

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Cont	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bor
1026	UPS-General															
1029	Producton															
1039	Wholesale Customer SvcsA											482	4,380			
1042	Regulated Mktg&DispatchA											145				
1043	Regulated Power Group															
1044	Fuel and Purchased PowerA															
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations	6,657														
2303	GSS Financial Accounting															
2304	GSS General Allocation	22,142	(6)							10						
2308	GSS Administration					(2,068)										
2309	GSS Cost Management															
2312	Gas Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design							100		40						
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng															
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support				10											
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations											99				
5305	Net Ops Work Management															
5352	General MO Elec Ntwk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop							8								
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO															

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Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm
1026	UPS-General															
1029	Production				36							16,877				
1039	Wholesale Customer SvcsA				18									14		
1042	Regulated Mktg&DispatchA				1											
1043	Regulated Power Group				25									364		
1044	Fuel and Purchased PowerA				11											
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS			0												
2301	GSS Planning & Operations				37											
2303	GSS Financial Accounting															
2304	GSS General Allocation				13							(4,886)				
2308	GSS Administration											(4,292)				
2309	GSS Cost Management															
2312	Gas Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals				0							4				
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen			273												
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Gen				42											
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General				6											
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs				4							8				
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management				2											
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets													(7,346)		
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design			(0)												
5252	UED Gas Planning & Design	61			10											
5253	MO Electric Standards				20											
5254	Network Gas Sids & Safety Trng				7			4								
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU				15							446			14	
5304	VP of Network Operations		20,880	31												
5305	Net Ops Work Management				10											
5352	General MO Elec Ntwrk Ops			633												
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance							8				(495)				
5378	VP - Gas Field Operations														30	
5381	Gen Gas Ntwrk Ops MO/KS/CO			412								1				
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)							8		15						
5493	Field Measurement				15											
5494	Measurement Information						5				2	(0)			(3)	
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO															189

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12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General								341	1,031	659	282		1	15	
1029	Production								7,086	31,431	(8,957)	(3,829)	87	2,114		
1039	Wholesale Customer SvcsA			45					10,051	45,034	(172)	(74)	106	2,708		
1042	Regulated Mktg&DispatchA								21,075	93,820	1,331	569	(1,367)	(35,134)		
1043	Regulated Power Group								9,437	42,211	6,356	2,719	55	1,303		
1044	Fuel and Purchased PowerA			25					9,150	39,248	(8,106)	(2,609)		0		
1056	Trade AdministrationA			33					2,471	10,920	418	179	(139)	(4,171)		
1057	Financial Mgmt-UPS								5,183	22,836	287	123	(0)	0		
2301	GSS Planning & Operations		114						672	915	4,479	1,915				
2303	GSS Financial Accounting								1,568	5,070	(378)	(162)	(0)	0		
2304	GSS General Allocation			101	1				1,873	5,679	3,594	1,538	0	0		
2308	GSS Administration		114						110	304	2,344	1,002				
2309	GSS Cost Management								82	235	2,263	967				
2312	Gss Pepl								317	957	602	257	(0)			
2313	GSS Williams Pipeline								891	2,690	1,691	723	0			
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals						(31)		966	2,407	489	209	(10,343)	(0)		
4474	UED Accounting Accruals						(7,492)		13,451	57,048	(20,342)	(8,741)	121,447	(265,000)		
4475	UPS Accounting Accruals						(478)		929	8,349	5,836	2,495	(3,437)	(3,926)		
5001	Elec Trans Ops-MO/SJ Gen								8,051	18,131	876	376	(214)	(3,635)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,173	3,529	(1,548)	(666)	1	12		
5023	Elec Trans Business Ops-Genl								7,043	19,817	969	416	0	(0)		
5028	Transmission Eng MO-Gen								4,395	13,182	205	88	(0)	0		
5030	Systems Operations_MO General								34,483	101,904	5,903	2,538		0		
5032	Transmission Ops MO-Gen								4,247	12,656	556	239	(0)			
5038	SCADA - General								2,049	5,993	278	121		0		
5080	V P Transmision Svcs			30					9,531	27,997	3,835	1,648	(0)	(0)		
5083	Business Ops - Energy Delivery								5,935	15,959	195	84	0	(0)		
5090	Energy Del Products & Services								1,502	3,882		0		(0)		
5100	VP of Network Management								1,896	5,691	205	88	(0)	(0)		
5130	MO Elec Business Support								3,175	9,501	(1,012)	(435)	205	3,394		
5190	General KS/CO/MO Gas Assets								1,767	4,755	(0)	(0)	0	0		
5250	MO Elec Engineering Service								4,419	13,248	778	333	(343)	(5,665)		
5251	MO Electric Planning & Design				175				47,201	140,871	1,004	434	(2,108)	(34,016)	34	17
5252	UED Gas Planning & Design								2,270	6,518	(2)	(1)	34	565		
5253	MO Electric Standards								5,894	17,665	(1,109)	(476)	(131)	(2,158)		
5254	Network Gas Stds & Safety Trng				462				1,613	4,740	342	147	12	199		
5255	Forestry MO/CO/KS								1,848	5,536	112	48	0	0		
5257	UED Gas Technical Support								765	2,180	34	14	11	183		
5260	Safety & Tech Trng-USU				1,160	333	251		5,949	17,153	(4,411)	(1,902)	83	1,250		
5304	VP of Network Operations			85					18,898	47,688	(2,577)	(1,107)		0		
5305	Net Ops Work Management								3,715	11,148	(324)	(139)	(0)	(0)	2	1
5352	General MO Elec Ntwrk Ops		75						4,182	12,565	(716)	(307)	(0)	(0)		
5360	General Elec Measurement				691				3,663	10,965	280	120	(112)	(1,887)		
5361	Warrensburg Meter Shop				158				3,119	9,392	(3,435)	(1,478)	(61)	(1,014)	45	22
5362	Field Metering Services				30,979				11,233	33,591	(9,524)	(4,092)			194	97
5370	General Substation Maintenance								1,869	5,605	(157)	(67)	(0)	0		
5379	VP - Gas Field Operations								349	1,029	(0)	0	0	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO		25						1,208	3,558	223	97	0	0		
5405	General MO Gas Networks								461	1,376	(262)	(113)	(0)	0		
5490	General Gas Measurement			2					633	1,897	149	64	(0)	(0)		
5491	Small Volume Repair (CB)								366	1,070	(818)	(265)	(7)	(37)		
5492	Large Volume/Warehouse (CB)				2,704				550	1,825	(223)	(96)	(3)	21		
5493	Field Measurement				7,403				1,912	5,485	277	119	3	371	(2)	(1)
5494	Measurement Information								271	813	(373)	(180)	(0)	(0)		
5550	Gen MM-Combo Gas & Electric								3,068	8,586	(1,097)	(471)		(0)		
5559	Manager of Mts-MO								5,468	16,461	1,242	534	98	1,108		

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 184C	Clearing 184D	FDC Load Co	FDC Load HF	FDC Load Te	FDC Load En	FDC Load No	FDC Load IT	FDC ESF Alk	FDC ESF Alk	FDC USU Alloc Load	
1028	UPS-General			201	31	2	142	125	48		486	778	28,241
1029	Production			13	2	0		8	3			1,269	290,371
1039	Wholesale Customer SvcsA												345,620
1042	Regulated Mktg&DispatchA									53			632,374
1043	Regulated Power Group										292	415	338,724
1044	Fuel and Purchased PowerA									51	149	784	330,038
1056	Trade Administration												64,938
1057	Financial Mgmt-UPS											613	144,285
2301	GSS Planning & Operations												24,293
2303	GSS Financial Accounting											89	27,871
2304	GSS General Allocation												128,230
2308	GSS Administration											30	7,154
2309	GSS Cost Management												5,132
2312	Gas Pepl												6,728
2313	GSS Williams Pipeline												19,456
4402	UED Benefits Residual												(405,535)
4403	UPS Benefits Residual												(117,235)
4420	GSS Benefits Residual												(2,404)
4452	GSS Accounting Accruals	(68)	(6)								(10,241)	(14,297)	(17,532)
4474	UED Accounting Accruals	(25,723)	(1,359)									(227,807)	210,128
4475	UPS Accounting Accruals	(635)	(87)								(6,394)	(8,971)	2,532
5001	Elec Trans Ops-MO/SJ Gen												138,184
5002	Elec Trans Ops-ROW-MO/CO/KS												40,932
5023	Elec Trans Business Ops-Genl												191,552
5028	Transmission Eng MO-Gen												83,456
5030	Systems Operations MO General										3,134	4,481	737,971
5032	Transmission Ops MO-Gen												81,163
5038	SCADA - General										352	501	41,901
5080	V P Transmission Svcs												169,889
5083	Business Ops - Energy Delivery			8	1	0	14	8					111,897
5090	Energy Del Products & Services												30,109
5100	VP of Network Management										248	353	80,056
5130	MO Elec Business Support												55,033
5190	General KS/CO/MO Gas Assets												33,933
5250	MO Elec Engineering Service												78,033
5251	MO Electric Planning & Design										619	859	872,063
5252	UED Gas Planning & Design										19	27	46,261
5253	MO Electric Standards												113,509
5254	Network Gas Stds & Safety Trng												32,664
5255	Forestry MO/CO/KS												47,710
5257	UED Gas Technical Support										5	8	17,162
5260	Safety & Tech Trng-USU			672	103	5		400	146		118	166	194,788
5304	VP of Network Operations										483	683	414,278
5305	Net Ops Work Management												73,204
5352	General MO Elec Ntwrk Ops												122,240
5360	General Elec Measurement												71,735
5361	Warrensburg Meter Shop										10	14	82,658
5362	Field Metering Services												242,842
5370	General Substation Maintenance												48,530
5379	VP - Gas Field Operations												8,757
5381	Gen Gas Ntwrk Ops MO/KS/CO										288	395	25,906
5405	General MO Gas Networks												9,496
5490	General Gas Measurement												14,972
5491	Small Volume Repair (CB)												7,549
5492	Large Volume/Warehouse (CB)												15,128
5493	Field Measurement												67,989
5494	Measurement Information										134	191	5,003
5550	Gen MM-Combo Gas & Electric										33	48	87,113
5559	Manager of Mts-MO										48	69	113,419

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overim	Labor Straigh	Lbr Straigh T	Bonus/Comm	Labor Overim	Incentive	Severence	LT Incentive &	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
5566	Network Fleet Management		1,359	2,784		131		10,311								
5567	Procurement		161,628		552	757		34,516								
5699	Centralized Services VP		70,395	598		425	403			938						1,016
5700	Business Solutions		54,872			(35)		39,906								
5701	Cust Service Center-Lincoln	21,120	53,921	270,878	113	1,769					350	225	82	343		2,367
5702	Customer Srv Ctr-Raytown	1,406	324,561	5,882	841	24,020						12		931		2,838
5703	Customer Service Center-Monroe		(301)					(60,904)								
5704	Revenue Management Dir		18,214			162		9,776								
5706	Billing-Omaha		159,564	1,307		6,168		26,411								
5708	Accounts Receivable Mgmt	172	20,432	259		932		5,630								
5709	Remittance Processing	358	49,248	1,505		5,547										3
5710	Credit and Collections	334	114,750	2,849	169	16,468		89,741								1,354
5711	Cust Communic Svcs-Director		23,633			49										
5712	Bill Processing		(4,826)			2,000										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					9,794								
5716	Field Resources Center-Raytown	1,258	440,427	8,823		12,440		9,128				63	79	1,351		12,401
5722	Field Resource Center Director		12,934													
5723	Utility Operations Dir		2,204													
5725	Customer Serv Centers-Director		20,991			8		(2,685)								
5726	Revenue Mgmt Back Office Supt	140	43,850	1,377		3,965		879								
5763	Billing-Raytown	23	42,706	605		6,352					26					542
5890	MO MPS Customer Service		(53,117)													19
6000	Retail Energy Markets		12,158					3,301								
6001	UED Pricing & Econ Analysis		8,291					18,508								
6002	Marketing Solutions Leadership		17,786					16,195								
6003	Energy Forecasting & Research		13,084			75		17,105								
6004	Consumer Energy Program		1,387													
6006	Customer Choice Programs		12,730					10,934								
6007	Retail Operations		8,497					21,054								
6016	Training Director		53,913	1,938				9,787								1,574
6017	Business Analysis Director		11,490													
6020	UED Principal Markets		252													
6021	Market Research		8,738					5,715								
6023	Retail Svcs Gas Alloc - Reg		25,577	232		45										
6024	Retail Svcs Elec Alloc	283	182,112	850		271										
6027	Community Communications Dir		11,724													
6028	Quality Assurance	18	26,760			146		12,613								
6031	Retail Services Leadership		9,634					18,839		1,016						
6033	SE Region Sales Leadership		27,605		7,998			43,881								
6100	Community Relations - General		6,267					4,084								
6101	Community Relations - Central		2,212					2,511								
6111	Economic Development-General		10,166					2,563								
6120	Econ Development - Marketing		3,369					1,957								
6124	Community Relations MO		103,483													
6130	UED Headquarters-President		322,830			596	0									
6131	President-Global Networks Grp	309	97,843	4,364		4,708	798			2,502						
6132	Business Services Team		90,872													
6160	MO Electric SR VP		58,742													
6161	PS Procurement		4,544			53										
6162	PS Engr/Generations Svcs	176	29,461	2,096												
6163	North MO Elect Dist Mgt		30,111													
6165	IA/MO Gas VPHQ		23,539					447								
6168	IA/MO Gas Business Ops Mgr		39,577													
6167	WestIA/NrthMO Ops Mgr		23,113													
6311	Financial Mgmt-AQN State Supp		253,633	928				22,530								
6312	Financial Mgmt-AQN Central Sup		252,519	1,942		57		12,512								
6327	HR & Central Safety		236,502		221	853	(0)	17,431		1,235						
6332	Safety & Tech Tmg-Elect Tmg		19,148													

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Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Mater	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5566	Network Fleet Management										11					
5567	Procurement		14													
5699	Centralized Services VP	40							137	(29)	682					76
5700	Business Solutions								227		176					
5701	Cust Service Center-Lincoln								1	9	338					
5702	Customer Srv Ctr-Raytown								224	823	577	8,198				
5703	Customer Service Center-Monroe						6	502	30,722	138	433	21,630		76		4,798
5704	Revenue Management Dir						0									
5706	Billing-Omaha								42							
5708	Accounts Receivable Mgmt								3	14	18					
5709	Remittance Processing									32						
5709	Remittance Processing								3		45					
5710	Credit and Collections											45	8,812			
5711	Cust Communic Svcs-Director						3	182	20		45					
5712	Bill Processing		17				372	24	83	85	0					
5712	Bill Processing						147		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		169						185	503	708					
5722	Field Resource Center Director										45					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								1							
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown								2	9						
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis										202	10				
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							521	21	187						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations										12	3				
6016	Training Director										8	84				
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research							0				51				
6023	Retail Svcs Gas Alloc - Reg					40		7	59	178				1		
6024	Retail Svcs Elec Alloc							7	253	2,058				5		
6027	Community Communications Dir						1			1						
6026	Quality Assurance															
6031	Retail Services Leadership							152		111	68					
6033	SE Region Sales Leadership															
6100	Community Relations - General										4	1				
6101	Community Relations - Central										22					
6111	Economic Development-General									0	4					
6120	Econ Development - Marketing									5	2					
6124	Community Relations MO															
6130	UED Headquarters-President								1,059	33						
6131	President-Global Networks Grp									311	91	75				
6132	Business Services Team							4	507	595	4					
6160	MO Electric SR VP						12	78	174							
6161	PS Procurement								83	21						
6162	PS Engr/Generations Svcs					284				128						
6163	North MO Elect Dist Mgt									155	326					
6165	IA/MO Gas VPHQ									105						
6166	IA/MO Gas Business Ops Mgr									590	133	35				
6167	WestIA/NrthMO Ops Mgr											24				
6311	Financial Mgmt-AQN State Supp		18													
6312	Financial Mgmt-AQN Central Sup							119	24	17	89					
6327	HR & Central Safety								98	27						
6332	Safety & Tech Trng-Elect Trng						1		160	1,600	83					
6332	Safety & Tech Trng-Elect Trng								96	44						

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	
DeptID	Description	Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
5566	Network Fleet Management													11		
5567	Procurement													203		
5699	Centralized Services VP													492		
5700	Business Solutions													1,045		
5701	Cust Service Center-Lincoln		8,844					2,249						3	5,139	
5702	Customer Srv Ctr-Raytown		170,564					13,120	18,399				11,201	786	18,875	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir													349		
5706	Billing-Omaha													692		
5708	Accounts Receivable Mgmt									23						
5709	Remittance Processing															
5710	Credit and Collections		2,089	736				11,954	82					18	2,247	
5711	Cust Communic Svcs-Director					92,048								202		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown													62		
5722	Field Resource Center Director													-11		
5723	Utility Operations Dir													7		
5725	Customer Serv Centers-Director													12		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets													69		
6001	UED Pricing & Econ Analysis													389		
6002	Marketing Solutions Leadership													188		
6003	Energy Forecasting & Research								244					50		
6004	Consumer Energy Program															
6006	Customer Choice Programs													168		
6007	Retail Operations													65		
6016	Training Director													259		
6017	Business Analysis Director													21		
6020	UED Principal Markets															
6021	Market Research														3	
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													12		
6028	Quality Assurance															
6031	Retail Services Leadership													63		
6033	SE Region Sales Leadership													69		
6100	Community Relations - General													8		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													63		
6130	UED Headquarters-President													101		
6131	President-Global Networks Grp													667		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6183	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHO													122		
6166	IA/MO Gas Business Ops Mgr													116		
6167	WestIA/NrthMO Ops Mgr													21		
6311	Financial Mgmt-AQN State Supp													196		
6312	Financial Mgmt-AQN Central Sup													37		
6327	HR & Central Safety													563		
6332	Safety & Tech Trng-Elect Trng															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Hd	Software Cos	PC Supplies	Computer Eq	Comp Wktrn	Printer Hrdwr	WINTEL Serv	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5566	Network Fleet Management					470	72		39						134	
5567	Procurement					23									745	25
5699	Centralized Services VP					111			8							
5700	Business Solutions															
5701	Cust Service Center-Lincoln			59												
5702	Customer Srv Ctr-Raytown			147			20		179					62		
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt						20									
5709	Remittance Processing					13			88							
5710	Credit and Collections			706		(2,106)										
5711	Cust Communic Svcs-Director			(4,864)									87	9	6	
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operatons UED-Vice Pres															
5718	Field Resources Center-Raytown						107									
5722	Field Resource Center Director												661			
5723	Utility Operations Dir					152										
5725	Customer Serv Centers-Director															
5728	Revenue Mgmt Back Office Supt					25			40							5
5763	Billing-Raytown						125									5
5890	MO MPS Customer Service															5
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis		3,481											17		
6002	Marketing Solutions Leadership								3							
6003	Energy Forecasting & Research		31											1	9	
6004	Consumer Energy Program					4,181									1,586	
6006	Customer Choice Programs					117										
6007	Retail Operations		16			83										
6016	Training Director					318			27							
6017	Business Analysis Director													50		
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg													308		
6024	Retail Svcs Elec Alloc		20,418			1,177			453					8	11	
6027	Community Communications Dir													100	127	
6028	Quality Assurance					25										
6031	Retail Services Leadership								83							
6033	SE Region Sales Leadership													12,198		
6100	Community Relations - General														3	
6101	Community Relations - Central															
6111	Economic Development-General													56	2	
6120	Econ Development - Marketing					29			13						17	
6124	Community Relations MO													61	2,333	
6130	UED Headquarters-President					22,953									50	
6131	President-Global Networks Grp		148			145			1,097				9	94		70
6132	Business Services Team													167		
6160	MO Electric SR VP													15		
6161	PS Procurement															
6162	PS Engr/Generatons Svcs															
6163	North MO Elect Dist Mgt														51	64
6165	IA/MO Gas VPHO															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AON State Supp					64	11		133							
6312	Financial Mgmt-AON Central Sup						46							311	4	
6327	HR & Central Safety		173													
6332	Safety & Tech Trng-Elect Trng					125	15		121				5	525	817	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Det	Office Ren/L	MEALS for Bu
5566	Network Fleet Management		138						49	(588)						
5567	Procurement	1,760	951							891						111
5899	Centralized Services VP	1,047	104							912		24				3,887
5700	Business Solutions	43	35							31						204
5701	Cust Service Center-Lincoln	405								24						781
5702	Customer Srv Ctr-Raytown	2,259	25							970						1,577
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		2							113						134
5706	Billing-Omaha		225							20						
5708	Accounts Receivable Mgmt	72	7							8		116				38
5709	Remittance Processing	70	131							752	117	84				193
5710	Credit and Collections	15	388							32		(13)				16
5711	Cust Communic Svcs-Director		30					52		2,100		68				2
5712	Bill Processing	(4,575)	878,457			1,708	12,883			174,402		21				
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		1													
5718	Field Resources Center-Raytown	5,827	6							255						390
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director									46						24
5726	Revenue Mgmt Back Office Supt	87	61													34
5763	Billing-Raytown	87	7							237						86
5890	MO MPS Customer Service		(81,799)													
6000	Retail Energy Markets		23							9			442			379
6001	UED Pricing & Econ Analysis		5													79
6002	Marketing Solutions Leadership	178	88							301		8	82			134
6003	Energy Forecasting & Research									1						
6004	Consumer Energy Program		14							136						17
6006	Customer Choice Programs									553			13			10
6007	Retail Operations	13	21							102						69
6018	Training Director	5	109							874						184
6017	Business Analysis Director									5						
6020	UED Principal Markets									70						
6021	Market Research															10
6023	Retail Svcs Gas Alloc - Reg	96	63							98		745	2			542
6024	Retail Svcs Elec Alloc	50	40							39		32,510	984			815
6027	Community Communications Dir	30	36							25						37
6028	Quality Assurance		1				60			131						1,049
6031	Retail Services Leadership		43							7						45
6033	SE Region Sales Leadership		33													15
6100	Community Relations - General		3							0						10
6101	Community Relations - Central		1										219			33
6111	Economic Development-General		0							10		41		337		28
6120	Econ Development - Marketing	34	4											164		28
6124	Community Relations MO	86	203							883		5,208	2,560	13,941		1,565
6130	UED Headquarters-President	202	200						8	475			438			242
6131	President-Global Networks Grp	816	231	1,712						1,325		152,586				193
6132	Business Services Team		1,286							8,007		82				114
6160	MO Electric SR VP	1,494	20							5			89			38
6161	PS Procurement		0													12
6162	PS Engr/Generations Svcs		14						117							18
6163	North MO Elect Dist Mgt	12														50
6165	IA/MO Gas VPHQ	145	250	14	38	215				44		6,685			1,344	57
6166	IA/MO Gas Business Ops Mgr		14							25						49
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp	123	28							76						241
6312	Financial Mgmt-AQN Central Sup	38					19			90						204
6327	HR & Central Safety	498	918							917	13		21			757
6332	Safety & Tech Trng-Elect Trng		8						122							

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1420	1499	1503	1800	1801	1802	1803	1804	1805	1806	1807	1808	1898	1899	1701
DeptID	Description	Corporate Asst	Other Office B	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
5568	Network Fleet Management		8						37							150
5567	Procurement		1,413	7	437	279	318	33	1,179	1,404						83
5699	Centralized Services VP		130		1,266	341	378	43	2,000	509	1,138					32
5700	Business Solutions		1,678		578	263	242	15	424	833						7
5701	Cust Service Center-Lincoln		4,861		100	270	2,145	1	1,510	2,652	3					7
5702	Customer Srv Cir-Raytown		4,162		71	1,030	1,193	9	1,869	3,501		1				37
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		139		1,604	717	972	94	640	4,492						34
5706	Billing-Omaha		1,244		359	110	1,377	6	1,158	1,267		1				39
5708	Accounts Receivable Mgmt	11	256		152	100	6	1	135	74						
5709	Remittance Processing		1,407		493	52	30	3	90	140						
5710	Credit and Collections		1,128		350	265	340	4	894	761						
5711	Cust Communic Svcs-Director		58		25	9	125	11	433	254	51					4
5712	Bill Processing		1,119							15	20					
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		3,181		207	1,182	2,443	33	4,291	5,116	15					158
5722	Field Resource Center Director									20						
5723	Utility Operations Dir				31			73		18	24					
5725	Customer Serv Centers-Director		42		203	16	25	5	271	82	44					13
5726	Revenue Mgmt Back Office Supt		1,023				292		119	469						10
5763	Billing-Raytown		100				737	6	252	1,243						
5890	MO MPS Customer Service															
6000	Retail Energy Markets		32		42		7		217							
6001	UED Pricing & Econ Analysis		735													
6002	Marketing Solutions Leadership		25		137		27	2	47	18						
6003	Energy Forecasting & Research		50		15		109									
6004	Consumer Energy Program								85							
6006	Customer Choice Programs															
6007	Retail Operations		365		30				17							
6016	Training Director		206			37	483	1	362	375						4
6017	Business Analysis Director		274			39		1	16	16						5
6020	UED Principal Markets															
6021	Market Research		1		51	11	127	20	112	236	4					3
6023	Retail Svcs Gas Alloc - Reg		155		189	139	705	11	729	758	42					7
6024	Retail Svcs Elec Alloc		501		1,172	417	4,778	105	3,986	3,667	1,280					108
6027	Community Communications Dir		199		390		71	10	27	150						2
6028	Quality Assurance		150		298	14	73	7	69	183						2
6031	Retail Services Leadership		27,632		253				18							
6033	SE Region Sales Leadership				42		154	0	79	29						
6100	Community Relations - General		228													
6101	Community Relations - Central		18		104	51	29	7	185	149	10					1
6111	Economic Development-General		23		131	43	56	3	20	115						0
6120	Econ Development - Marketing		36		15	19	101	1	34	103	37					0
6124	Community Relations MO		1,383		337	120	7,601	26	3,177	1,491	1,294					71
6130	UED Headquarters-President		5,728		484,094	396	448	36	665	2,191	14					28
6131	President-Global Networks Grp		341		8,700	96	84	18	1,814	443						25
6132	Business Services Team		12,236		1,618	352	527		358	1,480						21
6160	MO Electric SR VP						116		112		482					
6181	PS Procurement		3				23		14							
6182	PS Engr/Generations Svcs		1,512			14	136		101	201						11
6183	North MO Elect Dist Mgt						622		246	109						
6185	IA/MO Gas VPHQ		888				636	9	891	551						22
6186	IA/MO Gas Business Ops Mgr		329		100	1,548	2,270	8	1,471	2,007						
6187	WestIA/NrthMO Ops Mgr		71			147	1,069		205	508						
6311	Financial Mgmt-AQN State Supp		168		1,474	579	2,028	77	767	1,587	6					77
6312	Financial Mgmt-AQN Central Sup		1,389		818	159	372	8	264	348						1
6327	HR & Central Safety		2,313		4,026	1,202	4,730	130	3,336	4,808	78					162
6332	Safety & Tech Tmg-Elect Tmg		165				114		280	389						18

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
DeptID	Description	FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Glt	Benefits Heal	Benefits Uje I	Benefits Educ	Benefits AD&
5566	Network Fleet Management															
5567	Procurement						775									
5699	Centralized Services VP						4,173					427				
5700	Business Solutions						293									
5701	Cust Service Center-Lincoln						174					773	51			
5702	Customer Srv Ctr-Raytown						627					2,519				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						76					38				
5706	Billing-Omaha						308						30			
5708	Accounts Receivable Mgmt						8					25				
5709	Remittance Processing						339					44				
5710	Credit and Collections						443	(324)				1,897				
5711	Cust Communic Svcs-Director						141									
5712	Bill Processing						38						3			
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown						372					462				
5722	Field Resource Center Director															
5723	Utility Operations Dir						94									
5725	Customer Serv Centers-Director						321					4				
5726	Revenue Mgmt Back Office Supt						120					7				
5763	Billing-Raytown						44					48				
5890	MO MPS Customer Service															
6000	Retail Energy Markets											24				
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						50									
6004	Consumer Energy Program															
6006	Customer Choice Programs						129									
6007	Retail Operations						204									
6016	Training Director						1,960									
6017	Business Analysis Director						71									
6020	UED Principal Markets															
6021	Market Research						210									
6023	Retail Svcs Gas Alloc - Reg						43					20				
6024	Retail Svcs Elec Alloc						(254)					215				
6027	Community Communications Dir						38					818				
6028	Quality Assurance						157									
6031	Retail Services Leadership						470									
6033	SE Region Sales Leadership															
6100	Community Relations - General						7									
6101	Community Relations - Central															
6111	Economic Development-General						21									
6120	Econ Development - Marketing						80									
6124	Community Relations MO						277									
6130	UED Headquarters-President						2,971				2,451					
6131	President-Global Networks Grp						64,283				2,553	30				
6132	Business Services Team										484					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt													15		
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						2,540					53	8			
6312	Financial Mgmt-AQN Central Sup						828				232	64				
6327	HR & Central Safety						2,239				290	12	28			
6332	Safety & Tech Trng-Elect Trng						4,508									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Service
5566	Network Fleet Management		35					(69)								
5567	Procurement							829								
5699	Centralized Services VP			3,049				828					24,574			
5700	Business Solutions			2,852				681					16,781			
5701	Cust Service Center-Lincoln							2,103								
5702	Customer Srv Ctr-Raytown			562				843				516				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							90					1,405			
5706	Billing-Omaha							774								
5708	Accounts Receivable Mgmt							71								
5709	Remittance Processing							501				33				
5710	Credit and Collections			6,418				940				16	138			
5711	Cust Communic Svcs-Director							1,134								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		43	17,738				1,053								
5722	Field Resource Center Director							477								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							43								
5726	Revenue Mgmt Back Office Supt			6,553				48				1				
5763	Billing-Raytown							3								
5890	MO MPS Customer Service															
6000	Retail Energy Markets							792								
6001	UED Pricing & Econ Analysis							220								
6002	Marketing Solutions Leadership							300					212			
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs			(1,356)				541								
6007	Retail Operations							284					1,708			
6016	Training Director			11,416												
6017	Business Analysis Director							48								
6020	UED Principal Markets															
6021	Market Research							560								
6023	Retail Svcs Gas Alloc - Reg							698				4				
6024	Retail Svcs Elec Alloc											3				
6027	Community Communications Dir							2,307								
6028	Quality Assurance							60								
6031	Retail Services Leadership							277					35,186			
6033	SE Region Sales Leadership							461					96			
6100	Community Relations - General							142					4,858			
6101	Community Relations - Central							203								
6111	Economic Development-General							12					20			
6120	Econ Development - Marketing							15								
6124	Community Relations MO							212								
6130	UED Headquarters-President							85					59,296			
6131	President-Global Networks Grp							28					6,238			
6132	Business Services Team												66,752		783	
6160	MO Electric SR VP												1,347			
6161	PS Procurement			18				168								
6162	PS Engr/Generations Svcs			44												
6163	North MO Elect Dist Mgt			15												
6165	IA/MO Gas VPHQ				2,339								135			
6166	IA/MO Gas Business Ops Mgr				1,797								1,673			
6167	WestIA/NrthMO Ops Mgr			5												
6311	Financial Mgmt-AQN State Supp				961			625				16				
6312	Financial Mgmt-AQN Central Sup							609								
6327	HR & Central Safety			5		14		367				5	2,097			
6332	Safety & Tech Tmg-Elect Tmg															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fe	Environment	Transfer Ag	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
5566	Network Fleet Management						299								5	
5567	Procurement						12,950							3,850		
5699	Centralized Services VP						1,981							473		
5700	Business Solutions						44,393									
5701	Cust Service Center-Lincoln													1,771		
5702	Customer Srv Ctr-Raytown					111								12,107		
5703	Customer Service Center-Monroe						(8,199)									
5704	Revenue Management Dir						253									
5706	Billing-Omaha						4,257							2,144		
5708	Accounts Receivable Mgmt						253									
5709	Remittance Processing							48	201					17,570		
5710	Credit and Collections						11,506	984		2,738	243,662		492	55,340		20
5711	Cust Communic Svcs-Director													45		
5712	Bill Processing															
5713	Market/Sales Communications											(?)				
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							292						14,341		
5763	Billing-Raytown													648		
5890	MO MPS Customer Service															
6000	Retail Energy Markets						708									172
6001	UED Pricing & Econ Analysis						708									
6002	Marketing Solutions Leadership						3,153									
6003	Energy Forecasting & Research						601									61
6004	Consumer Energy Program															
6006	Customer Choice Programs						1,074									
6007	Retail Operations						853									
6016	Training Director						1,972							5		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						502									
6023	Retail Svcs Gas Alloc - Reg						1,446									
6024	Retail Svcs Elec Alloc						29,858									
6027	Community Communications Dir													86		
6028	Quality Assurance						251							53		
6031	Retail Services Leadership						862									62
6033	SE Region Sales Leadership						1,131									
6100	Community Relations - General						132									
6101	Community Relations - Central						66									
6111	Economic Development-General						1,517							3,750		
6120	Econ Development - Marketing						245									123
6124	Community Relations MO						6,394									
6130	UED Headquarters-President						122,837							194		
6131	President-Global Networks Grp						8,514							1,004		113
6132	Business Services Team						94,700									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ						540							1,228		
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						1,808									
6312	Financial Mgmt-AQN Central Sup						11,841									
6327	HR & Central Safety				15		1,335							424		
6332	Safety & Tech Trng-Elect Trng															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prof	Promotional E	Internet Adve	Trade Show/C	Other Advert	Depreciation/
5566	Network Fleet Management															
5567	Procurement						4,271									
5699	Centralized Services VP						8,856								15	
5700	Business Solutions						96					1,952				
5701	Cust Service Center-Lincoln						103									
5702	Customer Srv Ctr-Raytown		106,684				5,565									
5703	Customer Service Center-Monroe											18				
5704	Revenue Management Dir						0									
5706	Billing-Omaha	(51,186)					(4,574)									
5708	Accounts Receivable Mgmt											97				
5709	Remittance Processing	8,820					28,036									
5710	Credit and Collections	84			8		3,550									
5711	Cust Communic Svcs-Director						21,777		57,807		2,415	330				
5712	Bill Processing						13,612								34	
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown				12		72			15				350		
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director											38				
5726	Revenue Mgmt Back Office Supt						1,125									
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets						(126)		263							
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership						73	254	182				7			
6003	Energy Forecasting & Research		4,359				5,033									
6004	Consumer Energy Program						5		1,152		54	31			68	
6006	Customer Choice Programs								20		2,241					
6007	Retail Operations												724			
6016	Training Director												7			
6017	Business Analysis Director						41,305									
6020	UED Principal Markets										508					
6021	Market Research						4,399									
6023	Retail Svcs Gas Alloc - Rag						1,394		968	346	649	24			100	
6024	Retail Svcs Elec Alloc						67,084		8,373	1,556	3,597					
6027	Community Communications Dir															
6028	Quality Assurance						98								3,040	
6031	Retail Services Leadership						203					30				
6033	SE Region Sales Leadership										908	1,097				
6100	Community Relations - General						101			1	164					
6101	Community Relations - Central						12									
6111	Economic Development-General						1									
6120	Econ Development - Marketing						1					7	25			
6124	Community Relations MO						285	678	591		630	1,774		3	116	
6130	UED Headquarters-President						21,718			61						
6131	President-Global Networks Grp							50,578			85	970				
6132	Business Services Team						600									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt						26									
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						372									
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp							108								
6312	Financial Mgmt-AQN Central Sup							8								
6327	HR & Central Safety						8,413			18		102			21	
6332	Safety & Tech Tmg-Elect Tmg						165									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2208	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bo
5566	Network Fleet Management															
5567	Procurement									43						
5699	Centralized Services VP															
5700	Business Solutions														(245)	
5701	Cust Service Center-Lincoln															
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt								(353)					(364)		
5709	Remittance Processing														187,671	
5710	Credit and Collections															
5711	Cust Communic Svcs-Director						7									
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														1	
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir									1,688						
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General											5				
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO									33,463		12,096				
6130	UED Headquarters-President															
6131	President-Global Networks Grp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elec Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						24									
6167	WestA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng													1,807		

