

Exhibit No.:
Issue: Pensions, SERP
Witness: Mark A. Foltz
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: KCP&L Greater Missouri Operations Company
Case No.: ER-2012-0175
Date Testimony Prepared: September 12, 2012

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2012-0175

REBUTTAL TESTIMONY

OF

MARK A. FOLTZ

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
September 2012**

**Certain Schedules Attached To This Testimony Designated “(HC)”
Have Been Removed
Pursuant To 4 CSR 240-2.135.**

REBUTTAL TESTIMONY

OF

MARK A. FOLTZ

Case No. ER-2012-0175

1 **Q: Please state your name and business address.**

2 A: My name is Mark A. Foltz. My business address is 1200 Main, Kansas City, Missouri
3 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L”) as Assistant
6 Controller.

7 **Q: On whose behalf are you testifying?**

8 A: I am testifying on behalf of KCP&L Greater Missouri Operations Company (“GMO” or
9 the “Company”) for St. Joseph Light & Power (“L&P”) and Missouri Public Service
10 (“MPS”) territories.

11 **Q: What are your responsibilities?**

12 A: I am currently assigned as finance functional lead to the program management office in a
13 project to re-implement the Company’s major accounting, budgeting and enterprise
14 reporting systems. I also continue to hold responsibility for benefit plan financial
15 administration and consult on benefit plan accounting, reporting and rate-making matters.

16 **Q: Please describe your education, experience and employment history.**

17 A: I received a Bachelor of Science in Business Administration with a major in accounting
18 in 1980 and a Masters of Arts in Accountancy in 1981 from the University of Missouri-
19 Columbia. I passed the Certified Public Accounting examination in May 1981 and

1 received a permit to practice in 1983. I was employed with Arthur Andersen & Company
2 in Kansas City, Missouri, from 1981 through 1987 with assignments primarily in the
3 regulated industries practice. I was employed with Mark VII, Inc., a publicly-held long-
4 haul, truckload carrier and logistics company headquartered in St. Joseph, Missouri from
5 1987 through 1995 leaving as Assistant Vice President of Finance. I was employed as
6 Vice President of Finance and Corporate Secretary with TransFinancial Holdings, Inc., a
7 publicly-held company headquartered in Lenexa, Kansas with ownership of a regional,
8 less-than-truckload carrier and insurance premium finance company from 1995 through
9 2000. In 2000, I joined Aquila, Inc. as Manager of External Reporting and Corporate
10 Accounting and progressed to the role of Vice President & Controller at the time of the
11 acquisition by Great Plains Energy Incorporated in July 2008. Subsequent to the
12 acquisition I served as Assistant Controller for the Company and am currently serving in
13 the role of Senior Project Director. I am a member of the American Institute of Certified
14 Public Accountants and hold the designation as a Certified Global Management
15 Accountant. I have substantial experience throughout my career in accounting, external
16 reporting, employee benefit plan accounting and administration and income tax
17 compliance.

18 **Q: Have you previously testified in a proceeding before the Missouri Public Service**
19 **Commission (“Commission” or “MPSC”) or before any other utility regulatory**
20 **agency?**

21 **A:** I provided Rebuttal Testimony in KCP&L’s Case No. ER-2012-0174.

1 **Q: What is the purpose of your Rebuttal Testimony?**

2 A: I will rebut positions taken in Direct Testimony of staff witness Charles R. Hyneman of
3 the Missouri Public Service Commission Staff (“Staff”) related to qualified pension costs
4 and Supplemental Executive Retirement Plan (“SERP”) costs. This rebuttal pertains to
5 issues for both of GMO’s regulated jurisdictions, MPS and L&P.

6 **Qualified Pension Costs**

7 **Q: What position did Mr. Hyneman take regarding the Company’s salary escalation**
8 **assumptions used to calculate the Company’s pension cost?**

9 A: Mr. Hyneman has proposed an adjustment to the Company’s pension cost to lower the
10 salary escalation assumption, based on a comparison of GMO’s salary assumption to that
11 of other Missouri utilities.

12 **Q: What does the salary escalation assumption represent?**

13 A: The Company is required under Generally Accepted Accounting Principles (“GAAP”) to
14 use its best estimate of the salary escalation assumption, which represents the overall rate
15 of increase in compensation for the Company’s eligible employees over their expected
16 service period. Financial Accounting Standards Board (“FASB”) Accounting Standards
17 Codification 715, formerly identified as Statement of Financial Accounting Standards
18 No. 87 (“FAS 87”), states that *“Assumed compensation levels shall reflect an estimate of*
19 *the actual future compensation levels of the individual employees involved, including*
20 *future changes attributed to general price levels, productivity, seniority, promotion, and*
21 *other factors.”* While the current economic environment should be taken into
22 consideration, this estimate is to be reflective of the Company’s best estimate of future
23 compensation levels over the long-term.

1 **Q: Does the salary assumption encompass much more than just annual salary increases**
2 **due to merit?**

3 A: Yes. An annual salary increase due to merit is only one factor that impacts the salary
4 assumption. There are other factors that also influence the degree of salary changes
5 throughout an employee's career. Employees also receive salary increases due to
6 promotions within their department or transfers to more highly compensated jobs
7 elsewhere in the corporation. In addition, other factors come into play such as the
8 employee's level of seniority and placement within an employee's job salary range.
9 These other factors make it difficult to compare one company's salary assumption with
10 that of another company.

11 **Q: How is the salary assumption used to calculate pension cost?**

12 A: The Company's qualified pension plans are "final-pay plans" which means that the level
13 of pension benefits under the plans are determined based on the level of compensation of
14 employees over specified periods immediately preceding their retirement or separation
15 from the Company. FAS 87 states that "The service cost component of net periodic
16 pension cost and the projected benefit obligation shall reflect future compensation levels
17 to the extent that the pension benefit formula defines pension benefits wholly or partially
18 as a function of future compensation levels (that is, for a final-pay plan or a career-
19 average-pay plan)." The salary escalation assumption is one of many assumptions used
20 to calculate current pension cost but does not impact the ultimate value or cost of an
21 employee's pension benefit which is determined on actual compensation and service.

