

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office				1									225		
6349	GNG IT GSS Applications				1				41					19	106	
6352	GNG IT Enrgy Deliv Application								8					300	58	
6353	GNG IT Energy Res Applications													804		
6356	GNG IT Webb Applications													5		
6357	GNG IT Field Support													10		
6358	GNG IT Support Center													42		
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications													106		
6361	GNG IT Telecom Services		2,287	16	1,409	38	1	7,384	290	1				1	13,216	15
6362	GNG IT Client/Server Svcs													17		
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support													2		
6366	GNG IT DataCntr-Tech Svcs													44		
6367	GNG IT InfoCntr-Prod Cntrl Svcs															
6368	GNG IT Infrastructure Mgmt				0									109		
6369	GNG IT Communication Services		1,059						6		84	2,559		27		352
6370	Regulatory Administration														206	
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas														31	
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO														131	
6381	E-Business														251	
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas														0	
6386	USU Risk Assessment & Audit														19	
6388	Property															
6390	Environmental														141	
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		13,087	108	62	1	20	1,935	3,593	105		2,281		68	2,279	34
7037	General Gas Tech Svcs													7		
Grand Total		8	68,274	335	1,473	26,582	21	17,181	8,964	106	84	4,839	3,090	6,859	23,392	401

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe Hd	Software Cost	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6340	USU Risk Solutions & Credit														3	
6348	GNG IT Business Office			218		2,033	531		1,317	117	344		8	48	315	
6349	GNG IT GSS Applications					1,551	291		55					11	3	
6352	GNG IT Enrgy Deliv Application					17,794	2		54					16		
6353	GNG IT Enrgy Res Applications					10										
6358	GNG IT Webb Applications					12,133			207							
6357	GNG IT Field Support					11	155		267							
6358	GNG IT Support Center					2,545			110							
6359	GNG IT Support Center - Tier 2					25			4							
6360	GNG IT Cust Serv Applications				3,172	3,773	5,002		42			68				
6361	GNG IT Telecom Services			71			9		1						5	
6362	GNG IT Client/Server Svcs		235			22,885	(149)		25	11			3			
6363	GNG IT InfoCenter-Open Sys Svc				320	2,193		24,836								
6364	GNG IT DataCenter-Ops Svcs				203,592	(13,045)		3,449				(65)				
6365	GNG IT Data Base Support					6,222			380							
6366	GNG IT DataCntr-Tech Svcs				19,830	66,129	56	(161)	197						9	
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt			(4)			44									
6369	GNG IT Communication Services	97	6	139		11	645		406						5	125
6370	Regulatory Administration														25	
6371	Regulatory Services Electric												5,413	239	13	
6372	Regulatory Services-Gas						1		12						5	
6373	Regulatory PGA					2										
6374	Regulatory Analytical Support					7,846		619							30	
6376	Reg Legislative Svcs-MO															6
6381	E-Business					464									47	
6382	Regulatory Acctg Svcs-Electric														160	
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								159							
6388	Property															
6390	Environmental					319	11		187						259	34
6392	Tax- Property Team								68						396	
6393	Tax- Sales Team														508	
6394	Tax- Income Team					1,393									322	
6397	GNG IT Call Center Engineering			(17,984)		5	12		78							
7037	General Gas Tech Svcs															
Grand Total		97	7,808	(18,653)	226,915	145,306	7,120	28,742	5,405	129	344	3	5,634	7,856	2,319	48