Regulatory Business Unit MPS
 Statement of IBU Allocated Charges by Dep
 12 Months Ended December 31, 2002

Name		IBU														
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placem	Search Firm
5566	Network Fleet Management			(144)				123								
5567	Procurement				14											
5699	Centralized Services VP			34,579	9					6					16	
5700	Business Solutions			(0)	3						(255)					110
5701	Cust Service Center-Lincoln			844	33											
5702	Customer Srv Ctr-Raytown			888	144										1	79
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				8											
5706	Billing-Omaha				14											
5708	Accounts Receivable Mgmt				7											
5709	Remittance Processing			180	2											
5710	Credit and Collections			(92)	4											
5711	Cust Commun Svcs-Director				1											
5712	Bill Processing														2	
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			(0)	48											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown				21	5									7	
5890	MO MPS Customer Service														8	
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															34
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director				3											
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				6											
6024	Retail Svcs Elec Alloc				11											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing				2											
6124	Community Relations MO				13											
6130	UED Headquarters-President		28,739		21											
6131	President-Global Networks Grp			(1,474)												
6132	Business Services Team											12,367			6,625	
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				83				5							
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				9											
6166	IA/MO Gas Business Ops Mgr				151											
6167	WestIA/NrthMO Ops Mgr				48											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				10											
6327	HR & Central Safety									(10)						
6332	Safety & Tech Trng-Elect Trng														5,750	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
DeptID	Description	Other Person	Aircraft Char	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
5566	Network Fleet Management				753				1,005	2,553	(4,091)	(1,758)	(0)	0	4	2
5567	Procurement								14,100	40,421	1,883	808	0	(0)		
5699	Centralized Services VP								5,843	17,150	2,774	1,189	25	447		
5700	Business Solutions								7,226	18,145	(4,242)	(1,823)	13	228		
5701	Cust Service Center-Lincoln								27,370	81,357	11,911	5,118	(68)	(1,224)	309	147
5702	Customer Srv Ctr-Raytown								28,617	84,911	12,338	5,301	(435)	(10,289)	1	1
5703	Customer Service Center-Monroe								(4,284)	(8,808)	(1)	(1)				
5704	Revenue Management Dir								2,136	5,915	62	27	4	86		
5706	Billing-Omaha								14,515	42,126	2,016	886	47	857	1	1
5708	Accounts Receivable Mgmt								2,028	5,861	984	423	2	29		
5709	Remittance Processing			47					4,589	13,721	630	271	17	308	1	1
5710	Credit and Collections	3			31				19,611	50,592	3,768	1,620	228	3,783	2	1
5711	Cust Communic Svcs-Director								2,143	6,414	634	273	6	117		
5712	Bill Processing								1,815	5,436	160	69	5	88		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								686							
5716	Field Resources Center-Raytown								33,583	96,233	3,548	1,525	0		7	3
5722	Field Resource Center Director								1,009	3,020	249	107	3	55		
5723	Utility Operations Dir								141	441						
5725	Customer Serv Centers-Director								1,625	4,847	642	276	(4)	(69)		
5726	Revenue Mgmt Back Office Supt								4,009	11,855	247	106	11	205	1	0
5763	Billing-Raytown				0				4,055	12,131	2,031	873	(14)	(250)	1	0
5890	MO MPS Customer Service															
6000	Retail Energy Markets	30							1,052	3,037	(3,794)	(1,630)				
6001	UED Pricing & Econ Analysis								1,868	4,684	(2,391)	(1,027)		0		
6002	Marketing Solutions Leadership								2,336	6,230	(1,487)	(639)	(0)	(0)		
6003	Energy Forecasting & Research								2,079	5,460	(2,828)	(1,215)	(12)	(190)		
6004	Consumer Energy Program								90	280	54	23	(2)	(35)		
6006	Customer Choice Programs								1,644	4,368	(1,811)	(778)	(13)	(211)		
6007	Retail Operations								2,047	5,088	(1,719)	(738)	3	158		
6016	Training Director								5,161	14,628	1,533	659	14	254	2	1
6017	Business Analysis Director								947	2,836	190	82	3	52		
6020	UED Principal Markets								15	50	32	14				
6021	Market Research				5				1,007	2,713	(351)	(151)	0	0		
6023	Retail Svcs Gas Alloc - Reg				2				1,837	5,373	3,416	1,468	0	(0)	0	0
6024	Retail Svcs Elec Alloc				28				12,593	37,407	23,491	10,094	0	(0)	1	1
6027	Community Communications Dir								957	2,866	69	30	3	58		
6028	Quality Assurance								2,988	8,325	506	218	5	90		
6031	Retail Services Leadership			50					2,041	5,118	(1,451)	(627)				
6033	SE Region Sales Leadership								5,510	12,736	(8,985)	(3,001)	0	0		
6100	Community Relations - General								716	1,939	8	3	(0)	(0)		
6101	Community Relations - Central								328	856			(0)	(0)		
6111	Economic Development-General								1,037	2,981	1,538	661		0		
6120	Econ Development - Marketing								373	1,004	77	33	(0)	0		
6124	Community Relations MO								7,244	21,710	(6,617)	(2,843)				
6130	UED Headquarters-President		326						18,579	68,011	9,120	3,902	(1)	(9)		
6131	President-Global Networks Grp		5,554		78	114			8,047	23,715	(1,446)	(625)	(59)	(669)	4	1
6132	Business Services Team		47						6,021	18,729	4,280	1,822	(1)	(9)		
6160	MO Electric SR VP								4,069	12,336	(792)	(341)				
6161	PS Procurement								218	965	(3,354)	(1,434)				
6162	PS Engr/Generations Svcs								1,608	6,664	(8,857)	(2,930)				
6163	North MO Elect Dist Mgt								2,108	6,323	261	112				
6165	IA/MO Gas VPHQ								1,679	5,015	(464)	(199)				
6166	IA/MO Gas Business Ops Mgr								2,770	8,311	(598)	(257)				
6167	WestIA/NrthMO Ops Mgr								1,618	4,854	(503)	(216)				
6311	Financial Mgmt-AQN State Supp			61					19,069	55,945	(14,804)	(6,361)	(254)	(4,193)	1	1
6312	Financial Mgmt-AQN Central Sup								18,548	64,978	(1,116)	(479)	0	0	2	1
6327	HR & Central Safety	48		177				36	17,669	51,848	(704)	(302)	0	0		
6332	Safety & Tech Tmp-Elect Tmp					675			1,334	3,936	(572)	(248)	0	0		

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HF	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF All	FDC ESF All	FDC USU Alloc Load	
5566	Network Fleet Management												13,116
5567	Procurement			98	15	1	77	60	22				312,743
5699	Centralized Services VP			459	70	4	120	277	101		122	173	187,314
5700	Business Solutions												167,970
5701	Cust Service Center-Lincoln												520,886
5702	Customer Srv Ctr-Raytown										11	15	917,720
5703	Customer Service Center-Monroe												(83,497)
5704	Revenue Management Dir										24	35	47,622
5706	Billing-Omaha										13	19	212,210
5708	Accounts Receivable Mgmt												37,545
5709	Remittance Processing												323,598
5710	Credit and Collections			28	4	0	13	18	8		508	696	664,539
5711	Cust Communic Svcs-Director												208,329
5712	Bill Processing												1,082,704
5713	Market/Sales Communications												(7)
5714	Cust Operations UED-Vice Pres												10,481
5716	Field Resources Center-Raytown												667,511
5722	Field Resource Center Director												17,930
5723	Utility Operations Dir												3,186
5725	Customer Serv Centers-Director												26,821
5726	Revenue Mgmt Back Office Supt												91,847
5763	Billing-Raytown										51	73	72,268
5890	MO MPS Customer Service												(134,916)
6000	Retail Energy Markets												17,221
6001	UED Pricing & Econ Analysis												35,760
6002	Marketing Solutions Leadership												45,858
6003	Energy Forecasting & Research										158	225	46,895
6004	Consumer Energy Program												7,538
6006	Customer Choice Programs												30,373
6007	Retail Operations												38,940
6016	Training Director												108,192
6017	Business Analysis Director												57,399
6020	UED Principal Markets												939
6021	Market Research												24,283
6023	Retail Svcs Gas Alloc - Reg			1	0	0		1	0		421	586	49,240
6024	Retail Svcs Elec Alloc			11	2	0		7	2		216	307	452,956
6027	Community Communications Dir												24,672
6028	Quality Assurance												54,367
6031	Retail Services Leadership			490	75	4	71	294	108				113,457
6033	SE Region Sales Leadership												91,554
6100	Community Relations - General										10	13	19,010
6101	Community Relations - Central												7,014
6111	Economic Development-General												25,159
6120	Econ Development - Marketing										96	132	8,154
6124	Community Relations MO												223,002
6130	UED Headquarters-President			3,940	604	30	4,063	2,848	752		29		1,189,536
6131	President-Global Networks Grp			758	116	8	453	476	162		590	833	471,683
6132	Business Services Team			2,578	395	20	2,918	1,895	540		43		309,779
6160	MO Electric SR VP										362	515	78,683
6161	PS Procurement												1,226
6162	PS Engr/Generations Svcs												34,747
6163	North MO Elect Dist Mgt										570	1,196	40,626
6165	IA/MO Gas VPHQ												47,816
6166	IA/MO Gas Business Ops Mgr												60,840
6167	WestIA/NrthMO Ops Mgr												30,961
6311	Financial Mgmt-AQN State Supp												340,592
6312	Financial Mgmt-AQN Central Sup												356,878
6327	HR & Central Safety												376,198
6332	Safety & Tech Trng-Elect Trng												30,182

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
		1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
DeptID	Description	Labor Overtr	Labor Stralgh	Lbr Straight T	Bonus/Comm	Labor Overtr	Incentive	Severance	LT Incentive &	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6333	Safety & Tech Trng-Gas Trng		52,292													
6340	USU Risk Solutions & Credit	40	59,906	540												
6348	GNG IT Business Office		115,105				92	(510)	37,453	1,090					433	
6349	GNG IT GSS Applications		85,254						12,287							
6352	GNG IT Emrgy Daily Application		81,980	57					18,009							
6353	GNG IT Energy Res Applications		137,168		482				6,472						27	
6356	GNG IT Webb Applications		51,172	565					8,059							
6357	GNG IT Field Support		80,485						6,381							
6358	GNG IT Support Center		25,965				70		1,848							
6359	GNG IT Support Center - Tier 2		31,076						2,638							
6360	GNG IT Cust Serv Applications		179,882						53,984							
6361	GNG IT Telecom Services		6,260													
6362	GNG IT Client/Server Svcs		26,771						2,519							
6363	GNG IT InfoCenter-Open Sys Svc		17,402						1,141							
6364	GNG IT DataCenter-Ops Svcs	26	35,418				2,045		2,418							
6365	GNG IT Data Base Support		59,706						22,825							1,534
6366	GNG IT DataCtr-Tech Svcs		33,009		171		17		20,225							
6367	GNG IT InfoCtr-Prod Ctrl Svcs		18,227				284									5
6368	GNG IT Infrastructure Mgmt		36,513													40
6369	GNG IT Communication Services	6	80,389	3,120	219		29		19,943							
6370	Regulatory Administration	28	79,639	543			688	(9)		3,098						
6371	Regulatory Services Electric		85,017				88	0								
6372	Regulatory Services-Gas		17,341				60	0		434						
6373	Regulatory PGA		4,888		110		3		794							
6374	Regulatory Analytical Support		137,012		311				4,612							
6376	Reg Legislative Svcs-MO		55,719													
6381	E-Business		39,465													
6382	Regulatory Acctg Svcs-Electric		264,543						1,931							
6384	Regulatory Acctg Svcs-Gas		44,442				9									
6386	USU Risk Assessment & Audit		48,506	228												
6388	Property		13,997						1,149							
6390	Environmental		115,991				74									
6392	Tax- Property Team		77,991													3,283
6393	Tax- Sales Team		53,047				148									
6394	Tax- Income Team		55,046						(8,957)							
6397	GNG IT Call Center Engineering		32,436	(141)			120									
7037	General Gas Tech Svcs		2,386													
Grand Total		35,818	9,931,119	544,072	20,913	94,452	(485)	1,064,168	(4,004)	14,611	378	300	847	2,828	13,870	38,180

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1189	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lar	Purchase Oth	Other Mater	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
6333	Safety & Tech Trng-Gas Trng	766				466	895		51	209	9					
6340	USU Risk Solutions & Credit							0		51						
6348	GNG IT Business Office								339	22,243	239					77
6349	GNG IT GSS Applications							211	36	63	21					
6352	GNG IT Enrgy Deliv Application					47				82	(2,946)		14			
6353	GNG IT Energy Res Applications									54	27					
6356	GNG IT Webb Applications								29	15	207					
6357	GNG IT Field Support	28					54		166	398	150					
6358	GNG IT Support Center							1	6	16	79					
6359	GNG IT Support Center - Tier 2									22	48					
6360	GNG IT Cust Serv Applications						3	0	19	394	803					
6361	GNG IT Telecom Services							(24,855)	3,730	21	124	18,089	1,714	2,519		
6362	GNG IT Client/Server Svcs								36	5	60					
6363	GNG IT InfoCenter-Open Sys Svc								29		91					
6364	GNG IT DataCenter-Ops Svcs										74					
6365	GNG IT Data Base Support								126	56	140					
6366	GNG IT DataCntr-Tech Svcs								12		208					
6367	GNG IT InfoCntr-Prod Cntr Svcs										15					
6368	GNG IT Infrastructure Mgmt									332	116	51				
6369	GNG IT Communication Services	62					35	42	80	6,730	180	1,589	334		468	
6370	Regulatory Administration									358	132					
6371	Regulatory Services Electric									10	349					
6372	Regulatory Services-Gas			3						16	73					
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							586		1,207	88					
6381	E-Business	7							140	412						
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit									0						
6388	Property															
6390	Environmental			4		82			162	355	904					
6392	Tax- Property Team									4						
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering							5	12,275	14,084	361	157	3,531	2,594		
7037	General Gas Tech Svcs					5			16	23						
Grand Total		906	17,151	2,164	6,305	4,696	11,830	(8,829)	58,647	54,859	8,367	60,388	5,238	2,594	604	5,904

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office					3								733		
6349	GNG IT GSS Applications				2				142					66	362	
6352	GNG IT Enrgy Deliv Application								26					1,028	206	
6353	GNG IT Energy Res Applications													2,095		
6356	GNG IT Webb Applications													17		
6357	GNG IT Field Support													33		
6358	GNG IT Support Center													122		
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications													366		
6361	GNG IT Telecom Services		5,733	39	3,523	94	2	18,522	727	3				3	33,002	38
6362	GNG IT Client/Server Svcs													43		
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support													8		
6366	GNG IT DataCntr-Tech Svcs													140		
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt				0									363		
6369	GNG IT Communication Services		8,184						55		891	18,923		190		2,948
6370	Regulatory Administration													872		
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas													212		
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO													682		
6381	E-Business													813		
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas													2		
6386	USU Risk Assessment & Audit													62		
6388	Property															
6390	Environmental													467		
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		44,910	371	213	3	70	6,640	12,334	359		7,828		250	7,820	118
7037	General Gas Tech Svcs													55		
Grand Total		31	240,325	1,147	3,742	82,145	72	52,685	30,691	383	891	28,749	11,201	22,857	89,155	3,104

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
Dept/ID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe Ha	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MdrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6333	Safety & Tech Trng-Gas Trng					209	94									
6340	USU Risk Solutions & Credit														11	
6348	GNG IT Business Office			730		6,969	1,819		4,478	385	1,159		27	163	1,060	
6349	GNG IT GSS Applications					5,881	999		189					39	13	
6352	GNG IT Enrgy Deliv Application					61,552	6		184					56		
6353	GNG IT Energy Res Applications					23										
6356	GNG IT Webb Applications					39,808			704							
6357	GNG IT Field Support					35	507		887							
6358	GNG IT Support Center					7,391			319							
6359	GNG IT Support Center - Tier 2					82			14							
6360	GNG IT Cust Serv Applications				10,954	13,462	17,998		143			253				
6361	GNG IT Telecom Services			176			22		3						13	
6362	GNG IT Client/Server Svcs		584			57,563	(380)		82	28			8			
6363	GNG IT InfoCenter-Open Sys Svc				1,062	7,229		81,957								
6364	GNG IT DataCenter-Ops Svcs				606,368	(31,233)		9,635				(207)				
6365	GNG IT Data Base Support					20,377			1,277							
6366	GNG IT DataCntr-Tech Svcs				58,533	186,639	154	(445)	542					25		
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt			(14)			149									
6369	GNG IT Communication Services	1,017	35	1,479		114	6,775		1,883					57	1,331	
6370	Regulatory Administration													80		
6371	Regulatory Services Electric												15,483	715	40	
6372	Regulatory Services-Gas						5		79					34		
6373	Regulatory PGA					13										
6374	Regulatory Analytical Support					22,474		1,771						101		
6376	Reg Legislative Svcs-MO														32	
6381	E-Business					1,498								159		
6382	Regulatory Acctg Svcs-Electric													461		
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								575							
6388	Property															
6390	Environmental					1,085	36		626					864	111	
6392	Tax- Property Team								223					1,307		
6393	Tax- Sales Team													1,700		
6394	Tax- Income Team					4,559								1,078		
6397	GNG IT Call Center Engineering			(61,713)		18	44		267							
7037	General Gas Tech Svcs															
Grand Total		1,017	24,908	(63,085)	674,915	442,480	29,442	92,918	18,045	413	1,159	47	17,678	26,974	8,443	205

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for Bu
6333	Safety & Tech Trng-Gas Trng	2,187	3		1,349	1,516	182		77							444
6340	USU Risk Solutions & Credit		4									3,641				
6346	GNG IT Business Office		423							99						563
6349	GNG IT GSS Applications	58	18			55				13					28	260
6352	GNG IT Enrgy Deliv Application	461	4							15						157
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															1
6357	GNG IT Field Support		136													20
6358	GNG IT Support Center	2								0						26
6359	GNG IT Support Center - Tier 2	13														3
6360	GNG IT Cust Serv Applications	50	69							22						46
6361	GNG IT Telecom Services		13													
6362	GNG IT Client/Server Svcs	37	303													17
6363	GNG IT InfoCenter-Open Sys Svc					1,149				4						11
6364	GNG IT DataCenter-Ops Svcs					551										72
6365	GNG IT Data Base Support															5
6366	GNG IT DataCntr-Tech Svcs	50	412			2,287										22
6367	GNG IT InfoCntr-Prod Cntr Svcs		10													
6368	GNG IT Infrastructure Mgmt	4	7			73										101
6369	GNG IT Communication Services	55	601							90						281
6370	Regulatory Administration	248	114			167				55			72		101	190
6371	Regulatory Services Electric	337	527							408						242
6372	Regulatory Services-Gas	381	575							697						30
6373	Regulatory PGA	10	98													
6374	Regulatory Analytical Support	719	91							303		1,911	23			106
6378	Reg Legislative Svcs-MO		6							120						146
6381	E-Business	42	173							3,266						118
6382	Regulatory Acctg Svcs-Electric	1,120	197							2,967						266
6384	Regulatory Acctg Svcs-Gas		99							345						1
6386	USU Risk Assessment & Audit															257
6388	Property	45	1							19						25
6390	Environmental	4,606	521			344				1,470						378
6392	Tax- Property Team	105	80							81						5
6393	Tax- Sales Team	574	365							1,624						
6394	Tax- Income Team	101	10													
6397	GNG IT Call Center Engineering	1	14													2
7037	General Gas Tech Svcs	1	11													
Grand Total		40,242	814,507	2,914	13,779	19,060	18,091	70	1,938	215,216	152	210,971	4,947	14,442	22,226	24,095

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1699	1701	
		Corporate As	Other Office	Ins Workers	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
6333	Safety & Tech Trng-Gas Trng		672		1,282	478	1,434	18	1,951	2,699					3	
6340	USU Risk Solutions & Credit		370		1,033	111	104		210	501	7				(284)	
6348	GNG IT Business Office		791		8,496	803	1,094	115	888	3,415					227	
6349	GNG IT GSS Applications		1,209		808	114	696	13	377	641					18	
6352	GNG IT Enrgy Deliv Application		265		311	8	188	9	863	242					9	
6353	GNG IT Energy Res Applications						97		18						806	
6356	GNG IT Webb Applications		117				101		64							
6357	GNG IT Field Support		223		19	197	622	0	175	173	8				5	
6358	GNG IT Support Center		36			16	2		13	15						
6359	GNG IT Support Center - Tier 2		24						10							
6360	GNG IT Cust Serv Applications		443		1,183	188	1,304	256	539	1,472			12		9	
6361	GNG IT Telecom Services						32									
6362	GNG IT ClieN/Server Svcs		55		122	86	190		117	214						
6363	GNG IT InfoCenter-Open Sys Svc		11		158				17	161						
6364	GNG IT DataCenter-Ops Svcs		756				3	6	3							
6365	GNG IT Data Base Support		40				326		12	204						
6366	GNG IT DataCntr-Tech Svcs		23		551	85	465		183	849					25	
6367	GNG IT InfoCntr-Prod Cntr Svcs		17													
6368	GNG IT Infrastructure Mgmt		21		438	232	1,707	17	732	1,077						
6369	GNG IT Communication Services		866		1,731	602	768	87	1,042	395					38	
6370	Regulatory Administration		1,397		4,170	1,120	1,057	26	385	1,892	961				36	
6371	Regulatory Services Electric		391		491	155	1,153	113	869	1,518					75	
6372	Regulatory Services-Gas		42		502	87	36	3	124	95	7				1	
6373	Regulatory PGA		10		24			0	58	7						
6374	Regulatory Analytical Support		635		526	66	295	42	77	596					34	
6376	Reg Legislative Svcs-MO		817		190			178	7,138	2,777	565				145	
6381	E-Business		399		1,179	136	247	42	669	1,814					83	
6382	Regulatory Actcng Svcs-Electric		204		173		151	1	233							
6384	Regulatory Actcng Svcs-Gas		295		144	4			98							
6386	USU Risk Assessment & Audit		22		647	265	644	19	640	1,634					18	
6388	Property		77		561				28		70					
6390	Environmental		2,618		2,431	1,503	891	135	1,183	2,363	534				404	
6392	Tax- Property Team		165		792	614	232	17	362	678	80				18	
6393	Tax- Sales Team		476		87				101							
6394	Tax- Income Team		2													
6397	GNG IT Call Center Engineering		88		182	79	251	8	95	231						
7037	General Gas Tech Svcs		17		48		212	0	36	82					2	
Grand Total		11	124,817	7	564,325	26,877	112,753	3,172	85,034	108,125	9,228	2	12	(50)	(26,724)	4,983

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
Dept/ID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6333	Safety & Tech Trng-Gas Trng						742									
6340	USU Risk Solutions & Credit						187									
6348	GNG IT Business Office						1,260					70	4			
6349	GNG IT GSS Applications						1,144									
6352	GNG IT Enrgy Deliv Application						824									
6353	GNG IT Energy Res Applications						3,615									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						100					0				
6358	GNG IT Support Center						15									
6359	GNG IT Support Center - Tier 2						14									
6360	GNG IT Cust Serv Applications						1,351					10	6			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						10,916									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						930									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						421						2			
6370	Regulatory Administration						612				1,233					
6371	Regulatory Services Electric						1,436									
6372	Regulatory Services-Gas						56						5			
6373	Regulatory PGA						22									
6374	Regulatory Analytical Support						1,205									
6376	Reg Legislative Svcs-MO															
6381	E-Business						574									
6382	Regulatory Acctg Svcs-Electric						553									
6384	Regulatory Acctg Svcs-Gas						75						5			
6386	USU Risk Assessment & Audit						9									
6388	Property															
6390	Environmental	64					2,843					1	5			
6392	Tax- Property Team						366									
6393	Tax- Sales Team						288									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						910									
7037	General Gas Tech Svcs						35									
Grand Total		789,678	15,045	8,323	215,040	(955,991)	142,696	641,822	6,408	318,603	12,532	45,179	1,397,740	43,385	36,409	9,080

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFAs	Benefits Sugg	Relocation Ex	Benefits Sugg	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LC	Benefits Oth	Legal Fees	Accounting S	Tax Services	Audit Services
6333	Safety & Tech Tmg-Gas Tmg															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			16,402				58					1,814			
6349	GNG IT GSS Applications							727				25				
6352	GNG IT Enrgy Deliv Application			1,483				262								
6353	GNG IT Energy Res Applications							466								
6356	GNG IT Webb Applications							192								
6357	GNG IT Field Support			(32)				48								
6358	GNG IT Support Center							2								
6359	GNG IT Support Center - Tier 2							56								
6360	GNG IT Cust Serv Applications			225				227								
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs							14								
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support							327								
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		(5)										7,882			
6370	Regulatory Administration												49,596			
6371	Regulatory Services Electric												17,143			
6372	Regulatory Services-Gas			6,541				25					5,280			
6373	Regulatory PGA											1				
6374	Regulatory Analytical Support							53								
6378	Reg Legislative Svcs-MO							286								
6381	E-Business							1,401								
6382	Regulatory Acctg Svcs-Electric							796						6,340		
6384	Regulatory Acctg Svcs-Gas							5								
6388	USU Risk Assessment & Audit															17,370
6388	Property							65								
6390	Environmental			11,182									48,136			
6392	Tax- Property Team		13					107					11,026		73	
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		0	3,408				58								
7037	General Gas Tech Svcs												4			
Grand Total		807	1,691	157,312	64,368	360,320	27,415	31,653	(328,630)	(7,037)	(2,928,330)	6,245	638,748	8,897	856	20,240

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
DeptID	Description	Computer Fee	Environmental	Transfer Ag	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
6333	Safety & Tech Tmg-Gas Tmg															
6340	USU Risk Solutions & Credit												94	1,531		
6348	GNG IT Business Office						15,736							9,215		
6349	GNG IT GSS Applications						20,495									
6352	GNG IT Energy Deliv Application						30,651									
6353	GNG IT Energy Res Applications						25,697							11		
6356	GNG IT Webb Applications						1,166									
6357	GNG IT Field Support						1,699							290		
6358	GNG IT Support Center						3,409									
6359	GNG IT Support Center - Tier 2				17		649									
6360	GNG IT Cust Serv Applications						31,231									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						413							957		
6363	GNG IT InfoCenter-Open Sys Svc						184									
6364	GNG IT DataCenter-Ops Svcs						3,787									
6365	GNG IT Data Base Support						2,359									
6366	GNG IT DataCntr-Tech Svcs						1,054									
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt													175		
6369	GNG IT Communication Services						1,255							3,297		
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						1,812									
6373	Regulatory PGA						82									20
6374	Regulatory Analytical Support						487									
6376	Reg Legislative Svcs-MO															
6381	E-Business						39,661							1,997		
6382	Regulatory Acctg Svcs-Electric						750									
6384	Regulatory Acctg Svcs-Gas						13									
6386	USU Risk Assessment & Audit															
6388	Property						545									
6390	Environmental		1,388											8,874		
6392	Tax- Property Team															
6393	Tax- Sales Team													10,312		
6394	Tax- Income Team						(461)									
6397	GNG IT Call Center Engineering						606						13	10,219		
7037	General Gas Tech Svcs															
Grand Total		21,892	1,410	15	17	4,004	803,625	5,689	201	2,738	243,855	7,969	12,249	168,403	2	36,859

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Ins	Contractor Pa	Other Outside	Megaz/News	Handouts/Bro	Business Gift	Business Pro	Promotional E	Internet Adve	Trade Show/C	Other Advert	Deprecation/
6333	Safety & Tech Trng-Gas Trng						3,918									
6340	USU Risk Solutions & Credit				55		6									
6348	GNG IT Business Office		3,821	1,055			5,396			28		243				
6349	GNG IT GSS Applications						135	2								
6352	GNG IT Enrgy Deliv Application						157									
6353	GNG IT Enrgy Res Applications						12,436									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support		274									404				
6358	GNG IT Support Center		169													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications						1,099									
6361	GNG IT Telecom Services		10													
6362	GNG IT Client/Server Svcs		52	5			724									
6363	GNG IT InfoCenter-Open Sys Svc						929									
6364	GNG IT DataCenter-Ops Svcs		36	121												
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs		106	98			751									
6367	GNG IT InfoCntr-Prod Cntrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		534				9									
6370	Regulatory Administration						3,097	6			174	728		474		
6371	Regulatory Services Electric						21									
6372	Regulatory Services-Gas						5									
6373	Regulatory PGA						220									
6374	Regulatory Analytical Support						62			36						
6376	Reg Legislative Svcs-MO									47		225				
6381	E-Business															263
6382	Regulatory Acctg Svcs-Electric											800				
6384	Regulatory Acctg Svcs-Gas						6									
6386	USU Risk Assessment & Audit															
6388	Property						24									
6390	Environmental		124				52									
6392	Tax- Property Team						331									
6393	Tax- Sales Team						3,266									
6394	Tax- Income Team						22,754									
6397	GNG IT Call Center Engineering		1,455				451	166								
7037	General Gas Tech Svcs															
Grand Total		(42,282)	131,842	5,822	72	51,764	418,685	61,483	69,353	2,931	11,806	14,455	25	854	3,378	9,772

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bot
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															485
6348	GNG IT Business Office									609						
6349	GNG IT GSS Applications															
6352	GNG IT Energy Dally Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							251								
6364	GNG IT DataCenter-Ops Svcs		22,874													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									1,018	307					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO										9,568		290	208		
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric									300						
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax- Property Team															
6393	Tax- Sales Team						5									
6394	Tax- Income Team							3								
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
Grand Total		28,799	22,868	10	(2,068)	5	142	251	(353)	37,068	9,875	12,827	4,870	1,852	187,826	485

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
DeptID	Description	Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicles Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Other	AFUDC	Other Interest	Regulatory Co	Interview Exp	Job Placem	Search Firm
6333	Safety & Tech Trng-Gas Trng				154	10	57				1					
6340	USU Risk Solutions & Credit														15	
6348	GNG IT Business Office				27											
6349	GNG IT GSS Applications				7						(1,797)					
6352	GNG IT Enrgy Deliv Application										(4,727)					
6353	GNG IT Enrgy Res Applications														14	
6356	GNG IT Webb Applications															
6357	GNG IT Field Support				144			31			0					
6358	GNG IT Support Center			(138)	4						(2)					
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applicatons				9						(10,802)				13	
6361	GNG IT Telecom Services															
6362	GNG IT Clen/Server Svcs				48	20					(66)					
6383	GNG IT InfoCenter-Open Sys Svc															
6384	GNG IT DataCenter-Ops Svcs										(53)					
6385	GNG IT Data Base Support															
6386	GNG IT DataCntr-Tech Svcs															
6387	GNG IT InfoCntr-Prod Ctrl Svcs															
6388	GNG IT Infrastructure Mgmt				2										8	
6389	GNG IT Communication Services				888	15	18				(5)				2	
6370	Regulatory Administration				106											
6371	Regulatory Services Electric				41											
6372	Regulatory Services-Gas				8										1	
6373	Regulatory PGA															
6374	Regulatory Analytical Support														13	
6376	Reg Legislative Svcs-MO				578			2,775	56							
6381	E-Business				9											
6382	Regulatory Acctg Svcs-Electric														25	
6384	Regulatory Acctg Svcs-Gas				1											
6386	USU Risk Assessment & Audit				22											
6388	Property															
6390	Environmental				43	27									7	
6392	Tax- Property Team				55											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(705)					
7037	General Gas Tech Svcs										1					
Grand Total		61	47,619	35,990	3,091	83	84	2,928	78	19	(18,467)	20,065	(7,346)	13,866	113	557

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9108	9112	9113	9114	
DeptID	Description	Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
6333	Safety & Tech Trng-Gas Trng				4,078				3,621	10,734	5,693	2,876	(0)	(0)		
6340	USU Risk Solutions & Credit								4,224	13,462	4,674	1,987	0	0		
6348	GNG IT Business Office			26					12,989	37,053	(1,542)	(669)	3	175		
6349	GNG IT GSS Applications								5,570	15,963	1,649	709	(154)	(2,197)		
6352	GNG IT Enrgy Deltv Application								6,931	19,900	(655)	(282)	(2)	(20)	0	0
6353	GNG IT Energy Res Applications								6,948	29,413	2,836	1,217	4	48		
6356	GNG IT Wabb Applications								4,228	12,314	(2,501)	(1,077)			1	1
6357	GNG IT Field Support			40					4,666	13,723	828	355				
6358	GNG IT Support Center								1,952	5,783	(1,821)	(782)				
6359	GNG IT Support Center - Tier 2								2,360	6,948	2,273	977				
6360	GNG IT Cust Serv Applications		25						16,107	45,611	(12,691)	(5,453)	0	7		
6361	GNG IT Telecom Services								368	1,232	708	300	0	0		
6362	GNG IT Client/Server Svcs								2,044	6,025	307	131				
6363	GNG IT InfoCenter-Open Sys Svc								1,298	3,837	435	187	(13)	(241)		
6364	GNG IT DataCenter-Ops Svcs			17					2,901	8,259	95	41				
6365	GNG IT Data Base Support								7,493	21,337	824	354	74	1,332		
6366	GNG IT DataCntr-Tech Svcs								3,740	10,171	(3,564)	(1,531)				
6367	GNG IT InfoCntr-Prod Cntrl Svcs								1,299	3,887	795	342				
6368	GNG IT Infrastructure Mgmt								2,561	7,668	1,278	549				
6369	GNG IT Communication Services				1,281				7,167	20,397	1,254	539	(37)	(557)	2	1
6370	Regulatory Administration		889						5,773	16,758	529	227	(0)	(2)	1	1
6371	Regulatory Services Electric			16					5,808	17,416	(8,321)	(3,576)	(0)	(0)		
6372	Regulatory Services-Gas		197	2					1,222	3,604	(3,934)	(1,691)		(0)		
6373	Regulatory PGA								393	1,144	(1,360)	(584)	0	(0)		
6374	Regulatory Analytical Support			25					9,855	29,207	1,598	686	0	0		
6376	Reg Legislative Svcs-MO								3,847	11,519	382	164	0	0		
6381	E-Business			14					2,635	6,287	(489)	(219)	1	9		
6382	Regulatory Acctg Svcs-Electric								18,401	55,101	3,254	1,393	(0)	(0)		
6384	Regulatory Acctg Svcs-Gas								3,071	9,198	364	156	0	(0)		
6386	USU Risk Assessment & Audit								3,083	10,095	4,053	1,722	0	0		
6388	Property	(107)							1,031	3,064	(9,945)	(3,844)	(0)	(0)		
6390	Environmental								8,214	24,054	(13,989)	(6,012)	0	(0)		
6392	Tax- Property Team								5,383	16,141	(84)	(36)	(0)	(1)		
6393	Tax- Sales Team								3,666	11,010	(204)	(88)	(0)	0		
6394	Tax- Income Team								3,314	10,270	247	106	0	0		
6397	GNG IT Call Center Engineering								2,165	6,703	1,284	545	42	629		
7037	General Gas Tech Svcs								184	489	9	4		0		
Grand Total		73	7,673	669	50,041	(7,689)	251	36	606,536	2,482,336	(19,794)	(6,627)	103,319	(354,761)	614	298

