

# Cost Allocation Manual

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## INTRODUCTION

Kansas City Power & Light (KCPL) has requested permissions to establish a holding company over its regulated utility and its non-regulated affiliates. At the same time, its relevant regulatory commissions are implementing affiliate transaction rules to ensure that transactions between the regulated utility and any non-regulated affiliates are valued so as to protect the interests of the ratepayers. The accounting needs resulting from these actions are consistent with processes put in place at the request of KCPL's executives whereby the Company has sought to better understand the fully allocated costs of its individual lines of business.

To accomplish the internal business objective, KCPL expanded, in 1998, its total company financial information into business units that summarize into four summary business units: Holding Company, KCPL Power, KCPL Delivery and Subsidiary Companies. To satisfy the requirements of a holding company structure, costs that originally summarized into the Holding Company will summarize into a Service Company established to collect and distribute corporate and shared services.

This Cost Allocation Manual (CAM) identifies how balance sheet and income statement items are assigned or allocated to the various companies/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 company/business unit financials.

To the extent practicable, costs are collected and classified on a direct-billed basis. Indirect costs are charged on a fully allocated basis. All direct and assigned costs between ServiceCo and other companies/business units are traceable through the accounting records. These assignments of costs are intended to prevent subsidization and ensure equitable cost sharing among the ServiceCo, the regulated utility and the other holding company affiliates.

## OVERVIEW

Beginning January 1, 1999, KCPL completed implementation of procedures to ensure that costs are properly charged to affiliated companies and to the KCPL business units benefiting from the costs, regardless of whether the benefiting companies/business units were affiliated companies, subsidiaries, regulated utilities, 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.

Although costs are primarily billed between the KCPL Service Company (ServiceCo, recorded as the SUPPT business unit) and business units inside the KCPL utility, they are also billed to affiliate companies and subsidiaries as services are provided. Costs are billed between companies/business units at the company/business unit level only, using a series of departments specifically set up for each company/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 the utility DISCO and TRNCO)
- POWER (summarizes the utility GENCO and WCNO)
- SUBSIDIARY (summarizes KLT (all), HSS and WFINC, and Great Plains Power)
- ServiceCo (SUPPT, including both corporate services and shared services)

All costs originating in ServiceCo are subsequently assigned to the other companies/business units above using one of the cost causative assignment methods below. 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 company/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 company/business unit. However, whenever a department belonging to one company/business unit charges a project "owned" by another company/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. The direct billing method was implemented in July, 1998.
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 company/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 company/business units by multiplying a predetermined annual rate times the volume of services used by each company/business unit. For example, a rate has been calculated for the cost to provide telephone service per phone per month. The Unit of Service method multiplies this monthly rate times the number of telephones used by each company/business unit. The Unit of Service method was implemented in January 1999.

3. **Clearings and Loadings (TAB E)** – Applies to types of cost that “attach” to other costs, often resulting in a cost redistribution entirely within a single company/business unit. 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 benefiting 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 determined by Accounting or the group responsible for control of the costs and is applied directly to the invoice or accounting entry used to record the cost.
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 ServiceCo. They also include residual amounts in the Shared Services portion of the ServiceCo that remain following application of the first four cost causative 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 both a Company and Business Unit identity and use of a Project field became mandatory on all revenue, expense and capital transactions. The Business Unit field allows costs to be recorded directly to the applicable business unit, regardless of whether the business unit is an affiliated company, subsidiary, the KCPL regulated utility, or non-regulated entity within the KCPL utility. Both the originating company and business unit associated with the transaction are interpreted by the PeopleSoft system based on the Department field used on the transaction. Each business unit applies to only one company. (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 minimal 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 workday, 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.



## DIRECT BILLING METHOD

TAB C

- 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.

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 ServiceCo 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 and check signing costs on outgoing vendor payments 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

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 business units is used in circumstances where a statistical analysis can be made of the underlying cost that indicates the benefiting 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. In essence, this specific assignment is used to direct bill the benefiting business unit.

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

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

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 utility production, transmission and distribution accounts remaining in SUPPT after completion of cost assignments described in Tabs C thru F, are specifically assigned to the utility business units of 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 business unit that it's been assigned and the allocation basis for dollars in ServiceCo.

