WC AMORT	-	Deferred WC Amort							
										707301	-	707305							
										.....OTHER ITEMS OTHER	-	Other Items							
										.....OTHER EMISSION ALLOW	-	Emission Allowances							
										509000	-	509000							
										711800	-	711800							
										.....OTHER OTHER ITEMS	-	Total Other Items							
										707400	-	707400							
										711600	-	711700							
										.....OTHER INCOME DEDUCT	-	Total Other Income & Deductns							
										.....AFDC EQUITY FUNDS	-	AFDC Equity Funds							
										819101	-	819103							
										.....OTH INC DED MISC	-	Miscellaneous							
										.....MISC OTHER INCOME	-	Total Misc Other Income							
										.....OTH INC NON-UTIL REV	-	Non-Utility Revenues							
										817001	-	817099							
										.....OTH INC NON-OF RENTL	-	Non-Operating Rental Revenue							
										818002	-	818002							
										.....OTH INC INT&DIVIDEND	-	Interest & Dividend Income							
										819001	-	819004							
										.....OTH INC SUBSIDIARIES	-	Subsidiaries Income-net of tax							
										.....KLT INC	-	KLT Inc							
										818102	-	818102							
										.....WYMO	-	Wymo Fuels							
										818101	-	818101							
										.....RSS	-	Home Services Solutions							
										818103	-	818105							
										819116	-	819116							
										.....KCPL IATAM SUB	-	KCPL Iatan Subsidiary							
										818106	-	818106							
										.....OTH INC MISC NON OP	-	Misc Non-Operating Revenue							
										821001	-	821004							
										.....OTH INC GAIN PROPERTY	-	Gain - Disposition of Property							
										821100	-	821100							
										.....MISC OTHER DEDUCTION	-	Total Misc Other Deductions							
										.....OTH DED NON UTIL EXP	-	Non-Utility Expense							
										817100	-	817190							
										.....OTH DED LOSS PROPERTY	-	Loss - Disposition of Property							
										821200	-	821200							
										.....OTH DED MISC AMORT	-	Miscellaneous Amortizations							
										825000	-	825000							
										.....OTH DED DONATIONS	-	Donations							
										826101	-	826104							
										.....OTH DED LIFE INSURAN	-	Life Insurance							

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      826201 - 826206
      .....OTH_DED_PENALTIES - Penalties
      826301 - 826302
      .....OTH_DED_CIVIC_PLTCL - Civic & Political Activities
      826400 - 826404
      .....OTH_DED_NON_OP_RENTL - Non-Operating Rental Expense
      818201 - 818203
      .....OTH_DED_AR_SALE_ADM - AR Sale - Administration Fee
      826600 - 826600
      .....OTH_DED_OTHER_DED - Other Deductions
      826500 - 826506
      .....MISC_OTHER_GEN_TAXES - Total Other General Taxes
      808201 - 808203
      .....OTH_INC_DED_INC_TAX - Income Tax on Miscellaneous
      809201 - 809205
      810201 - 810299
      811201 - 811299
      820001 - 820002
      .....OTH_INC_DED_EXTRAOARD - Extraordinary Items
      .....EXTRAORDINARY_DEDUCT - Extraordinary Deductions
      835000 - 835000
      .....INTERUNIT_REV_EXP - InterUnit Revenues and Expense
      .....INTERUNIT_REV - InterUnit Revenue
      980100 - 980100
      980102 - 980102
      .....INTERUNIT_EXP - InterUnit Expense
      980200 - 980200
      980202 - 980202
      .....INTEREST_CHARGES - Total Interest Charges
      .....INTEREST_LONG_TERM - Interest on Long-Term Debt
      827000 - 827036
      .....INTEREST_SHORT_TERM - Interest on Short-Term Debt
      .....INTEREST_BANK_LOANS - Bank Loans
      831014 - 831015
      .....INT_UNSEC_COM-NOTES - Unsecured Commerical Notes
      831016 - 831016
      .....INTEREST_AFDC_BORROW - AFDC - Borrowed Funds
      832001 - 832003
      .....INT_OTH_INT&AMORT - Other Interest & Amortization
      .....INTEREST_OTHER_INT - Total Other Interest
      .....INT_CUSTOMER_DEPOSIT - Customer Deposits
      831017 - 831017
      .....INT_MISC_ACCOUNTS - Miscellaneous Accounts
      831001 - 831001
      831018 - 831019
      .....INT_SPEC_ASSESSMENT - Special Assessments
      831020 - 831020
      .....INT_RATE_AGREEMENTS - Interest Rate Agreements
      831002 - 831013
      831023 - 831026
      .....INT_IRS_SETTLEMENT - IRS Settlement
      831021 - 831021
      .....INT_TOPRS - Interest Expense-TOPrs
      831022 - 831022
      .....INTEREST_OTHER_AMORT - Total Other Amortizations
      .....AMORT_DEBT_DISC&EXP - Debt Discount & Expense
      828001 - 828029
      .....AMORT_DEBT_PREMIUM - Premium on Debt
      829000 - 829000
      .....AMORT_LOSS_RACQ_DEBT - Loss on Reaquired Debt
      828101 - 828127
      .....AMORT_GAIN_RACQ_DEBT - Gain on Reacquired Debt
      829100 - 829100
      .....PENSION_CHANGE - Pension Change
      .....PENSION_CHANG - Pens Chg - Extraord Inc ef 1/1
      809300 - 809301
      834000 - 834000
      .....PREFERRED_DIV_REQ - Preferred Div Requirement
      601740 - 601740
      .....STAT_ACCOUNTS - Statistical Accounts
      .....LOAD_BSE_UNDST_PUR_E - Loading Base-Undistr Purch Exp
      601001 - 601001
      .....LOAD_BSE_T&D_STRS_EX - Loading Base-T&D Stores Expens
      601003 - 601003
      .....LOAD_BAS_T&D_TOOL_EX - Loading Base T&D Tool Expense
      601074 - 601074
      .....KCPL_PRFT_MRGN_RATE - KCPL's Profit Margin Rate
      601077 - 601077
      .....KCPLS_A&G_RATE_SUBS - KCPL's A&G Rate-Subs
      601078 - 601078
      .....BASIC_ALLCATION_100% - Basic Allocation-100%
      601079 - 601079
      .....BASIC_ALLOCATION_1% - Basic Allocation-1%
      601080 - 601080
      .....BAL_FORWARD_MULTIPLY - Balance Forward Multitplier
      601099 - 601099
      .....KWH_GROSS_GENERATION - KWH-Gross Generation
      601100 - 601100
      .....KWH_STATN_USE_ELEC_P - KWH-Station Use-Elec Prod
      601110 - 601110
      .....KWH_STATN_USE_STM_PR - KWH-Station Use-Steam Product
      601111 - 601111
      .....KWH_TRNSM_ELEC_OTHR - KWH-Transmission-Elec-Other
      601119 - 601119
      .....NET_KWH_GENERATED - Net-KWH-Generated
      601120 - 601120
      .....KWH_AUX_OFF_LINE_USE - KWH-Auxiliary Off-Line Use
      601140 - 601140
      .....MAXIMUM_MW/MTH - Maximum MW/mth
      601150 - 601150
      .....MEDIUM_TERM_SERIES_B - Medium Term Series B
      601161 - 601161
      .....MEDIUM_TERM_SERIES_C - Medium Term Series C
      601190 - 601190
      .....MEDIUM_TERM_SERIES_D - Medium Term Series D
      601191 - 601191
      .....MEDIUM_TERM_SERIES_E - Medium Term Series E
      601192 - 601192
      .....EIRR_SERIES_C - EIRR-Series C Interest Rate
      601193 - 601193