1 **Q: What was the Company's estimate of the salary escalation assumption based on?**

2 A: The Company considers the actual demographics of employees participating in the plans,
3 past experience in the plans and the Company's best judgment of expected future
4 compensation changes. With regard to past actual salary escalation experience in the
5 plans, the Company's actuary computes average total pay increases for continuing active
6 employees as the change in base salary year over year for those employees at the end of
7 each plan year that were participants in the plans at the beginning of the plan year. For
8 the Company's non-union pension plan the recent increases were as follows:

For valuation 10/1/YYYY	2011	2010	2009	2008	2007
Continuing Active Salary Increase	3.43%	4.52%	4.77%	5.51%	5.12%

9 For the Company's union pension plan the recent increases were as follows:

For valuation 10/1/YYYY	2011	2010	2009	2008
Continuing Active Salary Increase	4.66%	4.77%	5.27%	7.23%

10

11 **Q: How do the current Company assumptions compare to the historical actual salary**
12 **escalations provided in the table above?**

13 A: The current salary escalation assumptions are lower than historical averages in all but one
14 year of the historical tables provided above.

15 **Q: How has the salary escalation assumption changed over recent years?**

16 A: The Company reviews the salary escalation assumption and other assumptions each year
17 in connection with the annual actuarial valuation. In 2010, the Company decreased the
18 salary escalation assumption for the management pension plan from 4.25% to 4.00%
19 based on the decreasing trend of historical increases and its view of future increases. The
20 Company will continue to review these assumptions each year.

1 **Q: Why is it inappropriate to base the Company's salary escalation assumption on the**
2 **assumptions used by other companies?**

3 A: The determination of assumptions to be used in calculating the Company's pension cost
4 should be based on the Company's specific facts and circumstances and as required by
5 FAS 87 "shall reflect an estimate of the actual future compensation levels of the
6 individual employees involved". The Company does not have knowledge of the other
7 companies' demographics or insight as to how other companies view future
8 compensation increases. Using other companies' assumptions is clearly not consistent
9 with GAAP and, therefore, it is inappropriate to base assumptions regarding the
10 Company's pension plans on the assumptions used by other companies, especially when
11 actual historic company amounts have been higher than the current assumptions being
12 used. Also, as discussed above, many factors influence salary adjustments other than
13 merit increase, and those factors can vary widely among companies, rendering company
14 comparisons of dubious value.

15 **Q: What is the value of this issue?**

16 A: The Mr. Hyneman's reduction of the salary assumption reduced the Missouri
17 jurisdictional revenue requirement by \$336,321 for MPS and \$186,591 for L&P.

18 **Supplemental Executive Retirement Plan Pension Costs ("SERP")**

19 **Q: What is the purpose of this portion of your testimony?**

20 A: I will rebut a number of positions proposed by Mr. Hyneman which reduced recovery of
21 SERP payments.

1 **Q: Why is it necessary for Staff and the Company to make an adjustment for SERP**
2 **separately from the adjustment for other pension costs?**

3 A: Pension costs, including SERP, are calculated by the Company's actuaries based on the
4 Generally Accepted Accounting Principles ("GAAP") as codified in Financial
5 Accounting Standards Board ("FASB") Accounting Standards Codification 715, formerly
6 identified as Statement of Financial Accounting Standards No. 87. Staff believes it is
7 more correct to exclude SERP costs from the current period pension costs calculated by
8 the actuaries because unlike qualified pension costs which are funded to a pension trust,
9 SERP costs are not funded until time of benefit payment. Thus, Staff has recommended
10 that SERP costs be included on a "pay-as-you-go" basis.

11 **Q: Do you concur with this practice?**

12 A: The Company has not challenged this position.

13 **Q: How were SERP costs included in the Company's previous rate cases?**

14 A: Staff calculated an allowed amount for SERP in ER-2010-0356 using similar methods as
15 applied in this current case. However, Staff and the Company have never come to an
16 agreement about how to properly include SERP payments in cost of service. Instead,
17 they have been included as part of the settlements of miscellaneous issues.

18 **Q: What is the value of this issue?**

19 A: At the time of Staff's direct filing, Mr. Hyneman reduced MPS's revenue requirement by
20 approximately \$426,903 and L&P's revenue requirement by \$138,988 based on activity
21 through March 2012. However, these reductions include amounts transferred by the
22 Company from the KCP&L SERP plans to MPS and L&P of \$210,148 and \$65,559,
23 respectively. If the transfers from the KCP&L plan were not considered, the value of this

1 issue for MPS and L&P would be \$216,755 and \$73,429, respectively, for activity
2 through March 2012.

3 **Q: Why has Staff reduced its allowed amount from the \$366,122 annual payment**
4 **amount to \$61,144 pertaining to the payments to former Aquila employees (MPS**
5 **and L&P in total)?**

6 A: Staff made four adjustments.

7 1). Mr. Hyneman set a maximum annual payment amount of \$50,000 per individual
8 and eliminated all amounts greater than the maximum.

9 2). Mr. Hyneman reduced SERP payments by 20% (after applying the \$50,000 limit,
10 if applicable) to reflect that some SERP benefits were based on bonus payments and
11 incentive compensation derived in part from Aquila's former non-regulated operations.

12 3). No allocation was made to the L&P jurisdiction.

13 4). Mr. Hyneman reduced the SERP cost allocated to the MPS jurisdiction by
14 applying an MPS allocation factor from 2005.

15 **Q: Do you believe the application of a \$50,000 annual maximum is appropriate?**

16 A: No. Mr. Hyneman has applied a \$50,000 annual maximum to two individuals. The
17 SERP contracts were established as a necessary component of overall compensation to
18 attract and retain experienced executives. One of these executives, Mr. Leo Morton, was
19 hired directly into the position of Vice President after obtaining extensive experience
20 elsewhere and then served over 14 years with Aquila, thus it is not unexpected that he
21 would have both a higher annual salary and SERP payments. The second individual, Mr.
22 Dale Wolf, served the Company a total of 39 years, the last 17 years as an executive, thus
23 it is not unreasonable that his SERP benefit would be higher relative to other executives.

1 These adjustments reduced total SERP costs by \$40,993 before application of the 20%
2 reduction discussed below.

3 **Q: Do you believe the application of a 20% reduction for the non-regulated**
4 **compensation is appropriate?**

5 A: The Company has agreed that this reduction is appropriate.

6 **Q: What is Mr. Hyneman’s rationale for not allocating to the L&P jurisdiction?**

7 A: He argues that “these former Aquila employees provided little or no benefit to GMO’s
8 customers in the L&P rate district.”