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HF	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allc	FDC ESF Allc	FDC USU Alloc Load	
6333	Safety & Tech Trng-Gas Trng												103,701
6340	USU Risk Solutions & Credit			3,514	538	27	3,098	2,218	786				101,614
6348	GNG IT Business Office			867	133	7	1,264	608	157				317,814
6349	GNG IT GSS Applications												151,949
6352	GNG IT Enrgy Deliv Application												217,385
6353	GNG IT Energy Res Applications											4,144	234,092
6356	GNG IT Webb Applications			346	53	3		208	75				116,864
6357	GNG IT Field Support									102			93,555
6358	GNG IT Support Center												44,495
6359	GNG IT Support Center - Tier 2												47,242
6360	GNG IT Cust Serv Applications										20	29	350,283
6361	GNG IT Telecom Services			586	90	5	274	358	191			16	71,633
6362	GNG IT Client/Server Svcs			72	11	1	121	47	17				110,293
6363	GNG IT InfoCenter-Open Sys Svc												117,290
6364	GNG IT DataCenter-Ops Svcs												666,473
6365	GNG IT Data Base Support												139,201
6366	GNG IT DataCntr-Tech Svcs												313,012
6367	GNG IT InfoCntr-Prod Cir Svcs												24,927
6368	GNG IT Infrastructure Mgmt										143	204	54,508
6369	GNG IT Communication Services										660	938	209,279
6370	Regulatory Administration												178,746
6371	Regulatory Services Electric			21	3	0	35	19					138,044
6372	Regulatory Services-Gas												33,971
6373	Regulatory PGA											2	5,958
6374	Regulatory Analytical Support											3	214,930
6376	Reg Legislative Svcs-MO												100,440
6381	E-Business			1,561	239	12	659	953	348				108,575
6382	Regulatory Acctg Svcs-Electric			800	123	6	1,342	616	99				362,966
6384	Regulatory Acctg Svcs-Gas												58,332
6386	USU Risk Assessment & Audit			3,485	533	27	1,615	2,132	779				98,441
6388	Property												7,804
6390	Environmental			268	41	2		180	58				228,745
6392	Tax- Property Team												116,090
6393	Tax- Sales Team			150	23	1	207	98	35				87,090
6394	Tax- Income Team												90,074
6397	GNG IT Call Center Engineering			1,069	164	8	1,794	768	187				117,749
7037	General Gas Tech Svcs										0	1	3,601
Grand Total		(26,425)	(1,451)	21,994	3,369	171	18,279	14,193	4,562	277	(6,239)	(229,173)	22,297,305

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended DECEMBER 31, 2002																
Name : IBU																
Sum of Sum Total Amt		Resource Description2														
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overim	Incentive	Severance	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General	0	829	941			90									
1029	Production		55,838		183	86	525	2,531								
1039	Wholesale Customer SvcsA		78,978				269	4,356								
1042	Regulated Mktg&DispatchA		188,519	(1,495)		45	(1,064)									1,864
1043	Regulated Power Group		75,464				1,391			102						
1044	Fuel and Purchased PowerA		57,806				0	12,476								
1056	Trade AdministrationA		22,476					962								
1057	Financial Mgmt-UPS		39,401					3,715								
2301	GSS Planning & Operations		104					431								
2303	GSS Financial Accounting		3,010					12								
2304	GSS General Allocation		3,465													
2308	GSS Administration		137			2										
2309	GSS Cost Management		105					7								
2317	GSS ANR Pipeline		946													
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		129					1,422								
4474	UED Accounting Accruals		28,248					24,568							2,893	
4475	UPS Accounting Accruals		(8,594)						(2,002)							
5001	Elec Trans Ops-MO/SJ Gen		21,993													
5002	Elec Trans Ops-ROW-MO/CO/KS		1,580													
5023	Elec Trans Business Ops-Genl		23,646													1,460
5028	Transmission Eng MO-Gen		18,134													
5030	Systems Operations_MO General	230	135,422	4,361		46							18			
5032	Transmission Ops MO-Gen		17,394													
5038	SCADA - General		8,304													
5080	V P Transmission Svcs		17,978			17	(0)	3,245		118						
5083	Business Ops - Energy Delivery		16,777		770	13		7,093								
5090	Energy Del Products & Services		3,095					3,500								
5100	VP of Network Management		8,019				0									
5130	MO Elec Business Support		14,513													
5190	General KS/CO/MO Gas Assets		3,183					2,327								
5250	MO Elec Engineering Service		19,416													
5251	MO Electric Planning & Design		12,971	794	155	24										
5252	UED Gas Planning & Design		3,709			1		722								
5253	MO Electric Standards		13,797													
5254	Network Gas Sids & Safety Trng		2,527			31		250								
5255	Forestry MO/CO/KS		8,628													
5257	UED Gas Technical Support		1,223					264								
5260	Safety & Tech Trng-USU		30,312		224	286		10,545								
5304	VP of Network Operations		38,855		1,197		0	47,761		1,251						
5305	Net Ops Work Management		13,165	1,056												
5352	General MO Elec Nhrk Ops		20,374													
5360	General Elec Measurement		17,061													
5361	Warrensburg Meter Shop	185	5,309	9,601												
5370	General Substation Maintenance		8,389													
5379	VP - Gas Field Operations		756													
5381	Gen Gas Nhrk Ops MO/KS/CO		3,685													
5405	General MO Gas Networks		1,850			39										
5490	General Gas Measurement		1,129													
5491	Small Volume Repair (CB)		705					23								
5492	Large Volume/Warehouse (CB)		1,059			49										
5493	Field Measurement	24	3,378	814		78		279					2	1		0

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Purc	Materials Smg	Purchase Lan	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Producton		101													
1039	Wholesale Customer SvcsA						47		(1)	567	7					
1042	Regulated Mktg&DispatchA								102	393	167					
1043	Regulated Power Group							318	139	-195	-125		265			17
1044	Fuel and Purchased PowerA							30	217	1	12					
1056	Trade AdministrationA								21	27						
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							0	9	2						
2303	GSS Financial Accounting															
2304	GSS General Allocation		5					2	15	16	12					
2308	GSS Administration							12	1	1		52				
2309	GSS Cost Management															93
2317	GSS ANR Pipeline								2							
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen					95			76	62	38					
5002	Elec Trans Ops-ROW-MO/CO/KS					467				20	10					
5023	Elec Trans Business Ops-Genl									53	35					
5028	Transmission Eng MO-Gen								33	200						
5030	Systems Operations_MO General			422			22	4	14	212	21					
5032	Transmission Ops MO-Gen			96					54	38	11					
5038	SCADA - General									12						
5080	V P Transmission Svcs						25		37	83	33					
5083	Business Ops - Energy Delivery						1		29	(7)						
5090	Energy Del Products & Services								4	32						
5100	VP of Network Management								5	39						
5130	MO Elec Business Support								44	34	10					
5190	General KS/CO/MO Gas Assets										11					
5250	MO Elec Engineering Service								32	6						
5251	MO Electric Planning & Design		414								6					
5252	UED Gas Planning & Design						0		4	18	1					
5253	MO Electric Standards						58									
5254	Network Gas Sids & Safety Trng			2		10	0				3					
5255	Forestry MO/CO/KS					4			(40)	114	(21)					
5257	UED Gas Technical Support			0			46		1	2	1					
5260	Safety & Tech Trng-USU		2				2,114	4	31	198	38					
5304	VP of Network Operations		5						0	3	80	31				
5305	Net Ops Work Management	11									6	34			38	
5352	General MO Elec Ntwk Ops		54								8	43				
5360	General Elec Measurement								99	33	245	95				
5361	Warrensburg Meter Shop		3,573	15			149				26	40				
5370	General Substation Maintenance										251					
5379	VP - Gas Field Operations						0				5					
5381	Gen Gas Ntwk Ops MO/KS/CO										7					
5405	General MO Gas Networks									2						
5490	General Gas Measurement		50				1		0	6						
5491	Small Volume Repair (CB)		9				132									
5492	Large Volume/Warehouse (CB)		19				141				4					
5493	Field Measurement		44	11			561		0	84	8					

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dcd	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Networ	TeleConferen	Local Exchan	Radio Tower
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA													323		
1042	Regulated Mktg&DispatchA													138		
1043	Regulated Power Group													58	158	
1044	Fuel and Purchased PowerA													11		
1044	Fuel and Purchased PowerA													30		
1056	Trade AdministrationA													2		
1057	Financial Mgmt-UPS													8		
2301	GSS Planning & Operations													2		
2303	GSS Financial Accounting															
2304	GSS General Allocation														1	
2308	GSS Administration							20								114
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													205		
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl													24		
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs													128		
5083	Business Ops - Energy Delivery													92		
5090	Energy Del Products & Services													12		
5100	VP of Network Management													53		
5130	MO Elec Business Support													32		
5190	General KS/CO/MO Gas Assets													14		
5250	MO Elec Engineering Service													13		
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design															
5253	MO Electric Standards													57		
5254	Network Gas Stds & Safety Tmg													1		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support													1		
5260	Safety & Tech Tmg-USU															
5304	VP of Network Operations													148		
5305	Nat Ops Work Management													852		
5352	General MO Elec Ntwrk Ops													8		
5360	General Elec Measurement															
5361	Warrensburg Meter Shop								187							
5370	General Substation Maintenance															
5379	VP - Gas Field Operations													4		
5381	Gen Gas Ntwrk Ops MO/KS/CO													19		
5405	General MO Gas Networks								44							
5490	General Gas Measurement													6		
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement													4		

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
DeptID	Description	Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Production						84									
1039	Wholesale Customer SvcsA					562	23		371					48		
1042	Regulated Mktg&DispatchA			3		636	213		21					169	82	
1043	Regulated Power Group						8							58	108	
1044	Fuel and Purchased PowerA					281			80					235		
1056	Trade AdministrationA								7							
1057	Financial Mgmt-UPS													98		
2301	GSS Planning & Operations					193								4		
2303	GSS Financial Accounting								0							
2304	GSS General Allocation					93								59	1	
2308	GSS Administration					0								8		
2309	GSS Cost Management													3		
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													111		
5002	Elec Trans Ops-ROW-MO/CO/KS													0		2
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	VP Transmission Svcs			2		21	9		76						11	
5083	Business Ops - Energy Delivery					11										
5090	Energy Del Products & Services													16		
5100	VP of Network Management													6		
5130	MO Elec Business Support								95							
5190	General KS/CO/MO Gas Assets								5							
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					47										
5252	UED Gas Planning & Design					1							188	4	1	
5253	MO Electric Standards													23		
5254	Network Gas Stds & Safety Trng					10								20	0	5
5255	Forestry MO/CO/KS													4		
5257	UED Gas Technical Support													1	1	
5280	Safety & Tech Trng-USU					98			55					662	3	
5304	VP of Network Operations					40			203					86		
5305	Net Ops Work Management								8							
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								7							
5405	General MO Gas Networks															
5490	General Gas Measurement													1	5	1
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement								12						38	

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1418	1417	1419
		Office and Wd	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for Bu
1026	UPS-General									12						
1029	Production		36						227	23						61
1039	Wholesale Customer SvcsA	249	58							32		2,128				298
1042	Regulated Mktg&DispatchA	680	71			166				185						289
1043	Regulated Power Group	981	18							16						299
1044	Fuel and Purchased PowerA		45							138						38
1056	Trade AdministrationA	7	2													47
1057	Financial Mgmt-UPS		3							9						4
2301	GSS Planning & Operations	7	2			7									3	14
2303	GSS Financial Accounting	0														10
2304	GSS General Allocation	231	57	3		73	18			4					2,406	114
2308	GSS Administration	27	3			7					2				4	10
2309	GSS Cost Management	7	2			6									3	2
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	1,084								58						39
5002	Elec Trans Ops-ROW-MO/CO/KS		12							5		11				2
5023	Elec Trans Business Ops-Genl	2			1,107					1						
5028	Transmission Eng MO-Gen															
5030	Systems Operations, MO General		160	183	2,234	2,650	1,278			4						39
5032	Transmission Ops MO-Gen			2												
5038	SCADA - General									3						2
5080	V P Transmission Svcs	174	35							178		284				18
5083	Business Ops - Energy Delivery		3							5						7
5090	Energy Del Products & Services															2
5100	VP of Network Management									4		144				9
5130	MO Elec Business Support		1							83						2
5190	General KS/CO/MO Gas Assets		8													
5250	MO Elec Engineering Service		0							20						
5251	MO Electric Planning & Design	11								25						
5252	UED Gas Planning & Design		3							1						
5253	MO Electric Standards	5	2													
5254	Network Gas Sids & Safety Trng	21	26	1		22				156						2
5255	Forestry MO/CO/KS		10							437						
5257	UED Gas Technical Support		2	6	3			1		166						
5260	Safety & Tech Trng-USU	194	70			15			485	748		25				167
5304	VP of Network Operations	166	1							51						182
5305	Net Ops Work Management		2							5						11
5352	General MO Elec Ntwrk Ops	317	28							15						84
5360	General Elec Measurement	89	7					16								
5361	Warrensburg Meter Shop	13	109					23		21						
5370	General Substation Maintenance															4
5379	VP - Gas Field Operations		0													0
5381	Gen Gas Ntwrk Ops MO/KS/CO									2						1
5405	General MO Gas Networks															13
5490	General Gas Measurement		1	122	60	43		2	2	1						6
5491	Small Volume Repair (CB)		0							3		2				0
5492	Large Volume/Warehouse (CB)	0	32	11					0							0
5493	Field Measurement		1	(83)	4	4			3	4						5

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
1026	UPS-General		(108)													
1029	Production		880		170	152	1,386	6	638	911						
1039	Wholesale Customer SvcsA		2,987		1,410	428	904	83	630	1,979	441					55
1042	Regulated Mktg&DispatchA		373		702	233	359	47	274	669	25					47
1043	Regulated Power Group		69		399	92	758	18	923	326	119					2
1044	Fuel and Purchased PowerA		3		335	25	146	16	132	360	9					7
1056	Trade AdministrationA		8		65		19	2	46	238						
1057	Financial Mgmt-UPS		4				38		18							
2301	GSS Planning & Operations		15		32	21	0	1	3	7	1					
2303	GSS Financial Accounting		1		3	1	8		19	7						0
2304	GSS General Allocation		28		109	33	50	6	56	86	6					4
2308	GSS Administration		9				0		4	2						
2309	GSS Cost Management					1	0	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		18													
4474	UED Accounting Accruals		496													
4475	UPS Accounting Accruals		319													(6,790)
5001	Elec Trans Ops-MO/SJ Gen		209		39	24	434	4	305	100						4
5002	Elec Trans Ops-ROW-MO/CO/KS		3		14		162	2	31	39						
5023	Elec Trans Business Ops-Genl		601		753	394	782	32	386	680						4
5028	Transmission Eng MO-Gen		31				102		111	33						14
5030	Systems Operations_MO General		401		365	95	880	28	167	229						2
5032	Transmission Ops MO-Gen		4				371		48				19			9
5038	SCADA - General		5		129	17	336	6	138	329						
5080	V P Transmission Svcs		34		423	160	221	22	641	451	191			(14)		47
5083	Business Ops - Energy Delivery		91		164	34	168	12	82	243	1					2
5090	Energy Del Products & Services		7				155		19	27						11
5100	VP of Network Management		63		61	30	72	3	116	44						1
5130	MO Elec Business Support						211		116							78
5190	General KS/CO/MO Gas Asssts		20		29		111	1	50	39						1
5250	MO Elec Engineering Service		344				35		73	3						0
5251	MO Electric Planning & Design		1			19	198		25	36						6
5252	UED Gas Planning & Design		26		15	10	96	1	38	43						2
5253	MO Electric Standards		1,121				60		38	49						
5254	Network Gas Stds & Safety Trng		74			3	17		25	36						(0)
5256	Forestry MO/COKS		47			5	348	8	174	60						(5)
5257	UED Gas Technical Support		12		19	10	44	1	16	34						1
5260	Safety & Tech Trng-USU		1,078		296	338	2,329	14	1,220	1,021						11
5304	VP of Network Operations		294		807	131	373	64	388	879						137
5305	Net Ops Work Management		18		289	410	105	22	500	591	9					18
5352	General MO Elec Ntwrk Ops						443		97							559
5360	General Elec Measurement		138				572		189	78						4
5361	Warrensburg Meter Shop						80		108	45						
5370	General Substation Maintenance		16		1,208	103	798	4	411	897						8
5379	VP - Gas Field Operations		4			4	9	0	3	7						0
5381	Gen Gas Ntwrk Ops MO/KS/CO				7		164	1	61	62						3
5405	General MO Gas Networks						132		48	149						
5480	General Gas Measurement		43			1	8	0	1	13						
5491	Small Volume Repair (CB)		1				1	0	0	0						0
5492	Large Volume/Warehouse (CB)								17	29						8
5493	Field Measurement		1		17	14	18	0	86	165						3

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gift	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
1026	UPS-General						175									
1029	Production						825									
1039	Wholesale Customer SvcsA						1,512				327	42				
1042	Regulated Mktg&DispatchA						1,393				45	84				
1043	Regulated Power Group						273					2,625				
1044	Fuel and Purchased PowerA						424				432					
1056	Trade AdministrationA						377									
1057	Financial Mgmt-UPS						133									
2301	GSS Planning & Operations															
2303	GSS Financial Accounting						12									
2304	GSS General Allocation						40									
2306	GSS Administration												5			
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual							125,079		58,614		5,607	280,917	8,546	6,541	1,732
4403	UPS Benefits Residual							36,948		17,315		1,788	65,051	2,208	2,998	561
4420	GSS Benefits Residual							1,012	781	442			2,010	54	35	11
4452	GSS Accounting Accruals	1,111	21	10	290	(1,434)										
4474	UED Accounting Accruals	154,870	3,137	1,849	41,156	(199,020)										
4475	UPS Accounting Accruals	36,704	632	174	13,547	(34,241)										
5001	Elec Trans Ops-MO/SJ Gen						55				296					
5002	Elec Trans Ops-ROW-MO/CO/KS						26									
5023	Elec Trans Business Ops-Genl						316									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						220						2			
5032	Transmission Ops MO-Gen															
5038	SCADA - General						2									
5080	V P Transmission Svcs						966				538	5				
5083	Business Ops - Energy Delivery						22									
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						31									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						8					30				
5252	UED Gas Planning & Design						4						1			
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng													0		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support						1						0			
5260	Safety & Tech Trng-USU						304					32				
5304	VP of Network Operations															
5305	Net Ops Work Management						395									
5352	General MO Elec Ntwrk Ops											175				
5360	General Elec Measurement						14						1			
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance						2									
5379	VP - Gas Field Operations						7									
5381	Gen Gas Ntwrk Ops MO/KS/CO						37									
5405	General MO Gas Networks						9									
5490	General Gas Measurement						8									
5491	Small Volume Repair (CB)						5									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						0									

Regulatory Business Unit L&P															
Statement of IBU Allocated Charges by Dept															
12 Months Ended DECEMBER 31, 2002															
Name IBU															
Sum of Sum Total Amt															
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LQ	Benefits Othe	Legal Fees	Accounting S	Tax Services
1026	UPS-General												138		
1029	Production												17,148		
1039	Wholesale Customer SvcsA							118					5,474		
1042	Regulated Mktg&DispatchA		33	9,772				488				3			
1043	Regulated Power Group							106					7,340		
1044	Fuel and Purchased PowerA		14	3,943									182		
1056	Trade AdministrationA							165				3			
1057	Financial Mgmt-UPS														
2301	GSS Planning & Operations			24				6							
2303	GSS Financial Accounting							15				1		124	
2304	GSS General Allocation							12				5	3,250		
2308	GSS Administration							3							
2309	GSS Cost Management							3							
2317	GSS ANR Pipeline														
4402	UED Benefits Residual				16,540		5,336		(63,438)		(579,568)		914		536
4403	UPS Benefits Residual				(8,190)		1,498		(17,777)		(153,933)		212		123
4420	GSS Benefits Residual	96					39		(765)		(4,222)		7		5
4452	GSS Accounting Accruals					48									
4474	UED Accounting Accruals					85,402				0		0			
4475	UPS Accounting Accruals								(2,872)						
5001	Elec Trans Ops-MO/SJ Gen												157		
5002	Elec Trans Ops-ROW-MO/CO/KS												521		
5023	Elec Trans Business Ops-Genl		5	3,077									4,030		
5028	Transmission Eng MO-Gen							15				10			
5030	Systems Operations_MO General		90	3,866				15				1			
5032	Transmission Ops MO-Gen		16					16							
5038	SCADA - General														
5080	V P Transmission Svcs							61				559	8,636	360	
5083	Business Ops - Energy Delivery							13							
5090	Energy Del Products & Services			187				5							
5100	VP of Network Management											57	11,762		
5130	MO Elec Business Support							16							
5190	General KS/CO/MO Gas Assets														
5250	MO Elec Engineering Service							3							
5251	MO Electric Planning & Design											1			
5252	UED Gas Planning & Design		2					4							
5253	MO Electric Standards														
5254	Network Gas Stds & Safety Trng		0										21		
5255	Forestry MO/CO/KS							11							
5257	UED Gas Technical Support		1					10							
5260	Safety & Tech Trng-USU		3					694							
5304	VP of Network Operations							40				347	13,107		
5305	Net Ops Work Management		7					19							
5352	General MO Elec Ntwrk Ops							237					8,880		
5360	General Elec Measurement		8					11							
5361	Warrensburg Meter Shop		37	1,002				11				7			
5370	General Substation Maintenance		8					120							
5379	VP - Gas Field Operations							12				27	.95		
5381	Gen Gas Ntwrk Ops MO/KS/CO												112		
5405	General MO Gas Networks														
5490	General Gas Measurement		0					1							
5491	Small Volume Repair (CB)		3					1							
5492	Large Volume/Warehouse (CB)		2												
5493	Field Measurement		8	7											

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Age	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
1026	UPS-General															
1029	Production						12,536									
1039	Wholesale Customer SvcsA						237									224
1042	Regulated Mktg&DispatchA												3,661	2		8,191
1043	Regulated Power Group						2,042							280		59
1044	Fuel and Purchased PowerA	7,792				539	16,674									222
1056	Trade AdministrationA						136									
1057	Financial Mgmt-UPS						275									
2301	GSS Planning & Operations						14									35
2303	GSS Financial Accounting						(3)									3
2304	GSS General Allocation														0	302
2308	GSS Administration															
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						29,947	907						81		
4403	UPS Benefits Residual						6,895	168						17		
4420	GSS Benefits Residual						214	6						1		
4452	GSS Accounting Accruals						68									
4474	UED Accounting Accruals						1,005									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												110			
5023	Elec Trans Business Ops-Gen						2,939									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						58							747		3,689
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	VP Transmission Svcs															
5083	Business Ops - Energy Delivery							118								
5090	Energy Del Products & Services							116								
5100	VP of Network Management							63								
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets							83								
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design													151		
5252	UED Gas Planning & Design							49								
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Trng						15	25						63		
5255	Forestry MO/CO/KS											2,828				
5257	UED Gas Technical Support							12								
5260	Safety & Tech Trng-USU							300						837		
5304	VP of Network Operations							770								
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			0												
5491	Small Volume Repair (CB)							13						23		
5492	Large Volume Warehouse (CB)			3												
5493	Field Measurement							28								

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prof	Promotional E	Internet Adve	Trade Show/C	Other Adverti	Depreciation/
1026	UPS-General							637								
1029	Production							1,245								
1039	Wholesale Customer SvcsA					2,049		1,299	209		229			(829)		
1042	Regulated Mktg&DispatchA			1,470		8,922		13			118			114		
1043	Regulated Power Group		381			8,030		5						307		
1044	Fuel and Purchased PowerA							3						780		
1056	Trade AdministrationA							2								
1057	Financial Mgmt-UPS							3								
2301	GSS Planning & Operations							20	0				5			
2303	GSS Financial Accounting							1					18			
2304	GSS General Allocation							(9)	8							
2308	GSS Administration							19	0		0	10	114		1	1,161
2309	GSS Cost Management							18	0							
2317	GSS ANR Pipeline															
4402	UED Benefits Residual							552								
4403	UPS Benefits Residual							137								
4420	GSS Benefits Residual							4								
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen							4,368								
5002	Elec Trans Ops-ROW-MO/CO/KS							1					188			
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General							8,604								
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs							1	2				155			
5083	Business Ops - Energy Delivery							1								
5090	Energy Del Products & Services															
5100	VP of Network Management							5								
5190	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets							0					71			
5250	MO Elec Engineering Service							3								
5251	MO Electric Planning & Design							2								
5252	UED Gas Planning & Design							2	3							
5253	MO Electric Standards							15								
5254	Network Gas Sids & Safety Trng							0								
5255	Forestry MO/CO/KS							580								
5257	UED Gas Technical Support							1								
5280	Safety & Tech Trng-USU							36,778								
5304	VP of Network Operations							5								
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops							7	2,862							
5360	General Elec Measurement		81	44												
5361	Warrensburg Meter Shop		4,256	82												
5370	General Substation Maintenance															
5379	VP - Gas Field Operations							180					6			
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks							20								
5490	General Gas Measurement							128								
5491	Small Volume Repair (CB)							10								
5492	Large Volume/Warehouse (CB)							0								
5493	Field Measurement							36								

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bot
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA											183	1,610			
1042	Regulated Mktg&DispatchA											55				
1043	Regulated Power Group															
1044	Fuel and Purchased PowerA															
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations	673														
2303	GSS Financial Accounting															
2304	GSS General Allocation	2,749	(3)							1						
2308	GSS Administration				(209)											
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design									13						
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng															
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support				1											
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations											32				
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop							3								
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm A
1026	UPS-General											8,320				
1029	Production				14										5	
1039	Wholesale Customer SvcsA				7											
1042	Regulated Mktg&DispatchA				0										199	
1043	Regulated Power Group				9											
1044	Fuel and Purchased PowerA				4											
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS			0												
2301	GSS Planning & Operations				4											
2303	GSS Financial Accounting											(628)				
2304	GSS General Allocation				1							(566)				
2308	GSS Administration															
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals											1				
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				67											
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl					11										
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General					2										
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs					1					2					
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management					1										
5130	MO Elec Business Support													(2,449)		
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design		6			1										
5253	MO Electric Standards					4										
5254	Network Gas Stds & Safety Trng					1		1								
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU					8					164				7	
5304	VP of Network Operations			6,840	10											
5305	Net Ops Work Management					3										
5352	General MO Elec Ntwrk Ops				211											
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance					2									9	
5379	VP - Gas Field Operations										0					
5381	Gen Gas Ntwrk Ops MO/KS/CO				87											
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)						1			2						
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement				2			1			0				(0)	

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General								128	385	246	105	1	7		
1029	Production								2,671	11,851	(3,391)	(1,449)	43	1,057		
1039	Wholesale Customer SvcsA				17				3,780	16,939	(64)	(27)	53	1,354		
1042	Regulated Mktg&DispatchA								9,130	40,809	474	203	(262)	(6,747)		
1043	Regulated Power Group								3,505	15,685	2,332	998	27	651		
1044	Fuel and Purchased PowerA				9				3,258	13,984	(2,177)	(931)	0	(0)		
1056	Trade AdministrationA				12				1,092	4,812	154	66	(27)	(801)		
1057	Financial Mgmt-UPS								1,958	8,670	109	47	0	0		
2301	GSS Planning & Operations		11						68	92	453	194				
2303	GSS Financial Accounting								205	624	(50)	(21)	0	(0)		
2304	GSS General Allocation		13		0				236	715	453	193	0	(0)		
2308	GSS Administration		11						11	31	237	101				
2309	GSS Cost Management								8	24	229	98				
2317	GSS ANR Pipeline								65	197	124	53		0		
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals						(4)		120	295	49	21	(1,323)			
4474	UED Accounting Accruals						(1,783)		3,443	14,300	(4,388)	(1,885)	28,929	(83,000)		
4475	UPS Accounting Accruals						(180)		273	2,305	2,140	915	(1,755)	(1,612)		
5001	Elec Trans Ops-MO/SJ Gen								1,525	4,571	247	106	(55)	(902)		
5002	Elec Trans Ops-ROW-MO/CO/KS								111	329	(151)	(65)	(2)	(21)		
5023	Elec Trans Business Ops-Genl								1,742	4,914	266	114	(0)	0		
5028	Transmission Eng MO-Gen								1,252	3,754	57	24	0	(0)		
5030	Systems Operations_MO General								9,817	29,011	1,663	715		(0)		
5032	Transmission Ops MO-Gen								1,209	3,604	157	67	0			
5039	SCADA - General								584	1,708	79	34	(0)	(0)		
5080	V P Transmission Svcs				9				2,713	7,892	1,024	440	(0)	(0)		
5083	Business Ops - Energy Delivery								1,704	4,582	43	19	0	(0)		
5090	Energy Del Products & Services								435	1,124			(0)	(0)		
5100	VP of Network Management								547	1,641	59	25	(0)	(0)		
5130	MO Elec Business Support								1,017	3,043	(279)	(120)	73	1,213		
5190	General KS/CO/MO Gas Assets								381	1,026	(0)		0	0		
5250	MO Elec Engineering Service								1,353	4,056	233	100	(121)	(1,993)		
5251	MO Electric Planning & Design					2			805	2,738	(28)	(12)	180	2,047	2	1
5252	UED Gas Planning & Design								305	877	(0)	(0)	5	76		
5253	MO Electric Standards								966	2,897	(298)	(128)	(167)	(2,752)		
5254	Network Gas Stds & Safety Tmg				61				216	634	45	19	2	27		
5255	Forestry MO/CO/KS								596	1,787	30	13	(0)	0		
5257	UED Gas Technical Support								103	293	6	2	1	25		
5260	Safety & Tech Tmg-USU					624	122	92	3,015	8,622	(2,726)	(1,174)	31	459		
5304	VP of Network Operations			28					8,191	15,622	(818)	(351)	0	(0)		
5305	Net Ops Work Management								1,045	3,137	(115)	(49)	0	0	1	0
5352	General MO Elec Ntwrk Ops		25						1,394	4,188	(238)	(102)	0	0		
5360	General Elec Measurement					219			1,184	3,544	79	34	(37)	(623)		
5361	Warrensburg Meter Shop					52			1,029	3,099	(1,133)	(487)	(20)	(335)	15	7
5370	General Substation Maintenance								574	1,722	(48)	(21)	0	(0)		
5379	VP - Gas Field Operations								53	156	0	0	(0)	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO		5						256	755	47	21	0	0		
5405	General MO Gas Networks								132	395	(75)	(32)	0	(0)		
5490	General Gas Measurement				0				85	254	20	8	0	(0)		
5491	Small Volume Repair (CB)								49	144	(83)	(36)	(1)	(6)		
5492	Large Volume/Warehouse (CB)					363			74	218	(30)	(13)	(0)	3		
5493	Field Measurement					996			257	740	37	16	0	50	(0)	(0)

Regulatory Business Unit L&P													
Statement of IBU Allocated Charges by Dept													
12 Months Ended DECEMBER 31, 2002													
Name IBU													
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
1026	UPS-General			75	12	1		47	17		182	291	10,583
1029	Producton			5	1	0	54	3	1			489	109,708
1039	Wholesale Customer SvcsA												130,392
1042	Regulated Mktg&DispatchA										18		282,441
1043	Regulated Power Group											107	126,367
1044	Fuel and Purchased PowerA										16	53	117,417
1056	Trade AdministrationA											279	117,417
1057	Financial Mgmt-UPS											233	29,872
2301	GSS Planning & Operations											11	54,782
2303	GSS Financial Accounting												2,457
2304	GSS General Allocation												3,381
2308	GSS Administration												15,638
2309	GSS Cost Management											3	723
2317	GSS ANR Pipeline												519
4402	UED Benefits Residual												1,388
4403	UPS Benefits Residual												(101,158)
4420	GSS Benefits Residual												(43,950)
4452	GSS Accounting Accruals	(7)	(1)								(1,249)	(1,741)	(2,156)
4474	UED Accounting Accruals	(6,051)	(320)									(52,797)	54,363
4475	UPS Accounting Accruals	(249)	(33)								(2,379)	(3,337)	(44)
5001	Elec Trans Ops-MO/SJ Gen												35,314
5002	Elec Trans Ops-ROW-MO/CO/KS												3,408
5023	Elec Trans Business Ops-Genl												47,406
5028	Transmission Eng MO-Gen												23,772
5030	Systems Operations_MO General										883	1,257	210,120
5032	Transmission Ops MO-Gen												23,107
5038	SCADA - General										100	143	11,939
5080	V P Transmission Svcs												48,002
5083	Business Ops - Energy Delivery			2	0	0	4	2					32,163
5090	Energy Del Products & Services												8,711
5100	VP of Network Management										71	102	23,061
5130	MO Elec Business Support												17,816
5190	General KS/CO/MO Gas Assets												7,319
5250	MO Elec Engineering Service												23,577
5251	MO Electric Planning & Design												20,571
5252	UED Gas Planning & Design										3	4	6,225
5253	MO Electric Standards												15,748
5254	Network Gas Sids & Safety Tmg												4,371
5255	Forestry MO/CO/KS												15,418
5257	UED Gas Technical Support										1	1	2,309
5260	Safety & Tech Tmg-USU			246	38	2		147	54			90	101,205
5304	VP of Network Operations										158	224	135,408
5305	Net Ops Work Management												20,682
5352	General MO Elec Ntwrk Ops												40,452
5360	General Elec Measurement												23,172
5361	Warrensburg Meter Shop											3	27,272
5370	General Substation Maintenance											5	14,296
5379	VP - Gas Field Operations												1,330
5381	Gen Gas Ntwrk Ops MO/CO/KS/CO												5,484
5405	General MO Gas Networks										61	84	2,725
5490	General Gas Measurement												2,006
5491	Small Volume Repair (CB)												1,013
5492	Large Volume/Warehouse (CB)												2,029
5493	Field Measurement										18	26	7,804