There are several allocations that currently occur outside the PeopleSoft system but are in the process of being incorporated. Administrative and General (A&G) expenses are allocated from SUPPT to the other companies/business units using either the labor allocator or the Massachusetts Method. To properly allocate costs to the affiliated companies, subsidiaries and utility business units, A&G expenses remaining in SUPPT are first examined by department to determine which departments provide services only to the regulated utility. Those A&G expenses are allocated to only the utility business units using the labor allocator. Next, the Massachusetts Method is applied to the remaining A&G costs to allocate those costs to all affiliated companies, subsidiaries and utility business units.

Also, to the extent that depreciation, other income and deductions and general taxes are in the SUPPT business unit, they are allocated to the other business units using the labor allocator. Income taxes are assigned to each company/business unit by the Tax Department and the interest charges that are not directly assigned are allocated to the companies/business units based on the analysis of debt provided by the Finance Department.

## CORPORATE ALLOCATION METHOD

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

9/12/00 5:15 p.m.



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	CASHER	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		8,062,698	3,673,117	11,735,815
	Subs		(68,536)	840,723	772,187
			16,171,588	9,178,204	25,349,792
		*Labor		**Massachusetts	
	0.5095	Delivery		0.5082	Delivery
	0.4905	Power		0.4002	Power
				0.0916	Subs

## 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
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**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 WCNOG	WCNOG
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 Administratr	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 1

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 Chrgs/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	Infmrtn 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-KLT 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

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	REMG 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 Pit	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.

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	CMIO01	CMI Power Intern'l general chg	Open
KLT	CMIO02	CMI general charges from KCPL	Open
KLT	CMIO03	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 Telcom-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-Dodson	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 Administratn	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
Modes:																			
TOTAL - Total Company																			
.....TOT_ASSETS - Total Assets																			
.....NET_UTIL_PLANT - 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_PLANT - 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_EOP - 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																			
182401 - 182413																			
182420 - 182425																			
186401 - 186426																			
.....RECVBL_TAX_FASB_109 - Recoverable Tax-FASB 109																			
.....RCVRBL_TAX_FASB_109 - Rcvrbl Tax FASB 109																			
182395 - 182395																			
.....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																			
128012 - 128012																			
.....CRNT & ACCRD_ASSETS - Current & Accrued Assets																			
.....CASH & TMPRY_INVSTM - Cash & Temporary Investments																			
131000 - 131900																			
135001 - 135020																			
136001 - 136002																			
171000 - 171000																			
.....SPECIAL_DEPOSITS - Special Deposits																			
134001 - 134303																			
.....CSTMR_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																			









