

Exhibit No.:

Issues: Corporate Allocations,  
Shared Assets and  
Utility/Jurisdictional  
Allocations

Witness: Beverlee R. Agut

Sponsoring Party: Missouri Public  
Service

Case No.: ER-

Before the Public Service Commission  
of the State of Missouri

Direct Testimony

of

Beverlee R. Agut

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI  
DIRECT TESTIMONY OF BEVERLEE R. AGUT  
ON BEHALF OF MISSOURI PUBLIC SERVICE,  
A DIVISION OF UTILICORP UNITED INC.  
CASE NO. ER-\_\_\_\_\_**

1 Q. Please state your name and business address.

2 A. My name is Beverlee R. Agut and my business address is 10700 East 350 Highway,  
3 Kansas City, Missouri.

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

5 A. I am employed by UtiliCorp United Inc. ("UtiliCorp") in the Regulatory Services group  
6 as Director of Regulatory Accounting.

7 Q. Please state your educational background and experience.

8 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a  
9 major in Accounting from Rockhurst University in Kansas City. I am a Certified  
10 Management Accountant and a member of the Institute of Management Accountants. In  
11 1976, I began working for Missouri Public Service ("MPS"), a division of UtiliCorp, and  
12 held various positions in the accounting and regulatory departments. In 1988, I joined  
13 Kansas Public Service, also a division of UtiliCorp, as Manager of Accounting and  
14 Regulatory Affairs. Since 1995, I have held various positions in UtiliCorp's Accounting  
15 Services group. I transferred to my current position in August 1999.

16 Q. Have you previously testified before any regulatory bodies?

17 A. Yes. I have testified before the Kansas Corporation Commission and West Virginia  
18 Public Service Commission.

19 Q. What is the purpose of your testimony in this proceeding?

1 A. The purpose of my testimony is to describe the process for allocating costs associated  
2 with various centralized support functions along with the impact of these allocations on  
3 the electric operations of UtiliCorp's MPS operating division and to sponsor the  
4 associated centralized support function allocations relating to base test year net plant in  
5 service, Rate Base Adjustment RB-20 and Operations Adjustment CS-20. I will also  
6 describe the jurisdictional and utility allocation factors developed for this case and the  
7 purpose and use of these allocation factors.

8 **Corporate Cost Allocations**

9 Q. Please explain the types of costs that are allocated to the UtiliCorp operating divisions  
10 and subsidiaries ("Business Units").

11 A. Since many of the administrative functions for UtiliCorp's MPS operating division and  
12 other Business Units are handled by UtiliCorp's corporate offices in Kansas City, it is  
13 necessary to establish a process to allocate these centralized costs to the various Business  
14 Units that receive services. The method describing how the common centralized  
15 administrative costs are allocated to both state jurisdictions and product lines is contained  
16 in the UtiliCorp January 2001 Corporate Cost Allocation Manual included with my  
17 testimony as Schedule BRA-2. This document includes the allocations performed in the  
18 accounting system on a monthly basis that impact the regulated divisions of UtiliCorp.  
19 As more fully explained in the process document, the Business Unit allocations  
20 applicable to MPS include United States Utilities ("USU") and UtiliCorp Enterprise  
21 Support Function ("ESF"). The USU allocations are part of the overall Intra-Business  
22 Unit ("IBU") Allocation process. The UtiliCorp corporate headquarter allocations are  
23 designated as "ESF Allocations."

1 Q. Please describe how the allocation process works.

2 A. Each month, the costs incurred in designated centralized allocable departments are  
3 systematically processed in the PeopleSoft Financial Accounting System. A complete  
4 overview of this process is explained in Schedule BRA-3.

5 Q. What is the theory behind the UtiliCorp allocation method?

6 A. The method was developed to assign the cost of a service to the specific Business Unit(s)  
7 that drives that specific cost. Costs are either "directly assigned" to Business Units,  
8 allocated to Business Units based upon a specific "cost driver" or allocated to Business  
9 Units based upon the "Massachusetts Formula." The UtiliCorp preference is to directly  
10 assign costs wherever possible to facilitate the proper matching of costs to the appropriate  
11 Business Units that utilize the service.

12 Q. Please describe in more detail the "directly assigned" method of charging costs to  
13 Business Units.

14 A. From time to time, a department will provide a specific service to a specific Business  
15 Unit. For example, the IBU department entitled Human Resources-USU (Department ID  
16 6327) may place a newspaper ad in order to recruit prospective applicants for an open  
17 position. The cost of this newspaper ad is then directly assigned to the Business Unit  
18 requesting this service.

19 Q. Please explain in more detail a specific "cost driver" and provide an example of assigning  
20 costs to Business Units based upon a "cost driver."

21 A. A cost driver has a direct cause and effect relationship to the costs incurred to provide a  
22 specific service. The allocation of the ESF department entitled Payroll (Department ID  
23 4179) is a good example of this concept. All payroll costs are allocated to the Business

1 Units receiving the service based upon the number of paychecks issued to employees of  
2 each Business Unit. Allocating payroll costs to the Business Units based upon employee  
3 paychecks issued, "cost driver," results in each Business Unit absorbing an appropriate  
4 level of cost. Furthermore, by understanding what drives the costs, UtiliCorp will be in a  
5 better position to control those costs.

6 Q. Please describe the Massachusetts Formula and its use in the allocation of centralized  
7 support function costs.

8 A. If common costs cannot be charged directly to a Business Unit or if a specific cost driver  
9 is not determinable, then the Massachusetts Formula is used as a general allocator to  
10 allocate common costs. The Massachusetts Formula consists of the arithmetic average of  
11 payroll charged to expense, gross margin and net plant.

12 Q. How often does UtiliCorp make changes to its allocations drivers?

13 A. UtiliCorp continually reviews the allocation process in order to ensure that costs are  
14 properly assigned to the various Business Units so that their financial successes can be  
15 properly measured. The statistics associated with the allocations drivers, e.g., the number  
16 of paychecks issued, are updated annually based upon the actual historical experience of  
17 the prior year. In addition, UtiliCorp recently completed a detailed annual review of the  
18 allocation process which resulted in defining more specific cost allocation drivers for  
19 allocating common costs for certain departments. The changes resulting from this review  
20 process became effective January 1, 2001, and are reflected in Operations Adjustment  
21 CS-20.

22 Q. Are there any other cost allocation changes that have been incorporated in the January 1,  
23 2001, allocation percentages?

- 1 A. Yes. UtiliCorp sold its West Virginia Power (“WVP”) electric and gas utility operating  
2 division to Allegheny Energy (“Allegheny”) on December 31, 1999. Through September  
3 2000, UtiliCorp continued to provide limited transition services to Allegheny. The  
4 Business Unit allocation targets effective January 1, 2001, reflect the elimination of WVP  
5 as an operating division. The expenses allocated to MPS for the twelve months ended  
6 December 31, 2000, would have been less than the total of the costs actually allocated  
7 during this period due to a combination of the cost driver changes and the sale of WVP.  
8 A summary of these calculations for Operations Adjustment CS-20 is attached to my  
9 testimony as Schedule BRA-1. In addition, since the allocation of common general plant  
10 fixed assets follows the allocation methodology and process of allocating common  
11 general plant depreciation expense, an adjustment for common general plant and  
12 associated accumulated provision for depreciation has also been reflected in MPS’ filing.  
13 This allocation is included in the rate base per book net plant amounts at December 31,  
14 1999. The allocation of projected corporate common general plant additions utilized  
15 allocation factors effective October 2000 and is reflected in Rate Base Adjustment RB-  
16 20. During the update period for this case, it would be appropriate to utilize the most  
17 current allocation factors for rate base and operating expense items.
- 18 Q. Have any changes been made in the allocation factors to reflect the inclusion of St.  
19 Joseph Light & Power (“SJLP”) as a Business Unit allocation target?
- 20 A. No. Since none of the costs associated with the merger have been allocated to MPS, it is  
21 not appropriate to allocate any of the savings to MPS. Additional discussion on the  
22 impact of the SJLP merger on MPS operations is contained in the direct testimony of  
23 UtiliCorp witness Mr. Gary Clemens.

1 Q. What additional evidence on corporate cost allocations have you included?

2 A. Additional schedules have been made a part of this filing that segregate the direct and  
3 allocated costs to MPS as well as the charges being allocated to other UtiliCorp Business  
4 Units for the base test year ended June 30, 2000. I have included the following  
5 information as part of my testimony:

6 Schedule BRA-4, MPS Common Product Allocations effective July 1, 1999 through  
7 June 30, 2000.

8 Schedule BRA-5, Actual Base Test Year Total Charges to MPS Electric Operations, for  
9 Operating, Maintenance, Depreciation, Taxes Other Than Income Tax, and Interest  
10 Expense by Source by FERC Account.

11 Schedule BRA-6, Actual Base Test Year Direct Charges to MPS Electric Operations, for  
12 Operating, Maintenance, Depreciation, Taxes Other Than Income Tax, and Interest  
13 Expense by Source Business Unit by FERC Account.

14 Schedule BRA-7, Actual Base Test Year ESF Charges to MPS Electric Operations, for  
15 Operating, Maintenance, Depreciation, Taxes Other Than Income Tax, and Interest  
16 Expense by Source Department by FERC Account.

17 Schedule BRA-8, Actual Base Test Year IBU Charges to MPS Electric Operations, for  
18 Operating, Maintenance, Depreciation, Taxes Other Than Income Tax, and Interest  
19 Expense by Source Department by FERC Account.

20 Schedule BRA-9, Actual Base Test Year ESF and IBU Charges Allocated to All Business  
21 Units by Source Department.

22 Q. Please explain each of these schedules.

1 A. Schedule BRA-4 shows the allocation percentages effective for the period July 1, 1999  
2 through September 30, 2000, for MPS of common products to specific products, also  
3 known as "utility" allocations, within the financial accounting system. This is the utility  
4 allocation basis of test year per book operating and maintenance expense amounts.  
5 Schedules BRA-5 through BRA-9 provide additional details in support of test year  
6 allocations to MPS and other UtiliCorp Business Units.

7 **Jurisdictional and Utility Allocations**

8 Q. Have additional allocation factors been developed?

9 A. Yes. Since MPS is a combination electric and gas utility and since it's electric operations  
10 encompass both retail and wholesale jurisdictions, it is proper to develop allocation  
11 factors to segregate the electric retail operations only for this application. A discussion of  
12 the development of these factors is included in Schedule BRA-10 attached to my  
13 testimony.

14 Q. Does this conclude your direct testimony?

15 A. Yes.

**UTILICORP UNITED INC. D/B/A MISSOURI PUBLIC SERVICE  
SUMMARY  
COMBINED ESF & IBU ALLOCATIONS CHANGES**

<b>Line No.</b>		<b>12 Months Ended 12/31/00 Actual</b>	<b>Allocations Based on 12/31/00 Pool Dollars and Allocation Factors Eff. 1/1/01 (Excl. SJLP)</b>	<b>Change</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>
1	MO - Mo. Public Service	54,870,954	48,542,403	(6,328,551)
2	KS - WestPlains Energy	18,454,250	17,432,348	(1,021,902)
3	CO - WestPlains Energy	12,922,541	13,577,041	654,500
4	UtiliCorp Power Generation	1,360,587	1,416,831	56,244
5	MI - Michigan Gas Utilities	19,896,489	21,498,771	1,602,282
6	CO - Peoples Natural Gas	5,426,218	6,587,855	1,161,637
7	MN - Peoples Natural Gas	12,937,693	14,362,814	1,425,121
8	NE - Peoples Natural Gas	21,889,918	23,213,932	1,324,014
9	TX - Peoples Natural Gas	8,396	31,543	23,147
10	SD - Peoples Natural Gas	6,160	61,792	55,632
11	OK - Peoples Natural Gas	9,960	42,894	32,934
12	IA - Peoples Natural Gas	17,183,535	18,902,379	1,718,844
13	MN - Northern Minnesota Utilities	4,056,659	4,359,647	302,988
14	KS - Peoples Natural Gas	12,757,435	14,648,423	1,890,988
15	West Virginia - Allegheny	1,056,813	-	(1,056,813)
16	Aquila, Inc.	32,574,443	29,257,092	(3,317,351)
17	Seward County Pipeline	91	1,052	961
18	WTPL	-	169,690	169,690
19	EnergyOne Ventures	71,721	143,898	72,177
20	GSS Midcontinent	502,689	454,461	(48,228)
21	PNG Pipeline	119,689	242,906	123,217
22	Service Today	2,642,360	2,586,850	(55,510)
23	UtiliCorp Communication Services	(2,186)	1,442,503	1,444,689
24	Missouri Pipeline Co.	2,150,840	1,919,994	(230,846)
25	Missouri Gas Co.	1,196,586	1,165,516	(31,070)
26	Omega Pipeline	538,076	569,280	31,204
27	Total	<u>222,631,917</u>	<u>222,631,917</u>	<u>0</u>

**JANUARY 2001**

**UTILICORP UNITED INC.**

**CORPORATE COST**

**ALLOCATION**

**MANUAL**

## **Summary of Changes**

### **Business Unit Organization Chart:**

Eliminated UtiliCorp Energy Group (UEG), merged the Gas Supply Services (GSS) operating unit into the U.S. Utility (USU) business unit, to segregate Aquila.