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expa	Safety and M	Printing Expa	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Dev	Office Rent/Le	MEALS for Bu
6340	USU Risk Solutions & Credit			1								920				
6348	GNG IT Business Office		124							30						170
6349	GNG IT GSS Applications	16	5			15				4					7	74
6352	GNG IT Enrgy Deliv Application	134	1							4						46
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															0
6357	GNG IT Field Support		48													8
6358	GNG IT Support Center	1								0						9
6359	GNG IT Support Center - Tier 2	4														1
6360	GNG IT Cust Serv Applications	15	19							6						13
6361	GNG IT Telecom Services		5													
6362	GNG IT Client/Server Svcs	15	121													7
6363	GNG IT InfoCenter-Open Sys Svc					349				1						3
6364	GNG IT DataCenter-Ops Svcs					199										23
6365	GNG IT Data Base Support															2
6366	GNG IT DataCntr-Tech Svcs	16	131			770										7
6367	GNG IT InfoCntr-Prod Ctrl Svcs		4													
6368	GNG IT Infrastructure Mgmt	1	2			23										31
6369	GNG IT Communication Services	5	100							13						26
6370	Regulatory Administration	77	35			52				17			22		31	58
6371	Regulatory Services Electric	114	178							137						84
6372	Regulatory Services-Gas	57	83							95						4
6373	Regulatory PGA	1	13													
6374	Regulatory Analytical Support	221	29							90		605	7			37
6376	Reg Legislative Svcs-MO		1							23						29
6381	E-Business	13	54							993						35
6382	Regulatory Acctg Svcs-Electric	378	67							998						89
6384	Regulatory Acctg Svcs-Gas		14							51						0
6386	USU Risk Assessment & Audit															71
6388	Property	14	0							6						8
6390	Environmental	1,396	158			103				440						114
6392	Tax- Property Team	31	18							19						2
6393	Tax- Sales Team	173	109							565						
6394	Tax- Income Team	30	3													
6397	GNG IT Call Center Engineering	0	4													0
7037	General Gas Tech Svcs	0	1													
Grand Total		11,390	230,139	690	4,127	5,827	5,156	16	879	61,001	42	53,704	1,724	4,559	2,619	7,145

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate As	Other Office	Ins Workers C	Air Transporta	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
6340	USU Risk Solutions & Credit		93		258	28	26		53	125		2				(71)
6348	GNG IT Business Office		240		2,538	268	332	34	265	1,025						66
6349	GNG IT GSS Applications		350		236	33	202	4	110	187						5
6352	GNG IT Enrgy Deliv Application		77		91	2	55	3	251	70						3
6353	GNG IT Energy Res Applications						37		7							306
6356	GNG IT Webb Applications		35				30		20							
6357	GNG IT Field Support		78		6	76	262	0	61	64	3					2
6358	GNG IT Support Center		12			6	1		5	5						
6359	GNG IT Support Center - Tier 2		7						3							
6360	GNG IT Cust Serv Applications		129		342	54	372	74	155	419			4			3
6361	GNG IT Telecom Services						13									
6362	GNG IT Client/Server Svcs		22		49	34	76		47	86						
6363	GNG IT InfoCenter-Open Sys Svc		3		49				5	49						
6364	GNG IT DataCenter-Ops Svcs		240				1	2	1							
6365	GNG IT Data Base Support		12				97		4	61						
6366	GNG IT DataCntr-Tech Svcs		8		175	27	164		62	282						9
6367	GNG IT InfoCntr-Prod Ctrl Svcs		6													
6368	GNG IT Infrastructure Mgmt		6		134	69	513	5	219	324						
6369	GNG IT Communication Services		93		169	59	117	8	117	48						4
6370	Regulatory Administration		429		1,266	342	324	8	118	580	297					11
6371	Regulatory Services Electric		131		166	52	393	39	290	516						25
6372	Regulatory Services-Gas		6		76	13	5	1	19	14	1					0
6373	Regulatory PGA		1		3			0	8	1						
6374	Regulatory Analytical Support		212		170	20	95	13	23	197						12
6376	Reg Legislative Svcs-MO		177		37			34	1,379	535	109					28
6381	E-Business		119		353	41	76	12	200	542						25
6382	Regulatory Acctg Svcs-Electric		68		58		51	0	78							
6384	Regulatory Acctg Svcs-Gas		44		19	1			14							
6386	USU Risk Assessment & Audit		6		184	76	186	5	185	473						5
6388	Property		23		171				9		21					
6390	Environmental		783		734	452	208	40	356	711	160					121
6392	Tax- Property Team		49		234	185	69	5	109	202	23					5
6393	Tax- Sales Team		143		26				30							
6394	Tax- Income Team		1													
6397	GNG IT Call Center Engineering		28		58	23	73	2	27	67						
7037	General Gas Tech Svcs		2		6		28	0	5	11						0
Grand Total		3	36,868	2	157,650	7,590	29,368	947	24,397	31,808	2,890	1	4	(14)	(5,394)	961

