

DEFINITIONS

TAB L

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

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

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

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

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

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

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

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

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

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

**FERC ACCOUNTS
APPLICATION OF CORPORATE ALLOCATION METHOD**

For purposes of the information presented behind Tab M, the term HOLDING refers to the Service Company.

FERC ACCOUNTS

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101301 Organization
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprise and putting it into readiness to do business. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101302 Franchises and Consents
- Business Unit: HOLDING CO
- Allocation Basis:

Contains all fees paid to the federal government, to a state or to a political subdivision thereof in consideration for franchises, consents, water power licenses, or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents, water power licenses, or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require, solely for the purpose of acquiring franchises. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101303 Miscellaneous Intangible Plant
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of patent rights, licenses, privileges, computer software and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101310 Land and land rights
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost of land and land rights used in connection with steam-power generation.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101311 Structures and improvements
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost in place of structures and improvements used in connection with steam-power generation.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101312 Boiler plant equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101314 Turbogenerator units
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101315 Accessory electric equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101316 Miscellaneous power plant equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includible in any of the forgoing steam-power production accounts.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101320 Land and land rights
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost of land and land rights used in connection with nuclear power generation.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101321 Structures and improvements
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost in place of structures and improvements used and useful in connection with nuclear power generation.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101322 Reactor plant equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the installed cost of reactors, reactor fuel handling and storage equipment, pressurizing equipment, coolant charging equipment, purification and discharging equipment, radioactive waste treatment and disposal equipment, boilers steam and feed water piping, reactor and boiler apparatus and accessories and other reactor plant equipment used in the production of steam to be used primarily for generating electricity, including auxiliary superheat boilers and associated equipment in systems which change temperatures or pressure of steam from the reactor system.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101323 Turbogenerator units
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of main turbine driven units and accessory equipment used in generating electricity by steam from the nuclear reactor.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101324 Accessory electric equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by nuclear power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

Note: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101325 Miscellaneous power plant equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of miscellaneous equipment in and about the nuclear generating plant devoted to general station use, and which is not properly includible in any of the foregoing nuclear-power production accounts.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101328 Nuclear production disallowance FSAB90
- Business Unit: POWER
- Allocation Basis:
Nuclear production disallowance, FASB90.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101340 Land and land rights
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost of land and land rights used in connection with other power generation which is combustion turbines.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101342 Fuel holders, producers, and accessories
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe trough which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101344 Generators
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of Diesel or other power driven main generators. Other is meant to be combustion turbines.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101345 Accessory electric equipment
- Business Unit: POWER
- Allocation Basis:

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included. This equipment pertains to combustion turbines.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Phil Gornetzki
- Account No: 101350 Land and land rights
- Business Unit: DELIVERY
- Allocation Basis:

This account shall include the cost of land and land rights used in connection with transmission operations this includes land for transmission lines and transmission substations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101352 Structures and improvements
- Business Unit: DELIVERY
- Allocation Basis:

This account shall include the cost in place of structures and improvements used in connection with transmission operations of substations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101353 Station equipment
- Business Unit: DELIVERY
- Allocation Basis:

This account shall include the cost installed of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits. This is equipment for transmission substations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101354 Towers and Fixtures
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of towers and appurtenant fixtures used for supporting overhead transmission conductors.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101355 Poles and Fixtures
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101356 Overhead Conductors and Devices
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of overhead conductors and devices used for transmission purposes.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski
- Account No.: 101357 Underground Conduit
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of underground conduit and tunnels used for housing transmission cables or wires.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101358 Underground Conductors and Devices
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of underground conductors and devices used for transmission purposes.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski
- Account No.: 101360 Land and Land Rights
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost of land and land rights used in connection with distribution operations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101361 Structures and improvements
- Business Unit: DELIVERY
- Allocation Basis:

This account shall include the cost in place of structures and improvements used in connection with distribution operations in substations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 101362 Station equipment
- Business Unit: DELIVERY
- Allocation Basis:

This account shall include the cost installed of station equipment, including transformer banks, etc., which are used for the purpose of changing the characteristics of electricity in connection with its distribution substations.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101364 Poles Towers and Fixtures
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski
- Account No.: 101365 Overhead Conductors and Devices
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of overhead conductors and devices used for distribution purposes.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101366 Underground Conduit
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of underground conduit and tunnels used for housing distribution cables or wires.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski
- Account No.: 101367 Underground Conductors and Devices
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of underground conductors and devices used for distribution purposes.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101368 Line Transformers
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101369 Services
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of overhead and underground conductors leading from a point where wires leave the last pole of the overhead system or the distribution box or manhole, or the top of the pole of the distribution line, to the point of connection with the customer's outlet or wiring. Conduit used for underground service conductors shall be included herein.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101370 Meters
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101371 Installations on Customer's Premises
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski
- Account No.: 101373 Street Lighting and Signal Systems
- Business Unit: DELIVERY
- Allocation Basis:

Contains the cost installed of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, and other signal systems.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101389 Land and Land Rights
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of distribution land and land rights used for utility purposes, the cost of which is not properly includible in other land and land rights accounts. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101390 Structures and Improvements
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost in place of distribution structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101391 Office Furniture and Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of office furniture and equipment for all business units owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101392 Transportation Equipment
- Business Unit: HOLDING CO
- Allocation Basis:

Contains the cost of transportation vehicles used for utility purposes, assigned to fleet services. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101393 Stores Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of distribution equipment used for the receiving, shipping, handling, and storage of materials and supplies. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101394 Tools, Shop and Garage Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of tools, implements, and equipment used in construction, repair work, general shops and garage, not specifically provided for or includible in other accounts, and not used by specific business units. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101395 Laboratory Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost installed of distribution laboratory equipment used for general laboratory purposes and not specifically provided for or includible in other departmental or functional plant accounts. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101396 Power Operated Equipment
- Business Unit: DELIVERY,HOLDING CO
- Allocation Basis:

Contains the cost of power operated equipment assigned to fleet services, used in construction or repair work exclusive of equipment includible in other accounts. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101397 Communication Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost installed of telephone, telegraph, and wireless equipment for general use in connection with utility operations, used by all business units. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski
- Account No.: 101398 Miscellaneous Equipment
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Contains the cost of equipment, apparatus, etc., used in the utility operations, which is not includible in any other account of this system of accounts, and not used by specific business units. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 101555 Property Under Capitl Lease
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 101556 Property Under Capitl Lease
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 101591 Property Under Capitl Lease
- Business Unit: HOLDING CO
- Allocation Basis:

Based on business segment in which the assets are being used. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105310 Stm Pr-Land&Rghts-El Fut
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105311 Stm Pr-Struc&Impr-El Fut
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 105350 Trsm Plt-Land&Rts-El Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105355 Trsm Plt-Pole&Fix-EI Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105356 Trsm Plt-O'hd Con-EI Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105357 Trsm Plt-U'g Cndt-EI Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 105358 Trsm Plt-U'g Cndc-El Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Rob Basinger
- Account No.: 105360 Dis Plt-Land&Rght-EI Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 105361 Dis Plt-Struc&Imp-El Fut
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the assets are being used.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 107000 CWIP-Elec-CWIP
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Assigned to business segment in which the assets are being used. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger, Shannon Green
- Account No.: 107003 CWIP-Ele-Tax Durg Con-Prj
- Business Unit: DELIVERY,POWER
- Allocation Basis:

Assigned to business segment in which the assets are being used.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 107010 CWIP-Elec Temp Adjustments
- Business Unit: DELIVERY,POWER,HOLDING CO
- Allocation Basis:

Assigned to business segment in which the assets are being used. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 107011 AFDC Chg to Cons-Non Mech
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Assigned to business segment in which the assets are being used. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Rob Basinger
- Account No.: 107012 AFDC Clearing-Non Mech
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Assigned to business segment in which the assets are being used. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108000 Retirement W O
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Assigned to business segment in which the related assets were assigned. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108010 Elec RWIP-Temp Adjustments
- Business Unit: DELIVERY, POWER, HOLDING CO
- Allocation Basis:

Assigned to business segment in which the related assets were assigned. The assets are allocated from HOLDING CO to DELIVERY & POWER using the labor allocator.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108311 Depr-El-Steam Prod-Struc
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108312 Depr-EI-Steam Prod-Boiler
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108314 Depr-El-St Prod-Turbogen
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108315 Depr-EI-St Prod-Acc EI Eq
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 108316 Depr. Electric Steam Production Misc. Equipment
- Business Unit: POWER
- Allocation Basis:

Contains all of the following for misc. general equipment used for utility purposes and used only by production plant (POWER): Depreciation, Retirements, Removal Costs, and Salvage.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 108321 Depr. Electric Nuclear Production - Structures
- Business Unit: POWER
- Allocation Basis:

Contains all of the following for structures used for utility purposes and used only by Nuclear production plant (POWER): Depreciation, Retirements, Removal Costs, and Salvage.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108322 Depr-El-Nucl Prod-Reactor
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Phil Gornetzki
- Account No: 108323 Depr. Electric Nuclear Production - Turbogenerators
- Business Unit: POWER
- Allocation Basis:

Contains all of the following for Turbogenerator equipment used for utility purposes and used only by Nuclear production plant (POWER): Depreciation, Retirements, Removal Costs, and Salvage.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108324 Depr-El-Nucl Prod-Acc Elec
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108325 Depr-EI-Nucl Prod-Mis Pwr
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108328 Depr-El-Nucl Disalwd-Fasb90
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108342 Depr-EI-Other Prod-F Hold
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108344 Depr-El-Other Prod-Genrts
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108345 Depr-El-Other Prod-Acc Eq
- Business Unit: POWER
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108352 Depr-EI Trans Plant-Struc
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108353 Depr-EI Trans Plant-Struc
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108354 Depr-El Trans Plant-Towrs
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108355 Depr-El Trans Plant-Poles
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108356 Depr-El Trans Plant-Oh Cd
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108357 Depr-El Trans Plant-Ug Cn
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108358 Depr-El Trans Plant-Ug Cd
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108361 Depr-El Dist Plt-Struc
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108362 Depr-El Dist Plt-Stat Eq
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108364 Depr-El Dist Plt-Poles
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

COST ALLOCATION MANUAL FOR MPSC AND KCC

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108365 Depr-El Dist Plt-Oh Cond
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108366 Depr-EI Dist Plt-Ug Cndt
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.

**COST ALLOCATION MANUAL
FOR MPSC AND KCC**

- Prepared by: Larry Jaworski, Phil Gornetzki, Rob Basinger
- Account No.: 108367 Depr-EI Dist Plt-Ug Cond
- Business Unit: DELIVERY
- Allocation Basis:

Assigned to business segment in which the related assets were assigned.