DeptID	Description	1000 Labor Overtim	1001 Labor Straight	1002 Lbr Straight T	1003 Bonus/Comm	1006 Labor Overtim	1090 Incentive	1091 Severance	1092 LT Incentive	1093 Tax Fringe Be	1094 Labor Standb	1095 Labor Standb	1096 Labor Callout	1097 Labor Callout	1098 Payroll Other	1099 Labor Other
5494	Measurement Information		475													
5550	Gen MM-Combo Gas & Electric		8,929		78		(0)	3,127								
5559	Manager of Mths-MO		21,942		20	2										
5566	Network Fleet Management		520	1,073		51		4,001								
5567	Procurement		37,594		130	178		8,129								
5699	Centralized Services VP		20,205	174		122	118			273						298
5700	Business Solutions		15,837			(10)		11,630								
5701	Cust Service Center-Lincoln	5,941	15,390	77,765	33	496					102	65	18	95		681
5702	Customer Srv Ctr-Raytown	389	93,042	1,664	245	6,817						3		267		813
5703	Customer Service Center-Monroe		(81)					(16,421)								
5704	Revenue Management Dir		5,271			47		2,849								
5706	Billing-Omaha		46,099	381		1,746		7,861								
5708	Accounts Receivable Mgmt	50	5,760	76		257		1,811								
5709	Remittance Processing	104	14,156	438		1,562										1
5710	Credit and Collections	97	33,049	772	48	4,743		24,841								395
5711	Cust Communic Svcs-Director		6,751			14										
5712	Bill Processing		(1,401)			570										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					2,854								
5716	Field Resources Center-Raytown	367	125,983	2,863		3,537		2,605				17	23	379		3,614
5722	Field Resource Center Director		3,703													
5723	Utility Operations Dir		642													
5725	Customer Serv Centers-Director		6,021			2		(724)								
5726	Revenue Mgmt Back Office Supt	41	12,518	401		1,109		237								158
5763	Billing-Raytown	7	12,056	176		1,767					7					6
5913	MO SJD Customer Service		(15,367)													
6000	Retail Energy Markets		4,012					1,089								
6001	UED Pricing & Econ Analysis		2,736					6,107								
6002	Marketing Solutions Leadership		5,183					4,712								
6003	Energy Forecasting & Research		3,813			22		4,985								
6004	Consumer Energy Program		404													
6006	Customer Choice Programs		3,710					3,187								
6007	Retail Operations		2,249					5,577								
6016	Training Director		15,468	565				2,777								459
6017	Business Analysis Director		3,299													
6020	UED Principal Markets		74													
6021	Market Research		2,547					1,666								
6023	Retail Svcs Gas Alloc - Reg		3,441	31		6										
6024	Retail Svcs Elec Alloc	93	60,087	214		90										
6027	Community Communications Dir		3,372													
6028	Quality Assurance	5	7,642			43		3,676								
6031	Retail Services Leadership		2,792				0	5,490								
6033	SE Region Sales Leadership		8,045		2,331			12,788								
6100	Community Relations - General		9,264					8,037								
6101	Community Relations - Central		3,269					3,713								
6111	Economic Development-General		6,786					3,789								
6120	Econ Development - Marketing		4,980					2,893								
6124	Community Relations MO		29,261													
6130	UED Headquarters-President		89,752			165	(0)									
6131	President-Global Networks Grp	86	26,008	1,243		1,187	399								595	
6132	Business Services Team		25,133													
6160	MO Electric SR VP		18,530													
6161	PS Procurement		1,792			20										
6162	PS Engr/Generations Svcs	65	10,607	770												
6163	North MO Elect Dist Mgt		9,340													
6165	IA/MO Gas VPHQ		1,167					55								
6166	IA/MO Gas Business Ops Mgr		1,715													
6167	WestIA/NrthMO Ops Mgr		4,370													
6311	Financial Mgmt-AQN State Supp		68,839	256				5,863								
6312	Financial Mgmt-AQN Central Sup		76,399	581		17		3,741								
6327	HR & Central Safety		86,163		89	309	(0)	6,947							499	
6332	Safety & Tech Trng-Elect Trng		10,275													
6333	Safety & Tech Trng-Gas Trng		28,116													

DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Mater	Local Phone	Long Distan	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5494	Measurement Information		0							0						
5550	Gen MM-Combo Gas & Electric						0			18	30					
5559	Manager of Mtl-MO	14								40	40					
5566	Network Fleet Management										4					
5567	Procurement		3						29	(7)	159					18
5699	Centralized Services VP	11							65	66	50					
5700	Business Solutions								0	3	97					
5701	Cust Service Center-Lincoln								83	236	165	2,326				
5702	Customer Srv Ctr-Raytown					2		142	8,741	40	124	6,065		20		1,344
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir					0			12							
5706	Billing-Omaha								1	4	5					
5708	Accounts Receivable Mgmt									9						
5709	Remittance Processing								1		13					
5710	Credit and Collections					1		46	6		13	2,535				
5711	Cust Communic Svcs-Director						108	7	22	25	0					
5712	Bill Processing		5				40		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		46						54	143	202					
5722	Field Resource Center Director										13					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								0							
5726	Revenue Mgmt Back Office Supt									1	2					
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis										64	3				
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							148	8	55						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations										3	1				
6016	Training Director										2	24				
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						0					14				
6023	Retail Svcs Gas Alloc - Reg					5		1	8	24				0		
6024	Retail Svcs Elec Alloc							2	82	677				2		
6027	Community Communications Dir						0				0					
6028	Quality Assurance															
6031	Retail Services Leadership							44		32	20					
6033	SE Region Sales Leadership															
6100	Community Relations - General										8	1				
6101	Community Relations - Central										32					
6111	Economic Development-General									0	5					
6120	Econ Development - Marketing									7	4					
6124	Community Relations MO									295	10					
6130	UED Headquarters-President									89	25	21				
6131	President-Global Networks Grp							1	141	143	1					
6132	Business Services Team							22	48							
6160	MO Electric SR VP					4			26	7						
6161	PS Procurement															
6162	PS Engr/Generations Svcs					94				45						
6163	North MO Elect Dist Mgt									47	98					
6165	IA/MO Gas VPHQ									2						
6166	IA/MO Gas Business Ops Mgr									32	4	2				
6167	WestIA/NrthMO Ops Mgr											4				
6311	Financial Mgmt-AQN State Supp		5					33	7	4	24					
6312	Financial Mgmt-AQN Central Supp									30	8					
6327	HR & Central Safety						0		60	541	24					
6332	Safety & Tech Tmg-Elect Tmg									52	24					
6333	Safety & Tech Tmg-Gas Tmg	412				251	481			25	112	3				

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Sw	Calling Card	Directory Listi	Directory Assl	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Networ	TeleConferen	Local Exchan	Radio Tower
5494	Measurement Information														0	
5550	Gen MM-Combo Gas & Electric	8													12	
5559	Manager of Mils-MO															
5566	Network Fleet Management														4	
5567	Procurement														45	
5699	Centralized Services VP														141	
5700	Business Solutions														301	
5701	Cust Service Center-Lincoln		2,531					644							1	1,466
5702	Customer Srv Ctr-Raytown		48,706					3,738	4,720				3,090	229		5,346
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir														100	
5706	Billing-Omaha														197	
5708	Accounts Receivable Mgmt								6							
5709	Remittance Processing															
5710	Credit and Collections		606	211				3,461	24						5	648
5711	Cust Communic Svcs-Director					26,543									56	
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown														18	
5722	Field Resource Center Director														3	
5723	Utility Operations Dir														2	
5725	Customer Serv Centers-Director														4	
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets														22	
6001	UED Pricing & Econ Analysis														128	
6002	Marketing Solutions Leadership														58	
6003	Energy Forecasting & Research								68						15	
6004	Consumer Energy Program															
6006	Customer Choice Programs														49	
6007	Retail Operations														17	
6016	Training Director														78	
6017	Business Analysis Director														6	
6020	UED Principal Markets															
6021	Market Research														1	
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir														3	
6028	Quality Assurance															
6031	Retail Services Leadership														18	
6033	SE Region Sales Leadership														20	
6100	Community Relations - General														12	
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO														17	
6130	UED Headquarters-President														30	
6131	President-Global Networks Grp														165	
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ														15	
6166	IA/MO Gas Business Ops Mgr														14	
6167	WestIA/NrthMO Ops Mgr														4	
6311	Financial Mgmt-AQN State Supp														55	
6312	Financial Mgmt-AQN Central Sup														11	
6327	HR & Central Safety														189	
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplies e	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5494	Measurement Information		2	0												
5550	Gen MM-Combo Gas & Electric					600										
5559	Manager of Mills-MO							5			46				1	
5566	Network Fleet Management										176					
5567	Procurement					107		17								
5699	Centralized Services VP					7									32	
5700	Business Solutions					32									217	7
5701	Cust Service Center-Lincoln			17							2					
5702	Customer Srv Ctr-Raytown			41											18	
5703	Customer Service Center-Monroe							6			52					
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt							6								
5709	Remittance Processing															
5710	Credit and Collections			206		(814)					26					
5711	Cust Communic Svcs-Director			(1,359)									25		3	2
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown							31						193		
5722	Field Resource Center Director															
5723	Utility Operations Dir					44										
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt					7					12					1
5763	Billing-Raytown															1
5913	MO SJD Customer Service							36								
6000	Retail Energy Markets														6	
6001	UED Pricing & Econ Analysis		1,100													
6002	Marketing Solutions Leadership										1				0	3
6003	Energy Forecasting & Research		9													460
6004	Consumer Energy Program							1,218								
6006	Customer Choice Programs							33								
6007	Retail Operations		4					22								
6016	Training Director							93								
6017	Business Analysts Director										8				15	
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														90	
6024	Retail Svcs Elec Alloc		6,367					388			149				1	1
6027	Community Communications Dir														33	42
6028	Quality Assurance							7								
6031	Retail Services Leadership										27					
6033	SE Region Sales Leadership														3,269	
6100	Community Relations - General														5	
6101	Community Relations - Central															
6111	Economic Development-General														82	3
6120	Econ Development - Marketing							43			19					25
6124	Community Relations MO														18	680
6130	UED Headquarters-President							6,883								
6131	President-Global Networks Grp		44					40			290				22	14
6132	Business Services Team												2		46	17
6160	MO Electric SR VP														4	
6161	PS Procurement														5	
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															18
6165	IA/MO Gas VPHQ															23
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrhMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp							17		3						
6312	Financial Mgmt-AQN Central Sup										35					
6327	HR & Central Safety			39											94	1
6332	Safety & Tech Trng-Elect Trng							61		6				2	177	317
6333	Safety & Tech Trng-Gas Trng							77		50						

DeptID	Description	1403 Office and Wa	1404 Postage and	1405 Utilities	1406 Janitorial Ser	1407 Equipment &	1408 Office and Eq	1409 Security Expe	1410 Safety and M	1411 Printing Expe	1412 Cash Over an	1413 Co Dues/Fees	1414 Co Dues/Fees	1416 Economic Det	1417 Office Rent/L	1419 MEALS for Bu
5494	Measurement Information		2	11												
5550	Gen MM-Combo Gas & Electric	2	12		1											19
5559	Manager of Mts-MO	515	8							57						
5566	Network Fleet Management		51						19	(240)						
5567	Procurement	412	221							162						25
5699	Centralized Services VP	298	30							261		7				1,050
5700	Business Solutions	13	10							8						58
5701	Cust Service Center-Lincoln	116								7						224
5702	Customer Srv Ctr-Raytown	647	7							267						447
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		0							33						39
5706	Billing-Omaha		65							6						
5708	Accounts Receivable Mgmt	21	2							2		34				10
5709	Remittance Processing	20	38							210	34	25				53
5710	Credit and Collections	4	113							9		(4)				4
5711	Cust Communic Svcs-Director		6					14		609		19				1
5712	Bill Processing	(1,333)	250,113			487	3,690			49,569		6				
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		0													
5716	Field Resources Center-Raytown	1,847	2							71						111
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Srv Centers-Director									13						7
5726	Revenue Mgmt Back Office Supt	24	18													10
5763	Billing-Raytown	26	2							69						24
5913	MO SJD Customer Service		(23,787)													
6000	Retail Energy Markets		8							3			148			125
6001	UED Pricing & Econ Analysis		2													26
6002	Marketing Solutions Leadership	51	28							88		2	24			39
6003	Energy Forecasting & Research									0						
6004	Consumer Energy Program		4							40						5
6006	Customer Choice Programs									161			4			3
6007	Retail Operations	4	6							27						18
6016	Training Director	2	32							242						53
6017	Business Analysis Director									1						
6020	UED Principal Markets									20						
6021	Market Research															3
6023	Retail Svcs Gas Alloc - Reg	13	9							13		100	0			73
6024	Retail Svcs Elec Alloc	16	13							10		10,727	325			269
6027	Community Communications Dir	9	10							7						10
6028	Quality Assurance		0					31		38						306
6031	Retail Services Leadership		12							2						13
6033	SE Region Sales Leadership		10													4
6100	Community Relations - General		4							0						14
6101	Community Relations - Central		1										324			49
6111	Economic Development-General		0							15		61	32	498		41
6120	Econ Development - Marketing	50	6													33
6124	Community Relations MO	23	56							244		1,514	690	3,818		451
6130	UED Headquarters-President	58	58						3	131			124			68
6131	President-Global Networks Grp	158	60	433						337		38,275				46
6132	Business Services Team		356							2,214		23				32
6160	MO Electric SR VP	472	7							2			21			12
6161	PS Procurement		0													5
6162	PS Engr/Generations Svcs		5													7
6163	North MO Elect Dist Mgt	4							41							
6165	IA/MO Gas VPHQ	18	31	2	5	26				5		817			164	15
6166	IA/MO Gas Business Ops Mgr		1							3						7
6167	WestIA/NrthMO Ops Mgr															6
6311	Financial Mgmt-AQN State Supp	32	7							20						64
6312	Financial Mgmt-AQN Central Sup	11					6			28						63
6327	HR & Central Safety	177	357							342	5		5			228
6332	Safety & Tech Trng-Elect Trng		3						56							
6333	Safety & Tech Trng-Gas Trng	927	2		713	803	98			42						239

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office E	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
5494	Measurement Information		2													
5550	Gen MM-Combo Gas & Electric		116		99	9	61	6	168	45						
5559	Manager of Mts-MO		22		62	31	338	8	334	112						
5566	Network Fleet Management		3												5	
5587	Procurement		309	2	96	61	72	7	271	311						58
5698	Centralized Services VP		36		368	97	108	12	575	145	324					19
5700	Business Solutions		488		168	77	69	5	121	243						9
5701	Cust Service Center-Lincoln		1,387		29	78	616	0	431	761	1					2
5702	Customer Srv Ctr-Raytown		1,199		21	285	330	2	522	961		0				2
5703	Customer Service Center-Monroe															10
5704	Revenue Management Dir		41		467	209	279	27	184	1,302						
5706	Billing-Omaha		357		105	32	396	2	331	366						10
5708	Accounts Receivable Mgmt	3	73		42	27	2	0	38	21		0				11
5709	Remittance Processing		407		140	14	9	1	26	40						
5710	Credit and Collections		322		101	77	98	1	289	220						
5711	Cust Communic Svcs-Director		15		7	2	36	3	123	70	15					
5712	Bill Processing		325						4	5						1
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		890		60	328	697	9	1,229	1,456	4					48
5722	Field Resource Center Director								6							
5723	Utility Operations Dir				9		21		5	7						
5725	Customer Srv Centers-Director		12		59	5	7	1	79	24	13					4
5726	Revenue Mgmt Back Office Supt		291				85		34	138						
5783	Billing-Raytown		27				206	2	70	344						3
5913	MO SJD Customer Service															
6000	Retail Energy Markets		11		14		2		72							
6001	UED Pricing & Econ Analysis		243													
6002	Marketing Solutions Leadership		7		40		8	1	14	5						
6003	Energy Forecasting & Research		14		4		32									
6004	Consumer Energy Program								25							
6006	Customer Choice Programs															
6007	Retail Operations		97		8				5							
6016	Training Director		59			11	132	0	105	106						1
6017	Business Analysis Director		79			11		0	5	5						1
6020	UED Principal Markets															
6021	Market Research		0		15	3	37	6	33	69	1					1
6023	Retail Svcs Gas Alloc - Reg		21		25	19	95	1	98	102	6					1
6024	Retail Svcs Elec Alloc		165		387	137	1,577	35	1,315	1,210	422					36
6027	Community Communications Dir		55		114		21	3	8	44						0
6028	Quality Assurance		44		87	4	21	2	20	52						0
6031	Retail Services Leadership		8,053		74				5							0
6033	SE Region Sales Leadership															
6100	Community Relations - General		336		62		227	0	117	42						
6101	Community Relations - Central		27		153	75	43	10	273	220	15					2
6111	Economic Development-General		35		194	83	79	4	30	170						0
6120	Econ Development - Marketing		54		22	28	150	1	51	152	54					0
6124	Community Relations MO		366		98	34	2,137	7	890	419	373					19
6130	UED Headquarters-President		1,585		133,875	110	124	10	184	609	4					8
6131	President-Global Networks Grp		94		2,012	26	22	5	438	115						7
6132	Business Services Team		3,384		447	87	148		99	409						8
6160	MO Electric SR VP						37		35		143					
6161	PS Procurement		1				10		6							
6162	PS Engr/Generations Svcs		539			5	48		37	75						4
6163	North MO Elect Dist Mgt						188		77	33						
6165	IA/MO Gas VPHQ		108				47		101	36						
6168	IA/MO Gas Business Ops Mgr		31			53	187	1	68	94						3
6167	WestIA/NrthMO Ops Mgr		12			26	196		39	95						
6311	Financial Mgmt-AQN State Supp		44		384	151	536	20	203	416	2					20
6312	Financial Mgmt-AQN Central Sup		418		251	49	114	2	80	107						0
6327	HR & Central Safety		795		1,412	401	1,648	49	1,228	1,621	29					65
6332	Safety & Tech Trng-Elect Trng		89				61		151	209						9
6333	Safety & Tech Trng-Gas Trng		338		689	249	771	9	1,034	1,436						2

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gift	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
5494	Measurement Information												0			
5550	Gen MM-Combo Gas & Electric						37					3				
5559	Manager of Mts-MO						122									
5566	Network Fleet Management															
5567	Procurement						183									
5699	Centralized Services VP						1,216					124				
5700	Business Solutions						84									
5701	Cust Service Center-Lincoln						51					222	14			
5702	Customer Srv Ctr-Raytown						183					709				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						22					11				
5706	Billing-Omaha						90						8			
5708	Accounts Receivable Mgmt						2					7				
5709	Remittance Processing						98					12				
5710	Credit and Collections						127	(94)				552				
5711	Cust Communic Svcs-Director						41									
5712	Bill Processing						11						1			
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5718	Field Resources Center-Raytown						108					135				
5722	Field Resource Center Director															
5723	Utility Operations Dir						28									
5726	Customer Srv Centers-Director						94					1				
5726	Revenue Mgmt Back Office Supt						34					2				
5763	Billing-Raytown						12					13				
5913	MO SJD Customer Service															
6000	Retail Energy Markets											8				
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						14									
6004	Consumer Energy Program															
6006	Customer Choice Programs						38									
6007	Retail Operations						54									
6016	Training Director						568									
6017	Business Analysis Director						21									
6020	UED Principal Markets															
6021	Market Research						61									
6023	Retail Svcs Gas Alloc - Reg						6					3				
6024	Retail Svcs Elec Alloc						(84)					71				
6027	Community Communications Dir						11					238				
6028	Quality Assurance						46									
6031	Retail Services Leadership						137									
6033	SE Region Sales Leadership															
6100	Community Relations - General						11									
6101	Community Relations - Central															
6111	Economic Development-General						30									
6120	Econ Development - Marketing						66									
6124	Community Relations MO						81									
6130	UED Headquarters-President						822				678					
6131	President-Global Networks Grp						17,302				657	8				
6132	Business Services Team										137					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6183	North MO Elect Dist Mgt												5			
6165	IA/MO Gas VPHO															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						658					14	3			
6312	Financial Mgmt-AQN Central Sup						278					69	19			
6327	HR & Central Safety						836				117	3	6			
6332	Safety & Tech Tmg-Elect Tmg						2,424									
6333	Safety & Tech Tmg-Gas Tmg						399									

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Great	Benefits Emp	Long Term In	BENEFITS LG	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5494	Measurement Information		0													
5550	Gen MM-Combo Gas & Electric							90								
5559	Manager of Mtls-MO		3										1,666			
5566	Network Fleet Management		13													
5567	Procurement							(27)								
5699	Centralized Services VP			825				195					5,635			
5700	Business Solutions			831				241					4,774			
5701	Cust Service Center-Ulcoln							199								
5702	Customer Srv Ctr-Raytown							612								
5703	Customer Service Center-Monroe			164				187				139				
5704	Revenue Management Dir							26								
5706	Billing-Omaha							224					409			
5708	Accounts Receivable Mgmt							21								
5709	Remittance Processing							146				10				
5710	Credit and Collections			1,825				274				5	39			
5711	Cust Communic Svcs-Director							329								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		12	5,161				307								
5722	Field Resource Center Director							139								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							13								
5726	Revenue Mgmt Back Office Supt			1,885				14				0				
5763	Billing-Raytown							1								
5913	MO SJD Customer Service															
6000	Retail Energy Markets							261								
6001	UED Pricing & Econ Analysis							72								
6002	Marketing Solutions Leadership							87								
6003	Energy Forecasting & Research												62			
6004	Consumer Energy Program															
6006	Customer Choice Programs			(395)				158								
6007	Retail Operations							75								
6016	Training Director			3,320									450			
6017	Business Analysis Director							14								
6020	UED Principal Markets															
6021	Market Research							163								
6023	Retail Svcs Gas Alloc - Reg							94					1			
6024	Retail Svcs Elec Alloc												1			
6027	Community Communications Dir							672								
6028	Quality Assurance							17								
6031	Retail Services Leadership							80					10,086			
6033	SE Region Sales Leadership							134					29			
6100	Community Relations - General							172					4,077			
6101	Community Relations - Central							300								
6111	Economic Development-General							17								
6120	Econ Development - Marketing							21					30			
6124	Community Relations MO							82								
6130	UED Headquarters-President							24								
6131	President-Global Networks Grp							7					17,046			
6132	Business Services Team												1,745			
6160	MO Electric SR VP												15,736		216	
6161	PS Procurement		8					73					416			
6162	PS Engr/Generations Svcs		16													
6163	North MO Elect Dist Mgt		4													
6165	IA/MO Gas VPHQ			286									40			
6166	IA/MO Gas Business Ops Mgr			220									204			
6167	WestIA/NrthMO Ops Mgr		1													
6311	Financial Mgmt-AQN State Supp			297				171								
6312	Financial Mgmt-AQN Central Sup							183				4				
6327	HR & Central Safety		2					138								
6332	Safety & Tech Trng-Elect Trng					3						2	807			
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fel	Environmental	Transfer Agt	Geological Fe	Engineering P	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimmin	Constr Fee/C	Tamp Employ	Telemarketing	On-Line Servi
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						351									
5559	Manager of Mtlis-MO													407		
5566	Network Fleet Management						116							2		
5567	Procurement						2,783							898		
5699	Centralized Services VP						577							137		
5700	Business Solutions						12,684									
5701	Cust Service Center-Lincoln													518		
5702	Customer Srv Ctr-Raytown						30							3,528		
5703	Customer Service Center-Monroe						(2,210)									
5704	Revenue Management Dir						74									
5706	Billing-Omaha						1,253							613		
5708	Accounts Receivable Mgmt						74									
5709	Remittance Processing															
5710	Credit and Collections								14	58					5,055	
5711	Cust Communic Svcs-Director						3,188	266			738	68,833		133	15,708	8
5712	Bill Processing														13	
5713	Market/Sales Communications											(2)				
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Srv Centers-Director															
5726	Revenue Mgmt Back Office Supt								84					4,051		
5763	Billing-Raytown													160		
5913	MO SJD Customer Service															
6000	Retail Energy Markets						233									57
6001	UED Pricing & Econ Analysis						233									
6002	Marketing Solutions Leadership						919									
6003	Energy Forecasting & Research						175									18
6004	Consumer Energy Program															
6006	Customer Choice Programs						313									
6007	Retail Operations						226									
6016	Training Director						548							1		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						148									
6023	Retail Svcs Gas Alloc - Reg						195									
6024	Retail Svcs Elec Alloc						10,481									
6027	Community Communications Dir													25		
6028	Quality Assurance						73							15		
6031	Retail Services Leadership						251									24
6033	SE Region Sales Leadership						329									
6100	Community Relations - General						194									
6101	Community Relations - Central						97									
6111	Economic Development-General						484							1,830		
6120	Econ Development - Marketing						362									181
6124	Community Relations MO						1,723									
6130	UED Headquarters-President						33,968							54		
6131	President-Global Networks Grp						2,354							278		31
6132	Business Services Team						26,187									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ						88							150		
6166	IA/MO Gas Business Ops Mgr															
6167	West IA/Nth MO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						410									
6312	Financial Mgmt-AQN Central Sup						3,649									
6327	HR & Central Safety				4		478							168		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng													713		

Dept/ID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Ins	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/
5494	Measurement Information							90								
5550	Gen MM-Combo Gas & Electric							1								
5559	Manager of Mills-MO							2								
5568	Network Fleet Management															
5567	Procurement						1,008									
5699	Centralized Services VP						1,940								4	
5700	Business Solutions							28				534				
5701	Cust Service Center-Lincoln							30								
5702	Customer Srv Ctr-Raytown		29,157				1,528						5			
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							0								
5706	Billing-Omaha	(13,801)						(1,324)								
5708	Accounts Receivable Mgmt											28				
5709	Remittance Processing	2,381						8,170								
5710	Credit and Collections	25						992								
5711	Cust Commun Svcs-Director				2			6,303		16,643		651	96			9
5712	Bill Processing							3,873								
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown					3		21		4				94		
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director												11			
5726	Revenue Mgmt Back Office Supt							303								
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets							(41)		87						
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership							21	74	53			2			
6003	Energy Forecasting & Research		1,254					1,467								
6004	Consumer Energy Program							1		336		16	9			19
6006	Customer Choice Programs								6			653				
6007	Retail Operations												192			
6016	Training Director												2			
6017	Business Analysis Director							11,823								
6020	UED Principal Markets											147				
6021	Market Research							1,282								
6023	Retail Svcs Gas Alloc - Reg							188		130	47	87	3			13
6024	Retail Svcs Elec Alloc							22,134		2,763	513	1,187				
6027	Community Communications Dir															826
6028	Quality Assurance							28								
6031	Retail Services Leadership							59								
6033	SE Region Sales Leadership											256	296			
6100	Community Relations - General							150			1	242				
6101	Community Relations - Central							17								
6111	Economic Development-General							2								
6120	Econ Development - Marketing							2								
6124	Community Relations MO							77	197	159		170	10	37		
6130	UED Headquarters-President							8,007			17		499		1	34
6131	President-Global Networks Grp								12,024			24	279			
6132	Business Services Team							166								
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt							8								
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr							45								
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp							28								
6312	Financial Mgmt-AQN Central Sup							2								
6327	HR & Central Safety							2,080			7		41			8
6332	Safety & Tech Trng-Elect Trng							89								
6333	Safety & Tech Trng-Gas Trng							2,107								

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bon
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mtlis-MO															
5566	Network Fleet Management															
5567	Procurement									10						
5699	Centralized Services VP															
5700	Business Solutions														(71)	
5701	Cust Service Center-Lincoln															
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt								(100)					(100)		
5709	Remittance Processing														53,205	
5710	Credit and Collections															
5711	Cust Communic Svcs-Director						2									
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														0	
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir									491						
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General											8				
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO									9,520		3,524				
6130	UED Headquarters-President															
6131	President-Global Networks Grp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHO															
6166	IA/MO Gas Business Ops Mgr							3								
6167	WestIA/NthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety														730	
6332	Safety & Tech Tmg-Elect Tmg															
6333	Safety & Tech Tmg-Gas Tmg															

DeptID	Description	2807	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Ren	Vehicle Maint	Vehicles Oth	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placem	Search Firm
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mis-MO													51		
5566	Network Fleet Management			(56)				48								
5567	Procurement				3					1				4		
5699	Centralized Services VP			9,334	2											32
5700	Business Solutions			(0)	1						(78)					
5701	Cust Service Center-Lincoln			237	10											
5702	Customer Srv Ctr-Raytown			247	40									0	23	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				2											
5708	Billing-Omaha				4											
5708	Accounts Receivable Mgmt				2											
5709	Remittance Processing			53	1											
5710	Credit and Collections			(25)	1									203		130
5711	Cust Communic Svcs-Director				0									1		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5718	Field Resources Center-Raytown			(0)	14											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5728	Revenue Mgmt Back Office Supt													2		
5763	Billing-Raytown				6	2								2		
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															10
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director				1											
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				1											
6024	Retail Svcs Elec Alloc				4											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing					3										
6124	Community Relations MO					4										
6130	UED Headquarters-President		7,997		6											
6131	President-Global Networks Grp			(408)								3,423		1,575		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				30				2							
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				1											
6166	IA/MO Gas Business Ops Mgr				10											
6187	WestIA/NrthMO Ops Mgr				8											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup					3						(3)				
6327	HR & Central Safety					43										
6332	Safety & Tech Trng-Elect Trng													2,321		
6333	Safety & Tech Trng-Gas Trng					71	5	31			1					

DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
5494	Measurement Information								36	109	(50)	(22)	0			
5550	Gen MM-Combo Gas & Electric								836	2,339	(295)	(127)		(0)		
5559	Manager of Mts-MO								1,502	4,525	341	147	29	328		
5566	Network Fleet Management				292				389	988	(1,565)	(672)	0	0	2	1
5567	Procurement								3,276	9,385	400	172	0			
5699	Centralized Services VP								1,670	4,900	774	332	7	130		
5700	Business Solutions								2,088	5,234	(1,242)	(534)	4	66		
5701	Cust Service Center-Lincoln								7,809	23,212	3,347	1,438	(20)	(357)	90	43
5702	Customer Srv Ctr-Raytown								8,160	24,212	3,399	1,461	(127)	(2,998)	0	0
5703	Customer Service Center-Monroe								(1,155)	(2,644)	(0)	(0)				
5704	Revenue Management Dir								617	1,708	18	8	1	19		
5706	Billing-Omaha								4,197	12,169	552	237	14	250	0	0
5708	Accounts Receivable Mgmt								572	1,650	270	116	0	8		
5709	Remittance Processing				14				1,314	3,928	165	71	5	90	0	0
5710	Credit and Collections				9				5,577	14,397	1,065	458	68	1,102	1	0
5711	Cust Communic Svcs-Director	1							611	1,829	173	74	2	34		
5712	Bill Processing								519	1,553	37	16	2	28		
5719	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								200							
5716	Field Resources Center-Raytown								9,614	27,529	947	407	0	(0)	2	1
5722	Field Resource Center Director								288	861	67	29	1	16		
5723	Utility Operations Dir								41	128			0			
5725	Customer Serv Centers-Director								464	1,385	179	77	(1)	(20)		
5726	Revenue Mgmt Back Office Supt								1,140	3,368	57	24	3	60	0	0
5763	Billing-Raytown				0				1,137	3,402	551	237	(4)	(73)	0	0
5913	MO SJD Customer Service															
6000	Retail Energy Markets	10							347	1,002	(1,252)	(538)	(0)	0		
6001	UED Pricing & Econ Analysis								616	1,546	(789)	(339)		(0)		
6002	Marketing Solutions Leadership								680	1,815	(433)	(186)	(0)	0		
6003	Energy Forecasting & Research								606	1,591	(824)	(354)	(4)	(55)		
6004	Consumer Energy Program								26	82	16	7	(1)	(10)		
6006	Customer Choice Programs								479	1,273	(528)	(227)	(4)	(61)		
6007	Retail Operations								541	1,338	(470)	(202)	0	39		
6016	Training Director								1,474	4,177	414	178	4	74	0	0
6017	Business Analysis Director								271	810	51	22	1	15		
6020	UED Principal Markets								4	15	9	4				
6021	Market Research				1				294	791	(102)	(44)	0	(0)		
6023	Retail Svcs Gas Alloc - Reg				0				247	723	460	197	(0)	(0)	0	0
6024	Retail Svcs Elec Alloc				9				4,155	12,342	7,751	3,331	0	0	0	0
6027	Community Communications Dir								274	821	18	8	1	17		
6028	Quality Assurance								856	2,381	134	58	1	26		
6031	Retail Services Leadership		15						593	1,486	(427)	(184)		0		
6033	SE Region Sales Leadership								1,606	3,711	(2,036)	(675)	(0)	0		
6100	Community Relations - General								1,058	2,867	11	5	0	(0)		
6101	Community Relations - Central								484	1,265				(0)		
6111	Economic Development-General								775	2,135	558	240	(0)	0		
6120	Econ Development - Marketing								552	1,484	114	49	(0)	(0)		
6124	Community Relations MO								2,048	6,138	(1,858)	(798)				
6130	UED Headquarters-President		90						5,463	18,403	2,573	1,101	(0)	(2)		
6131	President-Global Networks Grp		1,325		20	32			2,156	6,368	(319)	(138)	(30)	(484)	1	0
6132	Business Services Team		13						1,665	5,180	1,184	504	(1)	(9)		
6160	MO Electric SR VP								1,283	3,891	(252)	(109)				
6161	PS Procurement								85	380	(1,377)	(589)				
6162	PS Engr/Generations Svcs								579	2,403	(2,492)	(1,065)				
6163	North MO Elect Dist Mgt								654	1,961	65	28				
6165	IA/MO Gas VPHQ								86	254	38	16				
6166	IA/MO Gas Business Ops Mgr								120	360	36	16				
6167	WestIA/NrthMO Ops Mgr								306	918	(106)	(46)				
6311	Financial Mgmt-AQN State Supp		21						5,162	15,157	(4,464)	(1,918)	(139)	(2,296)	0	0
6312	Financial Mgmt-AQN Central Sup								5,608	16,627	(327)	(140)	(0)	0	1	0
6327	HR & Central Safety	18	71		8			15	6,476	18,964	(499)	(215)	0			
6332	Safety & Tech Trng-Elect Trng				363				716	2,112	(12)	(5)	(0)	(0)		
6333	Safety & Tech Trng-Gas Trng				2,193				1,947	5,771	3,599	1,546	0	(0)		