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6340	USU Risk Solutions & Credit						47									
6348	GNG IT Business Office						375					22	1			
6349	GNG IT GSS Applications						314									
6352	GNG IT Energy Deliv Application						240									
6353	GNG IT Energy Res Applications						1,373									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						31					0				
6358	GNG IT Support Center						5									
6359	GNG IT Support Center - Tier 2						4									
6360	GNG IT Cust Serv Applications						394					3	2			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						4,340									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						337									
6365	GNG IT Data Base Support															
6366	GNG IT DataCtr-Tech Svcs															
6367	GNG IT InfoCtr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						40						1			
6370	Regulatory Administration						186				375					
6371	Regulatory Services Electric						486									
6372	Regulatory Services-Gas						8						1			
6373	Regulatory PGA						3									
6374	Regulatory Analytical Support						398									
6376	Reg Legislative Svcs-MO															
6381	E-Business						171									
6382	Regulatory Acctg Svcs-Electric						185									
6384	Regulatory Acctg Svcs-Gas						11						1			
6386	USU Risk Assessment & Audit						3									
6388	Property															
6390	Environmental	20					852					0	2			
6392	Tax- Property Team						112									
6393	Tax- Sales Team						86									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						259									
7037	General Gas Tech Svcs						5									
Grand Total		192,804	3,790	2,033	54,993	(234,695)	44,200	162,944	761	76,370	3,670	12,577	348,031	10,809	9,574	2,303

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Great	Benefits Emp	Long Term Int	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			4,888				17					562			
6349	GNG IT GSS Applications							209				7				
6352	GNG IT Enrgy Dely Application			400				76								
6353	GNG IT Energy Res Applications							177								
6356	GNG IT Webb Applications							57								
6357	GNG IT Field Support			(13)				15								
6358	GNG IT Support Center							1								
6359	GNG IT Support Center - Tier 2							17								
6360	GNG IT Cust Serv Applications			61				65								
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs							5								
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support							98								
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctr Svcs							4								
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		(1)										898			
6370	Regulatory Administration												15,086			
6371	Regulatory Services Electric												5,900			
6372	Regulatory Services-Gas			893				4					793			
6373	Regulatory PGA											0				
6374	Regulatory Analytical Support							16								
6376	Reg Legislative Svcs-MO							55								
6381	E-Business							418								
6382	Regulatory Acctg Svcs-Electric							267							2,118	
6384	Regulatory Acctg Svcs-Gas							1								
6386	USU Risk Assessment & Audit															4,804
6388	Property							20								
6390	Environmental			3,369									14,630			
6392	Tax- Property Team		4					30					3,311		22	
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering			918				17								
7037	General Gas Tech Svcs												1			
Grand Total		96	298	46,791	8,353	85,450	6,874	9,783	(81,980)	(2,672)	(737,724)	1,190	186,196	2,602	239	5,468