### **UtiliCorp United Inc., Divisions Organization Chart:**

Eliminated West Virginia Power division (WVP) as it was sold 12/99.

### **Summary of Cost Assignment - Section A: No Changes**

### **Department Assignment Methodologies - Sections B through C:**

Updated department listing and cost driver information for each Business Unit.

The UEG business unit has been eliminated. The GSS operating unit has been merged into the USU business unit.

The USU business unit includes the formally identified UED.

All departments and references to West Virginia Power have been deleted. This entity was sold in December, 1999.

### **Assignment Basis - Section F:**

Updated to reflect the changes in cost drivers referenced in Section B and C.

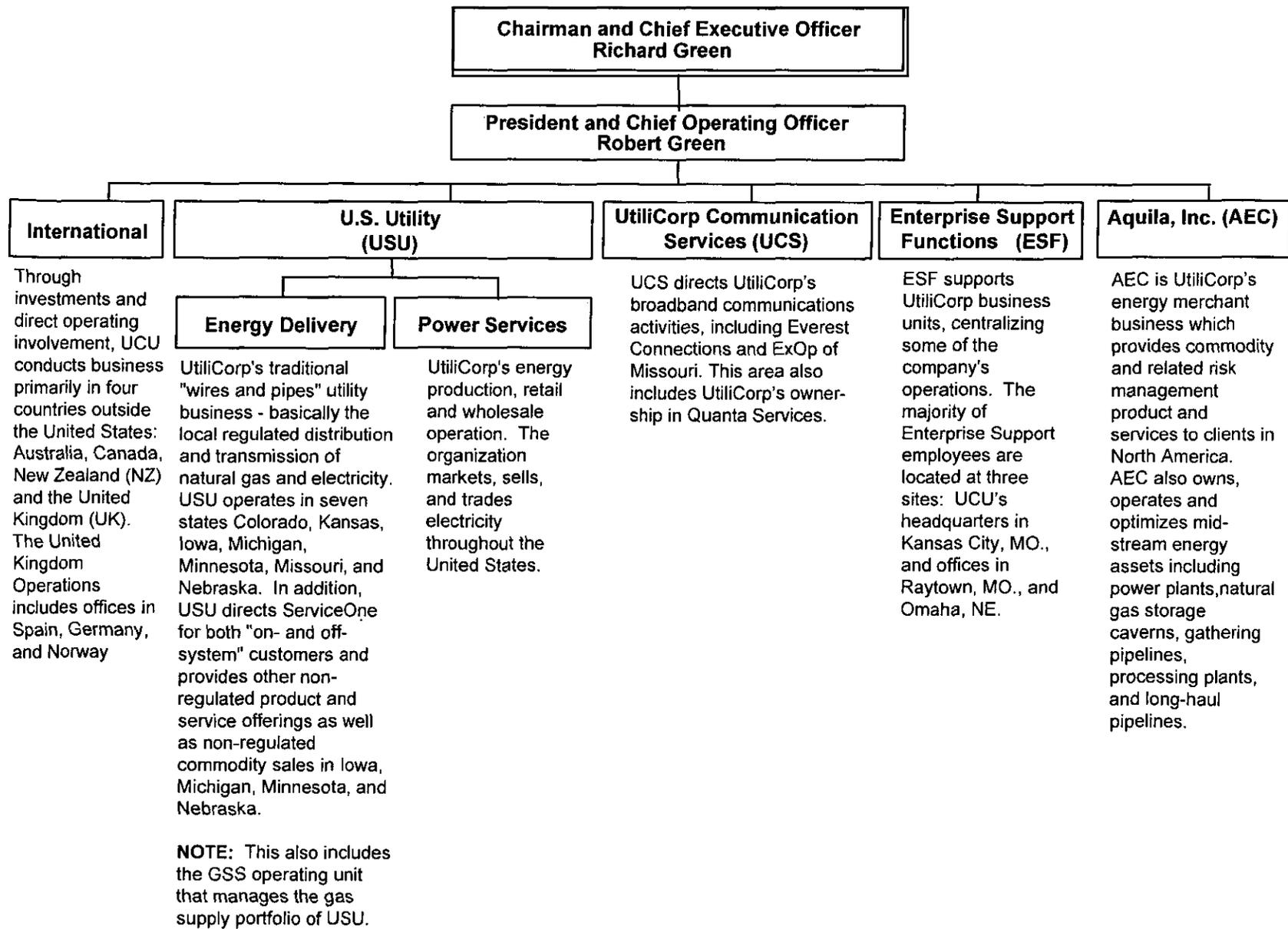
### **Acronyms and Definitions- Sections D and E:**

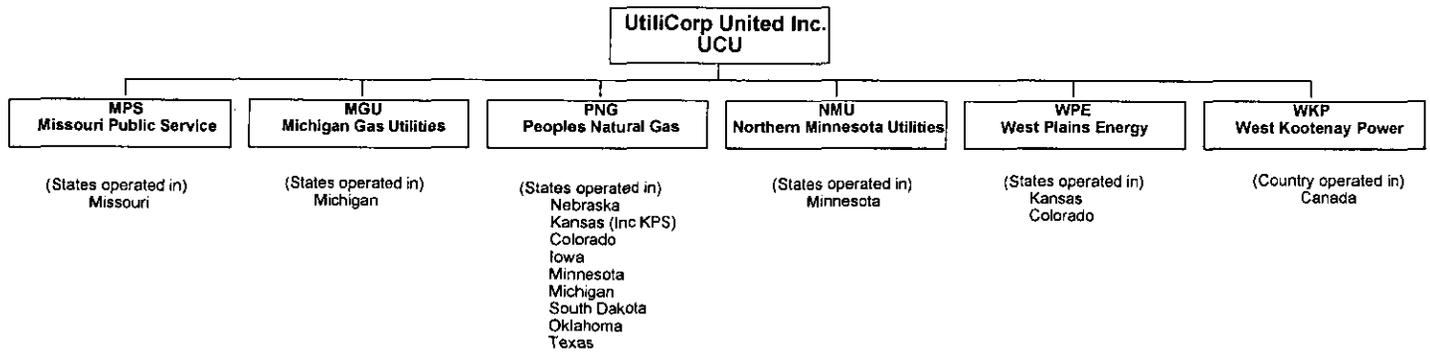
Updated for additional acronyms and definitions.

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Organization as of July, 2000





## Summary of Cost Assignment

The UtiliCorp United Inc. Corporate Cost Allocation Manual (CCAM) was designed to satisfy three primary purposes:

1. To provide a consistent method of assigning costs to Utilicorp's Business Units, Divisions, and product lines.
2. To promote operational efficiencies.
3. To aide management as a tool for cost control.

The CCAM accomplishes these goals by using department specific cost drivers to assign common costs to the appropriate states (Sections B-E). Many of the drivers utilize the Massachusetts formula, which consists of the arithmetic average of gross margin, payroll, and net plant for applicable departments and/or business units. However, a more specific cost driver is used in cases where it can be directly linked with the cause of the expenses incurred. Once common costs are identified as state-specific, they will be assigned between applicable product lines within a state based on the Massachusetts formula or a more specific cost driver. It is UtiliCorp's primary objective that the assignment of common costs between product lines will eventually mirror the assignment of common costs to states. These as well as any other necessary changes will be considered as the manual is updated annually or more frequently should a material change take place within the organization.

It is important to note that the cost drivers identified in this manual are only used to assign common costs which cannot be directly assigned to specific states and/or product lines. It is also important to note that all costs incurred as a result of UtiliCorp's international operations are charged direct to those operations with an, overhead loading factor added on.

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

Section B

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
UPS - General	1026	Expenses incurred to operate Regulated electric generation in MO, KS and CO that cannot be broken down by state. ESF groups that incur expenses on behalf of UPS primarily use this department.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
VP of Production	1029	Executive expenses incurred by the VP of Production who provides production oversight for all regulated electric generation plants in MO, KS and CO.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Wholesale Customer Services	1039	Works with the wholesale customers for Regulated Power Services in MO, KS, and CO.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Regulated Marketing & Dispatch	1042	Dispatching of regulated electric generation power plants regulated off-system sales, and wholesale trading transactions for MO, KS, and CO.	Purchased Power	Mass Formula - (Margin, Payroll & Net Plant)
VP - Regulated Power Group	1043	Executive expenses incurred by the VP of Regulated Power Services who provides oversight for plants in MO, KS, and CO, and oversight for production dispatching, wholesale customers, and regulated off-system sales in MO, KS, and CO.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Fuel and Purchased Power	1044	Oversight for fuel and purchased power contracts and spot purchases for all regulated electric generation power plants in MO, KS and CO.	Megawatt Capacity	Mass Formula - (Margin, Payroll & Net Plant)
Financial Management - UPS	1057	Provides financial support to the Generation Group - electric.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Gas Supply Services - General	2304	Services include short & long term supply plan strategy; Supply portfolio planning; Long-term supply & pipeline contracts; FERC related activities - rate cases, tariffs, etc; Pipeline relations; Wellhead acquisition; Monthly & day to day gas buying; Load forecasting; Scheduling & dispatching; System load control; Transport customer billing data; Supplier & pipeline reconciliation's; Gas accounting for GSS; and Wellhead accounting/contract administration for the Upper Mid-continent Region, Lower Mid-continent Region and Eastern Region. Also included are Billing and margin data; Risk Management accounting; Financial Accounting, Planning and Reporting for GSS; and Benchmarking. Services are performed for all Regulated and Non-Regulated	GSS Direct Payroll/Mass Formula	Mass Formula - (Margin, Payroll and Net Plant)

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

Section B

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
		gas business lines and pipelines excluding Tran Mississippi and Omega Pipeline.		
Gas Supply Services - PNG Allocation	2306	Services include short & long term supply plan strategy; Supply portfolio planning; Long-term supply & pipeline contracts; FERC related activities - rate cases, tariffs, etc; Pipeline relations; Wellhead acquisition; Monthly & day to day gas buying; Load forecasting; Scheduling & dispatching; System load control; Transport customer billing data; Supplier & pipeline reconciliation's; Gas accounting for GSS; and Wellhead accounting/contract administration for the Upper Mid-continent Region, Lower Mid-continent Region and Eastern Region. Also included are Billing and margin data; Risk Management accounting; Financial Accounting, Planning and Reporting for GSS; and Benchmarking. Services are performed for all Regulated and Non-Regulated PNG gas business lines.	GSS Direct Payroll/Mass Formula	Mass Formula - (Margin, Payroll & Net Plant)
UPS Benefits Residual	4403	This is the residual for benefits budgeted by the business units and the overhead factor utilized for charging out benefits.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
MPD Benefits Residual	4400	Residual for benefits budgeted by MPD and the overhead factor utilized for charging out benefits.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
USU Benefits Residual	4402	This is the residual for benefits budgeted by the business units and the overhead factor utilized for charging out benefits.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
WKD Benefits Residual	4407	Residual for benefits budgeted by WKD and the overhead factor utilized for charging out benefits.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
WCD Benefits Residual	4408	Residual for benefits budgeted by WCD and the overhead factor utilized for charging out benefits.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
PND Benefits Residual	4409	Residual for benefits budgeted by PND and the overhead factor utilized for charging out benefits.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
MGD Benefits Residual	4410	Residual for benefits budgeted by MGD and the overhead factor utilized for charging out benefits.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
UPL Benefits Residual	4412	Residual for benefits budgeted by UPL and the overhead factor utilized for charging out benefits.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

**Section B**

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
GSS Benefits Residual	4420	Residual for benefits budgeted by GSS and the overhead factor utilized for charging out benefits.	GSS Direct Payroll/Mass Formula	Mass Formula - (Margin, Payroll & Net Plant)
GSS Accounting Accruals	4452	Accounting Accrual Department set up to facilitate the accrual of items to GSS in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	GSS Direct Payroll/Mass Formula	Mass Formula - (Margin, Payroll & Net Plant)
MGD Accounting Accruals	4455	Accounting Accrual Department set up to facilitate the accrual of items to MGD in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MPD Accounting Accruals	4457	Accounting Accrual Department set up to facilitate the accrual of items to MPD in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
PND KS Accounting Accruals	4461	Accounting Accrual Department set up to facilitate the accrual of items to PNG KS in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
PND CO Accounting Accruals	4462	Accounting Accrual Department set up to facilitate the accrual of items to PNG CO in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

Section B

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
PND NE Accounting Accruals	4463	Accounting Accrual Department set up to facilitate the accrual of items to PNG NE in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
PND IA Accounting Accruals	4466	Accounting Accrual Department set up to facilitate the accrual of items to PNG IA in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
PND MN Accounting Accruals	4468	Accounting Accrual Department set up to facilitate the accrual of items to PNG MN in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
USU Accounting Accruals	4474	Accounting Accrual Department set up to facilitate the accrual of items to USU in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
UPS Accounting Accruals	4475	Accounting Accrual Department set up to facilitate the accrual of items to UPS in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

