

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Chris Stephens
- Account No.: 151601 - 151603 and 151605-151690 Leased Trains
- Business Unit: POWER
- Allocation Basis:

Accounts 151601 – 151690 include costs associated with trains utilized for the purpose of delivering coal to generation stations. These items are directly related to the value of the coal inventory at the generation station, and are reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rick Stephens
- Account No.: 151604 Ad Valorem Property and Car-Line Taxes
- Business Unit: POWER
- Allocation Basis:

This account contains the applicable ad valorem property and car-line taxes associated with KCPL's interests in coal railroad cars. These taxes are determined by applying the applicable tax levies to the assessed valuation assigned to the property by the appropriate appraisers.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Phil Anthony
- Account No.: 154100-154102 Deposit on Reels and Drums
- Business Unit: DELIVERY,POWER
- Allocation Basis:

These accounts are for deposits on reels drums and containers. The deposits will primarily be DISCO; however, other operating divisions may have some deposits.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Chris Stephens
- Account No.: 154200-154201 Fuel Additive-Limestone
- Business Unit: POWER
- Allocation Basis:

Fuel Additive-Limestone includes the value of limestone inventory at the LaCygne generation station. Account 154201 consists of the operating partner's share of the limestone inventory. This limestone is burned at the generation station as a fuel additive, and is associated with normal generation for the unit. The cost of this limestone is reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 154310 Materials and Supplies-Substations
- Business Unit: DELIVERY
- Allocation Basis:

Materials and Supplies used by substations and reported in the TRNCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 154320 through 154396 Materials and Supplies-Distribution
- Business Unit: DELIVERY
- Allocation Basis:

Materials and Supplies used by distribution service centers and reported in the DISCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 154400 through 154551 & 154570-154571 Materials and Supplies-  
Power Plants
- Business Unit: POWER
- Allocation Basis:

Materials and Supplies used by power plants and reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Ray West
- Account No.: 154553 Materials & Supplies-latan-EDE
- Business Unit: POWER
- Allocation Basis:

Materials & Supplies-latan-EDE - Includes Empire District Electric's share of supplies inventory at latan Station and reported in the GENCO operating division.



**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Ray West
- Account No.: 154555 Materials & Supplies-Iatan-SJLP
- Business Unit: POWER
- Allocation Basis:

Materials & Supplies-Iatan-SJLP - Includes St. Joesph Light & Power's share of supplies inventory at Iatan Station and reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Ray West
- Account No.: 154576 Materials & Supplies-LaCygne-KGE
- Business Unit: POWER
- Allocation Basis:

Materials & Supplies-LaCygne-KGE - Includes Western Resources' share of supplies inventory at LaCygne Station and reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gary Zimmerman
- Account No: 154581 Material & Supplies-POWER
- Business Unit: POWER
- Allocation Basis:

Wolf Creek plant materials and operating supplies as provided by WCNOG on a monthly basis.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 154620 through 154670 Materials and Supplies-Fleet
- Business Unit: HOLDING CO
- Allocation Basis:

Materials and Supplies used by fleet locations.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gary Zimmerman
- Account No: 163100 Stores Expense Undistributed-Wolf Creek
- Business Unit: POWER
- Allocation Basis:

Wolf Creek Station Undistributed stores expense

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 163200 Undistributed stores expense-Production
- Business Unit: DELIVERY,POWER
- Allocation Basis:

Undistributed stores expense related to operating divisions.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 163250 Undistributed stores expense-Miscellaneous
- Business Unit: DELIVERY, POWER
- Allocation Basis:

Undistributed stores expense related to all stores operations.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 163300 Undistributed stores expense-T&D
- Business Unit: DELIVERY,POWER
- Allocation Basis:

Undistributed stores expense related to operating divisions.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 163310 Undistributed stores expense-PPV
- Business Unit: DELIVERY
- Allocation Basis:

Undistributed stores expense related to the Purchase Price Variance Report. The account consist of a monthly amount difference between the received amount and the voucher amount.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Dennis Miller
- Account No.: 165001 Prepaid General Insurance
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Initial prepayments & subsequent amortizations are recorded to this account in the HOLDING CO business unit. The HOLDING CO business unit is adjusted at each month-end to parallel the amortizations that will be made to the various business units. In this way, the asset business unit classification methodology is the same as the related amortization/expense.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Dennis Miller
- Account No.: 165004 Prepaid Postage
- Business Unit: DELIVERY
- Allocation Basis:

Charges to this account are assigned to the DISCO & MRKTG operating division, it is anticipated that the amortization/expense is broadly related and should be considered a support activity.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 165005 Prepay-Interest Unsec Not
- Business Unit: HOLDING CO
- Allocation Basis:

Prepay-Interest Unsec Not reflects discount fees paid on commercial paper which is in HOLDING CO. The assets are allocated from HOLDING CO to the various operating divisions using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Dennis Miller
- Account No.: 165008 Prepaid Others
- Business Unit: POWER, HOLDING CO
- Allocation Basis:

Charges & amortizations are made to the GENCO & SUPPT operating divisions. The entries to GENCO can be identified as that type of activity. The entries to HOLDING CO can not be directly related to any of the other operating division activities.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gary Zimmerman
- Account No: 165011 Prepay POWER General Insurance
- Business Unit: POWER
- Allocation Basis:

Wolf Creek Station prepaid general insurance.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Julie Stroud
- Account No.: 165201 Prepaid Gross Receipts Taxes
- Business Unit: DELIVERY
- Allocation Basis:

This account contains the prepaid portion of the gross receipts taxes for commercial, industrial and residential electric customers in Kansas City, Missouri and is reported in the DISCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Julie Stroud
- Account No.: 165202 Gross Receipts Taxes
- Business Unit: DELIVERY
- Allocation Basis:

This account contains the gross receipts taxes for commercial, industrial and residential electric customers in all Missouri cities except Kansas City, Missouri and is reported in the DISCO operating division.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Phillip Burright/Brenda Harrington
- Account No.: 165300 Prepay State Capital Stock Tax
- Business Unit: DELIVERY,POWER,SUBSIDIARY,HOLDING CO
- Allocation Basis:

KCPL accrues estimates on the Missouri franchise tax expense for the first 3 months of the year. An estimate of the tax liability is determined around April 15<sup>th</sup> when the extension is due. The payments are then prorated between the previous months and a prepayment is set up in this account for the remaining months of the year. The tax department records a monthly journal entry #453 to record these entries and the amortization of the prepayment for the remainder of the year. The Missouri franchise tax expense is based on KCPL's total assets less advancements and investments in over 50% owned subsidiaries. The assets are then allocated to Missouri based on a single factor assets formula. The allocation to each operating division will be based on a single factor fixed asset formula of accounts receivable, land & fixed assets, and inventory. The dollars will be allocated to each operating division based on the latest fixed asset factor. True-ups will be done annually to the factor.

The current percentages being used are:

(022) GENCO 37.55%  
(026) TRANCO 10.01%  
(021) DISCO 46.68%  
(025) HOLDING CO 5.76%

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Ray West
- Account No.: 171000 Int & Div Rec-Temp Invest
- Business Unit: HOLDING CO
- Allocation Basis:

Interest and Dividends Received – Temporary Investments - To record the gain/loss and dividend reinvestment proceeds for temporary investment income. All investments are the responsibility of the Treasury Department.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Tom Boyd
- Account No.: 172001 Rents Receivable-Pole Rentals
- Business Unit: DELIVERY
- Allocation Basis:

Customers attaching to distribution poles pay rent.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Darrin Ives for Steve Connelly
- Account No.: 173001 Unbilled Revenue-Accrued
- Business Unit: DELIVERY
- Allocation Basis:

173001 - Unbilled Revenue-Accrued reflects the receivable associated with retail revenues earned but not yet billed by KCPL. These receivables are the direct result of electric sales to customers and therefore need to be reported to the same operating division as the customers and the associated revenues, which is DISCO.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181163 Unam Debt-Md Trm-Series C
- Business Unit: HOLDING CO
- Allocation Basis:

This allocation should be based on the ratio of the operating division's balance in account 221190 Med Trm – Series C – All to the total company's balance in account 221190. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181164 Unam Debt-Md Trm-Series D
- Business Unit: HOLDING CO
- Allocation Basis:

This allocation should be based on the ratio of the operating division's balance in account 221191 Med Trm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181165 Unam Reacq Costs - Series C
- Business Unit: HOLDING CO
- Allocation Basis:

This allocation should be based on the ratio of the operating division's balance in account 221190 Med Tm – Series C – All to the total company's balance in account 221190. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181166 Unam Reacq Costs - Series D
- Business Unit: HOLDING CO
- Allocation Basis:

This allocation should be based on the ratio of the operating division's balance in account 221191 Med Tm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181167 Unam Debt-Md Trm-Series E
- Business Unit: HOLDING CO
- Allocation Basis:

This allocation should be based on the ratio of the operating division's balance in account 221192 Med Trm – Series E – All to the total company's balance in account 221192. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181308 Unam Ex Series A 2015  
181309 Unam Ex Series B 2015  
181310 Unam Ex Series C 2017  
181311 Unam Ex Series D 2017

- Business Unit: POWER

- Allocation Basis:

Unamortized expenses for the issue of Environmental Improvement Revenue Refunding Bonds issued through the City of Burlington, Kansas for pollution control equipment at the Wolf Creek Nuclear Power facility and are reported in the WCNOG operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181320 Unam Debt Ex Var Bonds 2017
- Business Unit: POWER
- Allocation Basis:

Unamortized debt expenses for issue of the bonds pledged in support of pollution control bonds issued through the City of LaCygne, Kansas and the State of Missouri for equipment at the LaCygne and Iatan power plants. Since this relates to Pollution Control Bonds it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181321 Unam Debt Ex 01-2012
- Business Unit: POWER
- Allocation Basis:

Unamortized debt expense for the issue of bonds pledged in support of pollution control bonds issued through the State of Missouri for equipment at the Hawthorn power plant. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181322 Unam Debt Poll Ctl Series A 2023  
181323 Unam Debt Poll Ctl Series B 2023
- Business Unit: POWER
- Allocation Basis:

Unamortized debt expense for the issue of bonds pledged in support of pollution control bonds issued through the City of Burlington, Kansas for pollution control equipment at the Wolf Creek Nuclear Power facility.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181324 Unam Debt Ex Var Bds - 2015  
181325 Unam Debt Ex Var Bds - 2018
- Business Unit: POWER
- Allocation Basis:

Unamortized debt expense for the issue of bonds pledged in support of pollution control bonds issued through the City of LaCygne, Kansas for pollution control equipment at the LaCygne power plant. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181326 Unam Debt Ex – Haw PC Bonds
- Business Unit: POWER
- Allocation Basis:

This Unamortized debt expense is for the issue of bonds pledged in support of pollution control bonds issued through the State of Missouri for equipment at the Hawthorn power plant. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181404 Unam Debt – Unsecured Series F
- Business Unit: HOLDING CO
- Allocation Basis:

This unamortized debt expense relates to the unsecured medium term note series F due 3/20/02. This allocation should be based on the ratio of the operating division's balance in account 221193 Medium Term Note – Series F – All to the total company's balance in account 221193. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 181405 Unm Dbt-Prf Sec-Sub Trst TOPrs
- Business Unit: HOLDING CO
- Allocation Basis:

This unamortized expense relates to the Trust Originated Preferred Securities (TOPrs) that are due 3-31-37. The allocation for each business unit should be equal to the ratio of the average balance in account 224105 – Co Oblig Pref Sec of Sub Trust for that business unit to the total company's average balance in account 224105. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Chris Stephens
- Account No.: 182026 Deferred Arch Contract
- Business Unit: POWER
- Allocation Basis:

Deferred Arch Contract includes the unamortized value remaining from the April 1999 buyout of a coal contract with Arch Coal. As the buyout is amortized based on the tons received at the generation station, the amortization amount is included in coal burned at the station. Since it is a component of fuel cost, the unamortized asset is reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Chris Stephens
- Account No.: 182028-182029 Deferred P & M Settlement and Litigation
- Business Unit: POWER
- Allocation Basis:

Deferred P & M Settlement and Litigation includes the unamortized portion of a Coal contract settlement. When amortized, the amounts are recorded as cost of coal burned at the LaCygne I generation station, and are reported in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 182310 Non-Plant Afdc Rate Base
- Business Unit: POWER
- Allocation Basis:

This is an latan item from the rate proceedings when that plant was first put into ratebase.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 182311 Non-Plant Afdc Amortization
- Business Unit: POWER
- Allocation Basis:

This is an intan item from the rate proceedings when that plant was fist put into ratebase.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Philip M. Burrigh
- Account No.: 182395 Deferred Regulatory Asset FAS109
- Business Unit: HOLDING CO
- Allocation Basis:

This account reflects the regulatory asset relating to recovering past deferred tax expense from customers through future rates. The amortization of this asset is offset by a corresponding reduction in the "Deferred Tax Liability – FAS 109 Adjustment" account number 283601. Allocation to business units will be based upon Tax Sharing Agreements between the holding company and the operating companies. Current allocations are made upon asset based factors which closely represent the deferred tax asset or deferred tax liability.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 182396 Def Reg Asset-Fut Use Carry
- Business Unit: DELIVERY
- Allocation Basis:

FERC adjustment from the MINT Line (Transmission Line) and is reported in the TRNCO operating division.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gary Zimmerman
- Account No: 182397 Decommissioning of Enrichment Facility
- Business Unit: POWER
- Allocation Basis:

Wolf Creek decontamination and decommissioning of enrichment facility.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Ruth Ann Dane
- Account No.: 182500 1996 Incremental Storm Costs
- Business Unit: DELIVERY
- Allocation Basis:

This deferred Regulatory Asset account was directly assigned to the DISCO operating division because the storm damage was primarily to the distribution system. This asset will be fully amortized in December 2001.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Manuel A. Mendoza
- Account No: 184740 - 184749 Tool Expense Clearings
- Business Unit: DELIVERY
- Allocation Basis:

These accounts are allocated throughout the company based on tool allocation procedures.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Manuel A. Mendoza
- Account No: 184760 & 184768 Distribution Foremen Expense Clearings
- Business Unit: DELIVERY
- Allocation Basis:

This allocation spreads the balance in Accounts 184760 through 184768 for an operating division over the labor hours charged by KCPL and contract personnel defined in certain tree nodes, to Accounts that fall within a specific group of Accounts that are the subject of District Foremen responsibility defined in certain tree nodes.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Manuel A. Mendoza
- Account No: 184780 - 184789 T&D Overhead Costs Clearings
- Business Unit: DELIVERY
- Allocation Basis:

This allocation spreads the balance in Accounts 184780 through 184789 for an operating division over the labor hours charged by KCPL and contract personnel defined in certain tree nodes in the current period by the operating division, to Account 107000 where the Project ID that falls within a specific group of Projects that are attributable to the operating division defined by specified tree nodes.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184790 Computer Lease-Network Communication
- Business Unit: DELIVERY
- Allocation Basis:

Costs incurred to maintain the data communications network with the company, including rental of remote DCP(s), modems, multiplexes and data communications diagnostic mini-computer are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184791 Computer Lease-Unix Hardware
- Business Unit: DELIVERY
- Allocation Basis:

Lease costs of UNIX computers and associated equipment are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184792 Computer Lease-PC Hardware
- Business Unit: DELIVERY
- Allocation Basis:

Lease and purchase costs of personal computers and associated equipment not assigned to individual departments are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184793 Computer Lease-PC Software
- Business Unit: DELIVERY
- Allocation Basis:

Lease and purchase costs of software for personal computers not assigned to individual departments are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184795 Computer Lease-PC Contract Maintenance
- Business Unit: DELIVERY
- Allocation Basis:

Contractual charges for the maintenance of personal computers and peripherals are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184796 Computer Lease-PC Non-Contract Maintenance
- Business Unit: DELIVERY
- Allocation Basis:

Cost incurred to maintain personal computers and peripherals, excluding the contract maintenance are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184797 Computer Lease-Unix Software
- Business Unit: DELIVERY
- Allocation Basis:

Lease or purchase costs of software used on UNIX equipment and peripherals are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184798 Computer Lease-Unix Contract Maintenance
- Business Unit: DELIVERY
- Allocation Basis:

Contractual charges for the maintenance of UNIX computer equipment and peripherals are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184799 Computer Lease-Unix Non-Contract Maintenance
- Business Unit: DELIVERY
- Allocation Basis:

Costs incurred to maintain UNIX computer equipment and peripherals, excluding the contract maintenance are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 184800 Computer Lease-Cost Allocation
- Business Unit: DELIVERY
- Allocation Basis:

Credit this account with the amount of computer lease and maintenance costs allocated to various utility functions. The costs are allocated from HOLDING CO to the various operating divisions using the computer lease allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gary D. Zimmerman
- Account No.: 184820 POWER-Clearing Accounts
- Business Unit: POWER
- Allocation Basis:

Wolf Creek clearing accounts. Includes invalid payroll, procurement cards, payroll taxes, MRV's, and payroll estimated time.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 185000 Temporary Installation Costs
- Business Unit: DELIVERY
- Allocation Basis:

Temporary installation costs.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 185010 Temporary Installation Revenue
- Business Unit: DELIVERY
- Allocation Basis:

Charges billed to customers for temporary electric service installations. Do not include charges billed for temporary installation involving a replacement of an existing unit of property.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 185020 Temporary Installation Profit
- Business Unit: DELIVERY
- Allocation Basis:

Temporary installation cost (when a profit is made) and transferred to Revenue account.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 185990 Temporary Facilities-Balance Forward
- Business Unit: DELIVERY
- Allocation Basis:

Temporary facilities account – balance brought forward.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186002 Misc Def Dr-Suspense-Cash
- Business Unit: HOLDING CO
- Allocation Basis:

Cash is used by all operating divisions, but is allocated to HOLDING CO only. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186003 Misc. Cash-Non Retention
- Business Unit: DELIVERY, POWER, SUBSIDIARY, HOLDING CO
- Allocation Basis:

Assigned to operating division in which the related assets were assigned.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 186005-186006 Prepaid Pension Csts-Mgmt/Jo Trusteed
- Business Unit: HOLDING CO
- Allocation Basis:

Prepaid Pension Csts-Mgmt/Jo Trusteed are KCPL employees pension benefits. The assets are allocated from HOLDING CO to the various operating divisions using the labor allocator.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 186051-186056 A/R-Joint Partners' Pension Acctg Change
- Business Unit: POWER
- Allocation Basis:

Ede/Sjlp/Wr Mgmt & JT Pension Actg Change are the deferred receivables for the partners' share of the pension adjustment related to the pension accounting change.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186100 Misc Def Dr-Billing W/O'S
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186101 Misc Def Dr-Billing W/O'S-0003
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what Business Unit is involved. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Sandra Milton
- Account No: 186105-186117 Joint Partners' Pension Plan
- Business Unit: POWER
- Allocation Basis:

186105 EDE Mgmt Pension Plan  
186106 SJLP Mgmt Pension Plan  
186107 WR Mgmt Pension Plan  
186108 EDE J/T Pension Plan  
186109 SJLP J/T Pension Plan  
186110 WR J/T Pension Plan  
186112 EDE FASB106 Mgmt Plan  
186113 SJLP FASB106 Mgmt  
186114 Billing W/O-WR FASB106 Mgmt Plan  
186115 Billing W/O-EDE FASB106 J/T Plan  
186116 Billing W/O SJLP FASB106 J/T Plan  
186117 WR FASB106 J/T Plan

These accounts represent the partners share of the pension and post-retirement benefits. However, the partners are billed for these benefits after KCPL has actually paid for the expense. This represents the employees at the Iatan and LaCygne power plants which are in the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186200 Misc Def Dr-Misc W/O'S
- Business Unit: DELIVERY, POWER, SUBSIDIARY
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186205 CWIP - Non-Utility
- Business Unit: DELIVERY
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186206 RWIP - Non-Utility
- Business Unit: DELIVERY
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186210 Misc W/O'S-Temp Adjustments
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 186500 Misc Def Dr-Bankers Leasing
- Business Unit: DELIVERY, POWER,HOLDING CO
- Allocation Basis:

Miscellaneous Deferred Debits assigned based on what operating division is involved. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189100 Unamtzd Loss – Bonds - 6% 1985
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to First Mortgage Bonds Series 6% due 1985 pledged in support of pollution control bonds issued by the City of LaCygne. This debt was replaced with the new 5 7/8% Pledged First Mortgage Bonds on August 31, 1977. Since this relates to a Pollution Control Bond for equipment at the LaCygne power plant it should be assigned to the GENCO operating division.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189101 Unamtzd Loss – Bnd – 7 3/4% 05
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to First Mortgage Bonds Series 7 3/4% due 2005 pledged in support of pollution control bonds issued by the City of LaCygne. This debt was replaced with the new 5 7/8% Pledged First Mortgage Bonds on August 31, 1977. Since this relates to a Pollution Control Bond for equipment at the LaCygne power plant it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189103 Unamtzd Loss – Bonds-VR 2013
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to the \$43 million Guaranty Pollution Control Bond – Var Mthly DMD Ser 30 yrs due 6-15-13 that was reacquired October 15, 1985. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189104 Unamtzd Loss – FMB 16-1/2% - 11
- Business Unit: HOLDING CO
- Allocation Basis:

This relates to the \$50 million 16.5% first mortgage bonds due 12-15-11 that were reacquired 1-27-87. Since this is not related to pollution control debt it should be allocated between all the business units. The allocation should be based on the ratio of the operating division's Total Capitalization including Short-term Debt to the total company's Total Capitalization including Short-term Debt. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189106 Unamtzd Loss – VR Bonds - 2014
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to the \$40 million Guaranty Pollution Control Bond – Var Mthly DMD Ser 30 yrs due 10-15-14 that was reacquired November 13, 1987. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189107 Unamtzd Loss – VRB-Ser B - 2014
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to the \$50 million Guaranty Pollution Control Bond – Var Mthly DMD Ser 30 yrs due 12-15-14 that was reacquired November 13, 1987. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189108 Unamtzd Loss – 13% Bonds - 2013
- Business Unit: HOLDING CO
- Allocation Basis:

This relates to the \$60 million 13% first mortgage bonds due 1-15-13 that were reacquired 1-15-88. Since this is not related to pollution control debt it should be allocated between all the business units. The allocation should be based on the ratio of the operating division's Total Capitalization including Short-term Debt to the total company's Total Capitalization including Short-term Debt. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189109 Unamtzd Loss – 9 1/8% - 2000
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series B notes issued in May 1992. This allocation should be based on the ratio of the operating division's balance in account 221161 Med Tm – Series B – All to the total company's balance in account 221161. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189110 Unamtzd Loss 09-1/4-2008
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series C notes per Journal 221 dated September 1992. This allocation should be based on the ratio of the operating division's balance in account 221190 Med Tm – Series C – All to the total company's balance in account 221190. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189111 Unamtd Loss – A&B – 6-7/8 - 2008
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to the \$9.2 million and \$21.8 million 6 7/8% first mortgage bonds pledged in support of pollution control bonds due 7-1-08 that were reacquired October 1992. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189112 Unamtzd Loss – 8-7/8 - 2006
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series C notes per Journal 221 dated November 1992. This allocation should be based on the ratio of the operating division's balance in account 221190 Med Tm – Series C – All to the total company's balance in account 221190. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189114 Unamtzd Loss – 7 3/4 - 2001
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series D notes issued in March 1993. This allocation should be based on the ratio of the operating division's balance in account 221191 Med Tm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189116 Unamtzd Loss 7-5/8 - 2002
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series D notes per Journal 221 dated March 1993. This allocation should be based on the ratio of the operating division's balance in account 221191 Med Tm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189118 Unamtzd Loss 8-1/8 - 2006
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series D notes per Journal 221 dated April 1993. This allocation should be based on the ratio of the operating division's balance in account 221191 Med Tm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189119 Unamtzd Loss 8-1/2 - 2007
- Business Unit: HOLDING CO
- Allocation Basis:

This debt was replaced with medium term series D notes per Journal 221 dated April 1993. This allocation should be based on the ratio of the operating division's balance in account 221191 Med Tm – Series D – All to the total company's balance in account 221191. The assets are allocated from HOLDING CO to DELIVERY, POWER and SUBSIDIARY using the capital allocator.

**COST ALLOCATION MANUAL  
FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189122 Unamtzd Loss - 5-7/8% - 2007
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to debt that was partially replaced with the Hawthorn Project \$12,366,000 mortgage bonds pledged in support of pollution control bonds due 1-2-12. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189123 Unamtzd Loss - 12% - 2023
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to debt that was replaced with the Burlington Series A & B \$79.48 million mortgage bonds pledged in support of pollution control bonds due 12-1-23. Since this relates to a Pollution Control Bond for the Wolf Creek plant it should be assigned to the WCNOB operating division.



## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189124 Unamtzd Loss 5-3/4% - 2015
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to debt that was replaced with the LaCygne Project \$13,982,000 mortgage bonds pledged in support of pollution control bonds due 3-1-15. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189125 Unamtzd Loss 5-7/8% - 2018
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to debt that was replaced with the LaCygne Project \$21,940,000 mortgage bonds pledged in support of pollution control bonds due 3-1-18. Since this relates to a Pollution Control Bond it should be assigned to the GENCO operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189126 Unamtzd Loss - Series A 2015  
189127 Unamtzd Loss - Series B 2015
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to Guaranty Pollution Control Bonds for the Wolf Creek Plant. The bonds were replaced with the Environmental Improvement Revenue Refunding Bonds due 9-1-15. Since this relates to a Pollution Control Bond for equipment at Wolf Creek it should be assigned to the WCNOG operating division.

## **COST ALLOCATION MANUAL FOR MPSC AND KCC**

- Prepared by: Gregg Clizer
- Account No.: 189128 Unamtzd Loss - Series A 2017  
189129 Unamtzd Loss - Series B 2017
- Business Unit: POWER
- Allocation Basis:

This unamortized loss on reacquired debt relates to Guaranty Pollution Control Bonds for the Wolf Creek Plant. The bonds were replaced with the Environmental Improvement Revenue Refunding Bonds due 10-1-17. Since this relates to a Pollution Control Bond for equipment at Wolf Creek it should be assigned to the WCNOB operating division.