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payrol	Directors Fee	Management	Collection Ag	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
6340	USU Risk Solutions & Credit												23			
6348	GNG IT Business Office						4,708							2,853		
6349	GNG IT GSS Applications						5,987									
6352	GNG IT Enrgy Deliv Application						8,760									
6353	GNG IT Energy Res Applications						9,799							4		
6356	GNG IT Wabb Applications						356									
6357	GNG IT Field Support						618							89		
6358	GNG IT Support Center						1,174									
6359	GNG IT Support Center - Tier 2					5	194									
6360	GNG IT Cust Serv Applications						9,089									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						165							380		
6363	GNG IT InfoCenter-Open Sys Svc						55									
6364	GNG IT DataCenter-Ops Svcs						1,302									
6365	GNG IT Data Base Support						708									
6366	GNG IT DataCntr-Tech Svcs						357									
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt													51		
6369	GNG IT Communication Services						158							844		
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						229									
6373	Regulatory PGA						11									3
6374	Regulatory Analytical Support						140									
6376	Reg Legislative Svcs-MO															
6381	E-Business						11,822							620		
6382	Regulatory Acctg Svcs-Electric						251									
6384	Regulatory Acctg Svcs-Gas						2									
6386	USU Risk Assessment & Audit															
6388	Property						166									
6390	Environmental		415											2,683		
6392	Tax- Property Team															
6393	Tax- Sales Team													3,105		
6394	Tax- Income Team						(143)									
6397	GNG IT Call Center Engineering						148						4	2,992		
7037	General Gas Tech Svcs															
Grand Total		7,792	418	4	5	584	233,662	1,464	58	738	66,930	2,628	3,954	49,721	0	13,045

DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/Newsr	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/
6340	USU Risk Solutions & Credit				14		1									
6348	GNG IT Business Office		1,142	315			1,607			9		72				
6349	GNG IT GSS Applications						36	1								
6352	GNG IT Enrgy Deliv Application						46									
6353	GNG IT Energy Res Applications						4,721									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support		110									124				
6358	GNG IT Support Center		58													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications						320									
6361	GNG IT Telecom Services		4													
6362	GNG IT Client/Server Svcs		21	2			288									
6363	GNG IT InfoCenter-Open Sys Svc						276									
6364	GNG IT DataCenter-Ops Svcs		13	44												
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs		38	36			272									
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		137				1									
6370	Regulatory Administration						944	2			63	221		144		
6371	Regulatory Services Electric						7									
6372	Regulatory Services-Gas						1									
6373	Regulatory PGA						30									
6374	Regulatory Analytical Support						25				11					
6376	Reg Legislative Svcs-MO										9		43			
6381	E-Business												78			
6382	Regulatory Acctg Svcs-Electric												267			
6384	Regulatory Acctg Svcs-Gas						1									
6386	USU Risk Assessment & Audit															
6388	Property						7									
6390	Environmental		37				18									
6392	Tax- Property Team						101									
6393	Tax- Sales Team						977									
6394	Tax- Income Team						6,868									
6397	GNG IT Call Center Engineering		437				122	45								
7037	General Gas Tech Svcs															
Grand Total		(11,395)	37,087	1,992	19	19,001	142,065	15,426	20,176	966	3,537	3,751	37	244	912	1,161

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Cont	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bor
6340	USU Risk Solutions & Credit															122
6348	GNG IT Business Office									152						
6349	GNG IT GSS Applications															
6352	GNG IT Enrgy Deliv Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							78								
6364	GNG IT DataCenter-Ops Svcs		8,069													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									309	95					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO										1,843		56	40		
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric									100						
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax- Property Team															
6393	Tax- Sales Team						1									
6394	Tax- Income Team							1								
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
Grand Total		3,422	8,066	1	(209)	1	9	78	(100)	10,597	1,938	3,803	1,666	665	53,134	122

DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placeme	Search Firm #
6340	USU Risk Solutions & Credit														4	
6348	GNG IT Business Office				8											
6349	GNG IT GSS Applications				2											
6352	GNG IT Enrgy Deliv Application										(607)					
6353	GNG IT Energy Res Applications										(1,418)				5	
6356	GNG IT Webb Applications															
6357	GNG IT Field Support				54			10		0						
6358	GNG IT Support Center			(48)	1						(1)					
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications				2						(3,303)				4	
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				19	8					(26)					
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs										(20)					
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				1										2	
6369	GNG IT Communication Services				94	2	2				(1)				0	
6370	Regulatory Administration				32											
6371	Regulatory Services Electric				14											
6372	Regulatory Services-Gas				1										0	
6373	Regulatory PGA															
6374	Regulatory Analytical Support														4	
6376	Reg Legislative Svcs-MO				112			537	11							
6381	E-Business				3											
6382	Regulatory Acctg Svcs-Electric														8	
6384	Regulatory Acctg Svcs-Gas				0											
6386	USU Risk Assessment & Audit				6											
6388	Property															
6390	Environmental				13	8									2	
6392	Tax- Property Team				17											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(211)					
7037	General Gas Tech Svcs									0						
Grand Total		8	14,837	9,711	723	25	33	594	15	5	(5,501)	8,549	(2,449)	4,409	33	162

DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
6340	USU Risk Solutions & Credit								1,060	3,377	1,175	500	(0)	(0)		
6348	GNG IT Business Office			8					3,893	11,108	(462)	(200)	0	41		
6349	GNG IT GSS Applications								1,601	4,589	418	179	(45)	(637)		
6352	GNG IT Enrgy Deliv Application								1,989	5,713	(198)	(85)	(1)	(6)	0	0
6353	GNG IT Energy Res Applications								2,747	11,610	1,158	497	2	18		
6356	GNG IT Webb Applications								1,265	3,684	(760)	(327)			0	0
6357	GNG IT Field Support			12					1,565	4,594	342	147				
6358	GNG IT Support Center								672	1,984	(627)	(269)				
6359	GNG IT Support Center - Tier 2								706	2,079	680	292				
6360	GNG IT Cust Serv Applications		7						4,646	13,153	(3,664)	(1,574)	0	2		
6361	GNG IT Telecom Services								146	492	282	120	0			
6362	GNG IT Client/Server Svcs								816	2,406	123	53				
6363	GNG IT InfoCenter-Open Sys Svc								391	1,155	139	60	(4)	(72)		
6364	GNG IT DataCenter-Ops Svcs			5					1,000	2,851	29	12				
6365	GNG IT Data Base Support								2,258	6,432	255	109	22	404		
6366	GNG IT DataCntr-Tech Svcs								1,259	3,435	(1,243)	(534)				
6367	GNG IT InfoCntr-Prod Ctrl Svcs								450	1,348	251	108				
6368	GNG IT Infrastructure Mgmt								785	2,289	390	168				
6369	GNG IT Communication Services				144				848	2,433	340	146	(10)	(143)	0	0
6370	Regulatory Administration		271						1,760	5,111	165	71	(0)	(2)	0	0
6371	Regulatory Services Electric				6				1,940	5,818	(2,807)	(1,206)	0	0		
6372	Regulatory Services-Gas		29		0				181	533	(581)	(249)	0	0		
6373	Regulatory PGA								53	153	(183)	(78)	0	(0)		
6374	Regulatory Analytical Support				9				3,127	9,272	566	243	0	(0)		
6376	Reg Legislative Svcs-MO								743	2,227	73	32	(0)	(0)		
6381	E-Business				4				806	2,532	(140)	(63)	0	3		
6382	Regulatory Acctg Svcs-Electric								6,217	18,615	1,125	482	0	(0)		
6384	Regulatory Acctg Svcs-Gas								449	1,345	46	20	0	(0)		
6386	USU Risk Assessment & Audit								875	2,869	1,165	495	0	(0)		
6388	Property	(33)							313	931	(2,719)	(1,168)		(0)		
6390	Environmental								2,483	7,276	(4,197)	(1,804)	0	0		
6392	Tax- Property Team								1,611	4,832	(36)	(16)	0	(0)		
6393	Tax- Sales Team								1,107	3,323	(56)	(24)	0			
6394	Tax- Income Team								994	3,085	77	33	0	0		
6397	GNG IT Call Center Engineering								622	1,927	379	161	11	169		
7037	General Gas Tech Svcs								22	66	1	0	(0)	0		
Grand Total		28	1,877	180	5,341	(1,825)	92	15	225,253	704,129	(5,846)	(2,539)	25,365	(76,107)	116	56