Section B

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
WCD Accounting Accruals	4477	Accounting Accrual Department set up to facilitate the accrual of items to WPE CO in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
WKD Accounting Accruals	4479	Accounting Accrual Department set up to facilitate the accrual of items to WPE KS in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
Electric Transmission MO/CO/KS - General	5000	Constructs, operates and maintains the UCU transmission grid in Colorado, Kansas, and Missouri which includes approximately 4,600 miles of high voltage transmission lines, 175 high voltage substations, 7,000 system protection relays, three SCADA systems and three 24 hour transmission system operation centers that provide service network operations, wholesale municipalities, third-party wheeling customers, engineering and business operations.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Electric Transmission Operations - MO/CO/KS General	5001	Constructs, operates and maintains the UCU transmission grid in Colorado, Kansas, and Missouri which includes approximately 4,600 miles of high voltage transmission lines, 175 high voltage substations, 7,000 system protection relays, three SCADA systems and three 24 hour transmission system operation centers that provide service network operations, wholesale municipalities, third-party wheeling customers, engineering and business operations.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Electric Transmission Ops - Right of Way - MO/CO/KS	5002	Responsible, with the support of field personnel, for handling right of way purchases, right of way damage claims, right of way inquiries, zoning permits, and crossing permits for both gas and electric, distribution and transmission mainly in Kansas, Colorado and Missouri.	Right-of-way projects by state	Mass Formula - (Margin, Payroll & Net Plant)
Electric Transmission	5018	Electric transmission capital budget for MO, KS and CO, new	Mass Formula - (Margin,	Mass Formula - (Margin,

**USU DEPARTMENT  
ASSIGNMENT METHODOLOGIES**

Section B

Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
Engineering MO/CO/KS - General		project evaluation, design, construction, and engineering support to operations. Areas of support also include updating of transmission tariffs.	Payroll & Net Plant)	Payroll & Net Plant)
Transmission Engineering - CO/KS - General	5020	Electric transmission capital budget for KS and CO, new project evaluation, design, construction, and engineering support to operations. Areas of support include: substation design, system protection/coordination, metering, and drafting.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Electric Transmission Business Ops - General	5023	Electric business operations, including development of business opportunities, negotiation of transmission agreements, development of transmission plans, and the management of transmission tariffs and rates.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
UtiliCorp Pipeline Systems	5050	Operation of the pipeline and unregulated distribution system in MO, including system control, regulatory compliance and maintenance.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Gas Transmission Engineering	5059	Gas transmission capital budgets, new project evaluation, design, construction management, and engineering support to gas operation.	Net Plant	Mass Formula - (Margin, Payroll & Net Plant)
Gas Transmission Business Ops	5060	Gas transmission/gathering business operations including gas control, business development, contract administration, rates and tariffs.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Vice President Transmission Services	5080	Manages natural gas and electric transmission operations for USU.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Financial Management Transmission Services	5081	Develop/manage/maintain monthly reports, provide detailed analysis, troubleshoot financial/accounting issues, and direct the preparation of budgets and forecasts for transmission services.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
USU Transmission General	5082	Transmission costs that cannot be assigned to a specific location or product that benefit the entire department.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

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Business Ops - Energy Delivery	5083	Focuses on USU-Energy Delivery's domestic strategic planning, performance management and business development for regulated and non-regulated business lines. Also includes non-regulated gas pipeline billing.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
VP of Network Management	5100	Responsible for management of USU assets, including planning, investment decisions, return on investments, and engineering services.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
General KS Electric Assets	5101	Receiving department for USU Department allocations for WPE Kansas. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General KS/CO Electric Assets	5106	Salaries, benefits and administrative expenses for the Kansas and Colorado electric assets manager and their support staff. Asset Managers manage: 1) system planning, 2) distribution engineering & design, 3) construction and maintenance, 4) division & area management, 5) Marketing & customer Service, 6) Plan & budget (Capital & O&M), and 7) Provide overall performance management. Also target locations for allocated expenses.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
General CO Electric Assets	5113	Receiving department for USU Department allocations for WPE Colorado. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General MO Electric Assets	5130	Salaries, benefits and administrative expenses for the Missouri electric assets manager and their support staff. Asset Managers manage: 1) system planning, 2) distribution engineering & design, 3) construction & maintenance. 4) Division & area management, 5) Marketing & customer Service, 6) Plan & budget (Capital & O&M), and 7) Provide overall performance management. Also target locations for allocated expenses.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

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General MO Electric Assets	5131	Receiving department for USU Department allocations for MPS electric. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General MI Gas Assets PND	5159	Receiving department for USU Department allocations for PNG Michigan. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General MI/MN Gas Assets	5160	Salaries, benefits and administrative expenses for the Michigan and Minnesota gas assets manager and their support staff. Asset Managers manage: 2) system planning, 2) distribution engineering & design, 3) construction & maintenance. 4) Division & area management, 5) Marketing & customer Service, 6) Plan & budget (Capital & O&M), and 7) provide overall performance management. Also target locations for allocated expenses.	Base 40 - (Payroll and Customers)	Mass Formula - (Margin, Payroll & Net Plant)
General MI Gas Assets MGD	5161	Receiving department for USU Department allocations for MGU Michigan. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MN Gas Assets (PNG)	5173	Receiving department for USU Department allocations for PNG Minnesota. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
NMU Gas Assets	5179	Receiving department for USU Department allocations for NMU Minnesota. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General Substation Electric Assets	5180	General operating expenses applicable to the electric substation assets located in all four electric service states.	Net Plant	Mass Formula - (Margin, Payroll & Net Plant)

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General KS/CO/MO Gas Assets	5190	Salaries, benefits and administrative expenses for the Kansas, Colorado and Missouri gas assets manager and their support staff. Asset Managers manage: 1) system planning, 2) distribution engineering & design, 3) construction & maintenance. 4) Division & area management, 5) Marketing & customer Service, 6) Plan & budget (Capital & O&M), and 7) Provide overall performance management. Also target locations for allocated expenses.	Base 40 - (Payroll and Customers)	Mass Formula - (Margin, Payroll & Net Plant)
General KS Gas Assets	5191	Receiving department for USU Department allocations for PNG Kansas. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General MO Gas Assets	5198	Receiving department for USU Department allocations for MPS gas. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General CO Gas Assets	5207	Receiving department for USU Department allocations for PNG Colorado. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
General NE/IA Gas Assets	5220	Salaries, benefits and administrative expenses for the Nebraska and Iowa gas assets manager and their support staff. Asset Managers manage: 1) system planning, 2) distribution engineering & design, 3) construction & maintenance. 4) Division & area management, 5) Marketing & customer Service, 6) Plan & budget (Capital & O&M), and 7) Provide overall performance management. Also target locations for allocated expenses.	Base 40 - (Payroll and Customers)	Mass Formula - (Margin, Payroll & Net Plant)
General Iowa Gas Assets	5221	Receiving department for USU Department allocations for PNG Iowa. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)

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General Nebraska Gas Assets	5227	Receiving department for USU Department allocations for PNG Nebraska. Also, may include minor miscellaneous expenses that are state specific but do not belong to a specific department manager.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
USU Engineering Services	5250	Oversees electrical and gas engineering planning, design and mapping of electrical and gas distribution network.	Gas and electric customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Electric Planning & Design	5251	Planning and design of electrical network, monitor system integrity and study load capacity. Prepare design work orders and cost estimates. Train construction coordinators, assist network operations and provide field support in all 4 electrical service states.	Electric customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Gas Planning & Design	5252	Planning and design of gas network, monitor system integrity and study load capacity. Prepare design work orders and cost estimates. Train construction coordinators, assist network operations and provide field support in all eight-gas service states.	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Electric Standards	5253	Establish and monitor system-wide electrical standards and coordinate drafting activities in all four electrical distribution states. Also coordinates drafting and mapping activities for the Missouri gas network.	Electric Customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Gas Standards	5254	Establish and monitor system-wide gas standards for all eight gas service states and coordinate mapping activities in five states (CO, IA, KS, MN and NE).	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Forestry	5255	Field operations support, including tree trimming and property maintenance for electric distribution and transmission operations.	Electric customers	Mass Formula - (Margin, Payroll & Net Plant)
USU Gas Technical Services	5257	Special project design (propane-air, gas storage & transmission); Technical expertise & training in plastic fusion & steel welding; Design/support of instrument systems; Regulatory compliance & support for all eight gas distribution states.	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)

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Safety & Technical Training - USU Safety	5260	Design and implementation of USU safety programs & incentives, incident investigation, hazard identification & problem solving, and gas and electric technical skill training, Safety policies, programs, and training to ensure compliance with State and Federal DOT and OSHA regulations including, drug & alcohol testing, DOT physicals, CDL records, fire extinguishers and fire safety, personal protective equipment policies, programs, and materials, Consultation advice, audits and risk assessments provided to operating managers to support unit decisions.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
<b>Network Operations</b> General KS/CO Electric Network Ops	5301	Manage construction and operations of the electric network for KS/CO. Charges are for salaries, benefits and administrative expenses for the Kansas and Colorado electric network operations manager and their support staff.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
VP of Network Operations	5304	Oversees gas and electric field operations personnel who perform construction, maintenance and technical service activities; also includes substation maintenance and measurement in all eight gas and electrical service states.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Net Ops Work Management	5305	Responsible for researching, building, and implementing a work management suite of solutions for the benefit of Network Operations as a whole. Benefits will be derived in all jurisdictions having gas and/or electric distribution.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
General Electric Network Ops MO	5330	Manage construction and operations, as well as fleet management, of the electric network for MO. Charges are for salaries, benefits and administrative expenses for the Missouri electric network operations manager and their support staff.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
General Electric Measurement	5360	Oversees electric measurement activity for customers located in Colorado, Kansas, and Missouri.	Optimal: Meters in service at each location Alternate: Electric Customers.	Mass Formula - (Margin, Payroll & Net Plant)
Warrensburg Meter Shop	5361	Electric meter shop testing for Missouri, Kansas and Colorado customers and rubbers goods testing for Kansas customers.	Optimal: Meters in service at each location Alternate: Electric Customers.	Mass Formula - (Margin, Payroll & Net Plant)

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Field Metering Services	5362	Field metering services for Missouri electric customers only.	Electric customers	Mass Formula - (Margin, Payroll & Net Plant)
General Substation Maintenance	5370	Salaries, benefits, and administrative expenses for electric substation maintenance and construction management staff serving all four electric distribution states.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
General Gas Network Operations MO/KS/CO	5381	Manage construction and operations, as well as fleet management, of the gas network for MO/KS/CO. Charges are for salaries, benefits and administrative expenses for the Kansas, Colorado and Missouri gas network operations manager and their support staff.	Base 40 - (Payroll and customers)	Mass Formula - (Margin, Payroll & Net Plant)
General Gas Network Operations MN/MI	5420	Manage construction and operations, as well as fleet management, of the gas network for MN/MI. Charges are for salaries, benefits and administrative expenses for the Minnesota and Michigan gas network operations manager and their support staff.	Base 40 - (Payroll and customers)	Mass Formula - (Margin, Payroll & Net Plant)
General IA/NE Gas Network Operations	5450	Manage construction and operations, as well as fleet management, of the gas network for IA/NE. Charges are for salaries, benefits and administrative expenses for the Nebraska and Iowa gas network operations manager and their support staff.	Base 40 - (Payroll and customers)	Mass Formula - (Margin, Payroll & Net Plant)
General Gas Measurement	5490	Manages gas measurement activity for customers located in Colorado, Iowa, Kansas, Minnesota, Michigan, Missouri, and Nebraska.	Optimal: Meters in service at each location Alternate Gas Customers.	Mass Formula - (Margin, Payroll & Net Plant)
Small Volume Repair (CB)	5491	Provides gas measurement support to small volume customers located in Colorado, Iowa, Kansas, Minnesota, Missouri, and Nebraska.	Optimal: Meters in service at each location Alternate Gas Customers.	Mass Formula - (Margin, Payroll & Net Plant)
Large Volume Warehouse (CB)	5492	Provides gas measurement support to large volume customers located in Colorado, Iowa, Kansas, Minnesota, Missouri, and Nebraska.	Optimal: Meters in service at each location Alternate Gas Customers.	Mass Formula - (Margin, Payroll & Net Plant)
Field Measurement	5493	Provides field measurement services for customers located in Colorado, Iowa, Kansas, Minnesota, Missouri, and Nebraska.	Optimal: Meters in service at each location Alternate Gas Customers.	Mass Formula - (Margin, Payroll & Net Plant)

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Measurement Information	5494	Provides gas measurement services to customers located in Colorado, Iowa, Kansas, Minnesota, Missouri, and Nebraska.	Optimal: Meters in service at each location Alternate Gas Customers.	Mass Formula - (Margin, Payroll & Net Plant)
Gas Telecon (MI)	5495	Provides gas measurement services to Michigan customers only.	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)
Coldwater Meter Shop	5496	Provides gas measurement and meter repair services to Michigan customers only.	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)
General MM - Combo Gas & Electric	5550	Management of procurement and inventory functions for gas and electric departments. Charges are for salaries, benefits and administrative expenses for the materials management group serving electric and gas network operations.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
KS Materials Management - General	5551	Management of procurement and inventory functions for USU regulated and non-regulated business lines within WPE and PNG in Kansas.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
KS Materials Mgmt - WPD	5552	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within WPE in Kansas.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
KS Materials Mgmt - PND	5553	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within PNG in Kansas.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
CO Materials Management - General	5554	Management of procurement and inventory functions for USU regulated and non-regulated business lines within WPE and PNG in Colorado.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
CO Materials Mgmt - WCD	5555	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within WPE in Colorado.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
CO Materials Mgmt - PND	5556	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within PNG in Colorado.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MO Materials Mgmt - General	5557	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within MPS in Missouri.	Direct	Mass Formula - (Margin, Payroll & Net Plant)