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Tel	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
5494	Measurement Information												669
5550	Gen MM-Combo Gas & Electric										4	6	18,288
5559	Manager of Mills-MO										13	19	31,218
5566	Network Fleet Management												5,089
5567	Procurement			23	3	0	18	14	5				72,430
5699	Centralized Services VP			130	20	1	35	79	29		36	51	52,998
5700	Business Solutions												48,450
5701	Cust Service Center-Lincoln										3	4	148,967
5702	Customer Srv Ctr-Raytown												260,389
5703	Customer Service Center-Monroe												(22,512)
5704	Revenue Management Dir										7	10	13,805
5706	Billing-Omaha										4	5	62,461
5708	Accounts Receivable Mgmt												10,594
5709	Remittance Processing												92,107
5710	Credit and Collections			7	1	0	4	5	2		148	203	188,407
5711	Cust Communic Svcs-Director												59,903
5712	Bill Processing												308,119
5719	Market/Sales Communications												(2)
5714	Cust Operations UED-Vice Pres												3,054
5716	Field Resources Center-Raytown												190,984
5722	Field Resource Center Director												5,126
5723	Utility Operations Dir												929
5725	Customer Srv Centers-Director												7,729
5726	Revenue Mgmt Back Office Supt												26,110
5763	Billing-Raytown										14	20	20,310
5913	MO SJD Customer Service												(39,154)
6000	Retail Energy Markets												5,681
6001	UED Pricing & Econ Analysis												11,747
6002	Marketing Solutions Leadership												13,354
6003	Energy Forecasting & Research										46	66	13,640
6004	Consumer Energy Program												2,197
6006	Customer Choice Programs												8,850
6007	Retail Operations												10,279
6016	Training Director												30,990
6017	Business Analysis Director												16,436
6020	UED Principal Markets												274
6021	Market Research												7,076
6029	Retail Svcs Gas Alloc - Reg			0	0			0	0		57	79	6,624
6024	Retail Svcs Elec Alloc			4	1	0		2	1		71	101	149,708
6027	Community Communications Dir												7,061
6028	Quality Assurance												15,613
6031	Retail Services Leadership			141	22	1	21	85	31				32,597
6033	SE Region Sales Leadership												26,649
6100	Community Relations - General										15	20	24,959
6101	Community Relations - Central												10,369
6111	Economic Development-General												17,789
6120	Econ Development - Marketing												12,054
6124	Community Relations MO										142	195	63,019
6130	UED Headquarters-President			1,095	168	8	1,123	735	209	8			331,497
6131	President-Global Networks Grp			207	32	2	108	129	44		168	238	119,567
6132	Business Services Team			713	109	5	807	489	149	12			85,706
6160	MO Electric SR VP										121	172	24,819
6181	PS Procurement												415
6182	PS Engr/Generations Svcs										203	426	12,482
6163	North MO Elect Dist Mgt												12,565
6165	IA/MO Gas VPHQ												3,710
6168	IA/MO Gas Business Ops Mgr												3,022
6167	WestIA/NrthMO Ops Mgr												5,826
6311	Financial Mgmt-AQN State Supp												90,150
6312	Financial Mgmt-AQN Central Sup												107,996
6327	HR & Central Safety												136,470
6332	Safety & Tech Tmg-Elect Tmg												16,814
6333	Safety & Tech Tmg-Gas Tmg												65,262

DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overlim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overlim	Incentive	Saverence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6340	USU Risk Solutions & Credit	10	15,032	135												
6348	GNG IT Business Office		34,566			28	(169)	11,171		319					130	
6349	GNG IT GSS Applications		24,613					3,538								
6352	GNG IT Enrgy Deliv Application		23,577	17				5,120							8	
6353	GNG IT Energy Res Applications		53,886		183			2,850								
6356	GNG IT Webb Applications		15,304	166				2,722								
6357	GNG IT Field Support		20,085					2,353								
6358	GNG IT Support Center		6,940			24		636								
6359	GNG IT Support Center - Tier 2		9,298					789								
6360	GNG IT Cust Serv Applications		51,847					15,442								
6361	GNG IT Telecom Services		2,498													
6362	GNG IT Client/Server Svcs		10,689					1,006								
6363	GNG IT InfoCenter-Open Sys Svc		5,244					339								
6364	GNG IT DataCenter-Ops Svcs	9	12,292			692		766								529
6365	GNG IT Data Base Support		18,099					6,825								
6366	GNG IT DataCntr-Tech Svcs		11,363		62	6		6,548								2
6367	GNG IT InfoCntr-Prod Cntr Svcs		6,319			99										13
6368	GNG IT Infrastructure Mgmt		10,902													
6369	GNG IT Communication Services	1	9,712	662	21	3		1,914								
6370	Regulatory Administration	9	24,295	165		210	(7)			937						
6371	Regulatory Services Electric		28,398			29	0									
6372	Regulatory Services-Gas		2,566			9	(9)			86						
6373	Regulatory PGA		654		15	0		107								
6374	Regulatory Analytical Support		43,535		93			1,379								
6376	Reg Legislative Svcs-MO		10,770													
6381	E-Business		12,059													
6382	Regulatory Acctg Svcs-Electric		89,363					645								
6384	Regulatory Acctg Svcs-Gas		6,502			1										
6386	USU Risk Assessment & Audit		13,782	63												
6388	Property		4,255					349								
6390	Environmental		35,078			22										982
6392	Tax- Property Team		23,354													
6393	Tax- Sales Team		16,008			46										
6394	Tax- Income Team		16,581					(2,153)								
6397	GNG IT Call Center Engineering		9,288	0		35										
7037	General Gas Tech Svcs		321													
Grand Total		7,692	2,645,895	106,622	5,878	26,881	1,482	326,520	(2,002)	4,457	110	85	81	745	3,031	11,270

DeptID	Description	1100	1101	1104	1106	1109	1189	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Materie	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
6340	USU Risk Solutions & Credit							0		13						
6348	GNG IT Business Office								102	6,883	71					
6349	GNG IT GSS Applications							62	10	18	6					22
6352	GNG IT Enrgy Deliv Application						14			24	(860)		(20)			
6353	GNG IT Energy Res Applications									20	11					
6356	GNG IT Webb Applications								9	4	62					
6357	GNG IT Field Support	9								62	126	53				
6358	GNG IT Support Center							0	2	6	27					
6359	GNG IT Support Center - Tier 2								7	14	5					
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services						1	0	5	114	229					
6362	GNG IT Client/Server Svcs							(9,877)	1,490	8	49	6,450	685	1,005		
6363	GNG IT InfoCenter-Open Sys Svc								14	2	24					
6364	GNG IT DataCenter-Ops Svcs								9		27					
6365	GNG IT Data Base Support										24					
6366	GNG IT DataCntr-Tech Svcs								38	17	42					
6367	GNG IT InfoCntr-Prod Ctrl Svcs								4		70					
6368	GNG IT Infrastructure Mgmt									89	34	15				
6369	GNG IT Communication Services	6					3	4	14	657	24	150	37		46	
6370	Regulatory Administration									110	40					
6371	Regulatory Services Electric									3	117					
6372	Regulatory Services-Gas		0							2	11					
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							113		233	17					
6381	E-Business	2								43	123					
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit									0						
6388	Property															
6390	Environmental		1		25					48	107	273				
6392	Tax- Property Team									1						
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering					1	1	3,577	4,101	104	44	1,027	739			
7037	General Gas Tech Svcs									2	3					
Grand Total		484	4,337	546	694	2,381	1,863	(5,213)	17,072	14,305	2,072	18,606	1,707	1,025	84	1,494

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory Listi	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office					1								225		
6349	GNG IT GSS Applications					1			41					19	106	
6352	GNG IT Energy Deliv Application								8					300	56	
6353	GNG IT Energy Res Applications													804		
6356	GNG IT Webb Applications													5		
6357	GNG IT Field Support													10		
6358	GNG IT Support Center													42		
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications													106		
6361	GNG IT Telecom Services		2,287	18	1,409	38	1	7,384	290	1				1	13,216	15
6362	GNG IT Client/Server Svcs													17		
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support													2		
6366	GNG IT DataCntr-Tech Svcs													44		
6367	GNG IT InfoCntr-Prod Clrt Svcs															
6368	GNG IT Infrastructure Mgmt				0									109		
6369	GNG IT Communication Services		1,059						6		84	2,550		27		352
6370	Regulatory Administration													206		
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas													31		
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO													131		
6381	E-Business													251		
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas													0		
6386	USU Risk Assessment & Audit													19		
6388	Property															
6390	Environmental													141		
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		13,087	108	62	1	20	1,935	3,593	105		2,281		68	2,279	34
7037	General Gas Tech Svcs													7		
Grand Total		8	88,274	335	1,473	26,582	21	17,181	8,964	106	84	4,839	3,090	6,859	23,392	401

Dept/ID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Hd	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6340	USU Risk Solutions & Credit														3	
6348	GNG IT Business Office			218		2,033	531		1,317	117	344		8	48	315	
6349	GNG IT GSS Applications					1,551	291		55					11	3	
6352	GNG IT Enrgy Deliv Application					17,794	2		54					16		
6353	GNG IT Energy Res Applications					10										
6356	GNG IT Webb Applications					12,133			207							
6357	GNG IT Field Support					11	155		267							
6358	GNG IT Support Center					2,545			110							
6359	GNG IT Support Center - Tier 2					25			4							
6360	GNG IT Cust Serv Applications					3,172	3,773	5,002	42			68				
6361	GNG IT Telecom Services			71			9		1						5	
6362	GNG IT Client/Server Svcs		235				22,885	(149)		25	11			3		
6363	GNG IT InfoCenter-Open Sys Svc					320	2,193		24,836							
6364	GNG IT DataCenter-Ops Svcs					203,592	(13,045)		3,449			(85)				
6365	GNG IT Data Base Support						6,222			380						
6366	GNG IT DataCntr-Tech Svcs					19,830	66,129	56	(161)	197					9	
6367	GNG IT InfoCntr-Prod Clnt Svcs															
6368	GNG IT Infrastructure Mgmt			(4)				44								
6369	GNG IT Communication Services	97	6	139			11	645		406					5	125
6370	Regulatory Administration														25	
6371	Regulatory Services Electric												5,419	239	13	
6372	Regulatory Services-Gas							1		12					5	
6373	Regulatory PGA						2									
6374	Regulatory Analytical Support						7,846		619						30	
6376	Reg Legislative Svcs-MO															6
6381	E-Business						464								47	
6382	Regulatory Acctg Svcs-Electric														160	
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit									159						
6388	Property															
6390	Environmental					319		11		187					259	34
6392	Tax- Property Team									68					396	
6393	Tax- Sales Team														508	
6394	Tax- Income Team						1,393								322	
6397	GNG IT Call Center Engineering			(17,984)			5	12		78						
7037	General Gas Tech Svcs															
Grand Total		97	7,806	(18,653)	228,915	146,306	7,120	28,742	5,405	129	344	3	5,834	7,856	2,319	48

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic De	Office Rent/L	MEALS for Bu
6340	USU Risk Solutions & Credit			1												
6348	GNG IT Business Office		124							30		820				170
6349	GNG IT GSS Applications	16	5			15				4					7	74
6352	GNG IT Enrgy Deliv Application	134	1							4						48
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															0
6357	GNG IT Field Support		46													8
6358	GNG IT Support Center	1								0						9
6359	GNG IT Support Center - Tier 2	4														1
6360	GNG IT Cust Serv Applications	15	19							6						13
6361	GNG IT Telecom Services		5													
6362	GNG IT Client/Server Svcs	15	121													7
6363	GNG IT InfoCenter-Open Sys Svc					349				1						3
6364	GNG IT DataCenter-Ops Svcs					199										23
6365	GNG IT Data Base Support															2
6366	GNG IT DataCntr-Tech Svcs	16	131			770										7
6367	GNG IT InfoCntr-Prod Ctrl Svcs		4													
6368	GNG IT Infrastructure Mgmt	1	2				23									31
6369	GNG IT Communication Services	5	100								13					26
6370	Regulatory Administration	77	35			52					17		22		31	58
6371	Regulatory Services Electric	114	178								137					84
6372	Regulatory Services-Gas	57	83								95					4
6373	Regulatory PGA	1	13													
6374	Regulatory Analytical Support	221	29							90		605	7			37
6376	Reg Legislative Svcs-MO		1							23						29
6381	E-Business	13	54							893						35
6382	Regulatory Acctg Svcs-Electric	378	67							898						89
6384	Regulatory Acctg Svcs-Gas		14							51						0
6386	USU Risk Assessment & Audit															71
6388	Property	14	0							6						8
6390	Environmental	1,395	159			103				440						114
6392	Tax- Property Team	31	18							19						2
6393	Tax- Sales Team	173	109							565						
6394	Tax- Income Team	30	3													
6397	GNG IT Call Center Engineering	0	4													0
7037	General Gas Tech Svcs	0	1													
	Grand Total	11,390	230,139	690	4,127	5,827	5,158	16	878	61,001	42	53,704	1,724	4,559	2,819	7,145

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office E	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airline	Other Travel	Uniforms
6340	USU Risk Solutions & Credit		93		258	28	26		53	125		2				(71)
6348	GNG IT Business Office		240		2,538	269	332	34	265	1,025						68
6349	GNG IT GSS Applications		350		236	33	202	4	110	187						5
6352	GNG IT Energy Deliv Application		77		81	2	55	3	251	70						3
6353	GNG IT Energy Res Applications						37		7							306
6356	GNG IT Webb Applications		35				30		20							
6357	GNG IT Field Support		78		8	76	262	0	81	64	3					2
6358	GNG IT Support Center		12			6	1		5	5						
6359	GNG IT Support Center - Tier 2		7						3							
6360	GNG IT Cust Serv Applications		129		342	54	372	74	155	419				4		3
6361	GNG IT Telecom Services						13									
6362	GNG IT Client/Server Svcs		22		49	34	76		47	86						
6363	GNG IT InfoCenter-Open Sys Svc		3		49				5	49						
6364	GNG IT DataCenter-Ops Svcs		240				1	2	1							
6365	GNG IT Data Base Support		12				97		4	61						
6366	GNG IT DataCntr-Tech Svcs		8		175	27	164		62	282						9
6367	GNG IT InfoCntr-Prod Cntr Svcs		6													
6368	GNG IT Infrastructure Mgmt		6		134	69	513	5	219	324						
6369	GNG IT Communication Services		93		169	59	117	8	117	48						4
6370	Regulatory Administration		429		1,266	342	324	8	118	580	287					11
6371	Regulatory Services Electric		131		165	52	393	39	290	516						25
6372	Regulatory Services-Gas		6		76	13	5	1	19	14	1					0
6373	Regulatory PGA		1		3			0	8	1						
6374	Regulatory Analytical Support		212		170	20	95	13	23	197						12
6376	Reg Legislative Svcs-MO		177		37			34	1,379	535	109					28
6381	E-Business		119		353	41	76	12	200	542						25
6382	Regulatory Acctg Svcs-Electric		68		58		51	0	78							
6384	Regulatory Acctg Svcs-Gas		44		19	1			14							
6385	USU Risk Assessment & Audit		6		184	76	186	5	185	473						5
6388	Property		23		171				9		21					
6390	Environmental		783		734	452	208	40	356	711	160					121
6392	Tax- Property Team		49		234	185	69	5	109	202	29					5
6393	Tax- Sales Team		143		26				30							
6394	Tax- Income Team		1													
6397	GNG IT Call Center Engineering		26		56	23	73	2	27	67						
7037	General Gas Tech Svcs		2		8		28	0	5	11						0
Grand Total		3	36,868	2	157,850	7,590	29,388	947	24,397	31,808	2,890	1	4	(14)	(5,394)	981

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gri	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6340	USU Risk Solutions & Credit						47									
6348	GNG IT Business Office						375					22	1			
6349	GNG IT GSS Applications						314									
6352	GNG IT Enrgy Dativ Application						240									
6353	GNG IT Energy Res Applications						1,373									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						31					0				
6358	GNG IT Support Center						5									
6359	GNG IT Support Center - Tier 2						4									
6360	GNG IT Cust Serv Applications						394									
6381	GNG IT Telecom Services											3	2			
6362	GNG IT Client/Server Svcs						4,340									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						337									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						40						1			
6370	Regulatory Administration						186					375				
6371	Regulatory Services Electric						486									
6372	Regulatory Services-Gas						8						1			
6373	Regulatory PGA						3									
6374	Regulatory Analytical Support						398									
6376	Reg Legislative Svcs-MO															
6381	E-Business						171									
6382	Regulatory Acctg Svcs-Electric						185									
6384	Regulatory Acctg Svcs-Gas						11						1			
6386	USU Risk Assessment & Audit						3									
6388	Property															
6390	Environmental	20					852					0	2			
6392	Tax- Property Team						112									
6393	Tax- Sales Team						86									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						259									
7037	General Gas Tech Svcs						5									
Grand Total		192,804	3,790	2,033	54,983	(234,695)	44,200	162,944	781	78,370	3,670	12,577	348,031	10,809	9,574	2,303

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	Benefits L	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			4,888				17					562			
6348	GNG IT GSS Applications							209				7				
6352	GNG IT Enrgy Deliv Application			400				76								
6353	GNG IT Energy Res Applications							177								
6356	GNG IT Web Applications							57								
6357	GNG IT Field Support			(13)				15								
6358	GNG IT Support Center							1								
6359	GNG IT Support Center - Tier 2							17								
6360	GNG IT Cust Serv Applications			61				65								
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs							5								
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support							98								
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs							4								
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services			(1)									898			
6370	Regulatory Administration												15,088			
6371	Regulatory Services Electric												5,900			
6372	Regulatory Services-Gas			893				4					793			
6373	Regulatory PGA											0				
6374	Regulatory Analytical Support							18								
6376	Reg Legislative Svcs-MO							55								
6381	E-Business							418								
6382	Regulatory Acctg Svcs-Electric							287							2,118	
6384	Regulatory Acctg Svcs-Gas							1								
6386	USU Risk Assessment & Audit															4,804
6388	Property							20								
6390	Environmental			3,389									14,830			
6392	Tax- Property Team		4					30					3,311		22	
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering			918				17								
7037	General Gas Tech Svcs													1		
Grand Total		96	298	46,791	8,353	85,450	6,874	9,783	(81,980)	(2,872)	(737,724)	1,190	186,198	2,602	239	5,468

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmental	Transfer Agent	Geological Fee	Engineering	Consulting Fee	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trmmin	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office						4,706							23		
6349	GNG IT GSS Applications						5,967							2,853		
6352	GNG IT Enrgy Deliv Application						8,760									
6353	GNG IT Energy Res Applications						9,799							4		
6356	GNG IT Webb Applications						356									
6357	GNG IT Field Support						618							89		
6358	GNG IT Support Center						1,174									
6359	GNG IT Support Center - Tier 2				5		194									
6360	GNG IT Cust Serv Applications						9,089									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						165									
6363	GNG IT InfoCenter-Open Sys Svc						55									
6364	GNG IT DataCenter-Ops Svcs						1,302									
6365	GNG IT Data Base Support						706									
6366	GNG IT DataCntr-Tech Svcs						357									
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						158									
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						229									
6373	Regulatory PGA						11									
6374	Regulatory Analytical Support						140									3
6376	Reg Legislative Svcs-MD															
6381	E-Business						11,822							620		
6382	Regulatory Acclg Svcs-Electric						251									
6384	Regulatory Acclg Svcs-Gas						2									
6386	USU Risk Assessment & Audit															
6388	Property						166									
6390	Environmental		415													
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team						(143)									
6397	GNG IT Call Center Engineering						148							4		
7037	General Gas Tech Svcs													2,992		
Grand Total		7,792	418	4	5	584	233,662	1,464	58	738	68,930	2,626	3,954	49,721	0	13,045

DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Pro	Promotional E	Internet Adve	Trade Show/C	Other Adverti	Depreciation/
6340	USU Risk Solutions & Credit				14			1								
6348	GNG IT Business Office		1,142	315				1,607		9		72				
6349	GNG IT GSS Applications							36	1							
6352	GNG IT Enrgy Deliv Application							46								
6353	GNG IT Energy Res Applications							4,721								
6356	GNG IT Webbs Applications															
6357	GNG IT Field Support		110									124				
6358	GNG IT Support Center		58													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications							320								
6361	GNG IT Telecom Services		4													
6362	GNG IT Client/Server Svcs		21	2				288								
6363	GNG IT InfoCenter-Open Sys Svc							276								
6364	GNG IT DataCenter-Ops Svcs		13	44												
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs		38	38				272								
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		137					1								
6370	Regulatory Administration							944	2		53	221		144		
6371	Regulatory Services Electric							7								
6372	Regulatory Services-Gas							1								
6373	Regulatory PGA							30								
6374	Regulatory Analytical Support							25		11						
6376	Reg Legislative Svcs-MO									9		43				
6381	E-Business											78				
6382	Regulatory Acclg Svcs-Electric											267				
6384	Regulatory Acclg Svcs-Gas							1								
6386	USU Risk Assessment & Audit															
6388	Property							7								
6390	Environmental		37					16								
6392	Tax- Property Team							101								
6393	Tax- Sales Team							977								
6394	Tax- Income Team							6,868								
6397	GNG IT Call Center Engineering		437					122	45							
7037	General Gas Tech Svcs															
Grand Total		(11,395)	37,087	1,992	19	19,001	142,065	15,426	20,176	966	3,537	3,751	37	244	912	1,161

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Cor	Other Contrib	Bank and Cre	Insurance Bor
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office									152						122
6349	GNG IT GSS Applications															
6352	GNG IT Energy Deliv Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							78								
6364	GNG IT DataCenter-Ops Svcs		8,069													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									309	95					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO										1,843		56	40		
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas									100						
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax- Property Team															
6393	Tax- Sales Team						1									
6394	Tax- Income Team							1								
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
Grand Total		3,422	8,066	1	(209)	1	9	78	(100)	10,597	1,938	3,603	1,666	665	53,134	122

DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office				8											
6349	GNG IT GSS Applications				2											
6352	GNG IT Enrgy Deliv Application										(607)					
6353	GNG IT Energy Res Applications										(1,418)					
6355	GNG IT Webb Applications														5	
6357	GNG IT Field Support				54			10		0						
6358	GNG IT Support Center			(48)	1						(1)					
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Sarv Applications				2						(3,303)				4	
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				19	8					(25)					
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs										(20)					
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				1										2	
6369	GNG IT Communication Services				94	2	2				(1)				0	
6370	Regulatory Administration				32											
6371	Regulatory Services Electric				14											
6372	Regulatory Services-Gas				1										0	
6373	Regulatory PGA															
6374	Regulatory Analytical Support														4	
6376	Reg Legislative Svcs-MO				112			537	11							
6381	E-Business				3											
6382	Regulatory Acctg Svcs-Electric														8	
6384	Regulatory Acctg Svcs-Gas				0											
6386	USU Risk Assessment & Audit				6											
6388	Property															
6390	Environmental				13	8									2	
6392	Tax- Property Team				17											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(211)					
7037	General Gas Tech Svcs										0					
Grand Total		8	14,837	9,711	723	25	33	594	15	5	(5,501)	8,549	(2,449)	4,409	33	162

DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
6340	USU Risk Solutions & Credit								1,060	3,377	1,175	500	(0)	(0)		
6348	GNG IT Business Office				8				3,893	11,108	(462)	(200)	0	41		
6349	GNG IT GSS Applications								1,601	4,589	418	179	(45)	(637)		
6352	GNG IT Enrgy Deliv Application								1,989	5,713	(188)	(85)	(1)	(6)	0	0
6353	GNG IT Energy Res Applications								2,747	11,610	1,158	497	2	18		
6356	GNG IT Webb Applications								1,265	3,684	(760)	(327)			0	0
6357	GNG IT Field Support				12				872	1,984	(627)	(269)				
6358	GNG IT Support Center								708	2,079	680	292				
6359	GNG IT Support Center - Tier 2								4,646	13,153	(3,664)	(1,574)	0	2		
6360	GNG IT Cust Serv Applications		7						146	492	282	120	0			
6361	GNG IT Telecom Services								816	2,406	123	53				
6362	GNG IT Client/Server Svcs								391	1,155	139	80	(4)	(72)		
6363	GNG IT InfoCenter-Open Sys Svc								1,000	2,851	29	12				
6364	GNG IT DataCenter-Ops Svcs			5					2,258	6,432	255	109	22	404		
6365	GNG IT Data Base Support								1,259	3,435	(1,243)	(534)				
6366	GNG IT DataCntr-Tech Svcs								450	1,348	251	108				
6367	GNG IT InfoCntr-Prod Ctrl Svcs								765	2,289	390	168				
6368	GNG IT Infrastructure Mgmt								848	2,433	340	146	(10)	(143)	0	0
6369	GNG IT Communication Services				144				1,760	5,111	165	71	(0)	(2)	0	0
6370	Regulatory Administration		271						1,940	5,818	(2,807)	(1,206)	0	0	0	0
6371	Regulatory Services Electric				6				181	539	(581)	(249)	0	0	0	0
6372	Regulatory Services-Gas		29		0				53	153	(183)	(78)	0	(0)		
6373	Regulatory PGA								3,127	9,272	566	243	0	(0)		
6374	Regulatory Analytical Support				9				743	2,227	73	32	(0)	(0)		
6376	Reg Legislative Svcs-MO								808	2,532	(140)	(63)	0	3		
6381	E-Business				4				6,217	18,615	1,125	482	0	(0)		
6382	Regulatory Acctg Svcs-Electric								449	1,345	46	20	0	(0)		
6384	Regulatory Acctg Svcs-Gas								875	2,869	1,165	495	0	(0)		
6386	USU Risk Assessment & Audit								313	931	(2,719)	(1,168)		(0)		
6388	Property	(33)							2,483	7,276	(4,197)	(1,804)	0	0		
6390	Environmental								1,611	4,832	(36)	(16)	0	(0)		
6392	Tax- Property Team								1,107	3,323	(56)	(24)	0			
6393	Tax- Sales Team								894	3,085	77	33	0	0		
6394	Tax- Income Team								622	1,927	379	181	11	189		
6397	GNG IT Call Center Engineering								22	68	1	0	(0)	0		
7037	General Gas Tech Svcs															
Grand Total		28	1,877	180	6,341	(1,825)	92	15	225,253	704,129	(5,846)	(2,539)	25,385	(76,107)	118	58

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
6340	USU Risk Solutions & Credit			882	135	7	774	557	197				25,501
6348	GNG IT Business Office			253	39	2	368	177	46				95,377
6349	GNG IT GSS Applications												43,606
6352	GNG IT Energy Deliv Application												62,366
6353	GNG IT Energy Res Applications											1,641	91,866
6356	GNG IT Webb Applications			102	16	1		61	22				35,176
6357	GNG IT Field Support									41			31,494
6358	GNG IT Support Center												15,320
6359	GNG IT Support Center - Tier 2												14,135
6360	GNG IT Cust Serv Applications										6	8	100,627
6361	GNG IT Telecom Services			234	36	2	109	143	52			6	28,698
6362	GNG IT Client/Server Svcs			29	4	0	48	19	7				43,924
6363	GNG IT InfoCenter-Open Sys Svc												35,505
6364	GNG IT DataCenter-Ops Svcs												222,352
6365	GNG IT Data Base Support												42,084
6366	GNG IT DataCntr-Tech Svcs												109,429
6367	GNG IT InfoCntr-Prod Cntrl Svcs												8,906
6368	GNG IT Infrastructure Mgmt										42	60	16,293
6369	GNG IT Communication Services										118	168	25,651
6370	Regulatory Administration												54,468
6371	Regulatory Services Electric			7	1	0	12	6					46,519
6372	Regulatory Services-Gas												4,917
6373	Regulatory PGA										0	0	798
6374	Regulatory Analytical Support												69,043
6376	Reg Legislative Svcs-MO												19,404
6381	E-Business			465	71	4	197	284	104				32,831
6382	Regulatory Acctg Svcs-Electric			267	41	2	448	206	33				122,584
6384	Regulatory Acctg Svcs-Gas												8,521
6386	USU Risk Assessment & Audit			1,001	153	8	447	611	224				27,876
6388	Property												2,373
6390	Environmental			83	13	1		49	18				69,232
6392	Tax-Property Team												34,758
6393	Tax-Sales Team			45	7	0	62	29	11				26,280
6394	Tax-Income Team												27,094
6397	GNG IT Call Center Engineering			312	48	2	523	224	54				34,041
7037	General Gas Tech Svcs											0	485
Grand Total		(6,308)	(353)	6,329	969	49	5,181	4,082	1,310	98	(706)	(51,008)	6,446,334

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 4 (Charge From Product = 999) Employee Headcount (USU/AEC/UCS)							
4219		Benefits Administration	UCU				
4220		Compensation Administration	UCU			504	
4222		Organization Effectiveness	UCU			504	
4223		HR Executive	UCU			504	
4224		Diversity	UCU			504	
4228		Hr-Esf	UCU			504	
4229		HR People Center	UCU			504	
4236		Business Risk Solutions	UCU			504	
4255		IT Assets - HRMS	UCU			504	
	7002	AEC General	AEC	MEP		504	2.0%
	8012	UCS ESF Allocations	UCS	EVE		504	11.1%
	8012	UCS ESF Allocations	UCS	EXOP		504	0.8%
	6144	MI General- MGD	MGD	MGD		504	6.8%
	6140	MO General- MPD	MPD	MPD		504	12.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG		504	7.2%
	6148	CO General- PND	PND	PND_CO		504	2.1%
	6147	IA General- PND	PND	PND_IA		504	8.0%
	6149	KS General- PND	PND	PND_KS		504	6.4%
	6145	MN General- PND	PND	PND_MN		504	7.6%
	6146	NE General- PND	PND	PND_NE		504	8.8%
	6151	MN General- NMU	PND	PND_NMU		504	2.2%
	6152	MO General-SJD	SJD	SJD		504	4.5%
	1052	SJG - MO - ESF Allocations	SJG	SJG		504	3.7%
	7002	AEC General	AEC	UCG		504	0.0%
	8012	UCS ESF Allocations	UCS	UCS		504	0.0%
	6141	CO General- WCD	WCD	WCD		504	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG		504	1.5%
	6142	KS General- WKD	WKD	WKD		504	6.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG		504	2.2%
							100.0%
Step 5 (Charge From Product = 999) AP Voucher Lines (USU/AEC/UCS)							
4175		Accounts Payable	UCU			505	
	7002	AEC General	AEC	MEP		505	4.9%
	6144	MI General- MGD	MGD	MGD		505	7.4%
	6140	MO General- MPD	MPD	MPD		505	19.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG		505	5.2%
	6148	CO General- PND	PND	PND_CO		505	3.4%
	6147	IA General- PND	PND	PND_IA		505	7.1%
	6149	KS General- PND	PND	PND_KS		505	6.9%
	6145	MN General- PND	PND	PND_MN		505	10.1%
	6146	NE General- PND	PND	PND_NE		505	8.2%
	6151	MN General- NMU	PND	PND_NMU		505	2.9%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK		505	0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD		505	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX		505	0.0%
	5055	PNG Pipeline	PNP	PNP		505	0.0%
	5058	Seward County Pipeline	SCP	SCP		505	0.0%
	6152	MO General-SJD	SJD	SJD		505	4.6%
	1052	SJG - MO - ESF Allocations	SJG	SJG		505	2.5%
	8012	UCS ESF Allocations	UCS	UCS		505	0.6%
	6141	CO General- WCD	WCD	WCD		505	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG		505	1.8%
	6142	KS General- WKD	WKD	WKD		505	7.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG		505	1.9%
							100.0%
Step 8 (Charge From Product = 999) Premium Alloc %							