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
6340	USU Risk Solutions & Credit			882	135	7	774	557	197				25,501
6348	GNG IT Business Office			253	39	2	368	177	46				95,377
6349	GNG IT GSS Applications												43,608
6352	GNG IT Enrgy Deliv Application												62,366
6353	GNG IT Energy Res Applications											1,641	91,866
6356	GNG IT Webb Applications			102	16	1		61	22				35,176
6357	GNG IT Field Support									41			31,494
6358	GNG IT Support Center												15,320
6359	GNG IT Support Center - Tier 2												14,135
6360	GNG IT Cust Serv Applications										6	8	100,627
6361	GNG IT Telecom Services			234	36	2	109	143	52			6	28,698
6362	GNG IT Client/Server Svcs			29	4	0	48	19	7				43,924
6363	GNG IT InfoCenter-Open Sys Svc												35,505
6364	GNG IT DataCenter-Ops Svcs												222,352
6365	GNG IT Data Base Support												42,084
6366	GNG IT DataCntr-Tech Svcs												109,428
6367	GNG IT InfoCntr-Prod Ctrl Svcs												8,606
6368	GNG IT Infrastructure Mgmt										42	60	16,293
6369	GNG IT Communication Services										118	168	25,651
6370	Regulatory Administration												54,468
6371	Regulatory Services Electric			7	1	0	12	6					46,519
6372	Regulatory Services-Gas												4,917
6373	Regulatory PGA										0	0	798
6374	Regulatory Analytical Support												69,043
6376	Reg Legislative Svcs-MO												19,404
6381	E-Business			465	71	4	197	284	104				32,831
6382	Regulatory Acctg Svcs-Electric			267	41	2	448	206	33				122,584
6384	Regulatory Acctg Svcs-Gas												8,521
6386	USU Risk Assessment & Audit			1,001	153	8	447	611	224				27,876
6388	Property												2,373
6390	Environmental			83	13	1		49	18				69,232
6392	Tax- Property Team												34,758
6393	Tax- Sales Team			45	7	0	62	29	11				26,280
6394	Tax- Income Team												27,094
6397	GNG IT Call Center Engineering			312	48	2	523	224	54				34,041
7037	General Gas Tech Svcs										0	0	485
Grand Total		(6,308)	(353)	6,329	969	49	5,161	4,082	1,310	98	(706)	(51,006)	6,446,334

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

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 1 (Charge From Product = 120) Net Energy Sales						
1043		Regulated Power Group	UPS		301	
4403		UPS Benefits Residual	UPS		301	
4475		UPS Accounting Accruals	UPS		301	
1026		UPS-General	UPS		301	
1029		Producton	UPS		301	
	1023	MO General Generation - MPS	MPG	MPG	301	44.9%
	1059	MO General-SJG	SJG	SJG	301	16.5%
	1025	UPS-General CO	WCG	WCG	301	15.9%
	1024	UPS-General KS	WKG	WKG	301	22.7%
						100.0%
Step 2 (Charge From Product = 120) Mass Formula						
6161		PS Procurement	UPS		302	
	1023	MO General Generation - MPS	MPG	MPG	302	48.2%
	1059	MO General-SJG	SJG	SJG	302	21.1%
	1025	UPS-General CO	WCG	WCG	302	12.3%
	1024	UPS-General KS	WKG	WKG	302	18.4%
						100.0%
Step 3 (Charge From Product = 123) MW Capacity						
6162		PS Engr/Generation Svcs	UPS		303	
	1023	MO General Generation - MPS	MPG	MPG	303	50.7%
	1059	MO General-SJG	SJG	SJG	303	17.9%
	1025	UPS-General CO	WCG	WCG	303	4.8%
	1024	UPS-General KS	WKG	WKG	303	26.6%
						100.0%
Step 4 (Charge From Product = 123) Megawatt Capacity						
1044		Fuel and Purchased PowerA	UPS		304	
	1045	Purchased Power-MO	MPG	MPG	304	50.7%
	1102	Purchased Power - St Joe	SJG	SJG	304	17.9%
	1047	Purchased Power-CO	WCG	WCG	304	4.8%
	1046	Purchased Power-KS	WKG	WKG	304	26.6%
						100.0%
Step 8 (Charge From Product = 121) Mass Formula						
5023		Elec Trans Business Ops-Genl	UED		308	
	5131	MPS Electric General	MPD	MPD - 121	308	44.1%
10/1/02	5151	SJ Elec Assets	SJD	SJD - 121	308	12.1%
	6176	CO Elect Tech Svcs Mgr	WCD	WCD - 121	308	10.7%
	5016	System Operations-KS	WKD	WKD - 121	308	33.1%
						100.0%
Step 9b (Charge From Product = 121) Mass Formula						
5001		Elec Trans Ops-MO/SJ Gen	UED		351	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	351	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	351	22.0%
						100.0%
Step 11a (Charge From Product = 140) Customers						
5250		MO Elec Engineering Service	UED		363	
	5131	MPS Electric General	MPD	MPD - 122	363	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	363	23.1%
						100.0%
Step 11b (Charge From Product = 122) Customers						
5255		Forestry MO/CO/KS	UED		364	
	5131	MPS Electric General	MPD	MPD - 122	364	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	364	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	364	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	364	15.9%
						100.0%