9 **Q: Do you agree with Mr. Hyneman’s exclusion of L&P from the allocation of SERP**
10 **costs?**

11 A: I have several concerns with this exclusion. First, it has been Staff’s recommendation to
12 include SERP costs on a pay-as-you-go basis which has resulted in SERP costs being
13 recovered in a different period from the period in which services are performed. SERP
14 benefits are accrued based on service over a long period of time. It is not reasonable or
15 practical to attribute the benefits paid in the current period to service provided to specific
16 operations over an often long period of service to the Company. The average years of
17 service for the individuals included in the schedule of SERP benefits was over 20 years.
18 All but two individuals included in the schedule provided approximately 25% of their
19 years of service after the merger of L&P with Aquila. Therefore, the Company believes a
20 reasonable and practical approach is to use current allocation factors to spread these costs
21 between MPS and L&P. However, the Company is willing to accept Mr. Hyneman’s
22 adjustment to exclude L&P from the allocation if certain reasonable adjustments are
23 made to Mr. Hyneman’s method of allocation of SERP costs to MPS.

1 **Q: What are your concerns with Mr. Hyneman's allocation of SERP costs to MPS by**
2 **applying a 2005 allocation factor?**

3 A: First, as stated previously, Mr. Hyneman excludes L&P entirely from the allocation.
4 However, he then uses an allocation factor for MPS from a period which includes L&P in
5 the base factors for the allocation. This is logically inconsistent. Second, Mr. Hyneman
6 has selected allocation factors based on 2005 with no explanation as to why these factors
7 are appropriate. Third, Mr. Hyneman excludes one employee, Mark Reed, from the
8 allocation.

9 **Q: How would you recommend modifying Mr. Hyneman's allocation of SERP costs to**
10 **MPS?**

11 A: While there is no perfect way to attribute these costs to these jurisdictions, it is more
12 reasonable and practical to allocate a portion of the costs to MPS using the most current
13 allocation factors. The allocation factors for the 2007 test year used in the first GMO
14 case filed after the merger (Case No. ER-2009-0090) represent the most current factors
15 used for a period preceding the merger with Great Plains Energy Incorporated. These
16 factors also included an allocation to L&P. In order to adjust for L&P, I have
17 recalculated the allocation factors by dividing the MPS percentage by the total 100% less
18 the L&P percentage (See Schedules MAF-1 and MAF-2). I then revised Mr. Hyneman's
19 SERP Adjustment schedule based on the annual SERP benefit for each individual without
20 the \$50,000 limitation, applied the 20% reduction agreed to, included Mr. Reed and used
21 the modified 2007 allocation factors for MPS which resulted in an allocation to MPS of
22 \$117,552. See Schedule MAF-3-(HC).

1 Q: Does that conclude your testimony?

2 A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri)
Operations Company's Request for Authority to) Case No. ER-2012-0175
Implement General Rate Increase for Electric Service)

AFFIDAVIT OF MARK A. FOLTZ

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Mark A. Foltz, being first duly sworn on his oath, states:

1. My name is Mark A. Foltz. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Project Director.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of KC&PL Greater Missouri Operations Company consisting of eleven (11) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

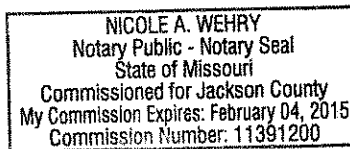
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Mark A. Foltz
Mark A. Foltz

Subscribed and sworn before me this 12th day of September, 2012.

Nicole A. Wehry
Notary Public

My commission expires: Feb. 4, 2015



Schedule MAF-1

Aquila, Inc. Enterprise Support 2007 Modified to Exclude L&P

Aquila Inc.

ESF Cost Allocations \$(000)

Actuals -- 7/1/2007 thru 12/31/2007

Department						2007 Allocation %				
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	Dept	For alloc summ tab	Alloc Type	Adj Alloc Percent	Alloc %
Step 4 (Charge From Product = 999) Employee Headcount						(Alloc Type 504, Acct 600000)				
300900	4219		Benefits & People Center	AQLCP				504		
	4220		Compensation Administration	AQLCP		4220		504		
	4223		HR Executive	AQLCP		4223		504		
	4255		IT Assets - HRMS	AQLCP				504		
		901250	Crossroads Energy Center	CECAQ	CECAQ	901250	2	504	0.1%	0.1%
		100900	MPS General Electric	MPMOE	MPMOE	100900	638	504	33.9%	29.9%
		111900	PNG Colorado General	PNCOG	PNCOG	111900	89	504	4.6%	4.1%
		120900	PNG Iowa General	PNIAG	PNIAG	120900	289	504	15.3%	13.5%
		132900	PNG Kansas General	PNKSG	PNKSG	132900	209	504	11.0%	9.7%
		160900	PNG Nebraska General	PNNEG	PNNEG	160900	367	504	19.4%	17.1%
		102900	SJP MO General Electric	SJMOE	SJMOE	102900	252	504		11.7%
		110900	WPE Colorado General	WPCOE	WPCOE	110900	299	504	15.7%	13.9%
Step 8 (Charge From Product = 999) Premium Alloc %						(Alloc Type 508, Acct 600001)				
300900	4140		Risk Management	AQLCP		4140		508		
		901250	Crossroads Energy Center	CECAQ	CECAQ	901250	0.0	508		0.0%
		100900	MPS General Electric	MPMOE	MPMOE	100900	46.9	508		47.1%
		111900	PNG Colorado General	PNCOG	PNCOG	111900	3.2	508		3.2%
		120900	PNG Iowa General	PNIAG	PNIAG	120900	7.7	508		7.7%
		132900	PNG Kansas General	PNKSG	PNKSG	132900	7.8	508		7.8%
		160900	PNG Nebraska General	PNNEG	PNNEG	160900	10.4	508		10.4%
		102900	SJP MO General Electric	SJMOE	SJMOE	102900	12.5	508		12.6%
		110900	WPE Colorado General	WPCOE	WPCOE	110900	11.2	508		11.2%
Step 19 (Charge From Product = 120) Net Energy Sales (MWH)						(Alloc Type 519, Acct 600002)				
300900	4258		IT Assets-SCADA/Other UED-UPS	AQLCP		4258		519		
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	7,558,260	519		63.5%
	5151	102900	SJP MO General Electric	SJMOE	SJMOE	102900	2,253,969	519		18.9%
	6141	110900	WPE Colorado General	WPCOE	WPCOE-120	110900	2,093,710	519		17.6%
Step 28 (Charge From Product = 999) General Allocator (USU/AEC/UCS)						(Alloc Type 528, Acct 600003)				
300900	4030		Chief Operating Officer	AQLCP		4030		528		
300900	4031		Gen Counsel & Corp Secretary	AQLCP		4031		528		
300900	4033		Energy Resources	AQLCP		4033		528		
300900	4035		Chief Financial Officer	AQLCP		4035		528		
300900	4040		Chairman & Chief Exec Officer	AQLCP		4040		528		
300900	4041		Supplier Diversity Group	AQLCP		4041		528		
300900	4043		Board of Directors Management	AQLCP		4043		528		
300900	4060		Public Affairs	AQLCP		4060		528		
300900	4120		Corporate Communications	AQLCP		4120		528		
300900	4130		Treasury	AQLCP		4130		528		
300900	4131		Records Management	AQLCP		4131		528		
300900	4132		Investor/Shareholder Relations	AQLCP		4132		528		
300900	4155		Corporate Compliance	AQLCP		4155		528		
300900	4177		Corporate Accounting	AQLCP		4177		528		
300900	4175		Accounts Payable	AQLCP		4175		528		
300900	4183		Corp Financial Reporting	AQLCP		4183		528		
300900	4186		Risk Assessment & Audit Srvs	AQLCP		4186		528		
300900	4188		Central Fin Management	AQLCP		4188		528		
300900	4194		Tax- Income Team	AQLCP		4194		528		
300900	4289		IT Assets ESF	AQLCP		4289		528		
300900	5568		Strategic Sourcing - VP	AQLCP		5568		528		
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	2.5%	528	2.8%	2.5%
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	42.7%	528	48.6%	42.7%
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	3.3%	528	3.8%	3.3%
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	8.7%	528	9.9%	8.7%
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	7.8%	528	8.9%	7.8%
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	12.0%	528	13.7%	12.0%
	5151	102900	SJP MO General Electric	SJMOE	SJMOE	102900	12.1%	528		12.1%
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	10.9%	528	12.4%	10.9%
Step 28C (Charge From Product = 999) # of Machines Supported						(Alloc Type 563, Acct 600004)				