1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
											566000	-	566000						
											.....TRNS_OP	RENTS - Rents							
											567000	-	567000						
											.....DISTRIBUTION	OPER - Distribution							
											.....DSTR_OP	SUPV & ENG - Operation Supv & Engineering							
											580000	-	580000						
											.....ESTR_OP	LOAD DISPTCH - Load Dispatching							
											581000	-	581000						
											.....DSTR_OP	STATION_EXP - Station Expenses							
											582000	-	582000						
											.....DSTR_OP	OH_LINE_EXP - Overhead Line Expenses							
											583000	-	583000						
											.....DSTR_OP	UG_LINE_EXP - Underground Line Expenses							
											584000	-	584000						
											.....DSTR_OP	ST_LIGHT&SIG - Street Light & Signal Sys Exp							
											585000	-	585000						
											.....DSTR_OP	METER_EXP - Meter Expenses							
											586000	-	586000						
											.....DSTR_OP	CUST_INSTALL - Customer Installation Expenses							
											587000	-	587000						
											.....DSTR_OP	MISC_EXP - Misc Distribution Expenses							
											588000	-	588000						
											.....DSTR_OP	RENTS - Rents							
											589000	-	589000						
											.....CUSTOMER	ACCOUNTS - Customer Accounts							
											.....CA	SUPERVISION - Supervision							
											901000	-	901000						
											.....CA	METER_READING_EXP - Meter Reading Expenses							
											902000	-	902000						
											.....CA	CUST_RECORDS_COLL - Customer Records & Collection							
											903000	-	903000						
											.....CA	UNCOLLECTIBLE_AVC - Uncollectible Accounts							
											904000	-	904000						
											904020	-	904020						
											.....CA	OTHER - Administer Promise Program							
											905000	-	905000						
											.....CUSTOMER	SVC & INFO - Customer Service & Information							
											.....CS	SUPERVISION - Supervision							
											907000	-	907000						
											.....CS	CUSTOMER_ASSIST - Customer Assistance Expense							
											908000	-	908000						
											.....CS	INFO_INSTRUCT_ADV - Info & Instruc Advertising Exp							
											909000	-	909000						
											.....SALES	- Sales							
											.....SLS	SUPERVISION - Supervision							
											911000	-	911000						
											.....SLS	DEMO & SELLING - Demonstrating & Selling Exp							
											912000	-	912000						
											.....SLS	ADVERTISING_EXP - Advertising Expenses							
											913000	-	913000						
											.....SLS	MISC_SALES_EXP - Misc Sales Expenses							
											916000	-	916000						
											.....ADMINISTRATION	& GEN - Administration & General							
											.....A&G	KCPL_SALARY_SUPL - KCPL Salaries & Supplies							
											920000	-	920000						
											920031	-	920400						
											921000	-	921001						
											.....A&G	WC_SALARY_SUPL - Wolf Creek Salary & Supplies							
											920030	-	920030						
											921100	-	921100						
											.....A&G	TRANSFERRED - A&G Transferred							
											921201	-	921202						
											922000	-	922000						
											.....A&G	LEGAL&OUTSIDE_SV - Legal & Outside Serv (Incl WC)							
											920500	-	920500						
											923000	-	923000						
											.....A&G	PROPERTY_INSURAN - Property Insurance							
											924000	-	924100						
											.....A&G	INJURIES & DAMAGE - Injuries & Damages							
											925000	-	925100						
											.....A&G	GROUP_LIFE_INSUR - Group Life Insurance							
											926100	-	926100						
											.....A&G	PENSIONS - Pensions							
											926200	-	926200						
											.....A&G	OTHER_EMP_BENEFI - Other Employee Bnfts (Incl WC)							
											926000	-	926091						
											.....A&G	MEDICAL_COVERAGE - Medical Coverage							
											926300	-	926300						
											.....A&G	POST_RETIRE_HLTH - Post Retirement Health							
											926401	-	926402						
											.....A&G	INS&PENSION_TRSF - Insurance & Pension Transfer							
											926500	-	926511						
											.....A&G	REG_COMM_EXP - Regulatory Commission Expense							
											928000	-	928040						
											.....A&G	MISC_GENERAL_EXP - Miscellaneous General Expense							
											929000	-	929000						
											930100	-	930280						
											933000	-	933999						
											.....A&G	RENTS - Rents							
											931000	-	931005						
											.....ELEC	MAINTENANCE - Total Electric Maintenance							
											.....PRODUCTION	MAINT - Production							
											.....GMR	MTC_SUPV & ENG - Supervision & Engineering							
											510000	-	510000						
											528000	-	528000						
											551000	-	551000						
											.....GMR	MTC_STRUCTURES - Structures							
											511000	-	511002						
											529000	-	529000						
											552000	-	552003						
											552004	-	552004						
											.....GMR	MTC_BOILER_REACTR - Boiler Plant or Reactor							
											512000	-	512020						
											530000	-	530000						
											.....GMR	MTC_ELECTRIC_PLT - Electric Plant							
											513000	-	513007						
											531000	-	531000						
											553000	-	554000						
											.....GMR	MTC_MSC_STM_PWR - Miscellaneous Steam Power							
											514000	-	514001						

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_ACCRCL	-	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_EQUP	-	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_EQUP	-	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_TRNSFMS	-	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_GROUN	-	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-OP 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							
										.....HSS	-	Home Services Solutions							
										818103	-	818105							
										819116	-	819116							
										.....KCPL_IATAN SUB	-	KCPL Iatan Subsidiary							
										818106	-	818106							
										.....OTH_INC_MISC_NON_OP	-	Misc Non-Operating Revenue							
										821001	-	821004							
										.....OTH_INC_GAIN PROPRTY	-	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 PROPRTY	-	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_EXTRAORD - 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 - 831018
      .....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 Reacquired 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 UNDSR PUR E - Loading Base-Undistr Purch Exp
      601001 - 601001
      .....LOAD_BSE T&D STRS EX - Loading Base-T&D Stores Expsns
      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_ALLOCATION_100% - Basic Allocation-100%
      601079 - 601079
      .....BASIC_ALLOCATION_1% - Basic Allocation-1%
      601080 - 601080
      .....BAL_FORWARD MULTIPLY - Balance Forward Multplier
      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 & Outstnd
.              606040 - 606040
.....STAT_SERV_AGREEMENT - Stats for Service Agreements
        650000 - 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
        446000 - 448000
        601802 - 601802
        601812 - 601812

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