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
4140		Risk Solutions	UCU		508		
	7002	AEC General	AEC	MEP	508	31.6%	
	8012	UCS ESF Allocations	UCS	EVE	508	0.0%	
	8012	UCS ESF Allocations	UCS	EXO	508	0.0%	
	6144	MI General- MGD	MGD	MGD	508	4.6%	
	6140	MO General- MPD	MPD	MPD	508	15.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	508	14.6%	
	6148	CO General- PND	PND	PND_CO	508	1.7%	
	6147	IA General- PND	PND	PND_IA	508	2.0%	
	6149	KS General- PND	PND	PND_KS	508	2.4%	
	6145	MN General- PND	PND	PND_MN	508	2.1%	
	6146	NE General- PND	PND	PND_NE	508	3.6%	
	6151	MN General- NMU	PND	PND_NMU	508	0.5%	
	6152	MO General- SJD	SJD	SJD	508	1.6%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	508	6.2%	
	8012	UCS ESF Allocations	UCS	UCS	508	0.6%	
	6141	CO General- WCD	WCD	WCD	508	2.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	508	2.5%	
	6142	KS General- WKD	WKD	WKD	508	1.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	508	6.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 9 (Charge From Product = 999) ESF Weighted Avg (USU/AEC/UCS)							
4177		General Ledger	UCU		509		
4191		Systems Administration	UCU		509		
4289		IT Assets ESF	UCU		509		
4404		ESF Benefits Residual	UCU		509		
4473		UCU Accounting Accruals	UCU		509		
4190		PeopleSoft Reporting	UCU		509		
	8012	UCS ESF Allocations	UCS	CLEC	509		1.0%
	8012	UCS ESF Allocations	UCS	ISP	509		0.1%
	7002	AEC General	AEC	MEP	509		4.1%
	6144	MI General- MGD	MGD	MGD	509		8.9%
	6140	MO General- MPD	MPD	MPD	509		18.7%
	1049	UPS - MO - ESF Allocations	MPG	MPG	509		5.7%
	6148	CO General- PND	PND	PND_CO	509		3.1%
	6147	IA General- PND	PND	PND_IA	509		7.9%
	6149	KS General- PND	PND	PND_KS	509		6.3%
	6145	MN General- PND	PND	PND_MN	509		8.4%
	6146	NE General- PND	PND	PND_NE	509		9.7%
	6151	MN General- NMU	PND	PND_NMU	509		2.8%
	5055	PNG Pipeline	PNP	PNP	509		0.2%
	8012	UCS ESF Allocations	UCS	PVN	509		0.0%
	5058	Seward County Pipeline	SCP	SCP	509		0.0%
	6152	MO General-SJD	SJD	SJD	509		5.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	509		2.6%
	6141	CO General- WCD	WCD	WCD	509		5.6%
	1051	UPS - CO - ESF Allocations	WCG	WCG	509		1.6%
	6142	KS General- WKD	WKD	WKD	509		5.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	509		2.2% 100.1%
Step 19 (Charge From Product = 120) MASS (UPS/UED)							
4258		UPS	UCU		519		
	6140	MO General- MPD	MPD	MPS - 121	519		12.7%
	1049	UPS - MO - ESF Allocations	MPG	MPS - 123	519		35.0%
	6152	MO General-SJD	SJD	SJD - 121	519		2.8%
	1052	SJG - MO - ESF Allocations	SJG	SJG - 123	519		14.6%
	6141	CO General- WCD	WCD	WPC - 121	519		2.7%
	1051	UPS - CO - ESF Allocations	WCG	WPC - 123	519		9.4%
	6142	KS General- WKD	WKD	WPK - 121	519		8.9%
	1050	UPS - KS - ESF Allocations	WKG	WPK - 123	519		13.9% 100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 20 (Charge From Product = 999) Paychecks Issued (USU/AEC/UCS)							
4179		Payroll	UCU		520		
	7002	AEC General	AEC	MEP	520	6.0%	
	8012	UCS ESF Allocations	UCS	CLEC	520	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	520	0.0%	
	8012	UCS ESF Allocations	UCS	EXO	520	0.0%	
	6144	MI General- MGD	MGD	MGD	520	7.6%	
	6140	MO General- MPD	MPD	MPD	520	14.6%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	520	6.7%	
	6148	CO General- PND	PND	PND_CO	520	2.0%	
	6147	IA General- PND	PND	PND_IA	520	7.1%	
	6149	KS General- PND	PND	PND_KS	520	5.3%	
	6145	MN General- PND	PND	PND_MN	520	6.8%	
	6146	NE General- PND	PND	PND_NE	520	11.8%	
	6151	MN General- NMU	PND	PND_NMU	520	1.9%	
	8012	UCS ESF Allocations	UCS	PVN	520	0.0%	
	6152	MO General-SJD	SJD	SJD	520	4.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	520	3.4%	
	7002	AEC General	AEC	UCG	520	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	520	8.6%	
	6141	CO General- WCD	WCD	WCD	520	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	520	1.5%	
	6142	KS General- WKD	WKD	WKD	520	4.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	520	2.1%	100.0%
Step 23 (Charge From Product = 999) Avg of Direct reports (USU/AEC/UCS)							
4150		Office of the CRO	UCU		523		
	7002	AEC General	AEC	MEP	523	53.5%	
	6144	MI General- MGD	MGD	MGD	523	3.9%	
	6140	MO General- MPD	MPD	MPD	523	7.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	523	6.9%	
	6148	CO General- PND	PND	PND_CO	523	1.1%	
	6147	IA General- PND	PND	PND_IA	523	2.2%	
	6149	KS General- PND	PND	PND_KS	523	2.1%	
	6145	MN General- PND	PND	PND_MN	523	2.6%	
	6146	NE General- PND	PND	PND_NE	523	3.1%	
	6151	MN General- NMU	PND	PND_NMU	523	0.9%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	523	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	523	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	523	0.0%	
	6152	MO General-SJD	SJD	SJD	523	1.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	523	2.8%	
	8012	UCS ESF Allocations	UCS	UCS	523	4.3%	
	6141	CO General- WCD	WCD	WCD	523	1.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	523	2.0%	
	6142	KS General- WKD	WKD	WKD	523	1.3%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	523	3.5%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 25 (Charge From Product = 999) Gross Property (USU)							
4256		IT Assets - PowerPlant	UCU		525		
4192		Tax- Property Team	UCU		525		
	6144	MI General- MGD	MGD	MGD	525	8.6%	
	6140	MO General- MPD	MPD	MPD	525	25.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	525	12.3%	
	6148	CO General- PND	PND	PND_CO	525	2.0%	
	6147	IA General- PND	PND	PND_IA	525	5.0%	
	6149	KS General- PND	PND	PND_KS	525	5.0%	
	6145	MN General- PND	PND	PND_MN	525	5.2%	
	6146	NE General- PND	PND	PND_NE	525	5.9%	
	6151	MN General- NMU	PND	PND_NMU	525	2.0%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	525	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	525	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	525	0.0%	
	5055	PNG Pipeline	PNP	PNP	525	0.2%	
	5058	Seward County Pipeline	SCP	SCP	525	0.0%	
	6152	MO General-SJD	SJD	SJD	525	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	525	5.0%	
	6141	CO General- WCD	WCD	WCD	525	6.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	525	1.0%	
	6142	KS General- WKD	WKD	WKD	525	8.2%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	525	2.6%	100.0%
Step 26 (Charge From Product = 999) Customers (UED)							
4253		IT Assets - UED	UCU		526		
	6144	MI General- MGD	MGD	MGD - 103	526	10.9%	
	6140	MO General- MPD	MPD	MPD	526	18.3%	
	6148	CO General- PND	PND	PND_CO	526	4.3%	
	6147	IA General- PND	PND	PND_IA	526	12.0%	
	6149	KS General- PND	PND	PND_KS	526	8.0%	
	6145	MN General- PND	PND	PND_MN	526	12.8%	
	6146	NE General- PND	PND	PND_NE	526	14.8%	
	6151	MN General- NMU	PND	PND_NMU	526	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	526	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	526	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	526	0.0%	
	6152	MO General-SJD	SJD	SJD	526	4.9%	
	6141	CO General- WCD	WCD	WCD	526	6.0%	
	6142	KS General- WKD	WKD	WKD	526	4.8%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28 (Charge From Product = 999) MASS (USU/AEC/UCS)							
4030		Chief Executive Officer	UCU		528		
4031		Gen Counsel & Corp Secretary	UCU		528		
4032		Strategic Initiatives	UCU		528		
4035		Chief Financial Officer	UCU		528		
4040		Chairman	UCU		528		
4043		Board of Directors Management	UCU		528		
4060		Public Affairs	UCU		528		
4100		Cap Struct & Analysis-Domestic	UCU		528		
4120		External Communications	UCU		528		
4132		Investor/Shareholder Relations	UCU		528		
4183		Corp Financial Reporting	UCU		528		
4193		Tax- Sales Team	UCU				
	7002	AEC General	AEC	MEP	528	7.3%	
	8012	UCS ESF Allocations	UCS	CLEC	528	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	528	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	528	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	528	0.0%	
	6144	MI General- MGD	MGD	MGD	528	7.9%	
	6140	MO General- MPD	MPD	MPD	528	20.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	528	8.2%	
	6148	CO General- PND	PND	PND_CO	528	2.2%	
	6147	IA General- PND	PND	PND_IA	528	5.7%	
	6149	KS General- PND	PND	PND_KS	528	5.4%	
	6145	MN General- PND	PND	PND_MN	528	7.1%	
	6146	NE General- PND	PND	PND_NE	528	8.0%	
	6151	MN General- NMU	PND	PND_NMU	528	2.3%	
	5055	PNG Pipeline	PNP	PNP	528	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	528	0.1%	
	6152	MO General-SJD	SJD	SJD	528	5.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	528	3.7%	
	6141	CO General- WCD	WCD	WCD	528	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	528	2.2%	
	6142	KS General- WKD	WKD	WKD	528	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	528	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28B (Charge From Product = 999) MASS (USU/AEC/UCS)							
4041		Supplier Diversity Group	UCU				
4130		Treasury	UCU				
4131		Records Management	UCU				
4185		Tax	UCU				
4194		Tax- Income Team	UCU				
	7002	AEC General	AEC	MEP	562	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	562	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	562	0.0%	
	6144	MI General- MGD	MGD	MGD	562	7.8%	
	6140	MO General- MPD	MPD	MPD	562	20.2%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	562	8.2%	
	6148	CO General- PND	PND	PND_CO	562	2.1%	
	6147	IA General- PND	PND	PND_IA	562	5.6%	
	6149	KS General- PND	PND	PND_KS	562	5.3%	
	6145	MN General- PND	PND	PND_MN	562	7.1%	
	6146	NE General- PND	PND	PND_NE	562	7.9%	
	6151	MN General- NMU	PND	PND_NMU	562	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	562	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	562	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	562	0.0%	
	5055	PNG Pipeline	PNP	PNP	562	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	562	0.1%	
	5058	Seward County Pipeline	SCP	SCP	562	0.0%	
	6152	MO General-SJD	SJD	SJD	562	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	562	3.6%	
	8012	UCS ESF Allocations	UCS	UCS	562	1.1%	
	6141	CO General- WCD	WCD	WCD	562	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	562	2.2%	
	6142	KS General- WKD	WKD	WKD	562	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	562	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28C (Charge From Product = 999) MASS (USU/AEC/UCS)							
4273		Ent. Tech / Network Services	UCU				
	7002	AEC General	AEC	MEP	563	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	563	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	563	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	563	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	563	0.0%	
	6144	MI General- MGD	MGD	MGD	563	7.8%	
	6140	MO General- MPD	MPD	MPD	563	20.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	563	8.2%	
	6148	CO General- PND	PND	PND_CO	563	2.1%	
	6147	IA General- PND	PND	PND_IA	563	5.6%	
	6149	KS General- PND	PND	PND_KS	563	5.3%	
	6145	MN General- PND	PND	PND_MN	563	7.0%	
	6146	NE General- PND	PND	PND_NE	563	7.8%	
	6151	MN General- NMU	PND	PND_NMU	563	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	563	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	563	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	563	0.0%	
	5055	PNG Pipeline	PNP	PNP	563	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	563	0.1%	
	5058	Seward County Pipeline	SCP	SCP	563	0.0%	
	6152	MO General-SJD	SJD	SJD	563	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	563	3.6%	
	7002	AEC General	AEC	UCG	563	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	563	1.1%	
	6141	CO General- WCD	WCD	WCD	563	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	563	2.2%	
	6142	KS General- WKD	WKD	WKD	563	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	563	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28E (Charge From Product = 999) MASS (USU/AEC/UCS)							
4259		Web Ent Support Team	UCU				
	7002	AEC General	AEC	MEP	565	7.4%	
	6144	MI General- MGD	MGD	MGD - 103	565	6.7%	
	6140	MO General- MPD	MPD	MPD	565	20.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	565	8.4%	
	6148	CO General- PND	PND	PND_CO	565	2.2%	
	6147	IA General- PND	PND	PND_IA	565	5.8%	
	6149	KS General- PND	PND	PND_KS	565	5.5%	
	6145	MN General- PND	PND	PND_MN	565	7.3%	
	6146	NE General- PND	PND	PND_NE	565	8.1%	
	6151	MN General- NMU	PND	PND_NMU	565	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	565	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	565	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	565	0.0%	
	5055	PNG Pipeline	PNP	PNP	565	0.1%	
	5058	Seward County Pipeline	SCP	SCP	565	0.0%	
	6152	MO General-SJD	SJD	SJD	565	5.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	565	3.7%	
	6141	CO General- WCD	WCD	WCD	565	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	565	2.3%	
	6142	KS General- WKD	WKD	WKD	565	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	565	3.3%	100.0%
Step 31 (Charge From Product = 999) MASS (USU)							
4090		Environmental	UCU		531		
	6144	MI General- MGD	MGD	MGD	531	8.5%	
	6140	MO General- MPD	MPD	MPD	531	22.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	531	8.9%	
	6148	CO General- PND	PND	PND_CO	531	2.3%	
	6147	IA General- PND	PND	PND_IA	531	6.1%	
	6149	KS General- PND	PND	PND_KS	531	5.8%	
	6145	MN General- PND	PND	PND_MN	531	7.7%	
	6146	NE General- PND	PND	PND_NE	531	8.6%	
	6151	MN General- NMU	PND	PND_NMU	531	2.5%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	531		Excl from PS alloc
	5828	South Dakota Farm Taps	PND	PND_SD	531		Excl from PS alloc
	5199	PND Texas Gen Gas Assets	PND	PND_TX	531		Excl from PS alloc
	5055	PNG Pipeline	PNP	PNP	531	0.1%	
	5058	Seward County Pipeline	SCP	SCP	531		Excl from PS alloc
	6152	MO General-SJD	SJD	SJD	531	5.6%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	531	4.0%	
	6141	CO General- WCD	WCD	WCD	531	5.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	531	2.4%	
	6142	KS General- WKD	WKD	WKD	531	6.5%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	531	3.5%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 33 (Charge From Product = 999) ESF Weighted Avg (USU)							
4014		Corporate Services - Raytown	UCU		533		
	6144	MI General- MGD	MGD	MGD	533	9.3%	
	6140	MO General- MPD	MPD	MPD	533	19.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	533	6.0%	
	6148	CO General- PND	PND	PND_CO	533	3.3%	
	6147	IA General- PND	PND	PND_IA	533	8.3%	
	6149	KS General- PND	PND	PND_KS	533	6.7%	
	6145	MN General- PND	PND	PND_MN	533	8.9%	
	6146	NE General- PND	PND	PND_NE	533	10.2%	
	6151	MN General- NMU	PND	PND_NMU	533	3.0%	
	5055	PNG Pipeline	PNP	PNP	533	0.2%	
	5058	Seward County Pipeline	SCP	SCP	533	0.0%	
	6152	MO General-SJD	SJD	SJD	533	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	533	2.7%	
	6141	CO General- WCD	WCD	WCD	533	5.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	533	1.7%	
	6142	KS General- WKD	WKD	WKD	533	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	533	2.4%	100.1%
Step 33A (Charge From Product = 999) Omaha ESF Wqtd Sq Ft							
4015		Corp Svcs-1815 Capitol	UCU		566		
	7002	AEC General	AEC	MEP	566	2.5%	
	6144	MI General- MGD	MGD	MGD	566	9.2%	
	6140	MO General- MPD	MPD	MPD	566	19.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	566	6.0%	
	6148	CO General- PND	PND	PND_CO	566	3.2%	
	6147	IA General- PND	PND	PND_IA	566	7.9%	
	6149	KS General- PND	PND	PND_KS	566	6.5%	
	6145	MN General- PND	PND	PND_MN	566	8.6%	
	6146	NE General- PND	PND	PND_NE	566	10.2%	
	6151	MN General- NMU	PND	PND_NMU	566	2.9%	
	5055	PNG Pipeline	PNP	PNP	566	0.2%	
	5058	Seward County Pipeline	SCP	SCP	566	0.0%	
	6152	MO General-SJD	SJD	SJD	566	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	566	2.7%	
	6141	CO General- WCD	WCD	WCD	566	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	566	1.7%	
	6142	KS General- WKD	WKD	WKD	566	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	566	2.4%	100.0%
Step 34 (Charge From Product = 999) Customers (UED)							
4246		IT Assets - Raytown CC/CAD	UCU		534		
	6144	MI General- MGD	MGD	MGD - 103	534	32.0%	
	6140	MO General- MPD	MPD	MPD	534	53.6%	
	6152	MO General-SJD	SJD	SJD	534	14.4%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 40 (Charge From Product = 140) MASS (UED)							
4257		IT Assets - Work Management	UCU		540		
	6144	MI General- MGD	MGD	MGD - 103	540	12.0%	
	6140	MO General- MPD	MPD	MPD - 103	540	4.6%	
	6140	MO General- MPD	MPD	MPD - 122	540	22.0%	
	6148	CO General- PND	PND	PND_CO - 103	540	3.1%	
	6147	IA General- PND	PND	PND_IA - 103	540	7.9%	
	6149	KS General- PND	PND	PND_KS - 103	540	6.7%	
	6145	MN General- PND	PND	PND_MN - 103	540	9.2%	
	6146	NE General- PND	PND	PND_NE - 103	540	11.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	540	3.3%	
	6152	MO General-SJD	SJD	SJD - 122	540	6.6%	
	5217	Maryville Gas Assets	SJD	SJD - 103	540	0.6%	
	6141	CO General- WCD	WCD	WCD - 122	540	6.7%	
	6142	KS General- WKD	WKD	WKD - 122	540	6.1%	100.0%
Step 41 (Charge From Product = 999) Internal Audit Forecast (USU/AEC/UCS)							
4186		Risk Assessment & Audit Svcs	UCU		541		
	7002	AEC General	AEC	MEP	541	28.3%	
	6144	MI General- MGD	MGD	MGD	541	7.7%	
	6140	MO General- MPD	MPD	MPD	541	11.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	541	4.5%	
	6148	CO General- PND	PND	PND_CO	541	1.9%	
	6147	IA General- PND	PND	PND_IA	541	4.9%	
	6149	KS General- PND	PND	PND_KS	541	4.6%	
	6145	MN General- PND	PND	PND_MN	541	6.8%	
	6146	NE General- PND	PND	PND_NE	541	6.8%	
	6151	MN General- NMU	PND	PND_NMU	541	2.6%	
	5055	PNG Pipeline	PNP	PNP	541	0.1%	
	6152	MO General-SJD	SJD	SJD	541	2.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	541	1.9%	
	8012	UCS ESF Allocations	UCS	UCS	541	7.0%	
	6141	CO General- WCD	WCD	WCD	541	2.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	541	1.2%	
	6142	KS General- WKD	WKD	WKD	541	3.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	541	1.9%	100.0%
Step 42 (Charge From Product = 140) Customers (UED)							
4251		It Assets-Fame	UCU		542		
	6144	MI General- MGD	MGD	MGD - 103	542	11.9%	
	6140	MO General- MPD	MPD	MPD - 140	542	19.9%	
	6148	CO General- PND	PND	PND_CO - 103	542	3.8%	
	6147	IA General- PND	PND	PND_IA - 103	542	11.0%	
	6149	KS General- PND	PND	PND_KS - 103	542	7.7%	
	6145	MN General- PND	PND	PND_MN - 103	542	11.4%	
	6146	NE General- PND	PND	PND_NE - 103	542	14.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	542	2.8%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	542	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD - 103	542	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	542	0.0%	
	6152	MO General-SJD	SJD	SJD	542	5.4%	
	6141	CO General- WCD	WCD	WCD - 122	542	6.6%	
	6142	KS General- WKD	WKD	WKD - 122	542	5.3%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 43 (Charge From Product = 999) PS Jrnl Line Weighted (USU/AEC/UCS)							
4250		IT Assets - PeopleSoft	UCU		543		
	7002	AEC General	AEC	MEP	543	1.5%	
	8012	UCS ESF Allocations	UCS	CLEC	543	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	543	0.0%	
	6144	MI General- MGD	MGD	MGD	543	7.7%	
	6140	MO General- MPD	MPD	MPD	543	15.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	543	4.0%	
	6148	CO General- PND	PND	PND_CO	543	5.3%	
	6147	IA General- PND	PND	PND_IA	543	9.4%	
	6149	KS General- PND	PND	PND_KS	543	7.7%	
	6145	MN General- PND	PND	PND_MN	543	7.9%	
	6146	NE General- PND	PND	PND_NE	543	8.7%	
	6151	MN General- NMU	PND	PND_NMU	543	4.6%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	543	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	543	0.3%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	543	0.2%	
	5055	PNG Pipeline	PNP	PNP	543	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	543	0.0%	
	5058	Seward County Pipeline	SCP	SCP	543	0.0%	
	6152	MO General-SJD	SJD	SJD	543	6.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	543	1.9%	
	8012	UCS ESF Allocations	UCS	UCS	543	0.2%	
	6141	CO General- WCD	WCD	WCD	543	6.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	543	1.9%	
	6142	KS General- WKD	WKD	WKD	543	6.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	543	1.9%	100.0%
Step 44 (Charge From Product = 960) Customers							
4262		It Assets-Cad	UCU		544		
	6144	MI General- MGD	MGD	MGD - 103	544	10.9%	
	6140	MO General- MPD	MPD	MPD	544	18.2%	
	6148	CO General- PND	PND	PND_CO	544	4.3%	
	6147	IA General- PND	PND	PND_IA	544	12.0%	
	6149	KS General- PND	PND	PND_KS	544	8.0%	
	6145	MN General- PND	PND	PND_MN	544	12.8%	
	6146	NE General- PND	PND	PND_NE	544	14.9%	
	6151	MN General- NMU	PND	PND_NMU	544	3.2%	
	6152	MO General-SJD	SJD	SJD	544	4.9%	
	6141	CO General- WCD	WCD	WCD	544	6.0%	
	6142	KS General- WKD	WKD	WKD	544	4.8%	100.0%
Step 51 (Charge From Product = 999) Net Energy Sales (UPS)							
			KEEP??	STEP??			
4308		IT Assets	UCU		551		
	1045	Purchased Power-MO	MPG	MPG	551	44.9%	
	1102	Purchased Power - St Joe	SJG	SJG	551	16.5%	
	1047	Purchased Power-CO	WCG	WCG	551	15.9%	
	1046	Purchased Power-KS	WKG	WKG	551	22.7%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 53 ESF Weighted Avg/Sq Footage (USU/AEC/UCS)							
4010		Corporate Services - 20W9th	UCU		553		
4017		Corp Services - 1100 Walnut	UCU				
	7002	AEC General	AEC	MEP	553	3.7%	
	6144	MI General- MGD	MGD	MGD	553	9.0%	
	6140	MO General- MPD	MPD	MPD	553	18.8%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	553	5.8%	
	6148	CO General- PND	PND	PND_CO	553	3.2%	
	6147	IA General- PND	PND	PND_IA	553	8.0%	
	6149	KS General- PND	PND	PND_KS	553	6.4%	
	6145	MN General- PND	PND	PND_MN	553	8.5%	
	6146	NE General- PND	PND	PND_NE	553	9.8%	
	6151	MN General- NMU	PND	PND_NMU	553	2.8%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	553	0.1%	
	5055	PNG Pipeline	PNP	PNP	553	0.2%	
	5058	Seward County Pipeline	SCP	SCP	553	0.0%	
	6152	MO General-SJD	SJD	SJD	553	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	553	2.6%	
	7002	AEC General	AEC	UCG	553	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	553	0.3%	
	6141	CO General- WCD	WCD	WCD	553	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	553	1.6%	
	6142	KS General- WKD	WKD	WKD	553	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	553	2.3%	100.0%
Step 55 (Charge From Product = 999) Jml Line (USU/AEC/UCS)							
4290		Ent Fin Applications	UCU		555		
	7002	AEC General	AEC	MEP	555	2.8%	
	8012	UCS ESF Allocations	UCS	EXO	555	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	555	0.0%	
	6144	MI General- MGD	MGD	MGD	555	7.6%	
	6140	MO General- MPD	MPD	MPD	555	15.4%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	555	3.9%	
	6148	CO General- PND	PND	PND_CO	555	5.2%	
	6147	IA General- PND	PND	PND_IA	555	9.2%	
	6149	KS General- PND	PND	PND_KS	555	7.5%	
	6145	MN General- PND	PND	PND_MN	555	7.8%	
	6146	NE General- PND	PND	PND_NE	555	8.5%	
	6151	MN General- NMU	PND	PND_NMU	555	4.5%	
	5377	PND OK Gas Network Ops	PND	PND_OK	555	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	555	0.3%	
	5376	PND General TX Network Ops	PND	PND_TX	555	0.2%	
	5055	PNG Pipeline	PNP	PNP	555	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	555	0.1%	
	5058	Seward County Pipeline	SCP	SCP	555	0.0%	
	6152	MO General-SJD	SJD	SJD	555	6.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	555	1.8%	
	7002	AEC General	AEC	UCG	555	0.1%	
	8012	UCS ESF Allocations	UCS	UCS	555	0.6%	
	6141	CO General- WCD	WCD	WCD	555	6.5%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	555	1.8%	
	6142	KS General- WKD	WKD	WKD	555	6.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	555	1.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 55A (Charge From Product = 999) Headcount (USU/AEC/UCS)							
4293		Ent HR Applications	UCU				
	7002	AEC General	AEC	MEP	568	2.0%	
	8012	UCS ESF Allocations	UCS	EXOP	568	0.8%	
	8012	UCS ESF Allocations	UCS	EVE	568	11.1%	
	6144	MI General- MGD	MGD	MGD	568	6.8%	
	6140	MO General- MPD	MPD	MPD	568	12.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	568	7.2%	
	6148	CO General- PND	PND	PND_CO	568	2.1%	
	6147	IA General- PND	PND	PND_IA	568	8.0%	
	6149	KS General- PND	PND	PND_KS	568	6.4%	
	6145	MN General- PND	PND	PND_MN	568	7.6%	
	6146	NE General- PND	PND	PND_NE	568	8.8%	
	6151	MN General- NMU	PND	PND_NMU	568	2.2%	
	5377	PND OK Gas Network Ops	PND	PND_OK	568	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	568	0.0%	
	5376	PND General TX Network Ops	PND	PND_TX	568	0.0%	
	5055	PNG Pipeline	PNP	PNP	568	0.0%	
	8012	UCS ESF Allocations	UCS	PVN	568	0.0%	
	5058	Seward County Pipeline	SCP	SCP	568	0.0%	
	6152	MO General-SJD	SJD	SJD	568	4.5%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	568	3.7%	
	7002	AEC General	AEC	UCG	568	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	568	0.0%	
	6141	CO General- WCD	WCD	WCD	568	6.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	568	1.5%	
	6142	KS General- WKD	WKD	WKD	568	6.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	568	2.2%	100.0%
Step 57 Weighted Gross Revenue (USU/AEC/UCS)							
4151		Credit Risk Management	UCU		557		
	7002	AEC General	AEC	MEP	557	75.6%	
	8012	UCS ESF Allocations	UCS	EVE	557	4.2%	
	6144	MI General- MGD	MGD	MGD	557	1.4%	
	6140	MO General- MPD	MPD	MPD	557	1.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	557	4.2%	
	6148	CO General- PND	PND	PND_CO	557	0.5%	
	6147	IA General- PND	PND	PND_IA	557	1.3%	
	6149	KS General- PND	PND	PND_KS	557	0.9%	
	6145	MN General- PND	PND	PND_MN	557	1.5%	
	6146	NE General- PND	PND	PND_NE	557	1.5%	
	6151	MN General- NMU	PND	PND_NMU	557	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	557	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	557	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	557	0.0%	
	6152	MO General-SJD	SJD	SJD	557	0.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	557	1.5%	
	7002	AEC General	AEC	UCG	557	0.0%	
	6141	CO General- WCD	WCD	WCD	557	0.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	557	2.0%	
	6142	KS General- WKD	WKD	WKD	557	0.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	557	2.4%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 60 Customers (USU)							
6347		GNG IT Shared Assets	UCU				
	5161	General MI Gas Assets MGD	MGD	MGD - 998	560	10.9%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	560	3.3%	
	5131	General MO Electric Assets	MPD	MPD - 122	560	14.9%	
	5207	General CO Gas Assets	PND	PND_CO	560	4.3%	
	5221	General Iowa Gas Assets	PND	PND_IA	560	12.0%	
	5191	General Kansas Gas Assets	PND	PND_KS	560	8.0%	
	6145	MN General- PND	PND	PND_MN	560	12.8%	
	6146	NE General- PND	PND	PND_NE	560	14.9%	
	6151	MN General- NMU	PND	PND_NMU	560	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	560	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	560	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	560	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	560	0.4%	
	5151	Gen SJ Elec Assets	SJD	SJD - 122	560	4.5%	
	5113	General CO Electric Assets	WCD	WCD	560	6.0%	
	5101	General KS Electric Assets	WKD	WKD	560	4.8%	100.0%
END							