Aquila Inc.
ESF Cost Allocations \$(000)
Actuals -- 7/1/2007 thru 12/31/2007

Department											2007 Allocation %			
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	Dept	For alloc summ tab	Alloc Type	Adj Alloc Percent	Alloc %				
300900	4273		IT Communication Services	AQLCP		4273		563						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	0	563		0.0%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	640	563		30.6%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	169	563		8.1%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	256	563		12.3%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	230	563		11.0%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	207	563		9.9%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	236	563		11.3%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	351	563		16.8%				
										100.0%				
Step 29 (Charge From Product = 999) Weighted Net Assets							(Alloc Type 529, Acct 600005)							
300900	4153		Risk Analysis	AQLCP		4153		529						
300900	4151		Credit Risk Management	AQLCP		4151		529						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	30.0	529		32.4%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	36.3	529		39.2%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	1.8	529		1.9%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	3.1	529		3.4%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	3.4	529		3.7%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	5.2	529		5.6%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	7.5	529		8.1%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	5.3	529		5.7%				
										100.0%				
Step 33 (Charge From Product = 999) General allocator							(Alloc Type 533, Acct 600006)							
300900	4014		Corporate Services - Raytown	AQLCP		4014		533						
300900	4015		Corp Svcs-1815 Capitol	AQLCP		4015		533						
300900	4090		Environmental	AQLCP		4090		533						
300900	4192		Tax- Property Team	AQLCP		4192		533						
300900	4025		Security Services Raytown	AQLCP		4025		533						
300900	4026		Security Services 1815 Capital	AQLCP		4026		533						
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	44.1%	533		44.1%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	3.3%	533		3.3%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	8.8%	533		8.8%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	7.9%	533		7.9%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	12.3%	533		12.3%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	12.4%	533		12.4%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	11.2%	533		11.2%				
										100.0%				
Step 34 (Charge From Product = 999) Customers (UED)							(Alloc Type 534, Acct 600007)							
300900	4246		IT Assets - Raytown CC/CAD	AQLCP		4246		534						
300900	4256		IT Assets - PowerPlant	AQLCP		4256		534						
300900	4247		IT Assets - Lincoln CC/CAD	AQLCP		4247		534						
300900	4251		It Assets-Fame	AQLCP		4251		534						
300900	4253		IT Assets - UED	AQLCP		4253		534						
300900	4257		IT Assets - Work Management	AQLCP		4257		534						
300900	4262		It Assets-Cad	AQLCP		4262		534						
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	239,676	534		24.6%				
	6148	111900	PNG Colorado Customer General	PNCOG	PNCOG	111900	74,024	534		7.6%				
	6147	120900	PNG Iowa Customer General	PNIAG	PNIAG	120900	171,296	534		17.6%				
	6149	132900	PNG Kansas Customer General	PNKSG	PNKSG	132900	117,242	534		12.1%				
	6146	160900	PNG Nebraska Customer General	PNNEG	PNNEG	160900	213,144	534		21.9%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	65,881	534		6.8%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE-122	110900	91,272	534		9.4%				
										100.0%				
Step 43 (Charge From Product = 999) PS Jrnl Line Weighted (USU/AEC/UCS)							(Alloc Type 543, Acct 600008)							
300900	4250		IT Assets - PeopleSoft	AQLCP		4250		543						
300900	4290		IT Fin/HR Applications	AQLCP		4290		543						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	0.5%	543		0.5%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	22.2%	543		24.4%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	9.0%	543		9.9%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	14.4%	543		15.8%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	13.3%	543		14.6%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	15.9%	543		17.4%				
	5200	170900	PNG Oklahoma General	PNOKG	PNOKG	170900	0.0%	543		0.0%				
	5199	171900	PNG Texas General	PNTXG	PNTXG	171900	0.0%	543		0.0%				
	5055	161900	PNP Nebraska	PPNEG	PPNEG	161900	0.0%	543		0.0%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	7.4%	543		8.1%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	8.5%	543		9.3%				
										100.0%				