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Director - MM/Gas	5559	Management of procurement and inventory functions for gas department. Charges are for salaries, benefits and administrative expenses for the director of materials management serving the gas network operations.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
NE Materials Mgmt - General	5560	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within PNG in Nebraska.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
IA Materials Mgmt - General	5561	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within PNG in Iowa.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MN Materials Management - General	5562	Management of procurement and inventory functions for USU regulated and non-regulated business lines within NMU and PNG in Minnesota.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
MN Materials Mgmt - NMU	5563	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within NMU in Minnesota.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MN Materials Mgmt - PNG	5564	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within PNG in Minnesota.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
MI Materials Mgmt - General	5565	Management of procurement and inventory functions for USU Regulated & Non-Regulated business lines within MGU in Michigan.	Direct	Mass Formula - (Margin, Payroll & Net Plant)
USU Fleet Management	5566	Manage Fleet operations and maintenance, acquisition, and disposal of USU vehicles and equipment.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Procurement	5567	Management of procurement and inventory functions for USU.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Customer Service VP	5699	Oversees Customer Service Centers, Customer Billing Services, Customer Finance Services, and on-premise customer service activities for regulated and non-regulated customers.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers

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Vice President, Customer Care	5700	Oversees Customer Service Centers, Customer Billing Communications Services and Customer Finance Services for USU regulated and non-regulated customers.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Customer Service Center - Lincoln	5701	Handles customer inquiries from USU regulated and non-regulated customers located in CO, IA, KS, MN and NE.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Customer Service Center - Raytown	5702	Handles customer inquires from USU regulated and non-regulated customers located in KS, MO, and MI.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Customer Service Center - Monroe	5703	Handles customer inquiries from USU regulated and non-regulated gas customers located in MI.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Billing Services - Director	5704	Management, leadership and planning for USU regulated and non-regulated customer billing services for all states.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Billing – Omaha	5706	Manage and maintain USU regulated and non-regulated sales/billing for NE, IA, KS, CO, MN, and MO.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Billing - Monroe	5707	Manage and maintain USU regulated and non-regulated sales/billing for MI.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Customer Finance Services - Director	5708	Management, leadership and planning for USU regulated and non-regulated customer finance services for all states. Management of receipt and processing of payments for USU regulated and non-regulated services for all states. Manage and maintain credit/accounts receivable for USU regulated and non-regulated services for all states. Also includes cash management activities and management of customer financing. Bad debts are budgeted in this department as well.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Remittance Processing	5709	Receive/process payments for USU regulated and non-regulated services for all states. This department also handles cash management and customer financing activities.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Receivable Management	5710	Manage and maintain credit/accounts receivable for USU regulated and non-regulated services for all states.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers

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Customer Communication Services - Director	5711	Manage, lead, plan, and implement customer communication for USU regulated and non-regulated activities for all states, including customer notifications, advertising, and promotional information. This includes, but is not limited to, collateral pieces such as newsletters, brochures, handbooks, position papers, bill inserts, and messages.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Bill Processing	5712	Prepare, accumulate, assemble, insert, and distribute customer billings/related mailings for distribution for USU regulated and non-regulated services in all states. The primary part of this budget is postage along with bill forms and envelope supplies.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Market/Sales Communications	5713	Scheduling, designing and inserting bill stuffers for third party vendors who maybe allowed to utilized USU's statements based on a competitive line of business.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Vice President, Customer Operations USU	5714	Responsible for on-premise customer service activities (both regulated and non-regulated) such as meter reading and ServiceOne appliance repair.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Field Resource Center - Lincoln	5715	Schedule and dispatch USU regulated and non-regulated premise service activities for USU regulated and non-regulated customers located in CO, IA, KS, MN and NE.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Field Resource Center - Raytown	5716	Schedule and dispatch USU regulated and non-regulated premise service activities for USU regulated and non-regulated customers located in KS, MI, and MO.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
Material Resource Services - Team Director	5718	Manage and maintain requirements for USU non-regulated appliance service activities.	On-System ServiceOne Customers	On-System ServiceOne Customers
Glenwood IA CS	5728	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers

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Decorah CS	5729	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
IA State Director	5730	Director of Regulated and Non-Regulated services for all of Iowa and receiving department for USU Customer Care Department Allocations for Iowa.	Direct	Regulated and Non-Regulated Customers
Council Bluffs CS	5731	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Spencer CS	5732	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Dubuque CS	5733	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Newton CS	5734	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Webster City CS	5735	Performs customer service accounting functions including,	Direct	Regulated and Non-

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		receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.		Regulated Customers
NE State Director	5770	Director for Regulated and Non-Regulated services for all of Nebraska and receiving department for USU Customer Care Department Allocations for Nebraska.	Direct	Regulated and Non-Regulated Customers
Lincoln CS	5771	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Beatrice CS	5772	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Columbus CS	5773	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
LaVista CS	5774	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers

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Norfolk CS	5775	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
KS State Director	5790	Director for Regulated & Non-Regulated services for all of Kansas.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
KS Services Gas - General	5791	Receiving department of USU Customer Care Department Allocations for PNG Kansas.	Direct	Regulated and Non-Regulated Customers
Garden City CS	5792	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Dodge City CS -PNG	5793	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Goodland CS	5794	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers

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Liberal CS - PNG	5795	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Wichita CS	5796	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Lawrence CS	5797	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
KS Services Electric - General	5799	Receiving department for USU Customer Care Department Allocations for WPE Kansas.	Direct	Regulated and Non-Regulated Customers
Concordia CS	5800	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Phillipsburg CS	5801	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers

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Smith Center CS	5802	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Plainville CS	5803	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Great Bend CS	5804	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Ness City CS	5805	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Ellsworth CS	5806	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers

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Harper CS	5807	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Caldwell CS	5808	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Medicine Lodge CS	5809	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Dodge City CS - WPE	5810	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
Liberal CS - WPE	5811	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated and Non-Regulated Customers
MN Services State Director	5820	Director for Regulated & Non-Regulated services for all of Minnesota.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers

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MN Service PNG - General	5821	Receiving department for USU Customer Care Department Allocations for PNG Minnesota.	Direct	Regulated & Non-Regulated Customers
Bemidji CS	5822	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Detroit Lakes CS	5823	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Theif River Falls CS	5824	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Wadena CS	5825	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Worthington CS	5826	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers

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Fairmont Cs	5827	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Rosemount CS	5829	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Pine City CS	5830	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Michigan Taconities CS	5831	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Rochester CS	5832	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
MN Services - NMU General	5841	Receiving department USU Customer Care Department Allocations for NMU Minnesota.	Direct	Regulated & Non-Regulated Customers

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Cloquet CS/NMU	5842	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Range CS	5844	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
International Falls CS	5845	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Hoyt Lakes CS - PNG	5846	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
CO Services State Director	5860	Director for Regulated & Non-Regulated services for all of Colorado.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
CO Services - PNG General	5861	Receiving department for USU Customer Care Department Allocations for PNG Colorado.	Direct	Regulated & Non-Regulated Customers

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Fountain CS	5862	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Burlington CS	5863	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Castle Rock CS	5864	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
CO Services - WPE General	5868	Receiving department for USU Customer Care Department allocations for WPE Colorado.	Direct	Regulated & Non-Regulated Customers
Pueblo CS	5869	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Rocky Ford CS	5870	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers

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Canon City CS	5871	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
MI - Customer Service State Director	5880	Director for Regulated and Non-Regulated services for all of Michigan and receiving department for USU Customer Care Department Allocations for Michigan.	Direct	Regulated & Non-Regulated Customers
Benton Harbor CS	5881	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Grand Haven CS	5882	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Coldwater/Sturgis CS	5883	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Hillsdale CS	5884	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Monroe CS	5885	Performs customer service accounting functions including,	Direct	Regulated & Non-Regulated

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		receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.		Customers
Ostego CS	5886	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
MO Customer Service - State Director	5890	Director for Regulated and Non-Regulated services for all of Missouri and receiving department for USU Customer Care Department Allocations for Missouri.	Direct	Regulated & Non-Regulated Customers
General Northern MO CS	5891	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Trenton CS	5892	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Liberty CS	5893	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers

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Henrietta/Rich/Lex CS	5894	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
General Southern MO CS	5895	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Belton CS	5896	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Nevada CS	5897	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
General Eastern MO CS	5898	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers

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Warrensburg CS	5899	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Clinton CS	5900	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Sedalia CS	5901	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Marshall CS	5902	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
General Metro MO CS	5903	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers

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Blue Springs CS	5906	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Lees Summit CS	5907	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Owensville CS	5908	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Rolla CS	5909	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
Salem CS	5910	Performs customer service accounting functions including, receiving and processing requests for service, handling customer deposits and applications, and customer contact; as well as, customer service operating responsibilities such as meter reading, the sale of materials and labor when prearranged or contracted, and appliance repair.	Direct	Regulated & Non-Regulated Customers
<b>Market Services</b> USU Market Services Leadership	6000	Leadership for sales and marketing functions. Encompasses new product development, product management and sales for all Regulated & Non-regulated products.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
USU Pricing &	6001	Performs regulated pricing analysis and develops pricing	Regulated Gas & Electric	Regulated Gas & Electric

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Economic Analysis		structures for all states. Also includes load research.	Customers	Customers
USU Marketing Leadership	6002	Leadership for regulated and non-regulated product development and management. Includes market research and marketing collateral functions.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
USU Consumer Marketing Leadership	6003	Leadership for regulated and non-regulated product development and management. Includes consumer market research and marketing collateral functions.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
USU Consumer Energy Programs	6004	Provides product development and management for regulated gas and electric consumer accounts.	Regulated Gas & Electric Customers	Regulated Gas & Electric Customers
USU Consumer Products & Services	6005	Provides product development and management for consumer marketing programs excluding gas and electric programs. Primary focus is appliance options business.	Non-Regulated Customers	Non-Regulated Customers
Competitive Energy Leadership	6006	Develops, implements, and manages customer choice programs (unbundling) as well as products offered by the LDC in those programs as our on-system markets deregulate,	Regulated Gas & Electric Customers	Regulated Gas & Electric Customers
Load Research	6007	Research, develop and gather electric and gas utility load profile data.	Regulated Gas & Electric Customers	Regulated Gas & Electric Customers
USU Principal Markets	6020	Provides product development and management for regulated gas and electric principal accounts.	Regulated Gas & Electric Customers	Regulated Gas & Electric Customers
USU Marketing Research	6021	Research of promotional materials for programs and products on a request basis.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
USU Marketing Collateral	6022	Development of promotional materials for programs and products on a request basis.	Regulated & Non-Regulated Customers	Regulated & Non-Regulated Customers
USU Marketing Gas Programs	6023	Leadership for gas marketing programs	Regulated and Non-Regulated Gas Customers	Regulated and Non-Regulated Gas Customers
USU Marketing Electric Programs	6024	Leadership for electric marketing programs.	Regulated and Non-Regulated Electric Customers	Regulated and Non-Regulated Electric Customers
USU CE Product Development	6025	Development of Competitive Energy Products and Services	Regulated and Non-Regulated Gas Customers	Regulated and Non-Regulated Gas Customers
USU Sales Leadership	6031	Leadership for consumer and principal accounts sales groups. Leadership for ServiceOne sales and Tech Partners. Includes technical support and training.	Regulated & Non-Regulated Gas and Electric	Regulated & Non-Regulated Gas and Electric

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Principal Accounts - Colorado	6032	Sell regulated & non-regulated electric products to principal accounts customers in Colorado.	Regulated & Non-Regulated Electric Customers	Regulated & Non-Regulated Electric Customers
SE Region Sales Leadership	6033	Sell regulated & non-regulated gas & electric products to principal accounts customers in Kansas, Missouri, and Colorado.	Regulated & Non-Regulated Gas and Electric Customers	Regulated & Non-Regulated Gas and Electric Customers
Principal Accounts - KS II	6034	Sell regulated & non-regulated gas & electric products to principal accounts customers in Kansas.	Regulated & Non-Regulated Gas and Electric Customers	Regulated & Non-Regulated Gas and Electric Customers
Principal Accounts - IA	6035	Sell regulated and non-regulated gas products to principal accounts customers in Iowa.	Direct	Regulated and Non-Regulated Gas Customers
Principal Accounts - MI	6036	Sell regulated and non-regulated gas products to principal accounts customers in Michigan.	Direct	Regulated and Non-Regulated Gas Customers
Principal Accounts - MN	6037	See regulated and non-regulated gas products to principal accounts customers in Minnesota.	Regulated and Non-Regulated Gas Customers	Regulated and Non-Regulated Gas Customers
Principal Accounts - MO	6039	Sell regulated and non-regulated gas and electric products to principal accounts customers in Missouri.	Direct	Regulated and Non-Regulated Gas and Electric Customers
PA Sales North Leadership	6041	Sell regulated and non-regulated gas products to principal accounts customers in Nebraska, Iowa, Minnesota and Michigan.	Regulated and Non-Regulated Gas Customers	Regulated and Non-Regulated Gas Customers
USU Sales Special Accounts - MN/NE/IA/KS/MI	6049	Sell regulated and non-regulated gas products to large customers in Minnesota, Nebraska, Iowa, Kansas and Michigan.	Regulated & Non-Regulated Gas Customers	Regulated & Non-Regulated Gas Customers
USU Sales Cons Mkt Reps-KS	6051	Consumer accounts sales for regulated gas and electric programs in Kansas for both WPE & PNG. Also, provides sales function for Tech Partners in same territory.	Direct	Regulated Gas and Electric Customers
USU Sales Cons Mkt Reps-CO	6052	Consumer accounts sales for regulated gas and electric programs in Colorado for both WPE & PNG. Also provides sales function for Tech Partners in same territory.	Direct	Regulated Gas and Electric Customers
USU SCM NE/IA Leadership	6053	Directs consumer accounts sales function for regulated and non-regulated gas programs in Nebraska and Iowa. Also, provides sales function for Tech Partners in same territory.	Regulated and Non-regulated Gas Customers	Regulated and Non-regulated Gas Customers