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 1 (Charge From Product = 120) Net Energy Sales						
1043		Regulated Power Group	UPS		301	
4403		UPS Benefits Residual	UPS		301	
4475		UPS Accounting Accruals	UPS		301	
1026		UPS-General	UPS		301	
1029		Producton	UPS		301	
	1023	MO General Generation - MPS	MPG	MPG	301	44.9%
	1059	MO General-SJG	SJG	SJG	301	16.5%
	1025	UPS-General CO	WCG	WCG	301	15.9%
	1024	UPS-General KS	WKG	WKG	301	22.7%
						100.0%
Step 2 (Charge From Product = 120) Mass Formula						
6161		PS Procurement	UPS		302	
	1023	MO General Generation - MPS	MPG	MPG	302	48.2%
	1059	MO General-SJG	SJG	SJG	302	21.1%
	1025	UPS-General CO	WCG	WCG	302	12.3%
	1024	UPS-General KS	WKG	WKG	302	18.4%
						100.0%
Step 3 (Charge From Product = 123) MW Capacity						
6162		PS Engr/Generation Svcs	UPS		303	
	1023	MO General Generation - MPS	MPG	MPG	303	50.7%
	1059	MO General-SJG	SJG	SJG	303	17.9%
	1025	UPS-General CO	WCG	WCG	303	4.8%
	1024	UPS-General KS	WKG	WKG	303	26.6%
						100.0%
Step 4 (Charge From Product = 123) Megawatt Capacity						
1044		Fuel and Purchased PowerA	UPS		304	
	1045	Purchased Power-MO	MPG	MPG	304	50.7%
	1102	Purchased Power - St Joe	SJG	SJG	304	17.9%
	1047	Purchased Power-CO	WCG	WCG	304	4.8%
	1046	Purchased Power-KS	WKG	WKG	304	26.6%
						100.0%
Step 6 (Charge From Product = 121) Mass Formula						
5023		Elec Trans Business Ops-Genl	UED		308	
	5131	MPS Electric General	MPD	MPD - 121	308	44.1%
10/1/02	5151	SJ Elec Assets	SJD	SJD - 121	308	12.1%
	6176	CO Elec Tech Svcs Mgr	WCD	WCD - 121	308	10.7%
	5016	System Operations-KS	WKD	WKD - 121	308	33.1%
						100.0%
Step 9b (Charge From Product = 121) Mass Formula						
5001		Elec Trans Ops-MO/SJ Gen	UED		351	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	351	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	351	22.0%
						100.0%
Step 11a (Charge From Product = 140) Customers						
5250		MO Elec Engineering Service	UED		363	
	5131	MPS Electric General	MPD	MPD - 122	363	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	363	23.1%
						100.0%
Step 11b (Charge From Product = 122) Customers						
5255		Forestry MO/CO/KS	UED		364	
	5131	MPS Electric General	MPD	MPD - 122	364	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	364	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	364	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	364	15.9%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 14 (Charge From Product = 140) Mass Formula						
5080		V P Transmission Svcs	UED		314	
5083		Business Ops - Energy Delivery	UED		314	
5100		VP of Network Management	UED		314	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	314	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	314	4.6%
	5131	MPS Electric General	MPD	MPD - 122	314	22.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	314	7.9%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	6.7%
	6145	MN General- PND	PND	PND_MN - 103	314	9.2%
	6146	NE General- PND	PND	PND_NE - 103	314	11.2%
	6151	MN General- NMU	PND	PND_NMU - 103	314	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	314	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	314	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	314	0.0%
	5055	PNG Pipeline	PNP	PNP	314	0.1%
	5151	SJ Elec Assets	SJD	SJD - 122	314	6.6%
	5217	Maryville Gas Assets	SJD	SJD - 103	314	0.6%
	5113	General CO Electric Assets	WCD	WCD - 122	314	6.7%
	5101	General KS Electric Assets	WKD	WKD - 122	314	6.0%
Step 14a (Charge From Product = 140) No of Fleet Vehicles						
5566		Network Fleet Management	UED		397	
	5161	General MI Gas Assets MGD	MGD	MGD	397	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	397	2.8%
	5131	MPS Electric General	MPD	MPD - 122	397	17.7%
	5207	General CO Gas Assets	PND	PND_CO	397	4.1%
	5221	General Iowa Gas Assets	PND	PND_IA	397	9.1%
	5191	General Kansas Gas Assets	PND	PND_KS	397	7.9%
	6145	MN General- PND	PND	PND_MN	397	8.2%
	6146	NE General- PND	PND	PND_NE	397	12.8%
	6151	MN General- NMU	PND	PND_NMU	397	2.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	397	1.1%
	5151	SJ Elec Assets	SJD	SJD - 122	397	5.6%
	5113	General CO Electric Assets	WCD	WCD	397	9.1%
	5101	General KS Electric Assets	WKD	WKD	397	8.8%
Step 17 (Charge From Product = 122) Mass Formula						
6160		Mo Elec HQ	UED		318	
	5151	SJ Elec Assets	SJD	SJD - 122	317	23.6%
	5131	MPS Electric General	MPD	MPD - 122	317	76.4%
Step 18 (Charge From Product = 122) Customers						
5251		MO Electric Planning & Design	UED		318	
	5131	MPS Electric General	MPD	MPD - 122	318	100.0%
Step 19 (Charge From Product = 103) Customers						
5254		Network Gas Stds & Safety Trng	UED		319	
5252		UED Gas Planning & Design	UED			
	5161	General MI Gas Assets MGD	MGD	MGD - 103	319	17.8%
	5198	MO MPD Gas Assets	MPD	MPD - 103	319	5.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	319	5.7%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	319	16.4%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	319	11.5%
	6145	MN General- PND	PND	PND_MN - 103	319	17.1%
	6146	NE General- PND	PND	PND_NE - 103	319	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	319	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	319	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	319	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	319	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	319	0.7%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 22 (Charge From Product = 122) Mass Formula						
		General KS/CO Elec Network Ops	UED		322	
	5302	General CO Elec Network Ops	WCD	WCD - 122	322	52.6%
	5309	General KS Elec Network Ops	WKD	WKD - 122	322	47.4%
						100.0%
Step 23 (Charge From Product = 122) Mass Formula						
5352		General MO Elec Ntwrk Ops	UED		323	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	323	23.8%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	323	76.2%
						100.0%
Step 23A (Charge From Product = 122) Reg Elec Customers						
6163		No MO Elec Dist Mgr	UED		863	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	863	23.1%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	863	76.9%
						100.0%
Step 24 (Charge From Product = 103) Base 40 (payroll/customers)						
5381		Gen Gas Ntwrk Ops MO/KS/CO	UED		324	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	324	25.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	324	20.8%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	324	46.6%
	5357	Maryville Gas Network	SJD	SJD - 103	324	4.3%
	5056	WTPL Gathering	PND	WTPL - G	324	1.5%
	5065	WTPL Noram	PND	WTPL - N	324	0.5%
	5057	WTPL Transmission	PND	WTPL - T	324	1.0%
						100.0%
Step 24A (Charge From Product = 103) Mass Formula						
6183		HQ KS/CO Gas	UED		314	
6184		Cust Rel - Gen	UED		314	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	68.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	31.7%
						100.0%
Step 25 (Charge From Product = 103) Base 40 (payroll/customers)						
5420		Gen Gas Network Ops MN/MI/WV	UED		325	
	5434	General MI Gas Network Ops	MGD	MGD - 103	325	47.0%
	6145	MN General- PND	PND	PND_MN - 103	325	41.2%
	6151	MN General- NMU	PND	PND_NMU - 103	325	11.8%
						100.0%
Step 26 (Charge From Product = 140) Mass Formula						
5130		MO Elec Business Support	UED			
5305		Net Ops Work Management	UED		326	
	5434	General MI Gas Network Ops	MGD	MGD - 103	326	9.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	326	3.7%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	18.6%
	5398	General CO Gas Network Ops	PND	PND_CO	326	3.2%
	5451	General IA Gas Network Ops	PND	PND_IA	326	8.4%
	5382	General KS Gas Field Svcs	PND	PND_KS	326	8.0%
	6145	MN General- PND	PND	PND_MN	326	10.7%
	6146	NE General- PND	PND	PND_NE	326	11.9%
	6151	MN General- NMU	PND	PND_NMU	326	3.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	326	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	326	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	326	0.0%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	5.4%
	5357	Maryville Gas Network	SJD	SJD - 103	326	0.5%
	5302	General CO Elec Network Ops	WCD	WCD	326	7.4%
	5309	General KS Elec Network Ops	WKD	WKD	326	9.0%
						100.0%
Step 26A (Charge From Product = 122) Mass Formula						
5304		VP of Network Operations	UED		326	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	52.5%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	16.2%
	5302	General CO Elec Network Ops	WCD	WCD - 122	326	16.4%
	5309	General KS Elec Network Ops	WKD	WKD - 122	326	14.9%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 27 (Charge From Product = 103) Customers						
5494		Measurement Information	UED		327	
	5434	General MI Gas Network Ops	MGD	MGD - 103	327	17.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	327	5.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	327	5.7%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	327	16.4%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	327	11.5%
	6145	MN General- PND	PND	PND_MN - 103	327	17.1%
	6146	NE General- PND	PND	PND_NE - 103	327	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	327	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	327	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	327	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	327	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	327	0.7% 100.0%
Step 27a (Charge From Product = 103) Customers						
5490		General Gas Measurement	UED		356	
5491		Small Volume Repair (CB)	UED		356	
5492		Large Volume/Warehouse (CB)	UED		356	
5493		Field Measurement	UED			
	5389	General MO MPD Gas Networks	MPD	MPD - 103	356	6.5%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	356	7.0%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	356	19.9%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	356	14.0%
	6145	MN General- PND	PND	PND_MN - 103	356	20.8%
	6146	NE General- PND	PND	PND_NE - 103	356	25.8%
	6151	MN General- NMU	PND	PND_NMU - 103	356	5.1%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	356	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	356	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	356	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	356	0.9% 100.0%
Step 27c (Charge From Product = 103) Customers						
5495		Gas Telecom (Michigan)	UED		358	
5496		Coldwater Meter Shop	UED		358	
	5434	General MI Gas Network Ops	MGD	MGD - 103	358	100.0% 100.0%
Step 28 (Charge From Product = 122) Customers						
5360		General Elec Measurement	UED		328	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	328	49.4%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	328	14.8%
	5363	CO Elec Measurement	WCD	WCD - 122	328	19.9%
	5364	KS Elec Measurement	WKD	WKD - 122	328	15.9% 100.0%
Step 31 (Charge From Product = 120) Mass Formula						
5370		General Substation Maintenance	UED		331	
	5373	MPS Substation Maintenance	MPD	MPD - 120	331	51.0%
	5037	SJD Substation Maintenance	SJD	SJD - 120	331	15.2%
	5372	CD Substation Maintenance	WCD	WCD - 120	331	15.2%
	5371	KS Substation Maintenance	WKD	WKD - 120	331	18.6% 100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 33A (Charge From Product = 999) Customers						
5699		Centralized Services VP	UED		359	
5700		Business Solutions	UED			
5701		Cust Service Center-Lincoln	UED		359	
5702		Customer Srv Ctr-Raytown	UED		359	
5704		Revenue Management Dir	UED		359	
5706		Billing-Omaha	UED		359	
5708		Accounts Receivable Mgmt	UED		359	
5709		Remittance Processing	UED		359	
5710		Credit and Collections	UED		359	
5711		Cust Communic Svcs-Director	UED		359	
5712		Bill Processing	UED		359	
5722		Field Resource Center Director	UED		359	
5723		Utility Operations Dir	UED		359	
5725		Customer Serv Centers-Director	UED		359	
5726		Revenue Mgmt Back Office Supt	UED		359	
5763		Billing-Raytown	UED		359	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	359	11.0%
	5890	MO MPS Customer Service	MPD	MPD - 960	359	18.3%
	5861	CO Services-PNG General	PND	PND_CO	359	4.3%
	5730	IA State Director	PND	PND_IA	359	12.1%
	5791	KS Services Gas-General	PND	PND_KS	359	8.0%
	6145	MN General- PND	PND	PND_MN	359	12.9%
	6146	NE General- PND	PND	PND_NE	359	14.4%
	6151	MN General- NMU	PND	PND_NMU	359	3.2%
	5913	MO SJD Customer Service	SJD	SJD - 960	359	4.9%
	5868	CO Services-WPE General	WCD	WCD - 960	359	6.1%
	5799	KS Services Electric-General	WKD	WKD - 960	359	4.8%
						100.0%
Step 33C (Charge From Product = 999) Customers						
5716		Field Resources Center-Raytown	UED		361	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	361	30.1%
	5890	MO MPS Customer Service	MPD	MPD - 960	361	50.4%
	5797	Lawrence CS	PND	PND_KPS	361	5.9%
	5913	MO SJD Customer Service	SJD	SJD - 960	361	13.6%
						100.0%
Step 33F (Charge From Product = 340) Customers						
5718		Material Resource Srv-Team Dir	UED		365	
	5861	CO Services-PNG General	PND	PND_CO - 340	365	10.1%
	5730	IA-State Director	PND	PND_IA - 340	365	25.1%
	5791	KS Services Gas-General	PND	PND_KS - 340	365	10.2%
	6145	MN General- PND	PND	PND_MN - 340	365	30.0%
	6146	NE General- PND	PND	PND_NE - 340	365	17.1%
	6151	MN General- NMU	PND	PND_NMU - 340	365	7.5%
						100.0%
Step 33G (Charge From Product = 999) Customers						
5715		Field Resources Center-Lincoln	UED		360	
	5861	CO Services-PNG General	PND	PND_CO	360	6.8%
	5730	IA State Director	PND	PND_IA	360	19.0%
	5791	KS Services Gas-General	PND	PND_KS	360	9.2%
	6145	MN General- PND	PND	PND_MN	360	20.3%
	6146	NE General- PND	PND	PND_NE	360	22.6%
	6151	MN General- NMU	PND	PND_NMU	360	5.0%
	5868	CO Services-WPE General	WCD	WCD - 960	360	9.5%
	5799	KS Services Electric-General	WKD	WKD - 960	360	7.6%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 35 (Charge From Product = 103) Weighted Meters by state						
6201		PNG Gas Plant Assets	PND		334	
	6145	MN General- PND	PND	PND_MN	334	21.9%
	6151	MN General- NMU	PND	PND_NMU	334	5.3%
	5191	General Kansas Gas Assets	PND	PND_KS	334	17.9%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	334	0.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	334	0.5%
	5207	General CO Gas Assets	PND	PND_CO	334	6.6%
	5221	General Iowa Gas Assets	PND	PND_IA	334	21.4%
	6146	NE General- PND	PND	PND_NE	334	26.0%
						100.0%
Step 39 (Charge From Product = 999) Mass Formula						
4409		PND Benefits Residual	PND		339	
	6145	MN General- PND	PND	PND_MN	339	23.2%
	6151	MN General- NMU	PND	PND_NMU	339	7.7%
	5191	General Kansas Gas Assets	PND	PND_KS	339	17.7%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	339	0.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	339	0.1%
	5207	General CO Gas Assets	PND	PND_CO	339	7.3%
	5221	General Iowa Gas Assets	PND	PND_IA	339	18.0%
	6146	NE General- PND	PND	PND_NE	339	26.0%
	5828	South Dakota Farm Taps	PND	PND_SD	339	0.0%
						100.0%
Step 40 (Charge From Product = 960) Customers						
6002		Marketing Solutions Leadership	UED		340	
6021		Market Research	UED		340	
6031		Retail Services Leadership	UED		340	
	5161	General MI Gas Assets MGD	MGD	MGD	340	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	340	3.3%
	5131	MPS Electric General	MPD	MPD - 122	340	15.1%
	5207	General CO Gas Assets	PND	PND_CO	340	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	340	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	340	8.0%
	6145	MN General- PND	PND	PND_MN	340	12.9%
	6146	NE General- PND	PND	PND_NE	340	14.4%
	6151	MN General- NMU	PND	PND_NMU	340	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	340	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	340	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	340	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	340	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	340	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	340	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	340	4.8%
						100.0%
Step 44 (Charge From Product = 999) Customers						
6056		CA Sales MI/CO Leadership	UED		344	
	6057	CA Sales MI	MGD	MGD - 103	344	51.3%
	5207	General CO Gas Assets	PND	PND_CO	344	20.3%
	5113	General CO Electric Assets	WCD	WCD	344	28.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 45 (Charge From Product = 999) Mass Formula						
5567		Procurement	UED		345	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	345	9.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	345	3.6%
	5131	MPS Electric General	MPD	MPD - 120	345	22.1%
	5207	General CO Gas Assets	PND	PND_CO	345	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	345	8.1%
	5191	General Kansas Gas Assets	PND	PND_KS	345	7.7%
	6145	MN General- PND	PND	PND_MN	345	10.3%
	6146	NE General- PND	PND	PND_NE	345	11.4%
	6151	MN General- NMU	PND	PND_NMU	345	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	345	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	345	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	345	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	345	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	345	0.4%
	5113	General CO Electric Assets	WCD	WCD	345	7.1%
	5101	General KS Electric Assets	WKD	WKD	345	8.5%
						100.0%
Step 46 (Charge From Product = 999) Mass Formula						
4402		UED Benefits Residual	UED		346	
4474		UED Accounting Accruals	UED		346	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	346	9.4%
	5198	MO MPD Gas Assets	MPD	MPD - 103	346	3.6%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	346	4.4%
	5131	MPS Electric General	MPD	MPD - 122	346	17.9%
	5207	General CO Gas Assets	PND	PND_CO	346	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	346	8.3%
	5191	General Kansas Gas Assets	PND	PND_KS	346	7.8%
	6145	MN General- PND	PND	PND_MN	346	10.4%
	6146	NE General- PND	PND	PND_NE	346	11.6%
	6151	MN General- NMU	PND	PND_NMU	346	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	346	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	346	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	346	0.0%
	5055	PNG Pipeline	PNP	PNP	346	0.1%
	5058	Seward County Pipeline	SCP	SCP	346	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	346	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	346	0.4%
	5008	Transmission Ops CO-General	WCD	WCD - 121	346	0.9%
	5113	General CO Electric Assets	WCD	WCD - 960	346	5.3%
	5013	Transmission Ops KS-General	WKD	WKD - 121	346	3.0%
	5101	General KS Electric Assets	WKD	WKD - 960	346	4.7%
	5056	WTPL Gathering	PND	WTPL - G	346	0.2%
	5065	WTPL Noram	PND	WTPL - N	346	0.3%
	5057	WTPL Transmission	PND	WTPL - T	346	0.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 47 (Charge From Product = 140) Customers						
6100		Community Relations - General	UED		347	
6101		Community Relations - Central	UED		347	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	347	11.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	347	3.6%
	5131	MPS Electric General	MPD	MPD - 122	347	16.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	347	3.8%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	347	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	347	7.7%
	6145	MN General- PND	PND	PND_MN - 103	347	11.4%
	6146	NE General- PND	PND	PND_NE - 103	347	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	347	2.8%
	5217	Maryville Gas Assets	SJD	SJD - 103	347	0.5%
	5151	SJ Elec Assets	SJD	SJD - 122	347	4.9%
	5113	General CO Electric Assets	WCD	WCD - 122	347	6.6%
	5101	General KS Electric Assets	WKD	WKD - 122	347	5.3%
						100.0%
Step 47A (Charge From Product = 999) Customer Commitment						
6111		Economic Development-General	UED		873	
	5131	MPS Electric General	MPD	MPD	873	18.8%
	6096	Economic Development PNG CO	PND	PND_CO	873	1.2%
	6114	Economic Development-IA	PND	PND_IA	873	23.8%
	6121	Economic Development-PNG KS	PND	PND_KS	873	9.0%
	6113	Economic Development-NE	PND	PND_NE	873	23.8%
	5151	SJ Elec Assets	SJD	SJD	873	4.9%
	6097	Economic Development WPE- CO	WCD	WCD	873	3.8%
	6122	Economic Development-WPE KS	WKD	WKD	873	14.8%
						100.0%
Step 50 (Charge From Product = 140) Customers						
6109		Community Relations USU - KS	UED		366	
6118		Economic Development-UED KS	UED		366	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	366	59.5%
	5101	General KS Electric Assets	WKD	WKD - 122	366	40.5%
						100.0%
Step 54 (Charge From Product = 121) ROW Projects by state						
5002		Elec Trans Ops-ROW-MO/CO/KS	UED		370	
	5003	Transmission Ops MPS-Gen	MPD	MPD	370	94.2%
	5040	Transmission Ops SJD-Gen	SJD	SJD	370	5.8%
						100.0%
Step 55 (Charge From Product = 999) Customers						
5790		KS State-Director	PND		371	
	5791	KS Services Gas-General	PND	PND_KS	371	62.3%
	5799	KS Services Electric-General	WKD	WKD	371	37.7%
						100.0%
Step 56 (Charge From Product = 999) Customers						
5820		MN Business Operations	PND		372	
6060		CA Sales MN	PND			
6173		MN Customr Relations	PND			
	6145	MN General- PND	PND	PND_MN	372	80.2%
	6151	MN General- NMU	PND	PND_NMU	372	19.8%
						100.0%
Step 57 (Charge From Product = 999) Customers						
5860		CO Services State Director	UED		373	
	5861	CO Services-PNG General	PND	PND_CO	373	41.7%
	5868	CO Services-WPE General	WCD	WCD	373	58.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 58a (Charge From Product = 150) Non-Reg Customers						
6005		UED Cons Prod & Svcs	UED		398	
5724		NonUtility Operations Dir	UED		398	
	5861	CO Services-PNG General	PND	PND_CO	398	10.1%
	5730	IA State Director	PND	PND_IA	398	25.1%
	5791	KS Services Gas-General	PND	PND_KS	398	10.2%
	6145	MN General- PND	PND	PND_MN	398	30.0%
	6146	NE General- PND	PND	PND_NE	398	17.1%
	6151	MN General- NMU	PND	PND_NMU	398	7.5%
	5868	CO Services-WPE General	WCD	WCD	398	0.0%
	5799	KS Services Electric-General	WKD	WKD	398	0.0%
						100.0%
Step 64 (Charge From Product = 998) Gas Customers						
2301		GSS Planning & Operations	GSS		380	
2304		GSS General Allocation	GSS		380	
2308		GSS Administration	GSS		380	
2309		GSS Cost Management	GSS		380	
4420		GSS Benefits Residual	GSS		380	
4452		GSS Accounting Accruals	GSS		380	
	5161	General MI Gas Assets MGD	MGD	MGD	380	18.4%
	5198	MO MPD Gas Assets	MPD	MPD	380	5.5%
	5207	General CO Gas Assets	PND	PND_CO	380	5.8%
	5221	General Iowa Gas Assets	PND	PND_IA	380	16.9%
	5191	General Kansas Gas Assets	PND	PND_KS	380	10.8%
	6145	MN General- PND	PND	PND_MN	380	17.5%
	6146	NE General- PND	PND	PND_NE	380	21.0%
	6151	MN General- NMU	PND	PND_NMU	380	3.7%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	380	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	380	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	380	0.0%
	5217	Maryville Gas Assets	SJD	SJD	380	0.5%
						100.0%
Step 65A (Charge from Product = 998) Pipeline Customers						
2310		GSS NNG Pipeline	GSS		852	
	6147	IA General- PND	PND	PND_IA	852	35.5%
	6149	KS General- PND	PND	PND_KS	852	7.4%
	6145	MN General- PND	PND	PND_MN	852	34.4%
	6146	NE General- PND	PND	PND_NE	852	18.7%
	6151	MN General- NMU	PND	PND_NMU	852	3.9%
						100.0%
Step 65B (Charge from Product = 998) Pipeline Customers						
2311		GSS Grt Lakes/Viking PL	GSS		853	
	6145	MN General- PND	PND	PND_MN	853	38.0%
	6151	MN General- NMU	PND	PND_NMU	853	62.0%
						100.0%
Step 65C (Charge from Product = 103) Pipeline Customers						
2312		Gss Pepl	GSS		854	
	6144	MI General- MGD	MGD	MGD	854	83.5%
	6140	MO General- MPD	MPD	MPD	854	16.0%
	6149	KS General- PND	PND	PND_KS	854	0.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	854	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	854	0.0%
						100.0%
Step 65D (Charge from Product = 998) Pipeline Customers						
2313		GSS Williams Pipeline	GSS		855	
	6140	MO General- MPD	MPD	MPD	855	35.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	855	0.0%
	6149	KS General- PND	PND	PND_KS	855	64.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	855	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 65E (Charge from Product = 998) Pipeline Customers						
2314		GSS NG Pipeline	GSS		856	
	6147	IA General- PND	PND	PND_IA	856	0.4%
	6149	KS General- PND	PND	PND_KS	856	0.1%
	6146	NE General- PND	PND	PND_NE	856	99.5%
						100.0%
Step 65F (Charge from Product = 103) Pipeline Customers						
2315		GSS CIG Pipeline	GSS		857	
	6148	CO General- PND	PND	PND_CO	857	100.0%
	6149	KS General- PND	PND	PND_KS	857	0.0%
						100.0%
Step 65G (Charge from Product = 998) Pipeline Customers						
2316		GSS KN Pipeline	GSS		858	
	6149	KS General- PND	PND	PND_KS	858	14.6%
	6146	NE General- PND	PND	PND_NE	858	85.4%
						100.0%
Step 65H (Charge from Product = 103) Pipeline Customers						
2317		GSS ANR Pipeline	GSS		859	
	6144	MI General- MGD	MGD	MGD	859	94.9%
	5217	Maryville Gas Assets	SJD	SJD	859	5.1%
						100.0%
Step 67 (Charge From Product = 140) Mass Formula						
5559		Manager of Mtls-MO	UED		384	
5550		Gen MM-Combo Gas & Electric	UED		384	
	5565	Materials Mgmt-MI MGD	MGD	MGD - 103	384	10.2%
	5557	Materials Mgmt-MO MPS	MPD	MPD - 140	384	29.5%
	5556	Materials Mgmt-CO PND	PND	PND_CO - 103	384	2.6%
	5561	Materials Mgmt-IA	PND	PND_IA - 103	384	6.7%
	5553	Materials Mgmt-KS PND	PND	PND_KS - 103	384	5.7%
	6145	MN General- PND	PND	PND_MN - 103	384	7.8%
	6146	NE General- PND	PND	PND_NE - 103	384	9.4%
	6151	MN General- NMU	PND	PND_NMU - 103	384	2.8%
	5570	Materials Mgmt-MO SJD	SJD	SJD	384	8.2%
	5555	Materials Mgmt-CO WCD	WCD	WCD - 120	384	7.8%
	5552	Materials Mgmt-KS WPD	WKD	WKD - 120	384	9.3%
						100.0%
Step 74 (Charge From Product = 122) Customers						
6024		Retail Svcs Elec Alloc	UED		391	
6000		Retail Energy Markets	UED		391	
	5131	MPS Electric General	MPD	MPD - 122	391	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	391	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	391	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	391	15.9%
						100.0%
Step 77 (Charge From Product = 103) Customers						
6037		PA Sales MN	PND		394	
6102		Community Relations USU-MN	PND		394	
6112		Economic Development-MN	PND		394	
	6145	MN General- PND	PND	PND_MN - 103	394	80.2%
	6151	MN General- NMU	PND	PND_NMU - 103	394	19.8%
						100.0%
Step 78 (Charge From Product = 103) NNG Sales						
7010		Council Bluffs Peak Shaving	PND		395	
7011		Dubuque Peak Shaving	PND		395	
7014		Camp Riley Peak Shaving	PND		395	
7015		Detroit Lakes Peak Shaving	PND		395	
7018		Lincoln Peak Shaving	PND		395	
	5221	General Iowa Gas Assets	PND	PND_IA	395	35.7%
	6145	MN General- PND	PND	PND_MN	395	41.0%
	6146	NE General- PND	PND	PND_NE	395	23.2%
	5828	South Dakota Farm Taps	PND	PND_SD	395	0.1%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 81 (Charge from Procurement 999)- Mass Formula						
6130		UED Headquarters-President	UED		826	
6131		President-Global Networks Grp	UED		826	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	826	8.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	826	3.2%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	826	3.7%
	5131	MPS Electric General	MPD	MPD - 122	826	15.1%
	1023	MO General Generation - MPS	MPG	MPG	826	10.5%
	5207	General CO Gas Assets	PND	PND_CO - 103	826	2.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	826	5.5%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	826	4.6%
	6145	MN General- PND	PND	PND_MN - 103	826	6.4%
	6146	NE General- PND	PND	PND_NE - 103	826	7.7%
	6151	MN General- NMU	PND	PND_NMU - 103	826	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	826	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	826	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	826	0.0%
	5055	PNG Pipeline	PNP	PNP	826	0.1%
	5058	Seward County Pipeline	SCP	SCP	826	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	826	0.4%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	826	0.8%
	5151	SJ Elec Assets	SJD	SJD - 122	826	4.6%
	1059	MO General-SJG	SJG	SJG	826	4.8%
	5008	Transmission Ops CO-General	WCD	WCD - 121	826	0.8%
	5113	General CO Electric Assets	WCD	WCD - 960	826	4.7%
	1025	UPS-General CO	WCG	WCG	826	2.8%
	5013	Transmission Ops KS-General	WKD	WKD - 121	826	2.6%
	5101	General KS Electric Assets	WKD	WKD - 960	826	4.2%
	1024	UPS-General KS	WKG	WKG	826	4.2%
	5056	WTPL Gathering	PND	WTPL - G	826	0.2%
	5065	WTPL Noram	PND	WTPL - N	826	0.2%
	5057	WTPL Transmission	PND	WTPL - T	826	0.2%
Step 82(Charge from Prod 122)- Customers						
5253		MO Electric Standards	UED		827	
	5131	MPS Electric General	MPD	MPD - 122	827	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	827	23.1%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 83 (Charge from Product = 140)- Customers						
6007		Retail Operations	UED		828	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	828	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	828	3.6%
	5131	MPS Electric General	MPD	MPD - 122	828	16.4%
	1023	MO General Generation - MPS	MPG	MPG	828	0.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	828	3.9%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	828	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	828	7.8%
	6145	MN General- PND	PND	PND_MN - 103	828	11.5%
	6146	NE General- PND	PND	PND_NE - 103	828	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	828	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	828	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	828	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	828	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	828	4.9%
	1059	MO General-SJG	SJG	SJG	828	0.0%
	1100	UPG General	UPG	UPG	828	0.0%
	5113	General CO Electric Assets	WCD	WCD - 122	828	6.6%
	1025	UPS-General CO	WCG	WCG	828	0.0%
	5101	General KS Electric Assets	WKD	WKD - 122	828	5.3%
	1024	UPS-General KS	WKG	WKG	828	0.0%
						100.0%
Step 84 (Charge From Product = 999) MASS (USU)						
6312		Financial Mgmt-AQN Central Sup	UED		829	
6311		Financial Mgmt-AQN State Supp	UED		829	
	6144	MI General- MGD	MGD	MGD - 103	829	7.2%
	6140	MO General- MPD	MPD	MPD	829	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	829	9.1%
	6148	CO General- PND	PND	PND_CO	829	2.4%
	6147	IA General- PND	PND	PND_IA	829	6.2%
	6149	KS General- PND	PND	PND_KS	829	5.9%
	6145	MN General- PND	PND	PND_MN	829	7.9%
	6146	NE General- PND	PND	PND_NE	829	8.7%
	6151	MN General- NMU	PND	PND_NMU	829	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	829	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	829	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	829	0.0%
	5055	PNG Pipeline	PNP	PNP	829	0.1%
	5058	Seward County Pipeline	SCP	SCP	829	0.0%
	6152	MO General-SJD	SJD	SJD	829	5.7%
	1059	MO General-SJG	SJG	SJG	830	4.0%
	6141	CO General- WCD	WCD	WCD	829	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	829	2.5%
	6142	KS General- WKD	WKD	WKD	829	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	829	3.5%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 86 (Charge From Product = 999) MASS (UPS)						
6353		GNG IT Energy Res Applications	UPS		831	
	1049	UPS - MO - ESF Allocations	MPG	MPG	831	48.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	831	21.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	831	12.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	831	18.4%
						100.0%
Step 87 (Charge From Product = 998) MASS (UED/UPL)						
6372		State Regulatory Services Gas	UED		832	
6384		Regulatory Acctg Svcs-Gas	UED		832	
	6144	MI General- MGD	MGD	MGD - 103	832	20.7%
	6140	MO General- MPD	MPD	MPD - 103	832	7.9%
	6148	CO General- PND	PND	PND_CO - 103	832	5.3%
	6147	IA General- PND	PND	PND_IA - 103	832	13.3%
	6149	KS General- PND	PND	PND_KS - 103	832	11.3%
	6145	MN General- PND	PND	PND_MN - 103	832	15.7%
	6146	NE General- PND	PND	PND_NE - 103	832	19.0%
	6151	MN General- NMU	PND	PND_NMU - 103	832	5.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	832	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	832	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	832	0.0%
	5055	PNG Pipeline	PNP	PNP	832	0.2%
	5058	Seward County Pipeline	SCP	SCP	832	0.0%
	6152	MO General-SJD	SJD	SJD - 103	832	1.0%
						100.0%
Step 89 (Charge From Product = 999) MASS (UPS/UPL/UE)						
6376		Reg Legislative Svcs-MO	UED		801	
	6140	MO General- MPD	MPD	MPD	801	53.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	801	22.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	801	10.2%
	6152	MO General-SJD	SJD	SJD	801	14.4%
						100.0%
Step 90 (Charge From Product = 999) MASS (UPS/UE)						
6377		Reg Legislative Svcs-KS/CO	UED		802	
	6148	CO General- PND	PND	PND_CO	802	9.0%
	6149	KS General- PND	PND	PND_KS	802	22.4%
	5058	Seward County Pipeline	SCP	SCP	802	0.0%
	6141	CO General- WCD	WCD	WCD	802	20.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	802	8.9%
	6142	KS General- WKD	WKD	WKD	802	25.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	802	13.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 91 (Charge From Product = 999) MASS (UED)						
6378		Regulatory Legislative Svcs-MN	UED		803	
	6144	MI General- MGD	MGD	MGD - 103	803	41.7%
	6145	MN General- PND	PND	PND_MN	803	44.1%
	6151	MN General- NMU	PND	PND_NMU	803	14.2%
						100.0%
Step 94 (Charge From Product = 100) Customers (UED)						
6373		Regulatory PGA	UED		806	
	6144	MI General- MGD	MGD	MGD - 103	806	17.8%
	6140	MO General- MPD	MPD	MPD - 103	806	5.3%
	6148	CO General- PND	PND	PND_CO - 103	806	5.7%
	6147	IA General- PND	PND	PND_IA - 103	806	16.4%
	6149	KS General- PND	PND	PND_KS - 103	806	11.5%
	6145	MN General- PND	PND	PND_MN - 103	806	17.1%
	6146	NE General- PND	PND	PND_NE - 103	806	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	806	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	806	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	806	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	806	0.0%
	6152	MO General-SJD	SJD	SJD - 103	806	0.7%
						100.0%
Step 96 (Charge From Product = 999) Customers (UED)						
6360		GNG IT Cust Serv Applications	UED		808	
6397		GNG IT Call Center Engineering	UED		808	
	6144	MI General- MGD	MGD	MGD	808	10.9%
	6140	MO General- MPD	MPD	MPD	808	18.4%
	6148	CO General- PND	PND	PND_CO	808	4.3%
	6147	IA General- PND	PND	PND_IA	808	12.1%
	6149	KS General- PND	PND	PND_KS	808	8.0%
	6145	MN General- PND	PND	PND_MN	808	12.9%
	6146	NE General- PND	PND	PND_NE	808	14.4%
	6151	MN General- NMU	PND	PND_NMU	808	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	808	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	808	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	808	0.0%
	6152	MO General-SJD	SJD	SJD	808	4.9%
	6141	CO General- WCD	WCD	WCD	808	6.1%
	6142	KS General- WKD	WKD	WKD	808	4.8%
						100.0%
Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6357		GNG IT Field Support	UED			
	1150	MEP General	MEP	MEP	864	19.5%
	6144	MI General- MGD	MGD	MGD - 103	864	5.4%
	5131	MPS Electric General	MPD	MPD - 122	864	9.6%
	5198	MO MPD Gas Assets	MPD	MPD - 103	864	1.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	864	6.4%
	6148	CO General- PND	PND	PND_CO	864	2.7%
	6147	IA General- PND	PND	PND_IA	864	8.1%
	6149	KS General- PND	PND	PND_KS	864	5.8%
	6145	MN General- PND	PND	PND_MN	864	5.7%
	6146	NE General- PND	PND	PND_NE	864	7.0%
	6151	MN General- NMU	PND	PND_NMU	864	1.8%
	5055	PNG Pipeline	PNP	PNP	864	0.0%
	5058	Seward County Pipeline	SCP	SCP	864	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	864	3.9%
	5217	Maryville Gas Assets	SJD	SJD - 103	864	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	864	2.8%
	6141	CO General- WCD	WCD	WCD	864	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	864	2.9%
	6142	KS General- WKD	WKD	WKD	864	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	864	3.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96B (Charge From Product = 999) Support Case Counts (USU/AEC)						
6358		GNG IT Support Center	UED		865	
6359		GNG IT Support Center - Tier 2	UED		865	
	1150	MEP General	MEP	MEP	865	8.3%
	6144	MI General- MGD	MGD	MGD	865	14.1%
	6140	MO General- MPD	MPD	MPD	865	9.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	865	3.1%
	6148	CO General- PND	PND	PND_CO	865	3.3%
	6147	IA General- PND	PND	PND_IA	865	8.5%
	6149	KS General- PND	PND	PND_KS	865	7.8%
	6145	MN General- PND	PND	PND_MN	865	7.1%
	6146	NE General- PND	PND	PND_NE	865	5.9%
	6151	MN General- NMU	PND	PND_NMU	865	0.8%
	6152	MO General- SJD	SJD	SJD	865	3.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	865	1.9%
	8012	UCS ESF Allocations	UCS	EVE	865	4.5%
	6141	CO General- WCD	WCD	WCD	865	11.8%
	1051	UPS - CO - ESF Allocations	WCG	WCG	865	2.1%
	6142	KS General- WKD	WKD	WKD	865	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	865	2.6%
						100.0%
Step 96D (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6362		GNG IT Client/Server Svcs	UED		867	
6363		GNG IT InfoCenter-Open Sys Svc	UED		867	
	1150	MEP General	MEP	MEP	867	18.6%
	6144	MI General- MGD	MGD	MGD	867	9.7%
	5131	MPS Electric General	MPD	MPD - 122	867	9.1%
	5198	MO MPD Gas Assets	MPD	MPD - 103	867	1.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	867	6.1%
	6148	CO General- PND	PND	PND_CO	867	2.6%
	6147	IA General- PND	PND	PND_IA	867	7.7%
	6149	KS General- PND	PND	PND_KS	867	5.5%
	6145	MN General- PND	PND	PND_MN	867	5.4%
	6146	NE General- PND	PND	PND_NE	867	6.7%
	6151	MN General- NMU	PND	PND_NMU	867	1.8%
	5055	PNG Pipeline	PNP	PNP	867	0.0%
	5058	Seward County Pipeline	SCP	SCP	867	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	867	3.7%
	5217	Maryville Gas Assets	SJD	SJD - 103	867	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	867	2.7%
	6141	CO General- WCD	WCD	WCD	867	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	867	2.7%
	6142	KS General- WKD	WKD	WKD	867	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	867	3.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96F (Charge From Product = 999) Cust/Journal Line Weighted (USU/AEC/UCS)						
6364		GNG IT DataCenter-Ops Svcs	UED		869	
6366		GNG IT InfoCntr-Mainfr SysSvcs	UED		869	
6367		GNG IT InfoCntr-Prod Ctrl Svcs	UED		869	
	1150	MEP General	MEP	MEP	869	0.8%
	8012	UCS ESF Allocations	UCS	CLEC	869	0.0%
	8012	UCS ESF Allocations	UCS	ISP	869	0.0%
	6144	MI General- MGD	MGD	MGD	869	10.8%
	6140	MO General- MPD	MPD	MPD	869	17.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	869	1.1%
	6148	CO General- PND	PND	PND_CO	869	4.5%
	6147	IA General- PND	PND	PND_IA	869	11.2%
	6149	KS General- PND	PND	PND_KS	869	7.8%
	6145	MN General- PND	PND	PND_MN	869	11.4%
	6146	NE General- PND	PND	PND_NE	869	12.8%
	6151	MN General- NMU	PND	PND_NMU	869	3.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	869	0.1%
	5828	South Dakota Farm Taps	PND	PND_SD	869	0.1%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	869	0.1%
	5055	PNG Pipeline	PNP	PNP	869	0.3%
	8012	UCS ESF Allocations	UCS	PVN	869	0.0%
	5058	Seward County Pipeline	SCP	SCP	869	0.0%
	6152	MO General-SJD	SJD	SJD	869	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	869	0.5%
	1150	MEP General	MEP	UCG	869	0.0%
	8012	UCS ESF Allocations	UCS	UCS	869	0.2%
	6141	CO General- WCD	WCD	WCD	869	6.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	869	0.5%
	6142	KS General- WKD	WKD	WKD	869	5.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	869	0.5%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96G (Charge From Product = 999) Mass Formula						
6348		GNG IT Business Office	UED		870	
6365		GNG IT Data Base Support	UED		870	
	1150	MEP General	MEP	MEP	870	7.3%
	8012	UCS ESF Allocations	UCS	CLEC	870	0.0%
	8012	UCS ESF Allocations	UCS	EXO	870	0.1%
	8012	UCS ESF Allocations	UCS	ISP	870	0.0%
	6144	MI General- MGD	MGD	MGD - 103	870	6.6%
	6140	MO General- MPD	MPD	MPD	870	20.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	870	8.3%
	6148	CO General- PND	PND	PND_CO	870	2.2%
	6147	IA General- PND	PND	PND_IA	870	5.7%
	6149	KS General- PND	PND	PND_KS	870	5.4%
	6145	MN General- PND	PND	PND_MN	870	7.2%
	6146	NE General- PND	PND	PND_NE	870	8.0%
	6151	MN General- NMU	PND	PND_NMU	870	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	870	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	870	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	870	0.0%
	5055	PNG Pipeline	PNP	PNP	870	0.1%
	8012	UCS ESF Allocations	UCS	PVN	870	0.1%
	5058	Seward County Pipeline	SCP	SCP	870	0.0%
	6152	MO General-SJD	SJD	SJD	870	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	870	3.7%
	1150	MEP General	MEP	UCG	870	0.0%
	8012	UCS ESF Allocations	UCS	UCS	870	1.1%
	6141	CO General- WCD	WCD	WCD	870	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	870	2.2%
	6142	KS General- WKD	WKD	WKD	870	6.0%
	1050	UPS - KS - ESF Allocations	WKG	WKG	870	3.2%
						100.0%
Step 97 (Charge From Product = 999) Customers (USU)						
6349		GNG IT GSS Applications	UED		809	
	6144	MI General- MGD	MGD	MGD	809	10.9%
	6140	MO General- MPD	MPD	MPD	809	18.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	809	0.0%
	6148	CO General- PND	PND	PND_CO	809	4.3%
	6147	IA General- PND	PND	PND_IA	809	12.1%
	6149	KS General- PND	PND	PND_KS	809	8.0%
	6145	MN General- PND	PND	PND_MN	809	12.9%
	6146	NE General- PND	PND	PND_NE	809	14.4%
	6151	MN General- NMU	PND	PND_NMU	809	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	809	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	809	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	809	0.0%
	6152	MO General-SJD	SJD	SJD	809	4.9%
	6141	CO General- WCD	WCD	WCD	809	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	809	0.0%
	6142	KS General- WKD	WKD	WKD	809	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	809	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 97A (Charge From Product = 999) Mass Form						
6356		GNG IT Webb Applications	UED		860	
6368		GNG IT Infrastructure Mgmt	UED		860	
	1150	MEP General	MEP	MEP	860	7.4%
	6144	MI General- MGD	MGD	MGD - 103	860	6.7%
	6140	MO General- MPD	MPD	MPD	860	20.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	860	8.4%
	6148	CO General- PND	PND	PND_CO	860	2.2%
	6147	IA General- PND	PND	PND_IA	860	5.8%
	6149	KS General- PND	PND	PND_KS	860	5.5%
	6145	MN General- PND	PND	PND_MN	860	7.3%
	6146	NE General- PND	PND	PND_NE	860	8.1%
	6151	MN General- NMU	PND	PND_NMU	860	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	860	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	860	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	860	0.0%
	5055	PNG Pipeline	PNP	PNP	860	0.1%
	5056	Seward County Pipeline	SCP	SCP	860	0.0%
	6152	MO General-SJD	SJD	SJD	860	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	860	3.7%
	6141	CO General- WCD	WCD	WCD	860	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	860	2.3%
	6142	KS General- WKD	WKD	WKD	860	6.1%
	1050	UPS - KS - ESF Allocations	WKG	WKG	860	3.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 98 (Charge From Product = 999) MASS (USU)						
6390		Environmental	UED		810	
	6144	MI General- MGD	MGD	MGD	810	8.5%
	6140	MO General- MPD	MPD	MPD	810	21.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	810	8.9%
	6148	CO General- PND	PND	PND_CO	810	2.3%
	6147	IA General- PND	PND	PND_IA	810	6.1%
	6149	KS General- PND	PND	PND_KS	810	5.8%
	6145	MN General- PND	PND	PND_MN	810	7.7%
	6146	NE General- PND	PND	PND_NE	810	8.5%
	6151	MN General- NMU	PND	PND_NMU	810	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	810	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	810	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	810	0.0%
	5055	PNG Pipeline	PNP	PNP	810	0.1%
	5058	Seward County Pipeline	SCP	SCP	810	0.0%
	6152	MO General-SJD	SJD	SJD	810	5.6%
	1059	MO General-SJG	SJG	SJG	810	3.9%
	1100	UPG General	UPG	UPG	810	0.6%
	6141	CO General- WCD	WCD	WCD	810	5.3%
	1051	UPS - CO - ESF Allocations	WCG	WCG	810	2.4%
	6142	KS General- WKD	WKD	WKD	810	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	810	3.5%
						100.0%
Step 99 (Charge From Product = 999) Cust Weighted Sq Ftq (PND)						
6313		Corp Svcs-Lincoln Call Center	PND		811	
	6148	CO General- PND	PND	PND_CO	811	1.7%
	6147	IA General- PND	PND	PND_IA	811	5.0%
	6149	KS General- PND	PND	PND_KS	811	3.6%
	6145	MN General- PND	PND	PND_MN	811	5.2%
	6146	NE General- PND	PND	PND_NE	811	77.8%
	6151	MN General- NMU	PND	PND_NMU	811	1.3%
	6141	CO General- WCD	WCD	WCD	811	3.0%
	6142	KS General- WKD	WKD	WKD	811	2.4%
						100.0%
Step 100 (Charge From Product = 103) Customers (PND)						
6319		Corp Svcs-Council Bluffs MS	PND		812	
	5398	General CO Gas Network Ops	PND	PND_CO - 103	812	7.5%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	812	21.5%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	812	15.1%
	6145	MN General- PND	PND	PND_MN - 103	812	22.4%
	6146	NE General- PND	PND	PND_NE - 103	812	28.0%
	6151	MN General- NMU	PND	PND_NMU - 103	812	5.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	812	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	812	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	812	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 101 (Charge From Product = 999) Employee Headcount (USU)						
6327		HR-UED	UED		813	
	6144	MI General- MGD	MGD	MGD	813	7.9%
	6140	MO General- MPD	MPD	MPD	813	14.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	813	8.3%
	6148	CO General- PND	PND	PND_CO	813	2.4%
	6147	IA General- PND	PND	PND_IA	813	9.3%
	6149	KS General- PND	PND	PND_KS	813	7.4%
	6145	MN General- PND	PND	PND_MN	813	8.8%
	6146	NE General- PND	PND	PND_NE	813	10.2%
	6151	MN General- NMU	PND	PND_NMU	813	2.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	813	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	813	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	813	0.0%
	6152	MO General-SJD	SJD	SJD	813	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	813	4.3%
	6141	CO General- WCD	WCD	WCD	813	7.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	813	1.7%
	6142	KS General- WKD	WKD	WKD	813	7.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	813	2.6%
						100.0%
Step 102 (Charge From Product = 140) Customers (UED)						
6352		GNG IT Enrgy Deliv Application	UED		814	
	6144	MI General- MGD	MGD	MGD - 103	814	11.9%
	6140	MO General- MPD	MPD	MPD - 140	814	19.9%
	6148	CO General- PND	PND	PND_CO - 103	814	3.8%
	6147	IA General- PND	PND	PND_IA - 103	814	11.0%
	6149	KS General- PND	PND	PND_KS - 103	814	7.7%
	6145	MN General- PND	PND	PND_MN - 103	814	11.4%
	6146	NE General- PND	PND	PND_NE - 103	814	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	814	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	814	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	814	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	814	0.0%
	6152	MO General-SJD	SJD	SJD - 140	814	5.4%
	6141	CO General- WCD	WCD	WCD - 122	814	6.6%
	6142	KS General- WKD	WKD	WKD - 122	814	5.3%
						100.0%
Step 103 (Charge From Product = 999) Machine Support UED/AEC)						
6369		USU Wireless Technology Services	UED		815	
6361		USU Wireless Technology Services	UED			
	1150	MEP General	MEP	MEP	815	20.7%
	6144	MI General- MGD	MGD	MGD - 103	815	5.7%
	5131	MPS Electric General	MPD	MPD - 122	815	10.2%
	5198	MO MPD Gas Assets	MPD	MPD - 103	815	2.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG	815	6.8%
	6148	CO General- PND	PND	PND_CO - 103	815	1.5%
	6147	IA General- PND	PND	PND_IA	815	8.5%
	6149	KS General- PND	PND	PND_KS	815	6.1%
	6145	MN General- PND	PND	PND_MN	815	6.0%
	6146	NE General- PND	PND	PND_NE	815	7.4%
	6151	MN General- NMU	PND	PND_NMU	815	2.0%
	5151	SJ Elec Assets	SJD	SJD - 122	815	4.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	815	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	815	3.0%
	6141	CO General- WCD	WCD	WCD - 122	815	3.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG - 123	815	1.6%
	6142	KS General- WKD	WKD	WKD	815	6.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	815	3.6%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 104 (Charge From Product = 140) Employee Headcount (UED)						
5260		Safety & Tech Trng-USU	UED		816	
	6144	MI General- MGD	MGD	MGD	816	9.5%
	6140	MO General- MPD	MPD	MPD	816	17.1%
	6148	CO General- PND	PND	PND_CO	816	2.9%
	6147	IA General- PND	PND	PND_IA	816	11.2%
	6149	KS General- PND	PND	PND_KS	816	8.9%
	6145	MN General- PND	PND	PND_MN	816	10.7%
	6146	NE General- PND	PND	PND_NE	816	12.3%
	6151	MN General- NMU	PND	PND_NMU	816	3.1%
	6152	MO General-SJD	SJD	SJD	816	6.3%
	6141	CO General- WCD	WCD	WCD	816	9.0%
	6142	KS General- WKD	WKD	WKD	816	9.0%
						100.0%
Step 105 (Charge From Product = 340) # of Service Contracts						
6331		Appliance Technical Training	UED		817	
	5861	CO Services-PNG General	PND	PND_CO	817	10.2%
	5730	IA State Director	PND	PND_IA	817	25.1%
	6146	NE General- PND	PND	PND_NE	817	17.3%
	5781	KS Services Gas-General	PND	PND_KS	817	9.6%
	6145	MN General- PND	PND	PND_MN	817	30.3%
	6151	MN General- NMU	PND	PND_NMU	817	7.6%
						100.0%
Step 106 (Charge From Product = 120) Employee Headcount (UED)						
6332		Safety & Tech Trng-Elect Trng	UED		818	
	5131	MPS Electric General	MPD	MPD	818	41.4%
	5151	SJ Elec Assets	SJD	SJD	818	15.2%
	6141	CO General- WCD	WCD	WCD	818	21.7%
	6142	KS General- WKD	WKD	WKD	818	21.7%
						100.0%
Step 107 (Charge From Product = 100) Employee Headcount (UED)						
6333		Safety & Tech Trng-Gas Trng	UED		819	
	6144	MI General- MGD	MGD	MGD	819	11.6%
	6140	MO General- MPD	MPD	MPD	819	20.8%
	6148	CO General- PND	PND	PND_CO	819	3.5%
	6147	IA General- PND	PND	PND_IA	819	13.7%
	6149	KS General- PND	PND	PND_KS	819	10.9%
	6145	MN General- PND	PND	PND_MN	819	13.0%
	6146	NE General- PND	PND	PND_NE	819	15.0%
	6151	MN General- NMU	PND	PND_NMU	819	3.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	819	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	819	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	819	0.0%
	6152	MO General-SJD	SJD	SJD	819	7.7%
						100.0%
Step 108 (Charge From Product = 120) MASS (USU)						
6382		Regulatory Acctg Svcs-Electric	UED		820	
6371		Regulatory Services Electric	UED		820	
6374		Regulatory Analytical Support	UED		820	
	6140	MO General- MPD	MPD	MPD - 120	820	31.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	820	17.9%
	6152	MO General-SJD	SJD	SJD - 120	820	9.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	820	8.3%
	6141	CO General- WCD	WCD	WCD - 120	820	9.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	820	4.9%
	6142	KS General- WKD	WKD	WKD - 120	820	11.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG	820	7.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 110 (Charge From Product = 999) MASS (UED)						
6370		Regulatory Administration	UED		822	
	6144	MI General- MGD	MGD	MGD - 103	822	7.2%
	6140	MO General- MPD	MPD	MPD	822	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	822	9.1%
	6148	CO General- PND	PND	PND_CO	822	2.4%
	6147	IA General- PND	PND	PND_IA	822	6.2%
	6149	KS General- PND	PND	PND_KS	822	5.9%
	6145	MN General- PND	PND	PND_MN	822	7.9%
	6146	NE General- PND	PND	PND_NE	822	8.7%
	6151	MN General- NMU	PND	PND_NMU	822	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	822	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	822	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	822	0.0%
	5055	PNG Pipeline	PNP	PNP	822	0.1%
	5058	Seward County Pipeline	SCP	SCP	822	0.0%
	6152	MO General-SJD	SJD	SJD	822	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	822	4.0%
	6141	CO General- WCD	WCD	WCD	822	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	822	2.5%
	6142	KS General- WKD	WKD	WKD	822	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	822	3.5%
						100.0%
Step 111 (Charge From Product = 122) MASS (USU)						
5038		SCADA - GENERAL	UED		836	
	5007	SCADA MPS	MPD	MPD - 120	836	51.0%
	5039	Scada-Sjd Mo	SJD	SJD - 120	836	15.2%
	5012	Scada-Co	WCD	WCD - 120	836	15.2%
	5017	Scada-Ks	WKD	WKD - 120	836	18.6%
						100.0%
Step 112 (Charge From Product = 121) MASS (USU)						
5028		Transmission Eng MO-Gen	UED		837	
	5019	Transmission Eng MPS-General	MPD	MPD - 121	837	78.0%
	5029	Transmission Eng SJD-General	SJD	SJD - 121	837	22.0%
						100.0%
Step 114 (Charge From Product = 121) MASS (USU)						
5032		Transmission Ops MO-Gen	UED		839	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	839	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	839	22.0%
						100.0%
Step 116 (Charge From Product = 121) MASS (USU)						
5030		Systems Operations_MO General	UED		841	
	5006	System Operations-MPS	MPD	MPD - 121	841	78.0%
	5031	Systems Operations-SJD	SJD	SJD - 121	841	22.0%
						100.0%
Step 118 (Charge from Product = 999) Alloc Premium % (USU)						
6340		USU Risk Solutins & Credit	UED	(Alloc Type 842, Acct 900125)		
	6144	MI General- MGD	MGD	MGD	842	6.8%
	6140	MO General- MPD	MPD	MPD	842	22.6%
	1049	UPS - MO - ESF Allocations	MPG	MPG	842	21.5%
	6148	CO General- PND	PND	PND_CO	842	2.5%
	6147	IA General- PND	PND	PND_IA	842	2.9%
	6149	KS General- PND	PND	PND_KS	842	3.5%
	6145	MN General- PND	PND	PND_MN	842	3.1%
	6146	NE General- PND	PND	PND_NE	842	5.3%
	6151	MN General- NMU	PND	PND_NMU	842	0.8%
	6152	MO General-SJD	SJD	SJD	842	2.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	842	9.1%
	6141	CO General- WCD	WCD	WCD	842	2.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	842	3.7%
	6142	KS General- WKD	WKD	WKD	842	2.7%
	1050	UPS - KS - ESF Allocations	WKG	WKG	842	10.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 119 (Charge from Product = 999) Internal Audit Fcst (USU)						
6386		USU Risk Assessment	UED	(Alloc Type 843, Acct 900121)		
	6144	MI General- MGD	MGD	MGD	843	12.0%
	6140	MO General- MPD	MPD	MPD	843	17.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	843	6.9%
	6148	CO General- PND	PND	PND_CO	843	3.0%
	6147	IA General- PND	PND	PND_IA	843	7.5%
	6149	KS General- PND	PND	PND_KS	843	7.1%
	6145	MN General- PND	PND	PND_MN	843	10.5%
	6146	NE General- PND	PND	PND_NE	843	10.5%
	6151	MN General- NMU	PND	PND_NMU	843	4.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	843	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	843	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	843	0.0%
	5055	PNG Pipeline	PNP	PNP	843	0.1%
	5058	Seward County Pipeline	SCP	SCP	843	0.0%
	6152	MO General-SJD	SJD	SJD	843	4.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	843	3.0%
	6141	CO General- WCD	WCD	WCD	843	4.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	843	1.8%
	6142	KS General- WKD	WKD	WKD	843	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	843	2.9%
						100.0%
Step 121 (Charge From Product = 140) Customers						
6124		Community Relations MO	UED		845	
	6108	Community Relations MO MPS	MPD	MPD	845	78.8%
	6123	Community Relations MO SJ	SJD	SJD	845	21.2%
						100.0%
Step 122 (Charge From Product = 999) Customers						
6028		Quality Assurance	UED		846	
6016		Training Director	UED		846	
6017		Business Analysis Director	UED		846	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	846	11.0%
	5890	MO MPS Customer Service	MPD	MPD	846	18.3%
	5861	CO Services-PNG General	PND	PND_CO	846	4.3%
	5730	IA State Director	PND	PND_IA	846	12.1%
	5791	KS Services Gas-General	PND	PND_KS	846	8.0%
	6145	MN General- PND	PND	PND_MN	846	12.9%
	6146	NE General- PND	PND	PND_NE	846	14.4%
	6151	MN General- NMU	PND	PND_NMU	846	3.2%
	5913	MO SJD Customer Service	SJD	SJD	846	4.9%
	5868	CO Services-WPE General	WCD	WCD	846	6.1%
	5799	KS Services Electric-General	WKD	WKD	846	4.8%
						100.0%
Step 123 (Charge From Product = 140) Customers						
6001		UED Pricing & Econ Analysis	UED		847	
	5131	MPS Electric General	MPD	MPD - 122	847	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	847	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	847	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	847	15.9%
	1059	MO General-SJG	SJG	SJG	847	0.0%
	1023	MO General Generation - MPS	MPG	MPG	847	0.0%
	1024	UPS-General KS	WKG	WKG	847	0.0%
	1025	UPS-General CO	WCG	WCG	847	0.0%
	1100	UPG General	UPG	UPG	847	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 124 (Charge From Product = 960) Customers						
6003		Energy Forecasting & Research	UED		848	
	5161	General MI Gas Assets MGD	MGD	MGD	848	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	848	3.3%
	5131	MPS Electric General	MPD	MPD - 122	848	15.1%
	5207	General CO Gas Assets	PND	PND_CO	848	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	848	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	848	8.0%
	6145	MN General- PND	PND	PND_MN	848	12.9%
	6146	NE General- PND	PND	PND_NE	848	14.4%
	6151	MN General- NMU	PND	PND_NMU	848	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	848	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	848	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	848	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	848	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	848	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	848	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	848	4.8%
						100.0%
Step 125 (Charge From Product = 999) MASS (UED)						
6381		E-Business	UED		862	
	6144	MI General- MGD	MGD	MGD - 103	862	7.2%
	6140	MO General- MPD	MPD	MPD	862	22.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	862	9.1%
	6148	CO General- PND	PND	PND_CO	862	2.4%
	6147	IA General- PND	PND	PND_IA	862	6.2%
	6149	KS General- PND	PND	PND_KS	862	5.9%
	6145	MN General- PND	PND	PND_MN	862	7.9%
	6146	NE General- PND	PND	PND_NE	862	8.7%
	6151	MN General- NMU	PND	PND_NMU	862	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	862	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	862	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	862	0.0%
	6152	MO General-SJD	SJD	SJD	862	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	862	4.0%
	6141	CO General- WCD	WCD	WCD	862	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	862	2.5%
	6142	KS General- WKD	WKD	WKD	862	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	862	3.5%
						100.0%
Step 126 (Charge From Product = 980) Mass Formula						
6165		IA/MO Gas VPHQ	UED		862	
6166		IA/MO Gas Business Ops Mgr	UED		862	
	5198	MO MPD Gas Assets	MPD	MPD - 103	862	36.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	862	4.4%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	862	59.6%
						100.0%
Step 127 (Charge From Product = 980) Base 40						
6167		WestIA/NrthMO Ops Mgr	UED		309	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	309	27.0%
	5357	Maryville Gas Network	SJD	SJD - 103	309	4.6%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	309	68.4%
						100.0%
Step 128 (Charge From Product = 999) No. Fleet Vehicles						
5569		Missouri Fleet Management	UED	UED	309	
	5131	MPS Electric General	MPD	MPD	309	100.0%
Step 129 (Charge From Product = 999) No. Fleet Vehicles						
5572		Missouri SJ Fleet Management	UED	UED	309	
	5151	SJ Elec Assets	SJD	SJD	309	100.0%
END						