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Department											2007 Allocation %			
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	Dept	For alloc summ tab	Alloc Type	Adj Alloc Percent	Alloc %				
Step 51 (Charge From Product = 999) Electric Customers							(Alloc Type 551, Acct 600009)							
300900	4308		IT Assets Generation	AQLCP		4308		551						
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	239,676	551		60.4%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	65,881	551		16.6%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE-120	110900	91,272	551		23.0%				
										100.0%				
Step 53 Mass Formula Weighted AvgSq Footage (USU/AEC/UCS)							(Alloc Type 553, Account 600010)							
300900	4010		Corporate Services - 20W9th	AQLCP		4010		553						
300900	4023		Security Services	AQLCP		4023		553						
300900	4024		Security Services 20 W. 9th	AQLCP		4024		553						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	4.1%	553		4.7%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	36.5%	553		42.0%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	2.8%	553		3.2%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	7.3%	553		8.4%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	6.6%	553		7.5%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	10.2%	553		11.7%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	10.3%	553		11.8%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	9.3%	553		10.7%				
										100.0%				
Step 59 (Charge From Product = 999) General Allocator							(Alloc Type 559, Acct 600128)							
300900	6348		IT Business Services	AQLCP		6348		559						
300900	6356		IT DBA/Infra Applications	AQLCP		6356		559						
300900	6364		IT Server/Storage Desktop Infr	AQLCP		6364		559						
300900	6365		IT Database Services	AQLCP		6365		559						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	2.5%	559		2.5%				
	5131	100900	MPS Electric General	MPMOE	MPMOE	100900	42.7%	559		42.7%				
	6148	111900	CO General- PND	PNCOG	PNCOG	111900	3.3%	559		3.3%				
	6147	120900	IA General- PND	PNIAG	PNIAG	120900	8.7%	559		8.7%				
	6149	132900	KS General- PND	PNKSG	PNKSG	132900	7.8%	559		7.8%				
	6146	160900	NE General- PND	PNNEG	PNNEG	160900	12.0%	559		12.0%				
	5151	102900	SJ Elec Assets	SJMoe	SJMoe	102900	12.1%	559		12.1%				
	6141	110900	CO General- WCD	WPCOE	WPCOE	110900	10.9%	559		10.9%				
										100.0%				
Step 60 (Charge From Product = 999) Machine Support UED/AEC)							(Alloc Type 560, Acct 600133)							
300900	6357		IT Field Support	AQLCP		6357		560						
300900	6358		IT Ops / Service Support	AQLCP		6358		560						
300900	6366		IT Prod Control/Operations	AQLCP		6366		560						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	0.0%	560		0.0%				
	5131	100900	MPS Electric General	MPMOE	MPMOE	100900	30.6%	560		30.6%				
	6148	111900	CO General- PND	PNCOG	PNCOG	111900	8.1%	560		8.1%				
	6147	120900	IA General- PND	PNIAG	PNIAG	120900	12.3%	560		12.3%				
	6149	132900	KS General- PND	PNKSG	PNKSG	132900	11.0%	560		11.0%				
	6146	160900	NE General- PND	PNNEG	PNNEG	160900	9.9%	560		9.9%				
	5151	102900	SJ Elec Assets	SJMoe	SJMoe	102900	11.3%	560		11.3%				
	6141	110900	CO General- WCD	WPCOE	WPCOE	110900	16.8%	560		16.8%				
										100.0%				
Step 61 (Charge From Product = 999) General Allocator							(Alloc Type 569, Account 600011)							
300900	4164		Accounting Services	AQLCP		4164		569						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	16.0%	569		16.0%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	37.0%	569		37.0%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	2.8%	569		2.8%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	7.4%	569		7.4%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	6.6%	569		6.6%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	10.3%	569		10.3%				
	5151	102900	SJP MO General Electric	SJMoe	SJMoe	102900	10.4%	569		10.4%				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	9.4%	569		9.4%				
										100.0%				
Step 62 (Charge From Acct accruals & benefits) Budgeted labor							(Alloc Type 570, Account 600012)							
300900	4404		AQLCP Benefits	AQLCP		4404		570						
300900	4473		AQLCP Accounting Accruals	AQLCP		4473		570						
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	4.5%	570	5.1%	4.5%				
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	39.1%	570	44.2%	39.0%				
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	4.0%	570	4.5%	4.0%				
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	9.4%	570	10.7%	9.4%				
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	7.9%	570	9.0%	7.9%				
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	11.7%	570	13.3%	11.7%				

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OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	Dept	For alloc summ tab	Alloc Type	Adj Alloc Percent	Alloc %	
	5151	102900	SJP MO General Electric	SJMOE	SJMOE	102900	11.8%	570	11.8%		
	6141	110900	WPE Colorado General	WPCOE	WPCOE-122	110900	11.7%	570	13.3%	11.7%	100.0%
Step 63 (Charge From non 4xxx depts) General Allocator							(Alloc Type 568, Account 600003)				
300900	All non-AQLCP					All non-AQLCP					
	Depts					Depts					
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ	901250	2.5%	568		2.5%	
	5131	100900	MPS General Electric	MPMOE	MPMOE	100900	42.7%	568		42.7%	
	6148	111900	PNG Colorado General	PNCOG	PNCOG	111900	3.3%	568		3.3%	
	6147	120900	PNG Iowa General	PNIAG	PNIAG	120900	8.7%	568		8.7%	
	6149	132900	PNG Kansas General	PNKSG	PNKSG	132900	7.8%	568		7.8%	
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	160900	12.0%	568		12.0%	
	5151	102900	SJP MO General Electric	SJMOE	SJMOE	102900	12.1%	568		12.1%	
	6141	110900	WPE Colorado General	WPCOE	WPCOE	110900	10.9%	568		10.9%	100.0%
	END										

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Department						2007 Allocation %				
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent
Step 1 (Charge From Product = 120) Net Energy Sales						(Alloc Type 301, Acct 600100)				
201900	1039		Resource_Mgmt	NETCO			1039	301		
201900	1029		Production	NETCO						
201900	1042		Resource_Operations	NETCO			1042	301		
201900	1043		VP_Energy_RES	NETCO			1043	301		
201900	1044		Resource_Planning	NETCO			1044	301		
201900	1056		Risk Mgt Services_Settlements	NETCO			1056	301		
201900	6162		PS Engr/Generations Svcs	NETCO			6162	301		
	1023	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	301		63.5%
	1059	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	301		18.9%
	1025	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	301		17.6%
										100.0%
Step 8 (Charge From Product = 121) General Allocator						(Alloc Type 308, Acct 600101)				
201900	5023		Elec Trans Business Ops-Genl	NETCO			5023	308		
201900	5042		Transmission_Services_VP	NETCO			5042	308		
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	308		64.0%
	5151	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	308		18.8%
	6176	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	308		17.2%
										100.0%
Step 9b (Charge From Product = 121) General Allocator						(Alloc Type 351, Acct 600102)				
201900	5001		Elec Trans Ops-MO/SJ Gen	NETCO			5001	351		
201900	5002		Elec Trans Ops-ROW-MO	NETCO			5002	351		
201900	5007		SCADA MPS	NETCO			5007	351		
201900	5028		Transmission Eng MO-Gen	NETCO			5028	351		
201900	5030		Systems Operations-MO General	NETCO			5030	351		
201900	5032		Transmission Ops MO-Gen	NETCO			5032	351		
201900	6160		MO Electric SR VP	NETCO			6160	351		
	5003	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	351		77.0%
	5040	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	351		23.0%
										100.0%
Step 11b (Charge From Product = 122) Customers						(Alloc Type 364, Acct 600103)				
201900	5255		Forestry MO/CO/KS	NETCO			5255	364		
201900	5360		General Elec Measurement	NETCO			5360	364		
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	364		60.4%
	5151	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	364		16.6%
	5113	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	364		23.0%
										100.0%
Step 14A Customers						(Alloc Type 397, Acct 600104)				
200900	5566		Network Fleet Management	NETCO			5566	397		
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	397		24.5%
	5861	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	397		7.6%
	5730	120900	PNG Iowa General	PNIAG	PNIAG	PNIAG	120900	397		17.6%
	5791	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	397		12.0%
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	PNNEG	160900	397		21.9%
	5151	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	397		6.8%
	5113	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	397		9.6%
										100.0%
Step 19 (Charge From Product = 103) Customers						(Alloc Type 319, Acct 600105)				
202900	5254		Network Gas Stds & Safety Trng	NETCO			5254	319		
202900	5706		Billing-Omaha	NETCO			5706	319		
	5207	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	319		12.7%
	5221	120900	PNG Iowa General	PNIAG	PNIAG	PNIAG	120900	319		28.7%
	5191	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	319		20.8%
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	PNNEG	160900	319		37.8%
										100.0%
Step 23A (Charge From Product = 122) Reg Elec Customers						(Alloc Type 863, Acct 600106)				
201900	5155		MO Elect Networks Mgr	NETCO			5155	863		
201900	5250		MO Elec Engineering Service	NETCO			5250	863		
201900	5253		MO Electric Standards	NETCO			5253	863		
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	863		78.4%
	5151	102900	SJP MO General Electric	SJMEOE	SJMEOE	SJMEOE	102900	863		21.6%
										100.0%
Step 24A (Charge From Product = 103) General Allocator						(Alloc Type 871, Acct 600107)				