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USU Sales Cons Mkt Reps-NE	6054	Consumer accounts sales for regulated and non-regulated gas programs in Nebraska. Also, provides sales function for Tech Partners in same territory.	Direct	Regulated and Non-regulated and Gas Customers
USU Sales Cons Mkt Reps-IA	6055	Consumer accounts sales for regulated and non-regulated gas programs in Iowa. Also, provides sales function for Tech Partners in same territory.	Direct	Regulated and Non-regulated Gas Customers
USU SCM MI/CO Leadership	6056	Directs consumer accounts sales function for regulated and non-regulated gas and electric programs in Michigan and Colorado PNG and WPE. Also, provides sales function for Tech Partners in same territory.	Regulated and Non-regulated Gas and Electric Customers	Regulated and Non-regulated Gas and Electric Customers
USU Sales Cons Mkt Reps-MI	6057	Consumer accounts sales for regulated and non-regulated gas programs in Michigan. Also, provides sales function for Tech Partners in same territory.	Direct	Regulated and Non-regulated Gas Customers
USU Sales Cons Mkt Reps-MN/KS	6060	Consumer accounts sales for regulated and non-regulated gas programs in Minnesota for PNG & NMU, Kansas for PNG and electric programs in Kansas for WPE. Also, provides sales function for Tech Partners in same territory.	Regulated and Non-regulated Gas Customers	Regulated and Non-regulated Gas Customers
USU Sales Cons Mkt Reps-MO	6062	Consumer accounts sales for regulated and non-regulated gas and electric programs in Missouri. Also, provides sales function for Tech Partners in same territory.	Direct	Regulated and Non-regulated Gas and Electric Customers
<b>Distributing Services</b> Distribution Services - HQ	6090	Salaries, benefits and administrative expenses incurred from managing all electric and gas distribution service areas in all eight states, including on and off-system appliance repair programs, competitive energy products, and administrative services products. Does not include transmission responsibilities.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Distribution Services - General	6091	General operating expenses incurred from managing all electric and gas distribution service areas serving all eight states, including on and off-system appliance repair programs, competitive energy products, and administrative services products. Does not include transmission responsibilities.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

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Community Services PNG - CO	6094	Responsible for planning, designing, and developing community service programs in PNG Colorado.	Direct	Regulated Customers
Community Services WPE - CO	6095	Responsible for planning, designing, and developing community service programs in WPE Colorado.	Direct	Regulated Customers
Economic Development PNG CO	6096	Work at local, state, and national levels to retain and expand existing businesses and attract new ones in PNG Colorado service territories.	Direct	Regulated Customers
Economic Development WPE - CO	6097	Work at local, state, and national levels to retain and expand existing businesses and attract new ones in WPE Colorado service territories.	Direct	Regulated Customers
Community Services PNG KS	6098	Responsible for planning, designing, and developing community service programs in PNG Kansas.	Direct	Regulated Customers
Community Services WPE KS	6099	Responsible for planning, designing, and developing community service programs in WPE Kansas.	Direct	Regulated Customers
Economic Development & Community Services - General	6100	Manage existing businesses and attract new ones in USU service territories as well as manage plan, design, and development of community service programs and strategy for franchise renewal and other key community issues in all eight-state service area.	Regulated Customers	Regulated Customers
Community Services - General	6101	Responsible for planning, designing and developing community service programs and strategy for franchise renewal and other key community issues in all eight-state service area.	Regulated Customers	Regulated Customers
Community Services - MN	6102	Responsible for planning, designing, and developing community service programs in Minnesota.	Regulated Customers	Regulated Customers
Community Services - NE	6103	Responsible for planning, designing, and developing community service programs in Nebraska.	Direct	Regulated Customers
Community Services - NE/IA	6104	Responsible for planning, designing and developing community service programs in portions of Iowa and Nebraska.	Regulated Customers	Regulated Customers
Community Services - CO	6105	Responsible for planning, designing and developing community service programs in Colorado.	Regulated Customers	Regulated Customers

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Community Services - MI	6106	Responsible for planning, designing, and developing community service programs in Michigan.	Direct	Regulated Customers
Community Services - IA	6107	Responsible for planning, designing, and developing community service programs in PNG Iowa.	Direct	Regulated Customers
Community Services - MO	6108	Responsible for planning, designing, and developing community service programs in Missouri.	Direct	Regulated Customers
Community Services - KS	6109	Responsible for planning, designing and developing community service programs in Kansas.	Regulated Customers	Regulated Customers
Economic Development - General	6111	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in USU service territories.	Regulated Customers	Regulated Customers
Economic Development - MN	6112	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Minnesota service territories.	Regulated Customers	Regulated Customers
Economic Development - NE	6113	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Nebraska service territories.	Direct	Regulated Customers
Economic Development - IA	6114	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Iowa service territories.	Direct	Regulated Customers
Economic Development - CO	6115	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Colorado service territories.	Regulated Customers	Regulated Customers
Economic Development - MI	6116	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Michigan service territories.	Direct	Regulated Customers
Economic Development - MO	6117	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Missouri service territories.	Direct	Regulated Customers
Economic Development - KS	6118	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in Kansas's service territories.	Regulated Customers	Regulated Customers

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Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
Economic Development - Marketing	6120	National marketing and research for economic development programs applicable to all eight-state service area.	Regulated Customers	Regulated Customers
Economic Development - PNG KS	6121	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in PNG Kansas service territories.	Direct	Regulated Customers
Economic Development - WPE KS	6122	Work at the local, state and national levels to retain and expand existing businesses and attract new ones in WPE Kansas service territories.	Direct	Regulated Customers
USU Headquarters - President	6130	Management of UtiliCorp's traditional "wires and pipes" utility business, including the distribution and transmission of natural gas and electricity, and non-regulated business lines operating in eight states: Colorado, Kansas, Iowa, Michigan, Minnesota, Missouri, and Nebraska.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
USU Headquarters - General	6131	General expenses incurred for UtiliCorp's traditional "wires and pipes" utility business, including the distribution and transmission of natural gas and electricity, and non-regulated business lines operating in eight states: Colorado, Kansas, Iowa, Michigan, Minnesota, Missouri, and Nebraska.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Business Services Team	6132	Focuses on USU's domestic and international planning, performance management, business development and financial management for regulated and non-regulated business lines.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)
Financial Management - USU	6311	Provide financial support to Gas/Electric Transmission and Distribution, on system non-regulated products, which includes competitive energy, as well as on and off-system appliance repair programs.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Financial Mgmt-USU	6312	Develop/manage/maintain monthly reports, provide financial analysis and business counsel, oversee financial/accounting processes, and direct the preparation of budgets and forecasts for USU.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

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Corporate Services - Lincoln Call Center	6313	Manage corporate services for one facility (utilities, copiers, lease expense, asset capital charge, etc.) at the Lincoln, NE Call Center.	Customer Weighted Square Footage (Common area square footage pro rated by customer per jurisdiction)	Mass Formula - (Margin, Payroll and Net Plant)
Corporate Services - Council Bluffs Meter Shop	6319	Manage corporate services for Council Bluffs, Iowa gas meter shop (utilities, copiers, lease expense, asset capital charge, etc.)	Regulated Gas Customers	Regulated Gas Customers
Safety & Technical Training	6321	Design and implementation of company-wide safety programs & incentives, incident investigation, hazard identification & problem solving, and gas, electric, and appliance repair technical skill training, Safety policies, programs, and training to ensure compliance with State and Federal DOT and OSHA regulations including, drug & alcohol testing, DOT physicals, CDL records, fire extinguishers and fire safety, personal protective equipment policies, programs, and materials, Consultative advice, audits and risk assessments provided to operating managers to support unit decisions. Focus is domestic US. Implementation costs vary between units depending on negotiated agreements of service levels. Services provided to USU are comprehensive while those provided to AQP and ESS are typically limited to research, audits, evaluations and recommendations of solutions and vendors to be employed by the business unit. Any cost incurred for International activity is directly charged to the appropriate business unit.	Employee headcount.	Mass Formula - (Margin, Payroll and Net Plant)
HR-USU	6327	Responsible for providing human resources functions to the USU business group, which include compensation and benefits administration, sourcing (recruitment), and employee relations.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)

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Department Name	Dept. #	Description of Work Process Driver	Jurisdictional Cost Driver	Product Cost Driver
Safety & Technical Training - Appliance Repair	6331	Design and implementation of USU safety programs & incentives, incident investigation, hazard identification & problem solving, and appliance repair technical skill training, Safety policies, programs, and training to ensure compliance with State and Federal DOT and OSHA regulations including, drug & alcohol testing, DOT physicals, CDL records, fire extinguishers and fire safety, personal protective equipment policies, programs, and materials, Consultative advice, audits and risk assessments provided to operating managers to support unit decisions.	Employee Headcount	Direct - Non-Regulated
Safety & Technical Training - Electric Training	6332	Design and implementation of USU safety programs & incentives, incident investigation, hazard identification & problem solving, and electric technical skill training, Safety policies, programs, and training to ensure compliance with State and Federal DOT and OSHA regulations including, drug & alcohol testing, DOT physicals, CDL records, fire extinguishers and fire safety, personal protective equipment policies, programs, and materials, Consultative advice, audits and risk assessments provided to operating managers to support unit decisions.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
Safety & Technical Training - Gas Training	6333	Design and implementation of USU safety programs & incentives, incident investigation, hazard identification & problem solving, and gas technical skill training, Safety policies, programs, and training to ensure compliance with State and Federal DOT and OSHA regulations including, drug & alcohol testing, DOT physicals, CDL records, fire extinguishers and fire safety, personal protective equipment policies, programs, and materials, Consultative advice, audits and risk assessments provided to operating managers to support unit decisions.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
IT - USU Mgmt/Admin.	6348	General administration for USU-IT associated with the development of Information Technology solutions supporting all of USU.	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)
IT - USU Retail	6349	Manage application development and support for marketing	USU Regulated and Non-	Mass Formula - (Margin,

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<b>Department Name</b>	<b>Dept. #</b>	<b>Description of Work Process Driver</b>	<b>Jurisdictional Cost Driver</b>	<b>Product Cost Driver</b>
Applications		related applications utilized by USU.	regulated customers	Payroll and Net Plant)
USU Energy Delivery Applications	6352	Ongoing support for the FAME Geographic Information System including day-to-day operational database maintenance, and small projects.	Gas and electric customers	Mass Formula - (Margin, Payroll and Net Plant)
USU Customer Service Applications	6360	Responsible for maintaining volume forecasting, marketing and billing production applications for USU. This would include regulated and non-regulated products. Applications are supported from Raytown, Dodge City, Monroe, and Omaha. Includes charges for operations management, systems maintenance and systems support.	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)
USU Wireless Technology Services Operations	6369	Manage the day-to-day operations of voice-mail service and support, local and long distance telecommunications radio systems, and end user support USU.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Regulatory Administration	6370	Manage and support regulatory, legislative and environmental services for the corporation.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Regulatory Services Electric	6371	Manage and support all electric regulatory filings, rate case regulatory issues as well as non-regulatory issues. Additionally, handles all FERC regulation issues and Aquila's electric matters involving regulatory commissions.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
State Regulatory Services Gas-Commission Dues/Fees	6372	Regulatory commission assessments and rate case amortizations.	Direct	Direct
Regulatory Services Gas	6372	Manage and support all gas regulatory (except commission dues/fees) filings, rate case, regulatory issues as well as non-regulatory issues.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Regulatory PGA	6373	PGA analysts perform PGA analysis and filings for gas cost for all regulated gas businesses. Manager manages PGA analyst and employees working on industry restructuring.	Gas customers.	Mass Formula - (Margin, Payroll and Net Plant)