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1      2      3      4      5      6      7      8      9      10     11     12     13     14     15     16     17     18     19     20
.      .....CMN_SHARES O/S_12MO - Common Shares O/S - 12 Mo End
.              606020 - 606020
.      .....CMN_SHARES O/S_CM - Common Shares O/S - Cur Month
.              606030 - 606030
.      .....CMN_SHARES ISS_& O/S - Common Shares Issued & Outstd
.              606040 - 606040
.....STAT_SERV AGREEMENT - Stats for Service Agreements
.              690000 - 690399
.....STAT_ACCTS_BUD_LABOR - Labor Budget Accts - Stat
.              699000 - 699100
.              699105 - 699999
.....STAT_ACCTS_BUD_CONST - Stat Acct-Bud-Comput-AFDC/Depr
.              699101 - 699104
.....NOT_USED - Resource Categories Not Edited
.              000001 - 000001
.              448000 - 448000
.              601802 - 601802
.              601812 - 601812

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## DEFINITIONS

## TAB L

**Common Costs-** Costs associated with services or products that are of joint benefit between regulated and non-regulated business units.

**Corporate Allocation Method-** Applies to costs where there is no direct relationship between the work performed and a benefiting business unit. These costs are primarily those incurred in the Corporate Services portion of the SUPPT operating division.

**Cost Allocation-** The methods or ratios used to assign costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).

**Cost Allocation Manual-** An indexed compilation and documentation of a company's cost allocation policies and related procedures.

**Clearings and Loadings Method-** Applies to types of cost that "attach" to other costs. In some applications, costs are distributed, or "cleared" over a related base of costs.

**Direct Bill Method-** Applies to costs that can be directly charged to the benefiting Business Unit. These costs can be assigned when recording the employee's time ticket, vendor's invoice or other source document.

**Fully Allocated Cost-** Fully allocated cost equals the sum of all the costs resulting from the various cost assignment methods.

**Indirect Costs-** Costs that cannot be identified with a particular service or product. This includes, but is not limited to, overhead costs, administrative and general costs, and taxes.

**Specific Assignment Method-** Applies to costs that can be split between benefiting Business Units based on statistical analysis of the underlying cost.

**Unit of Service Method-** Applies to costs incurred where there is a large volume of relatively comparable, low unit-cost services and it is not practical to direct bill the benefiting business units.