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Department						2007 Allocation %					
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent	
202900	6183		Headquarters - KS/CO Gas	NETCO			6183	871			
202900	6198		KS/CO Gas Business Ops	NETCO			6198	871			
	5861	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	871		30.4%	
	5191	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	871		69.6%	100.0%
Step 26 (Charge From Product = 140) General Allocator						(Alloc Type 326, Acct 600108)					
200900	5130		General Business Support	NETCO			5130	326			
200900	5305		Net Ops Work Management	NETCO			5305	326			
	5331	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	326	50.3%	44.1%	
	5398	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	326	3.8%	3.3%	
	5451	120900	PNG Iowa General	PNIAG	PNIAG	PNIAG	120900	326	10.0%	8.8%	
	5382	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	326	9.0%	7.9%	
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	PNNEG	160900	326	14.0%	12.3%	
	5353	102900	SJP MO General Electric	SJMEO	SJMEO	SJMEO	102900	326		12.4%	
	5302	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	326	12.8%	11.2%	100.0%
Step 27 (Charge From Product = 103) Customers						(Alloc Type 327, Acct 600109)					
202900	6184		Customer Relations - Gen KS/CO Gas	NETCO			6184	327			
	5861	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	327		37.9%	
	5791	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	327		62.1%	100.0%
Step 27a (Charge From Product = 103) Customers						(Alloc Type 356, Acct 600110)					
202900	5490		Metershop General	NETCO			5490	356			
	5398	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	356		12.7%	
	5451	120900	PNG Iowa General	PNIAG	PNIAG	PNIAG	120900	356		28.7%	
	5382	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	356		20.8%	
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	PNNEG	160900	356		37.8%	100.0%
Step 33A (Charge From Product = 999) Customers						(Alloc Type 359, Acct 600111)					
200900	5699		Centralized Services VP	NETCO			5699	359			
200900	5700		Business Solutions	NETCO			5700	359			
200900	5701		Cust Service Center-Lincoln	NETCO			5701	359			
200900	5702		Customer Srv Ctr-Raytown	NETCO			5702	359			
200900	5708		Accounts Receivable Mgmt	NETCO			5708	359			
200900	5709		Remittance Processing	NETCO			5709	359			
200900	5710		Credit and Collections	NETCO			5710	359			
200900	5711		Cust Communic Svcs-Director	NETCO			5711	359			
200900	5712		Bill Processing	NETCO			5712	359			
200900	5722		Field Resource Center Director	NETCO			5722	359			
200900	5726		Customer Account Correspondenc	NETCO			5726	359			
200900	5763		Billing Adjustments	NETCO			5763	359			
200900	6028		Cust Svcs Process Mgmt	NETCO			6028	359			
200900	6016		Customer Services Training	NETCO			6016	359			
200900	6111		Economic Development-General	NETCO			6111	359			
200900	6352		IT Utility Delivery Applications	NETCO			6352	359			
200900	6360		IT Cust Serv Applications	NETCO			6360	359			
200900	6397		IT Call Cntr/Networks Telecom	NETCO			6397	359			
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	359		24.5%	
	5861	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	359		7.6%	
	5730	120900	PNG Iowa General	PNIAG	PNIAG	PNIAG	120900	359		17.6%	
	5791	132900	PNG Kansas General	PNKSG	PNKSG	PNKSG	132900	359		12.0%	
	6146	160900	PNG Nebraska General	PNNEG	PNNEG	PNNEG	160900	359		21.9%	
	5151	102900	SJP MO General Electric	SJMEO	SJMEO	SJMEO	102900	359		6.8%	
	5868	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	359		9.6%	100.0%
Step 33C (Charge From Product = 999) Customers						(Alloc Type 361, Acct 600112)					
200900	5716		Field Resources Center-Raytown	NETCO			5716	361			
	5131	100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	361		50.7%	
	5861	111900	PNG Colorado General	PNCOG	PNCOG	PNCOG	111900	361		15.7%	