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Analytical Support	6374	Rate analysts perform class cost-of-service and rate design studies, prepare rate design portion of regulated filings, conduct research, perform miscellaneous technical analyses and manage the data request response and archival process for all regulated business lines (electric and gas). They don't perform any services for our overseas, Aquila, or West Kootenay Operations.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Legislative Services - Iowa	6375	Expenses related to monitoring and communicating legislative activity in the state of Iowa, affecting the corporation and any of UCU's utility business. Those expenses include travel, entertainment, memberships to professional organizations, wages, benefits, training, office rent, and other outside services, (legal, contract personnel). Work is not performed outside of the United States.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Legislative Services - Missouri	6376	Expenses related to monitoring and communicating legislative activity in the state of Missouri affecting any of UCU's utility business. Those expenses include travel, entertainment, memberships to professional organizations, wages, benefits, training, office rent, and other outside services, (legal, contract lobbyists). Work is not performed outside of the United States.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Legislative Services - Kansas/Colorado	6377	Expenses related to monitoring and communicating legislative activity in the state of Kansas and Colorado, affecting UCU's utility business. Those expenses include travel, entertainment, memberships to professional organizations, wages, benefits, training, office rent and other outside services, (legal, contract personnel). Work is not performed outside of the United States. The contract legislative services personnel for Colorado is included in this department.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Legislative Services - Minnesota/ Michigan	6378	Expenses related to monitoring and communicating legislative activity in the state Minnesota and Michigan, affecting UCU's utility business. Those expenses include travel, entertainment, memberships to professional organizations, wages, benefits, training, office rent and other	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

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		outside services, (legal, contract personnel). Work is not performed outside of the United States. The contract legislative services personnel. for Michigan is included in this department.		
Legislative Services - Nebraska	6379	Expenses related to monitoring and communicating legislative activity in the state Nebraska affecting UCU's utility business. Those expenses include travel, entertainment, memberships to professional organizations, wages, benefits, training, office rent and other outside services, (legal, contract personnel). Work is not performed outside of the United States.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Regulatory Acctg Svcs-Electric	6382	Perform and manage regulatory filings, rate cases, and commission requests for UCU domestic natural gas entities. Prepare and coordinate information for annual regulatory filings (FERC, states, etc.).	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Regulatory Acctg Svcs-Gas	6384	Perform and manage regulatory filings, rate cases, and commission requests for UCU domestic natural gas entities. Prepare and coordinate information for annual regulatory filings (FERC, states, etc.) Also, perform and manage financial reporting including internal financial reporting for consolidated UCU. Manage internal reporting requirements such as surveys, ABC reporting, USU state reporting, affiliate filings, and budget versus actual data. Manage non-regulated review and reporting to meet USU and state requirements; file Cost Allocation Manuals as required by state, monitor, analyze and report Lost and Unaccounted for Gas according to state and regulatory requirements and propose process changes as required.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Property Accounting	6388	Management of the property accounting team. Maintain property accounting system. Perform property accounting for ESF & business units including depreciation, AFUDC, regulatory and property tax filings.	Gross property	Mass Formula - (Margin, Payroll and Net Plant)
Environmental	6390	Assure the corporation is in compliance with environmental standards and rules.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

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<b>Department Name</b>	<b>Dept. #</b>	<b>Description of Work Process Driver</b>	<b>Jurisdictional Cost Driver</b>	<b>Product Cost Driver</b>
Property Tax	6392	Prepares property tax returns for all domestic operations, excluding AQP.	Gross property	Mass Formula - (Margin, Payroll and Net Plant)
Sales/Use Tax	6393	Prepares sales/use tax returns for all UCU utility divisions, Service Today and UPL, as well as city franchise taxes for the utility divisions. Provide tax research, audit management, special projects, and tax planning for all entities. Service to Aquila will be direct charged.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Income Tax	6394	Prepares all domestic state and federal income tax returns, as well as state franchise, annual report and excise tax returns. Performs tax accounting (FAS109, etc.) and analyses.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
USU Telecommunications Services	6397	Operations to maintain the CAD system and to support USU's call centers that serve regulated and non-regulated customers in all states. Charges include labor, employee expenses and 800 service.	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)
Council Bluffs Peak Shaving	7010	Responsible for the operations and maintenance of the Peak Shaving facility in Council Bluffs, Iowa	NNG Sales Volumes	NNG Sales Volumes
Dubuque Peak Shaving	7011	Responsible for the operations and maintenance of the Peak Shaving facility in Dubuque, Iowa	NNG Sales Volumes	NNG Sales Volumes
Camp Riley Peak Shaving	7014	Responsible for the operations and maintenance of the Peak Shaving facility in Camp Riley, Minnesota	NNG Sales Volumes	NNG Sales Volumes
Rochester Peak Shaving	7016	Responsible for the operations and maintenance of the Peak Shaving facility in Rochester, Minnesota	NNG Sales Volumes	NNG Sales Volumes
Lincoln Peak Shaving	7018	Responsible for the operations and maintenance of the Peak Shaving facility in Camp Lincoln, Nebraska	NNG Sales Volumes	NNG Sales Volumes
General Gas Technical Services	7037	Salaries, benefits and administrative expenses for the Director of Gas Technical Services, who oversees cathodic protection, leak survey and other technical services for regulated and non-regulated gas network operations in all seven states. All non-regulated and work is charged direct via project coding.	Gas customers	Mass Formula - (Margin, Payroll & Net Plant)
Economic Development	7108	Economic Development performed for UPS as a result of the revised transfer price agreement.	Mass Formula - (Margin, Payroll & Net Plant)	Mass Formula - (Margin, Payroll & Net Plant)

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Corporate Services	4010	Manage corporate services for two facilities (utilities, copiers, lease expense, asset capital charge, etc.) at the following locations 20 W. 9 <sup>th</sup> , Kansas City, MO and TransUCU, Richards Road, Kansas City, MO.	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
Corporate Services - Raytown	4014	Manage corporate services for two facilities (utilities, copiers, lease expense, asset capital charge, etc.) at the following locations: 700 Building, Raytown, MO and 750 Building, Raytown, MO.	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll, and Net Plant)
Corporate Services - 1815 Capitol	4015	Manage corporate services for facility located at 1815 Capitol, Omaha, NE (utilities, copiers, lease expense, asset capital charge, etc.)	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll, and Net Plant)
Operations	4030	Management costs, including chief operating officer's salary, incurred for day-to-day supervision of the entire company operations, including international operations. Also includes year 2000 project management group and dues for Edison Electric Institute and American Gas Association.	AGA dues charged direct. Remaining costs - Mass Formula - (Margin, Payroll, and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
General Counsel	4031	Overall responsibility for all matters of a legal nature including mergers, acquisitions, joint ventures and divestitures.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Chief Financial Officer	4035	Overall responsibility for all matters of a financial nature. This department benefits all domestic and international UCU entities.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Executive	4040	Makes Executive decisions for the corporation. Performs services for all divisions as well as overseas operations.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Supplier Diversity Group	4041	Expands UCU's relationship with minority and women-owned businesses and integrates supplier diversity into everyday work processes.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Strategic Planning	4042	Directs development of UCU's strategic plan, working closely with business units to ensure business plans are in place, goals aligned and results measured.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Board of Directors Management	4043	Oversees the coordination of issues surrounding the board of directors.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

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Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
Governmental Affairs	4050	Monitor activity at congressional level and advise company about any potential impacts on our business. Contract federal government service firm; we manage, monitor, and report.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Public Affairs	4060	Solely charitable contributions are charged to this responsibility center. These contributions are not identified specific to any one-business line. Corporate giving (ex. Boy Scouts). These contributions don't benefit United Kingdom, West Kootenay, New Zealand, or Australia.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Corporate Development - U.S.	4100	Handles all domestic mergers and acquisition searches for the corporation. These activities relate to all operations of the company.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
External Communications	4120	Department performs communication work for and reviews the communication's work of all operations of the company, including international operations. Responsibilities include media relations, corporate advertising, publications, graphics, corporate identity, presentations, annual meeting, and internal communications.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Finance	4130	Responsible for permanent financing of the corporation (stock issues, debt issues). Manage cash and all borrowings. Handle the administration of the defined benefit plan and 401K plan. Maintains a relationship with consultants and managers who analyze the progress of the plans. Maintain relationship with debt rating agencies. Handle specifically all the financing for any involvement in our overseas operations such as financing for acquisitions, etc. Does not handle any of the 401K activities for our international subsidiaries nor West Kootenay.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

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Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
Corporate Secretary	4131	Three main areas: 1) Responsible for Board meeting and committee minutes and arrangements for Board members. All board member transportation costs including lodging and expenses are booked to this RC. 2) Responsible for corporate records of the company. Recordkeeper for 120 subsidiaries - makes sure all subsidiaries are in good standing in all states. 3) Corporate record retention. Coordinate all legal activities through Blackwell Sanders.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Shareholders Relations	4132	Communication relationship with analysts on the street that follow UCU. Watch who buys and sells UCU stock. Recordkeeping for stockholders. Responsible for all dealings with the annual meeting. Deal with the individual smaller shareholders and respond to any issues they may have.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Risk Solutions	4140	Risk Solutions handles all insurance premiums, claims, and administration for all U.S. business units, underwriter selection, certification, broker & TPA licenses, & reserves. They do not perform any work for overseas operations or our Canadian operations.	Claims Expense Paid	Mass Formula - (Margin, Payroll and Net Plant)
Risk Control	4150	Performs trading for Aquila and their operations in Raytown, Omaha, San Antonio and Calgary. Also works with USU through GSS and assists in how they manage and price their commodity. Performs services for all of the international investments and travel there are a few times a year. Works with both gas and electric; however not non-regulated sales other than Aquila. Risk trading on the non-regulated side is trading for profit where as the commodity price risk is not that great but is looked at for price quotes.	Average of Direct Reports	Investment Only + Regulated Pipelines & Mass Formula - (Margin, Payroll and Net Plant)
Credit Risk Management	4151	Manage Credit Risk for all UCU and subsidiaries.	Gross Revenue	Mass Formula - (Margin, Payroll and Net Plant)
Accounts Payable	4175	Perform and manage accurate & timely processing of accounts payable voucher requests for ESF and business units. Reconcile A/P subledgers.	A/P Voucher Distribution Lines	Mass Formula - (Margin, Payroll and Net Plant)

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Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
General Ledger	4177	Analyze and maintain company General Ledger. Assist in developing key processes including cost allocation methods for ESF, IBU, and product allocations.	Journal Line Count	Mass Formula - (Margin, Payroll and Net Plant)
Payroll	4179	Perform and manage payroll processing and all related tax, benefits, deductions, and reconcilements for all domestic UCU. Expense reports are processed through payroll also.	# Paychecks	Mass Formula - (Margin, Payroll and Net Plant)
Corporate Forecasting	4181	Perform strategic planning and corporate revenue, sales, and customer forecasts.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Corporate Reporting	4183	Perform external reporting for consolidated UCU. Also includes external audit fees.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Tax Administration	4185	Provides coordination and review of all tax functions (excluding payroll taxes) for consolidated UCU.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Audit Services	4186	Perform internal and support external audit services for UCU.	Internal Audit Forecast	Mass Formula - (Margin, Payroll and Net Plant)
FM/AS Planning & Administration	4188	Provide overall leadership and direction to the Corporate Planning / Forecasting / Financial Management process for all Enterprise Support units.	Weighted Average of ESF departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
Vice President Financial Management & Accounting Services	4189	Provide overall leadership and direction to the Corporate Planning / Forecasting process for all business units. Also provides oversight and direction to UCU's internal accounting process.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
System Administration	4191	Perform and manage systems administration of the PeopleSoft accounting systems to ensure timely and accurate processing of transactions and the reports that meet internal customers' requirements. Maintain system tables, chartfield reporting relationships and related values for all UCU entities that will use the PeopleSoft system.	Weighted Average of ESF departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
Compensation and Benefits	4220	Responsible for design, development and management of all compensation and benefit programs for all UCU employees. This includes domestic (all employees regardless of division) and international compensation programs, for which the costs are directly charged to the international business units.	Employee Headcount.	Mass Formula - (Margin, Payroll and Net Plant)
Organization	4222	Responsibilities include management development and	Employee Headcount.	Mass Formula - (Margin,

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Effectiveness		succession planning, organization design, and development of desired culture, surveys/assessments, performance management /measurement, career development, merger and acquisition planning, process improvement, change management, and employee educational assistance. Services are provided primarily to US business units and all services provided to International units are directly charged to those organizations.		Payroll and Net Plant)
HR Executive	4223	Responsible for oversight of the corporations HR department, provide financial support for HR/IT, & provide program management support for Suggest One and Great Pursuits programs. Provides services for USU, UPS, some international (which is charged direct), AEC & AQP & West Kootenay which are all on the same suggest one program.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
Strategic Sourcing	4224	Recruiting senior UCU management personnel, creating and implementing company recruiting policies, practices and procedures, auditing business unit recruiting practices, directing college and minority recruiting initiatives, selecting and managing company service vendors for relocation, search firms, outplacement agencies and temporary personnel hiring, and preparing data analysis and management reports. Manages expatriate / repatriation process for employees assigned to International operations. Note: recruiting within USU, UPS and ESF are now managed by the HR business unit teams following practices and using vendors set by this expert center.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
HR-ESF	4228	Responsible for providing human resources functions to the Enterprise Support Functions (ESF) which include compensation and benefits administration, sourcing (recruitment), and employee relations.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
HR-People Center	4229	Responsible for maintaining the PeopleWorks HRMS database. This includes the administration function for the recruiting, HR reporting, training, benefits, and rewards recognition data.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - Raytown CC/CAD	4246	Assets and depreciation/amortization expense associated with IT assets serving the customers serviced through the Raytown	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)