**BASIS OF ALLOCATION
UTILITY FACTORS-ELECTRIC**

The electric utility allocation factors for Missouri Public Service ("MPS") and St. Joseph Light & Power ("L&P") are listed below by FERC account. These factors were used to distribute adjustments to the Income Statement into utility components. The test year income statement uses the product allocation method within the PeopleSoft financial accounting system. This method direct assigns when possible and all other costs are then allocated on either the Massachusetts Formula, which uses margin, payroll and net plant, or number of customers.

ELECTRIC UTILITY ALLOCATION FACTORS

FERC AC	FERC AC DESCRIPTION	MPS	L&P
901000	Customer Accts Supervision	81.025%	89.078%
902000	Customer Accts Meter Reading Exp	86.549%	91.710%
903000	Customer Accts Records & Collection	81.323%	91.879%
904000	Uncollectible Accounts	66.974%	89.869%
905000	Miscellaneous Customer Accts	84.694%	93.038%
907000	Customer Service Supervision	86.738%	90.047%
909000	Informational & Instructional Ads	82.194%	94.953%
910000	Miscellaneous Customer Service & Info	80.856%	90.159%
911000	Sales Supervision	84.214%	89.594%
912000	Sales Demonstrating & Selling	100.000%	100.000%
913000	Sales Advertising Expenses	90.241%	89.388%
916000	Miscellaneous Sales Expenses	94.019%	97.164%
920000	Admin & General Salaries	84.636%	90.421%
921000	Office Supplies & Expense	86.874%	92.058%
922000	Admin Expense Trans Credit	87.939%	92.398%
922001	FDC Loading	87.858%	92.712%
923000	Outside Services Employed	88.001%	91.319%
924000	Property Insurance	100.000%	89.140%
925000	Injuries & Damages	64.912%	92.730%
926000	Employee Pensions & Benefits	86.804%	89.690%
928000	Regulatory Commission Exp	82.241%	89.978%
929000	Duplicate Charges - Credit	100.000%	92.680%
930200	Miscellaneous General Exp	87.193%	91.677%
930201	Environ Remediation - MPS Electric	100.000%	00.000%
931000	A&G Rents	86.539%	90.857%
935000	Maintenance General Plant	92.808%	88.029%
408100	Property Taxes	94.922%	93.178%
	Net Plant	91.505%	97.834%

**BASIS OF ALLOCATION
JURISDICTIONAL FACTORS**

MISSOURI PUBLIC SERVICE ("MPS")

The allocation factors listed below were used to distribute Rate Base, the test year Income Statement, and any corresponding adjustments into Jurisdictional and Non-Jurisdictional segments. A description of each basis is provided.

ST. JOSEPH LIGHT AND POWER ("L&P")

A breakout of Jurisdictional and Non-Jurisdictional segments is not necessary for St. Joseph Light and Power since this business unit is 100% Jurisdictional.

MPS JURISDICTIONAL ALLOCATION FACTORS

Juris Number 1	-	100.00%		
Juris Number 2	-	0.00%		
Juris Number 3	-	99.462%	Demand	Calculated 12 MO ended 12/02
Juris Number 4	-	99.462%	Transmission	Calculated 12 MO ended 12/02
Juris Number 5	-	99.833%	Distribution	Calculated 12 MO ended 12/02
Juris Number 6	-	99.642%	Total Plant	Calculated 12 MO ended 12/02
Juris Number 7	-	99.462%	KWH	Calculated 12 MO ended 12/02
Juris Number 9	-	100.00%	Cust. Acctg.	Calculated 12 MO ended 12/02
Juris Number 10	-	99.626%	Total Payroll	Calculated 12 MO ended 12/02

GENERAL PROCEDURE

Whenever possible, allocations are based on actual dollars charged, such as Revenue for Resale, Regulatory Expense, etc. However, most transactions benefit or relate to both the Jurisdictional (Missouri Electric Retail) and the Non-Jurisdictional (Missouri Electric Wholesale) operations of the MPS. For this reason, various allocation methods are used to achieve an equitable distribution of dollars.

ALLOCATION OF RATE BASE

Plant and Reserve

Juris Numbers 3, 4 and 5 (described in the Cost-of-Service section) are used to allocate Production, Transmission and Distribution Plant as appropriate. Any "common" portion is allocated using Juris Number 6, described below.

Fuel Inventories

Juris Number 7, the KWH Factor, is used to allocate Fuel Inventories to Jurisdictions. The calculation of the factor is provided below.

1 **Materials and Supplies**

2
3 Common Transmission and Distribution Inventories and Undistributed Stores Inventories are
4 distributed to jurisdictions using an average of **Juris Number 4 and Juris Number 5**.
5 Production and Jeffrey Energy Center Materials and Supplies and Production Stores Inventories
6 are allocated based on **Juris Number 3**.

7
8 **Prepayments**

9
10 **Juris Number 3, Demand, and Juris Number 6, Total Plant**, are used to allocate prepaid
11 charges. The factor chosen is dependent upon the nature of the prepayment.

12
13 **Emission Allowances**

14
15 **Juris Number 3, Demand**, is used to allocate Emission Allowances to jurisdictions.

16
17 **Rate Base Offsets**

18
19 Deferred Income Taxes are allocated using **Juris Number 3, Demand, and Juris**
20 **Number 6, Total Plant**

21 Customer Advances are allocated 100% to Jurisdictional, **Juris Number 1**.

22 Customer Deposits are allocated 100% to Jurisdictional, **Juris Number 1**.

23
24 **COST-OF-SERVICE ALLOCATION**

25
26 **Operating Revenues**

27
28 Revenues charged to account 447010 – Municipal Resale, are considered to be 100% Non-
29 Jurisdictional. Those charged to account 447030 – Other Resale, and account 456000-Other
30 Electric Revenue, use **Juris Number 7** to allocate between the jurisdictions.

31
32 **Production Expense**

33
34 Production expenses are allocated based on either Demand or KWH depending on the type of
35 production expense.

36
37 **Juris Number 3:** The demand factor was calculated using a four Coincidental
38 Peak Method.

39 All Production demand expenses are distributed using this basis.

40
41 **Juris Number 7:** The KWH Sales Basis is calculated by dividing Municipal
42 Resale KWH Sales by Total Division KWH Sales including Municipal Resale
43 KWH Sales. Other Resale KWH Sales are excluded from the calculation.

44
45 The KWH Factor, **Juris Number 7**, is used to allocate the following accounts:

46
47 501 – Fuel, Steam Power Generation
48 510-514 – Steam Maintenance

1 547 – Fuel, Other Power Generation
2 551-554 – Other Generation Maintenance
3 555-557 – Other Supply (Purchased Power Energy)

4 **Transmission Expense**
5

6 **Juris Number 4:** Transmission expenses are allocated on the same basis as
7 Demand related expenses. All transmission expenses are allocated using this
8 method.
9

10 **Distribution Expense**
11

12 **Juris Number 5:** Distribution Plant is analyzed to determine what portion is
13 attributable to Jurisdictional operations. The resulting percentage is applied to all
14 distribution expenses.
15

16 **Customer Accounting and Collection Expense**
17

18 **Juris Number 9:** Customer Accounting Expenses are allocated based on the
19 number of customers in each Jurisdiction. Accounts 901 through 905 are
20 allocated using this method except for account 904 which is considered 100%
21 Jurisdictional.
22

23 **Customer Service and Information Expense**
24

25 Accounts 907 through 910 are considered to be 100% Missouri Jurisdictional expense.
26

27 **Sales Expense**
28

29 Accounts 911 through 916 are considered to be 100% Missouri Jurisdictional expense.
30

31 **Administrative & General Expense**
32

33 Account 928, Regulatory Commission Expense, is analyzed to allow a direct assignment to
34 Jurisdictions when possible. The remaining “common” charges are allocated using **Juris**
35 **Number 6 or Juris Number 10** as described below.
36

37 **Juris Number 6:** A composite rate is determined by allocating individual
38 components of total plant using Juris Numbers 3, 4 and 5. The resulting rate is
39 used to allocate the following account:
40

41 924 - Property Insurance
42
43

44 **Juris Number 10:** The Payroll Factor is calculated by examining payroll charges
45 and allocating them using Juris Numbers 3, 4, 5 and 10 above. The composite
46 rate arrived at is used to allocate the following accounts.
47

48 920 - Administrative and General Salaries

1	921	-	Office Supplies and Expense
2	922	-	Administrative Transfer Credit
3	923	-	Outside Service
4	925	-	Injuries and Damages
5	926	-	Employee Benefits
6	929	-	Duplicate Charges
7	930	-	Miscellaneous General Expense
8	931	-	Rents
9	935	-	Maintenance of General Plant

10
11 **Depreciation & Amortization**

12
13 Depreciation Expense, account 403, and Amortization expense, account 404, are allocated on
14 **Juris Number 6**. Amortization of Other Plant Expense, account 405, is 100% Jurisdictional.

15
16 **Taxes Other Than Income Taxes**

17
18 Other Taxes are allocated using **Juris Number 10**, Total Payroll, except for the portion related
19 to Property Taxes which are allocated with **Juris Number 6**, Total Plant, and Corporate
20 Franchise Taxes and City Franchise Taxes which are 100% Jurisdictional. The computation of
21 these methods of allocation was provided above.

22
23 **Current Income Taxes**

24
25 Current income taxes are allocated to Jurisdictional based on the pre-tax income for which taxes
26 should be provided.

27
28 **Deferred Income Taxes & ITC**

29
30 All deferred taxes were allocated to Jurisdictions using **Juris Number 6**, Total Plant.

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45

AQUILA NETWORKS-L&P
STEAM/ELECTRIC ALLOCATION FACTORS
Lake Road Generating Station

OTHER OPERATING EXPENSE ALLOCATIONS

900 LB Coal Use Factor

$$\frac{\text{Previous 3 calendar years of steam coal fuel (million BTU's)}}{\text{Previous 3 calendar years of 900 lb Coal fuel (million BTU's)}} = \frac{4,795,042}{6,836,932} = 70.1\%$$

Combustion Turbine/Plant Capacity Factor

(a) 900 lb total required fuel input in million BTU/hr, less boiler #7 steam, to produce maximum rated electric generation on turbines 1, 2, & 3 =	871	
(b) Total required fuel input in million BTU/hr to produce maximum rated electric generation on turbine #4 =	1,057	
(c) Total required fuel input in million BTU/hr to produce maximum rated electric generation on turbines #5, #6, & #7 =	1,403	
(d) Sum of maximum non-coincidental steam customer peak demands for the past 3 calendar years in million btu per hour =	355.0	
(e) Million BTU/hr of required fuel input per million BTU of industrial steam sold for the previous calendar year =	1.208	
Combustion Turbine/Plant capacity factor =	$\frac{c}{a+b+c+dxe}$	= $\frac{1,403}{3,760} = 37.3\%$

Equivalent Employment Factor

(a) Lake Road Operation personnel manhours per shift =	32	
(b) Manhours per shift required to operate steam sales =	9.5	
Equivalent employment factor =	$\frac{b}{a}$	= $\frac{9.5}{32} = 29.7\%$

900 lb Steam Demand Factor

Determine the maximum coincident peaks for each month in the three year period. This produces 36 individual monthly maximum demands for the 900 psi system. From these 36 values, the three highest amounts are taken for each calendar year. This results in nine values. The percentage of steam and electric use in each of these nine values is then determined. The last step in the process is to add each of the nine percentages for electric and industrial steam allocation factors and divide by nine.

900 lb Steam Demand Allocation Factor = **21.3%**

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900 lb STEAM FUEL CONSUMPTION FACTOR

$$\frac{\text{Previous 3 calendar years of total steam fuel (million BTU's)}}{\text{Previous 3 calendar years of total 900 lb fuel (million BTU's)}} = \frac{6,710,839}{9,954,101} = 67.4\%$$

TOTAL PLANT COAL BURN ALLOCATION FACTOR

$$\frac{\text{Previous 3 calendar years of steam coal fuel (million BTU's)}}{\text{Previous 3 calendar years of Lake Road coal fuel (million BTU's)}} = \frac{4,795,042}{24,906,945} = 19.3\%$$

TOTAL PLANT #2 OIL BURN ALLOCATION FACTOR

$$\frac{\text{Previous 3 calendar years of steam 2 oil fuel (million BTU's)}}{\text{Previous 3 calendar years of Lake Road 2 oil fuel (million BTU's)}} = \frac{95,405}{197,494} = 48.3\%$$

PLANT STRUCTURE & FEEDWATER PLANT ALLOCATION FACTORS

$$\frac{\text{Lake Road Steam plant in 311 accounts - dollars}}{\text{Total Lake Road plant in 311 accounts - dollars}} = \frac{1,365,289}{10,946,638} = 12.5\%$$

900/1800 LB STEAM DEMAND FACTOR

Determine the maximum coincident peaks for each month in the three year period. This produces 36 individual monthly maximum demands for the 900/1800 psi system. From these 36 values, the three highest amounts are taken for each calendar year. This results in nine values. The percentage of steam and electric use in each of these nine values is then determined. The last step in the process is to add each of the nine percentages for electric and industrial steam allocation factors and divide by nine.

$$900/1800 \text{ lb Steam Demand Factor} = 10.1\%$$

FEEDWATER CONSUMPTION ALLOCATION FACTOR

Based on 1994 review of feedwater uses, updated annually;

$$\text{Feedwater Consumption Allocation Factor for Steam} = 95.7\%$$

FEEDWATER SYSTEM DEMAND ALLOCATION FACTOR

Based on 1994 review of feedwater demand, updated annually;

$$\text{Feedwater System Demand Allocation Factor} = 87.1\%$$

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MISSOURI AIR LAW FEE FACTOR

Based on annual calculations performed by Environmental Department to determine the actual air emission fee expense applicable to the steam and electric jurisdictions, respectively

Missouri Air Law Fee Factor = **15.34%**

TURBINE 1-4 EXTRACTION ALLOCATION FACTOR

Based on estimated 2002 cost of Turbine 1 work related to 1-4 extraction divided by total Turbine 1 maintenance expenses in 2002

<u>1-4 Extraction maintenance expense</u>	=	<u>9,201.71</u>	=	
Total Turbine 1 maintenance expense	=	79,800.96		11.53%

**SUMMARY
MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

LINE NO.	(a)	ESF (b)	IBU (c)	TOTAL (d)
1	<u>PER BOOKS</u>			
2	MPS	25,286,642	22,282,037	47,568,679
3	SJLP	8,185,036	6,442,659	14,627,695
4				
5	<u>ADJUSTMENT FOR INCREMENTAL COSTS</u>			
6	MPS	(80,315)	(237,015)	(317,330)
7	SJLP	(24,124)	(72,719)	(96,843)
8				
9	<u>NET OF INCREMENTAL ADDS</u>			
10	MPS	25,206,327	22,045,022	47,251,349
11	SJLP	8,160,912	6,369,940	14,530,852
12				
13	<u>ADJUSTMENT FOR ANNUALIZATION OF 2003 FACTORS /1</u>			
14	MPS	(1,849,158)	(209,950)	(2,059,108)
15	SJLP	(638,230)	(284,626)	(922,858)
16				
17	<u>REALLOCATED WITH 2003 FACTORS</u>			
18	MPS	23,357,169	21,835,072	45,192,241
19	SJLP	7,522,682	6,085,312	13,607,994
20				
21	<u>ADJUSTMENT FOR ANNUALIZATION OF OTHER ISSUES /2</u>			
22	MPS	(902,722)	(213,817)	(1,116,539)
23				
24	<u>AS ANNUALIZED AND ADJUSTED</u>			
25	MPS	22,454,447	21,621,255	44,075,702
26				
27	<u>ADJUSTMENT TO EXCLUDE SJLP FROM TARGET</u>			
28	MPS	1,730,217	565,934	2,296,151
29	SJLP	(7,522,682)	(6,085,312)	(13,607,994)
30				
31	<u>EXCLUDING SJLP IN TARGET</u>			
32	MPS	24,184,664	22,187,189	46,371,853
33	SJLP			
34				

1/ Includes misc. other adjustments to ESF/IBU allocated amounts. See CS-16 for details.

2/ Other issues: Payroll annualization, eliminate prior year payroll related write-off, payroll taxes, restructuring, eliminate TransUCU, benefits, property taxes, adjust dues and donations, adjust advertising, adjust depreciation on Aquila common general plant assets.

**SUMMARY
MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

LINE NO.	(a)	ESF (b)	IBU (c)	TOTAL (d)
1	<u>PER BOOKS</u>			
2	MPS	25,286,642	22,282,037	47,568,679
3	SJLP	8,185,036	6,442,659	14,627,695
4				
5	<u>ADJUSTMENT FOR INCREMENTAL COSTS</u>			
6	MPS	(80,315)	(237,015)	(317,330)
7	SJLP	(24,124)	(72,719)	(96,843)
8				
9	<u>NET OF INCREMENTAL ADDS</u>			
10	MPS	25,206,327	22,045,022	47,251,349
11	SJLP	8,160,912	6,369,940	14,530,852
12				
13	<u>ADJUSTMENT FOR ANNUALIZATION OF 2003 FACTORS /1</u>			
14	MPS	(1,849,158)	(209,950)	(2,059,108)
15	SJLP	(638,230)	(284,628)	(922,858)
16				
17	<u>REALLOCATED WITH 2003 FACTORS</u>			
18	MPS	23,357,169	21,835,072	45,192,241
19	SJLP	7,522,682	6,085,312	13,607,994
20				
21	<u>ADJUSTMENT FOR ANNUALIZATION OF OTHER ISSUES /2</u>			
22	MPS	(99,753)	(529,240)	(628,993)
23				
24	<u>AS ANNUALIZED AND ADJUSTED</u>			
25	MPS	23,257,416	21,305,832	44,563,248
26				
27	<u>ADJUSTMENT TO EXCLUDE SJLP FROM TARGET</u>			
28	MPS	2,023,395	2,087,972	4,111,367
29	SJLP	(7,522,682)	(6,085,312)	(13,607,994)
30				
31	<u>EXCLUDING SJLP IN TARGET</u>			
32	MPS	25,280,811	23,393,804	48,674,615
33	SJLP			
34				

1/ Includes misc. other adjustments to ESF/IBU allocated amounts. See CS-16 for details.

2/ Other issues: Payroll annualization, eliminate prior year payroll related write-off, payroll taxes, restructuring, eliminate TransUCU, benefits, property taxes, adjust dues and donations, adjust advertising, adjust depreciation on Aquila common general plant assets.