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Department						2007 Allocation %				
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent
	5151	102900	SJP MO General Electric	SJM0E	SJM0E	SJM0E	102900	361		13.9%
	5868	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	361		19.7% 100.0%
Step 33G (Charge From Product = 999) Customers								(Alloc Type 333, Acct 600113)		
200900	5715		Field Resources Center-Lincoln	NETCO			5715	333		
	5730	120900	General IA Customer Services	PNIAG	PNIAG	PNIAG	120900	333		34.1%
	5791	132900	KS Services Gas-General	PNKSG	PNKSG	PNKSG	132900	333		23.4%
	5797	135192	Lawrence CS	PNKSG	PNKSG-KPS	PNKSG-KPS	135192	333		0.0%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	333		42.5% 100.0%
Step 35 (Charge From Product = 103) Customers								(Alloc Type 335, Acct 600114)		
202900	6201		PNG Gas Plant Assets	NETCO			6201	335		
	5207	111900	General CO Gas Assets	PNCOG	PNCOG	PNCOG	111900	335		12.9%
	5221	120900	General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	335		29.8%
	5191	132900	General Kansas Gas Assets	PNKSG	PNKSG	PNKSG	132900	335		20.4%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	335		36.9% 100.0%
Step 45 (Charge From Product = 999) General Allocator								(Alloc Type 345, Acct 600115)		
200900	5559		Manager of Mtls-MO	NETCO			5559	345		
200900	5567		Procurement	NETCO			5567	345		
	5131	100900	# MPS Electric General	MPMOE	MPMOE	MPMOE	100900	345		44.1%
	5207	111900	# General CO Gas Assets	PNCOG	PNCOG	PNCOG	111900	345		3.3%
	5221	120900	# General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	345		8.8%
	5191	132900	# General Kansas Gas Assets	PNKSG	PNKSG	PNKSG	132900	345		7.9%
	6146	160900	# NE General- PND	PNNEG	PNNEG	PNNEG	160900	345		12.3%
	5151	102900	# SJ Elec Assets	SJM0E	SJM0E	SJM0E	102900	345		12.4%
	6141	110900	# CO General- WCD	WPCOE	WPCOE	WPCOE	110900	345		11.2% 100.0%
Step 46 (Charge From Acct accruals & benefits) Budgeted labor								(Alloc Type 346, Acct 600116)		
200900	4402		NETCO Benefits	NETCO			4402	346		
200900	4474		NETCO Accounting Accrual	NETCO			4474	346		
	1150	901250	Crossroads Energy Center	CECAQ	CECAQ		901250	346		0.1%
		100900	MPS General Electric	MPMOE	MPMOE	MPMOE	100900	346		34.5%
	6148	111900	CO General- PND	PNCOG	PNCOG	PNCOG	111900	346		6.0%
	6147	120900	IA General- PND	PNIAG	PNIAG	PNIAG	120900	346		13.0%
	6149	132900	KS General- PND	PNKSG	PNKSG	PNKSG	132900	346		10.4%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	346		16.2%
	0	102900	SJP MO Transmission MO Electric	SJM0E	SJM0E	SJM0E	102900	346		10.3%
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	346		9.5% 100.0%
Step 54 (Charge From Product = 999) Customers								(Alloc Type 370, Acct 600118)		
203900	6124		Community Relations MO	NETCO			6124	370		
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	370		78.4%
	5151	102900	SJ Elec Assets	SJM0E	SJM0E	SJM0E	102900	370		21.6% 100.0%
Step 58 (Charge From Product = 150) Non- Reg Customers								(Alloc Type 810, Acct 600129)		
202900	5718		Service Guard Mat Mgmt	NETCO			5718	810		
202900	6005		Service Guard Central Marketin				6005	810		
202900	6331		Appliance Technical Training				6331	810		
	5861	111900	CO Services-PNG General	PNCOG	PNCOG	PNCOG	111900	810		14.2%
	6147	120900	IA General- PND	PNIAG	PNIAG	PNIAG	120900	810		38.1%
	5791	132900	KS Services Gas-General	PNKSG	PNKSG	PNKSG	132900	810		16.3%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	810		28.5%
	6141	110900	# CO General- WCD	WPCOE	WPCOE	WPCOE	110900	810		2.9% 100.0%

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Department						2007 Allocation %				
OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent
Step 64 (Charge From Product = 998) Gas Customers						(Alloc Type 380, Acct 600121)				
202900	2301		GSS Planning & Operations	NETCO			2301	380		
202900	2304		GSS General Allocation	NETCO			2304	380		
202900	2308		GSS-Transport&Contract Admin	NETCO			2308	380		
202900	2309		GSS Cost Management	NETCO			2309	380		
202900	2318		GSS-Northern Operations	NETCO			2318	380		
202900	2319		GSS-Southern Operations	NETCO			2319	380		
202900	2320		GSS - Eastern Operations	NETCO			2320	380		
	5861	111900	CO Services-PNG General	PNCOG	PNCOG	PNCOG	111900	380		12.7%
	6147	120900	IA General- PND	PNIAG	PNIAG	PNIAG	120900	380		28.7%
	5791	132900	KS Services Gas-General	PNKSG	PNKSG	PNKSG	132900	380		20.8%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	380		37.8%
										100.0%
Step 81 (Charge from Product 999)- General Allocator						(Alloc Type 826, Acct 600123)				
200900	6130		Misc Networks Allocation	NETCO			6130	826		
200900	6134		Process Improvement	NETCO			6134	826		
200900	6311		Financial Mgmt-AQN State Supp	NETCO			6311	826		
200900	6312		Financial Mgmt-AQN Central Sup	NETCO			6312	826		
200900	6370		Regulatory Administration	NETCO			6370	826		
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	826	50.3%	44.1%
	5207	111900	General CO Gas Assets	PNCOG	PNCOG	PNCOG	111900	826	3.8%	3.3%
	5221	120900	General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	826	10.0%	8.8%
	6149	132900	KS General- PND	PNKSG	PNKSG	PNKSG	132900	826	9.0%	7.9%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	826	14.0%	12.3%
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	826		12.4%
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	826	12.8%	11.2%
										100.0%
Step 87 (Charge From Product = 998) General Allocator						(Alloc Type 832, Acct 600124)				
202900	6372		Regulatory Services-Gas	NETCO			6372	832		
202900	6384		Regulatory Actg Svcs-Gas	NETCO			6384	832		
	6148	111900	CO General- PND	PNCOG	PNCOG-103	PNCOG-103	111900	832		10.8%
	6147	120900	IA General- PND	PNIAG	PNIAG-103	PNIAG-103	120900	832		26.6%
	6149	132900	KS General- PND	PNKSG	PNKSG-103	PNKSG-103	132900	832		25.0%
	6146	160900	NE General- PND	PNNEG	PNNEG-103	PNNEG-103	160900	832		37.6%
										100.0%
Step 89 (Charge From Product = 999) General Allocator						(Alloc Type 801, Acct 600125)				
200900	6376		Reg Legislative Svcs-MO	NETCO			6376	801		
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	801		77.0%
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	801		23.0%
										100.0%
Step 90 (Charge From Product = 999) General Allocator						(Alloc Type 802, Acct 600126)				
200900	6377		Reg Legislative Svcs-KS/CO	NETCO			6377	802		
	6148	111900	CO General- PND	PNCOG	PNCOG	PND_CO	111900	802		15.2%
	6149	132900	KS General- PND	PNKSG	PNKSG	PND_KS	132900	802		34.9%
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	802		49.9%
										100.0%
Step 99 (Charge From Product = 999) Cust Weighted Sq Ftq (PND)						(Alloc Type 811, Acct 600130)				
200900	6313		NE Linc Ops Fac & CSC	NETCO			6313	811		
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	811		3.6%
	5861	111900	CO Services-PNG General	PNCOG	PNCOG	PNCOG	111900	811		1.9%
	5221	120900	General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	811		4.3%
	5791	132900	KS Services Gas-General	PNKSG	PNKSG	PNKSG	132900	811		2.9%
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	811		84.9%
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	811		1.0%
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	811		1.4%
										100.0%
Step 100 (Charge From Product = 103) General Allocator						(Alloc Type 812, Acct 600131)				
202900	6319		Corp Svcs-Council Bluffs MS	NETCO			6319	812		
	6148	111900	CO General- PND	PNCOG	PNCOG-103	PNCOG-103	111900	812		10.8%
	6147	120900	IA General- PND	PNIAG	PNIAG-103	PNIAG-103	120900	812		26.6%
	6149	132900	KS General- PND	PNKSG	PNKSG-103	PNKSG-103	132900	812		25.0%