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		Call Center.		
IT Assets - Lincoln CC/CAD	4247	Assets and depreciation/amortization expense associated with IT assets serving the customers serviced through the Lincoln Call Center.	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)
IT - Assets - PeopleSoft	4250	Assets and depreciation/amortization expense associated with IT assets serving those UCU business units utilizing the new applications for PeoplesSoft, Human Resources Information System, and the new Fixed Asset System.	Journal Line Weighted	Mass Formula - (Margin, Payroll and Net Plant)
IT - Assets - FAME	4251	Assets and depreciation/amortization expense associated with the FAME application serving USU business units.	Gas and electric customers	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - USU	4253	Assets and depreciation/amortization expense associated with IT assets serving USU, such as Customer Information Systems.	USU Regulated and Non-regulated customers	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - HRMS	4255	Assets and depreciation/amortization expense associated with IT assets serving those UCU business units utilizing the HRMS application.	Employee Headcount	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - PowerPlant	4256	Assets and depreciation/amortization expense associated with IT assets serving those UCU business units utilizing the PowerPlant application.	Gross Property	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - Work Management	4257	Assets and depreciation/amortization expense associated with the Work Management application serving USU business units.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets-SCADA/Other USU-UPS	4258	Assets and depreciation/amortization expense associated with SCADA assets serving USU and UPS business units.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Advanced Technologies	4259	This group is responsible for all Internet, Intranet and Document Management development in addition to supporting a few other corporate applications. Customers include USU, GSS, UPS, AEC, and Corporate. The analysts are responsible for analysis, design, and implementation of information system projects. They currently support a web site for non-US operations in West Kootenay and act as advisor to other international operations for web architecture and development environments.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
IT - Assets - CAD	4262	Assets and depreciation/amortization expense associated with the CAD application serving USU business units.	USU Regulated and Non-regulated Customers	Mass Formula - (Margin, Payroll and Net Plant)
Telecommunications	4268	Manage the day-to-day operations of voice-mail service and	NT Users	Mass Formula - (Margin,

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Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
- ESF		support, phone cards, 800 service, video conferencing, cellular phones, pagers and local and long distance telecommunications for ESF. An outside service handles all telephone bills (MSS out of Denver).		Payroll and Net Plant)
Enterprise Network Services	4273	Charges include labor, outside services, travel, equipment, maintenance supplies for maintaining connections from workstations to file servers on ESF corporate networks.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
Information Mgmt. Center	4275	Manage the day-to-day operation of all servers and SNA communications within the data center. Process all production billing, financial, and other applications for UCU.	Customer/Journal Line Weighted	Mass Formula - (Margin, Payroll and Net Plant)
IT Business Services	4285	Finance and administration for IT department, custom and end user management and facilitation to ensure IT meets customer expectation.	Weighted Average of ESF departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets – ESF	4289	Assets and depreciation/amortization expenses associated with common IT assets across all domestic units of UCU.	Weighted Average of ESF departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
Enterprise Support Applications	4290	Manage Enterprise Support applications including General Ledger, Accounts Payable, Purchasing, Inventory, Project Costing, Budgeting, Fixed Asset, HR/Payroll Processing and CommShare (FDC consolidating package). Two of the ten applications supported do not serve Service Today. Also, these applications do not serve Aquila Energy, AQP, UtiliCo, Customer Link, or UES. Charges include labor, outside Services, travel expenses and training.	Employee Head Count/ Journal Line Weighted	Mass Formula - (Margin, Payroll and Net Plant)
Central Services Administration	4291	Management of IT central services to ensure IT's enterprise-wide initiatives are aligned with UCU's business strategies. Supports ESF.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)

**ESF SUPPORT FUNCTIONS  
ASSIGNMENT METHODOLOGIES**

Section C

Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
ESF End User Support	4292	Charges include labor, outside services, travel, equipment maintenance, and supplies to support end-user services for Enterprise Support personnel. ESF end-users are generally located in Raytown, Omaha, and Kansas City.	Weighted Average of Help Desk Calls/NT Users	Mass Formula - (Margin, Payroll and Net Plant)
Ent. Architecture and Support	4306	Set standards and help developer do their job. Get toolsets, developer, PCs, network, etc. Supports operations for BTU (USU, UPS, No International).	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
IT Assets - UPS Generation	4308	Assets and depreciation/amortization expense associated with IT assets serving UPS.	Purchased Power	Mass Formula - (Margin, Payroll & Net Plant)
ESF Benefits Residual	4404	This is the residual for benefits budgeted by the business units and the overhead factor utilized for charging out benefits.	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
UCU Accounting Accruals	4473	Accounting Accrual Department set up to facilitate the accrual of items to UCU in general. Charges are not related to a specific department or may be related to multiple departments and may not be significant enough to expend the effort to allocate to each department. Most items charged to this department reverse the following month.	Weighted Average of ESF Departments (Budgeted ESF departments allocated to business unit as % of total)	Mass Formula - (Margin, Payroll and Net Plant)
TransUCU Residual Transfer	4499	Residual aircraft expenses, salaries, benefits and administrative expenses incurred from operating and maintaining company leased aircraft and providing travel arrangement services transferred from Department 4500.	Mass Formula - (Margin, Payroll and Net Plant)	Mass Formula - (Margin, Payroll and Net Plant)
MO - General - MPD	6140	Receiving department for Enterprise Support Department allocations to Missouri.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
CO General - WCD	6141	Receiving department for Enterprise Support Department allocations to WPE Colorado.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
KS General - WKD	6142	Receiving department for Enterprise Support Department allocations to WPE Kansas.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
MI General - MGD	6144	Receiving department for Enterprise Support Department allocations to MGU Michigan.	Direct	Mass Formula - (Margin, Payroll and Net Plant)

**ESF SUPPORT FUNCTIONS  
ASSIGNMENT METHODOLOGIES**

Section C

Department Name	Dept. #	Description of Work Process	Jurisdictional Cost Driver	Product Cost Driver
MN General - PND	6145	Receiving department for Enterprise Support Department allocations to PNG Minnesota.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
NE General - PND	6146	Receiving department for Enterprise Support Department allocations to Nebraska.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
IA General - PND	6147	Receiving department for Enterprise Support Department allocations to Iowa.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
CO General - PND	6148	Receiving department for Enterprise Support Department allocations to PNG Colorado.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
KS General - PND	6149	Receiving department for Enterprise Support Department allocations to PNG Kansas.	Direct	Mass Formula - (Margin, Payroll and Net Plant)
MN General - NMU	6151	Receiving department for Enterprise Support Department allocations to NMU Minnesota.	Direct	Mass Formula - (Margin, Payroll and Net Plant)

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
# Paychecks Issued	Department # of paychecks as a % of total applicable # of paychecks. $(\text{Department \# of paychecks issued} / \text{total \# of paychecks}) = \# \text{ Paychecks issued}$
AP Voucher Distribution Lines	Department # of Voucher distribution lines utilized as a % of total applicable # of voucher distribution lines utilized. $(\text{Department \# of voucher distribution lines} / \text{total \# of voucher distribution lines}) = \# \text{ Voucher distribution lines utilized.}$
Average of Direct Reports	Direct reports as a % of the total applicable # of direct reports $(\text{Applicable Direct Report} / \text{total applicable direct reports}) = \text{Average of Direct Reports}$
Base 40	Arithmetic average of a combination of the weighted average of payroll and customers of the applicable departments or business units. $(\text{Department payroll} / \text{total payroll} + \text{department customers} / \text{total customers}) / 2 = \text{Base 40}$
Claim Expenses Paid	Claim Expenses paid as a % of total applicable Claim Expenses Paid. $(\text{Claim expenses paid} / \text{total claim expenses paid}) = \text{Claim Expenses Paid}$
Customer/Journal Line Weighted	The average of the number of customers and journal lines generated by business unit weighted by the Information Center support costs for the Customer Information Applications and the PeopleSoft applications. $(\text{Customer Information Application Cost} * (\text{customers per jurisdiction} / \text{total customers})) + (\text{PeopleSoft Application Cost} * (\text{journal line count per jurisdiction} / \text{total journal line count})) = \text{Customer/Journal Line Weighted}$
Customer Weighted Square Footage	Common area square footage pro rated by customers per jurisdiction. $(\text{Common area square footage} * (\text{customers per jurisdiction} / \text{total customers})) = \text{Customer Weighted Square Footage.}$
Direct	Charged direct to the state and/or product line.
Electric customers	Department electric customers as a % of total applicable electric customers. $(\text{Department electric customers} / \text{total electric customers}) = \text{Electric customers.}$

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
Employee Headcount	Department employee headcount as a % of total applicable employee headcount. $\left(\frac{\text{Department employee headcount}}{\text{total employee headcount}}\right) = \text{Employee Headcount}$
Employee Headcount/Journal Line Weighted	The average of the employee count and journal lines generated by business unit weighted by the Information Technology support costs for the Human Resource Applications and the PeopleSoft applications. $\left(\frac{\text{Human Resource Application Cost} * (\text{employee headcount per jurisdiction} / \text{total employee headcount}) + (\text{PeopleSoft Application Cost} * (\text{journal line count per jurisdiction} / \text{total journal line count}))}{2}\right) = \text{Employee Headcount/Journal Line Weighted}$
Full-time Equivalent Employees	Department full-time equivalent employees as a % of total applicable full-time equivalent employees. $\left(\frac{\text{Department full-time equivalent employees}}{\text{total full-time equivalent employees}}\right) = \text{Full-time Equivalent Employees}$
Gas and Electric Customers	Department gas and electric customers as a % of total applicable gas and electric customers. $\left(\frac{\text{Department gas and electric customers}}{\text{total gas and electric customers}}\right) = \text{Gas and electric customers}$
Gas customers	Department gas customers as a % of total applicable gas customers. $\left(\frac{\text{Department gas customers}}{\text{total gas customers}}\right) = \text{Gas customers.}$
Gas Supply Services Payroll/Mass Formula	Historical Gas Supply Services Payroll by Division as a % of total applicable Historical Gas Supply Services Payroll. $\left(\frac{\text{Historical Gas Supply Services Payroll by Division}}{\text{total Historical Gas Supply Services Payroll}}\right) = \text{Gas Supply Services Payroll}$ <p>The resulting PNG division percent is factored to the PNG jurisdictions by applying the Mass Formula percents to the PNG division Percent.</p> $\left(\frac{\text{PNG division percent} * \text{PNG jurisdiction Mass Formula percent}}{\text{PNG jurisdiction}}\right) = \text{Gas Supply Service Payroll}$
Gross Plant	Department gross plant as a % of total applicable gross plant. $\left(\frac{\text{Department gross plant}}{\text{Total gross plant}}\right) = \text{gross plant}$

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
Internal Audit Forecast	Department project internal audit forecast as a percent of total departments internal audit forecast. $(\text{Department project internal audit forecast} / \text{total departments internal audit forecast}) = \text{Internal Audit Forecast}$
Inventory Balances	Specific product line inventory balances as a % of total applicable inventory balances. $(\text{Product line inventory balance} / \text{total inventory balances}) = \text{Inventory balances}$
Journal Line Count	Journal Line Count as a % of total applicable journal line count. $(\text{Journal line count per jurisdiction} / \text{total journal line count}) = \text{Journal Line Count}$
Journal Line Weighted	The average number of journal lines generated by business unit weighted by PeopleSoft system costs. $(\text{Base PeopleSoft System costs} * (\text{journal line count per jurisdiction} / \text{total journal line count}) + (\text{Complex PeopleSoft Application Cost} * (\text{journal line count per regulated jurisdiction} / \text{total journal line count for regulated jurisdictions}))) = \text{Journal Line Weighted}$
Long-term Debt	Long-term debt balance for each activity as a % of total long-term debt for Peoples. $(\text{Product line long-term debt balance} / \text{total long-term debt balance}) = \text{Long-term Debt}$
Mass Formula	Arithmetic average of a combination of the weighted average of margin, payroll, and net plant of The applicable departments or business units. $(\text{Department gross margin} / \text{total gross margin} + \text{department payroll} / \text{total payroll} + \text{department net plant} / \text{total net plant}) / 3 = \text{Mass Formula}$
Megawatt Capacity	Department megawatt capacity as a % of total applicable megawatt capacity. $(\text{Department megawatt capacity} / \text{Total megawatt capacity}) = \text{Megawatt Capacity}$
Meters in Service at Each Location	Department meters in service as a % of total applicable meters in service. $(\text{Department meters in service} / \text{total meters in service}) = \text{Meters in service at each location}$
Mileage	Department mileage as a % of total applicable mileage. $(\text{Department mileage} / \text{total mileage}) = \text{Mileage}$
Net Plant	Department net plant as a % of total applicable net plant.

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
	(Department net plant / Total net plant) = Net plant
Non-Regulated Customers	Department non-regulated customers as a % of total applicable non-regulated customers. (Department non-regulated customers/total non-regulated customers) = Non-Regulated Customers
NNG Sales	Department Northern Natural Gas Sales (ENRON) as a % of total Northern Natural Gas Sales. (Department Northern Natural Gas Sales (ENRON)/total Northern Natural Gas Sales) = NNG Sales
NT Users	Department NT Users as a % of total applicable NT Users (Department NT User/total NT Users) = NT Users
On-System ServiceOne Customers	Department on-system ServiceOne customers as a % of total applicable on-system ServiceOne customers. (Department on-system ServiceOne customers/Total on-system ServiceOne Customers) = On-System ServiceOne Customers
PCs by Business Unit	Department PCs as a % of total applicable PCs. (Department PCs/total PCs) = PCs by Business Unit
Regulated and Non-Regulated Customers	Department regulated and non-regulated customers as a % of total applicable regulated and non-regulated customers. (Department regulated and non-regulated customers/total regulated and non-regulated customers) = Regulated and Non-Regulated Customers
Regulated and Non-Regulated Electric Customers	Department regulated and non-regulated electric customers as a % of total applicable regulated and non-regulated electric customers. (Department regulated and non-regulated electric customers/total regulated and non-regulated electric customers) = Regulated and Non-Regulated Electric Customers
Regulated and Non-Regulated Gas and Electric Customers	Department regulated and non-regulated gas and electric customers as a % of total applicable regulated and non-regulated gas and electric customers.