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OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent	
	6146	160900	NE General- PND	PNNEG	PNNEG-103	PNNEG-103	160900	812		37.6%	100.0%
Step 101 (Charge From Product = 999) Employee Headcount (USU)						(Alloc Type 813, Acct 600132)					
200900	6327		Aquila Networks HR	NETCO			6327	813			
200900	6328		Aquila Networks Central Safety	NETCO			6328	813			
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	813		29.6%	
	6148	111900	CO General- PND	PNCOG	PNCOG	PNCOG	111900	813		4.2%	
	6147	120900	IA General- PND	PNIAG	PNIAG	PNIAG	120900	813		13.5%	
	6149	132900	KS General- PND	PNKSG	PNKSG	PNKSG	132900	813		9.8%	
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	813		17.1%	
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	813		11.8%	
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	813		14.0%	100.0%
Step 106 (Charge From Product = 120) Employee Headcount (UED)						(Alloc Type 818, Acct 600135)					
201900	6332		Safety & Tech Trng-Elect Trng	NETCO			6332	818			
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	818		71.7%	
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	818		28.3%	100.0%
Step 108 (Charge From Product = 120) General Allocator						(Alloc Type 820, Acct 600136)					
201900	6161		PS Procurement	NETCO			6161	820			
201900	6371		Regulatory Services Electric	NETCO			6371	820			
201900	6382		Regulatory Acctg Svcs-Electric	NETCO			6382	820			
201900	6385		Aquila Networks Load Research	NETCO			6385	820			
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	820	78.8%	64.0%	
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	820		18.8%	
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	820	21.2%	17.2%	100.0%
Step 126 (Charge From Product = 980) General Allocator						(Alloc Type 872, Acct 600137)					
202900	6167		Iowa/Mo Gas Net Ops Mgr	NETCO			6167	872			
	5221	120900	General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	872		100.0%	100.0%
Step 127 General Allocator						(Alloc Type 860, Acct 600138)					
201900	5106		General KS/CO Elec Assets	NETCO			5106				
	6141	110900	WPE Colorado General	WPCOE	WPCOE	WPCOE	110900	860		100.0%	100.0%
Step 129 (Charge From Product = 999) General Allocator						(Alloc Type 862, Acct 600140)					
203900	5557		Materials Mgmt-MO MPS	NETCO			5557	862			
203900	5573		North MPS Matls Mgmt	NETCO			5573	862			
203900	5574		Missouri Fleet Management	NETCO			5574	862			
203900	6108		Community Relations MO MPS	NETCO			6108	862			
203900	6140		MO General- MPD	NETCO			6140	862			
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	862		100.0%	100.0%
Step 130 (Charge From Product = 999) General Allocator						(Alloc Type 864, Acct 600141)					
204900	5570		Materials Mgmt-MO SJD	NETCO			5570	864			
204900	5575		MO SJ Fleet Management	NETCO			5575	864			
204900	6123		Community Relations MO SJ	NETCO			6123	864			
204900	6152		MO General-SJD	NETCO			6152	864			
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	864		100.0%	100.0%
Step 131 (Charge from Procut 999)- General Allocator						(Alloc Type 865, Acct 600142)					
200900	All NON-200900 Depts			NETCO			All NON-200900 Depts				
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	865		44.1%	
	5207	111900	General CO Gas Assets	PNCOG	PNCOG	PNCOG	111900	865		3.3%	
	5221	120900	General Iowa Gas Assets	PNIAG	PNIAG	PNIAG	120900	865		8.8%	
	6149	132900	KS General- PND	PNKSG	PNKSG	PNKSG	132900	865		7.9%	
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	865		12.3%	

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OP UNIT	Chg From	Chg To	Description	Bus Unit	Lookup Value	BU	Dept	Alloc Type	Adj Alloc Percent	Alloc Percent	
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	865		12.4%	
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	865		11.2%	100.0%
Step 132 (Charge From Product = 120) General Allocator						(Alloc Type 866, Acct 600143)					
201900	All NON-201900 Depts			NETCO			All NON-201900 Depts				
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	866		64.0%	
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	866		18.8%	
	6141	110900	CO General- WCD	WPCOE	WPCOE	WPCOE	110900	866		17.2%	100.0%
Step 133 (Charge From Product = 998) Gas Customers						(Alloc Type 867, Acct 600144)					
202900	All NON-202900 Depts			NETCO			All NON-202900 Depts				
	5861	111900	CO Services-PNG General	PNCOG	PNCOG	PNCOG	111900	867		12.7%	
	6147	120900	IA General- PND	PNIAG	PNIAG	PNIAG	120900	867		28.7%	
	5791	132900	KS Services Gas-General	PNKSG	PNKSG	PNKSG	132900	867		20.8%	
	6146	160900	NE General- PND	PNNEG	PNNEG	PNNEG	160900	867		37.8%	100.0%
Step 134 - General Allocator						(Alloc Type 868, Acct 600140)					
203900	All NON-203900 Depts						All NON-203900 Depts				
	5131	100900	MPS Electric General	MPMOE	MPMOE	MPMOE	100900	862		100.0%	100.0%
Step 135 - General Allocator						(Alloc Type 869, Acct 600141)					
204900	All NON-204900 Depts						All NON-204900 Depts				
	5151	102900	SJ Elec Assets	SJMOE	SJMOE	SJMOE	102900	864		100.0%	100.0%
	END										

SCHEDULE MAF-3
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