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
	(Department regulated and non-regulated gas and electric customers/total regulated and non-regulated gas and electric customers) = Regulated and Non-Regulated Gas and Electric Customers
Regulated and Non-Regulated Gas and Electric and ServiceOne Customers	Department regulated and non-regulated gas and electric customers and ServiceOne customers as a % of total applicable regulated and regulated and non-regulated gas and electric and ServiceOne customers. (Department regulated and non-regulated gas and electric and ServiceOne customers/total regulated and non-regulated gas and electric and ServiceOne customers) = Regulated and Non-Regulated Gas and Electric and ServiceOne Customers
Regulated and Non-Regulated Gas Customers	Department regulated and non-regulated gas customers as a % of total applicable regulated and non-regulated gas customers. (Department regulated and non-regulated gas customers/total regulated and non-regulated gas customers) = Regulated and Non-Regulated Gas Customers
Regulated Customers	Department regulated customers as a % of total applicable regulated customers. (Department regulated customers/total regulated customers) = Regulated Customers
Regulated Gas and Electric Customers	Department regulated gas and electric customers as a % of total applicable regulated gas and electric customers. (Department regulated gas and electric customers/total regulated gas and electric customers) = Regulated Gas and Electric Customers
Revenue	Department revenue as a % of total applicable revenue. (Department revenue/total revenue) = Revenue
Right-of-way projects by State	Department right-of-way projects by state as a % of total applicable right-of-way projects. (Department right-of-way projects by state /total right-of-way projects) = Right-of-way projects by state
Service Technicians	Department number of service technicians as a % of the total applicable number of Service Technicians. (Department number of Service Technicians/total number of Service Technicians) = Service

# ASSIGNMENT BASIS

Cost Driver	Cost Driver Description
Technicians	
Short-term Debt	Short-term debt balance for each activity as a % of total short-term debt for Peoples. (Product line short-term debt balance/total short-term debt balance) = Short-term Debt
System Utilization	System Utilization by Department as a % of total applicable system utilization. (Department System Utilization/total system utilization) = System Utilization
USU Regulated and Non-Regulated Customers	Department USU regulated and non-regulated customers as a % of total applicable USU regulated and non-regulated customers. (Department USU regulated and non-regulated customers/total USU regulated and non-regulated customers) = USU Regulated and Non-Regulated Customers
Weighted Help Desk Calls/NT Users	The average of the number of Help Desk calls by business unit weighted by the number of NT Users by business unit. ((Department NT Users/total NT Users) + (Department Help Desk Calls/total Help Desk Calls))/2 = Weighted Help Desk Calls/NT Users
Weighted Average of ESF Departments	Budgeted ESF Department allocated to business units as a % of total Budgeted ESF Departments allocated to the business units. (Budgeted ESF Department allocated to business units/total budgeted ESF Departments allocated to the business units) = Weighted average of ESF Departments
Note:	All allocation factors are updated annually unless there is a material change within the organization that would require them to be updated more frequently

<u>Acronym</u>	<u>Description</u>
A/P	Accounts Payable
AAP	Affirmative Action Program
ABC	Activity Based Costing
AEC	Aquila, Inc.
AEM	Aquila Energy Marketing Corporation
AFUDC	Allowance for Funds Used During Construction
APC	Aquila Power Corporation
AQP	Aquila Pipeline
BTU	Building Tomorrow's UtiliCorp
CAD	Computer Aided Dispatch
CB	Council Bluffs
CC	Customer Care
CDL	Chauffeur's Driver License
CIS	<i>Customer Information System</i>
CS	Customer Service
DOT	Department of Transportation
EEOC	Equal Employment Opportunity Council
EFT	Electronic Funds Transfer
ESF	Enterprise Support Functions
FAME	Facilities Management & Mapping Enabler
FAS	<i>Financial Accounting Standards</i>
FDC	Financial Data Consolidation
FERC	Federal Energy Regulatory Commission
GSS	Gas Supply Services
HR	Human Resources
HRMS	Human Resources Management System
HVAC	Heating, Ventilation & Air Conditioning
IBU	Intra Business Unit
IT	Information Technology
LAN	Local Area Network
MGD	Michigan Gas Utilities Delivery
MGU	Michigan Gas Utilities
MPD	Missouri Public Service Delivery
MPG	Missouri Public Service Generation
MPS	Missouri Public Service
NMU	Northern Minnesota Utilities

<u>Acronym</u>	<u>Description</u>
NNG	Northern Natural Gas Company
NZ	New Zealand
O&M	Operating & Maintenance
P&P	Policies and Procedures
PC	Personal Computer
PGA	Purchased Gas Adjustment
PND	Peoples Natural Gas Delivery
PNG	Peoples Natural Gas
SCADA	System Control and Data Acquisition
SCM	Sales Consumer Market
TOTI	Taxes Other Than Income
TPA	Third Party Administrator
TSO	Technical Services Organization
UCS	<i>UtiliCorp Communication Services</i>
UCU	UtiliCorp United Inc.
UE	United Energy
UED	UtiliCorp Energy Delivery
UK	United Kingdom
UPL	UtiliCorp Pipeline Systems
UPS	UtiliCorp Power Services
USU	U.S. Utility or United States Utility (Formerly UED and UPS)
VP	Vice President
WAN	Wide Area Network
WCD	WestPlains Energy Delivery – Colorado
WCG	WestPlains Energy Generation – Colorado
WKD	WestPlains Energy Delivery - Kansas
WKG	WestPlains Energy Generation - Kansas
WKP	West Kootenay Power
WPE	WestPlains Energy

## DEFINITIONS

<u>Acronym</u>	<u>Name</u>	<u>Definition</u>
A/P	Accounts Payable	Amounts owed by the utility.
AAP	Affirmative Action Program	Programs which focus on action taken to provide equal employment opportunities.
ABC	Activity Based Costing	Financial model which tracks financial information by business activity. Activity costs are viewed in terms of the product and market channel they support. This allows UtiliCorp to determine which products and channels are the most profitable and which add value to those end products.
AEC	Aquila, Inc.	Subsidiary of UtiliCorp United Inc.
AEM	Aquila Energy Marketing Corporation	Subsidiary of Aquila, Inc.
AFUDC	Allowance for Funds Used During Construction	A non-cash accounting convention that represents the estimated composite interest costs of debt and a return on equity funds used to finance construction.
APC	Aquila Power Corporation	Affiliate of UtiliCorp.
AQP	Aquila Pipeline	Pipeline subsidiary of Aquila, Inc. - gathers, processes, markets, and treats natural gas and natural gas liquids.
BTU	Building Tomorrow's UtiliCorp Team	Team developed to handle reengineering efforts for UtiliCorp.
CAD	Computer Aided Dispatch	Computerized system which allows for the centralization and automation of dispatching of field work, creating efficiencies and improving customer satisfaction.
CB	Council Bluffs	City in the state of Iowa.
CC	Customer Care	A segment of UED that encompasses UED's Customer Service Centers, customer finance activities including cash and accounts receivable management, billing services, and customer communications.
CDL	Chauffeur's Drivers License	License required by some technicians to drive the larger vehicles. Special testing requirements, drug

## DEFINITIONS

<u>Acronym</u>	<u>Name</u>	<u>Definition</u>
		testing, and physical exams are required by the department of transportation.
CIS	Customer Information System	Billing System.
CS	Customer Service	Customer Service Centers.
DOT	Department of Transportation	The Department of Transportation's Research and Special Programs Administration (RSPA), acting through the Office of Pipeline Safety (OPS), administers the Department's national regulatory program to assure the safe transportation of natural gas, petroleum, and other hazardous materials by pipeline. OPS develops regulations and other approaches to risk management to assure safety in design, construction, testing, operation, maintenance, and emergency response of pipeline facilities. When referencing "DOT" regarding highway transportation issues such as vehicle licensing (i.e. CLD) requirements, vehicular transport of hazardous materials requirements, etc. DOT refers to The Office of Motor Carriers which is part of the Federal Highway Administration (FHWA), Department of Transportation, and administers the Department's federal motor carrier safety regulation .
EEOC	Equal Employment Opportunity Council	Group of people set up to ensure compliance with equal employment opportunity rules regulations.
EFT	Electronic Funds Transfer	Transfer of money through electronic media.
ESF	Enterprise Support Function	Business Unit within UtiliCorp.
FAME	Facilities Management & Mapping Enabler	Set of computerized maps of UED's thousands of miles of wires, pipes, and connecting elements. This tool will be used to help manage UED's distribution system.
FAS	Financial Accounting Standards	Accounting Standards established by the Financial Accounting Standards Board.
FDC	Financial Data Consolidation	Financial accounting package which consolidates the financial data for UtiliCorp.
FERC	Federal Energy Regulatory Commission	Federal agency that, regulates the accounting and reporting requirements for electric and natural gas companies.
GSS	Gas Supply Services	Department of UtiliCorp United Inc. which manages the natural gas supply portfolio for UED by purchasing gas supply, storage, and transportation on 14 mid-continent pipelines.

**DEFINITIONS**

<u>Acronym</u>	<u>Name</u>	<u>Definition</u>
HR	Human Resources	Department that handles issues related to compensation and benefits, employee relations, organizational effectiveness, and performance management.
HRMS	Human Resources Management System	Software applications utilized to gather various employee and human resource related information.
HVAC	Heating, Ventilation & Air Conditioning	Non-Regulated product line that provides heating, ventilation & air conditioning services to customers.
IBU	Intra Business Unit	Departments within the business unit USU.
IT	Information Technology	Department that handles all issues and maintains the systems involving personal computers, the networks and miscellaneous computer related projects.
LAN	Local Area Network	Network within the local area.
MGD	Michigan Gas Utilities Delivery	Distribution business of MGU.
MGU	Michigan Gas Utilities	Division of UtiliCorp.
MPD	Missouri Public Service Delivery	Electric and gas distribution and transmission business of MPS.
MPG	Missouri Public Service Generation	Electric generation business of MPS.
MPS	Missouri Public Service	Division of UtiliCorp.
NMU	Northern Minnesota Utilities	Division of UtiliCorp.
NNG	Northern Natural Gas	Northern Natural Gas Company or ENRON.
O&M	Operating & Maintenance	Costs incurred to run and uphold the utility business.

**DEFINITIONS**

<u>Acronym</u>	<u>Name</u>	<u>Definition</u>
P&P	Policies and Procedures	Formal documentation of rules followed.
PC	Personal Computer	Individual employee computers.
PGA	Purchased Gas Adjustment	An adjustment to an effective rate to reflect the fluctuating cost of purchased gas. The PGA permits natural gas pipeline companies to reflect changes in their cost of purchased gas.
PND	Peoples Natural Gas Delivery	Distribution business of PNG.
PNG	Peoples Natural Gas	Division of UtiliCorp.
TOTI	Taxes Other Than Income	Amounts of ad valorem, gross revenue or gross receipts, taxes, state unemployment insurance, franchise taxes, federal excise taxes, social security taxes, and all other taxes assessed by federal, state, county, municipal, or other local governmental authorities, except income taxes.
TPA	Third Party Administrator	External party who handles the administration of a portion of the company's insurance policy.
TSO	Technical Services Organization	This department is the applications development/system maintenance to support security business - out sources. This department is necessary to maintain upgrades/enhancements required to keep systems operational..
UCS	UtiliCorp Communication Services	Business unit of UtiliCorp that directs broadband communication activities.
UE	United Energy	Affiliate of UtiliCorp located in Australia.
UPL	UtiliCorp Pipeline	Pipeline system that includes 260 miles of intrastate natural gas pipelines serving St. Louis and areas in south-central Missouri.
UPS	UtiliCorp Power Services	Business segment of UtiliCorp which focuses on marketing and developing non-regulated power generation and oversees regulated power generation.
USU	U. S. Utility	Business Unit within UtiliCorp, (Formerly UED and UPS). Referred to as U.S Utility or United States

DEFINITIONS

<u>Acronym</u>	<u>Name</u>	<u>Definition</u>
		Utility. Includes the United States Energy Delivery and Power Services Groups.
VP	Vice President	Level of management status.
WAN	Wide Area Network	Network that spans states.
WCD	West Plains Delivery - Colorado	Distribution and transmission business of WPE - Colorado.
WCG	West Plains Generation - Colorado	Generation business of WPE – Colorado.
WKD	West Plains Delivery - Kansas	Distribution and transmission business of WPE - Kansas.
WKG	West Plains Generation - Kansas	Generation business of WPE - Kansas.
WKP	West Kootenay Power	Wholly owned subsidiary of UtiliCorp United located in British Columbia , Canada.
WPE	West Plains Energy	Division of UtiliCorp with electric utility operations in Kansas and Colorado.