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

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

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

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

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 47 (Charge From Product = 140) Customers						
6100		Community Relations - General	UED		347	
6101		Community Relations - Central	UED		347	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	347	11.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	347	3.6%
	5131	MPS Electric General	MPD	MPD - 122	347	16.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	347	3.8%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	347	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	347	7.7%
	6145	MN General- PND	PND	PND_MN - 103	347	11.4%
	6146	NE General- PND	PND	PND_NE - 103	347	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	347	2.8%
	5217	Maryville Gas Assets	SJD	SJD - 103	347	0.5%
	5151	SJ Elec Assets	SJD	SJD - 122	347	4.9%
	5113	General CO Electric Assets	WCD	WCD - 122	347	6.6%
	5101	General KS Electric Assets	WKD	WKD - 122	347	5.3%
						100.0%
Step 47A (Charge From Product = 999) Customer Commitment						
6111		Economic Development-General	UED		873	
	5131	MPS Electric General	MPD	MPD	873	18.8%
	6096	Economic Development PNG CO	PND	PND_CO	873	1.2%
	6114	Economic Development-IA	PND	PND_IA	873	23.8%
	6121	Economic Development-PNG KS	PND	PND_KS	873	9.0%
	6113	Economic Development-NE	PND	PND_NE	873	23.8%
	5151	SJ Elec Assets	SJD	SJD	873	4.9%
	6097	Economic Development WPE- CO	WCD	WCD	873	3.8%
	6122	Economic Development-WPE KS	WKD	WKD	873	14.8%
						100.0%
Step 50 (Charge From Product = 140) Customers						
6109		Community Relations USU - KS	UED		366	
6118		Economic Development-UED KS	UED		366	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	366	59.5%
	5101	General KS Electric Assets	WKD	WKD - 122	366	40.5%
						100.0%
Step 54 (Charge From Product = 121) ROW Projects by state						
5002		Elec Trans Ops-ROW-MO/CO/KS	UED		370	
	5003	Transmission Ops MPS-Gen	MPD	MPD	370	94.2%
	5040	Transmission Ops SJD-Gen	SJD	SJD	370	5.8%
						100.0%
Step 55 (Charge From Product = 999) Customers						
5790		KS State-Director	PND		371	
	5791	KS Services Gas-General	PND	PND_KS	371	62.3%
	5799	KS Services Electric-General	WKD	WKD	371	37.7%
						100.0%
Step 56 (Charge From Product = 999) Customers						
5820		MN Business Operations	PND		372	
6060		CA Sales MN	PND			
6173		MN Customr Relations	PND			
	6145	MN General- PND	PND	PND_MN	372	80.2%
	6151	MN General- NMU	PND	PND_NMU	372	19.8%
						100.0%
Step 57 (Charge From Product = 999) Customers						
5860		CO Services State Director	UED		373	
	5861	CO Services-PNG General	PND	PND_CO	373	41.7%
	5868	CO Services-WPE General	WCD	WCD	373	58.3%
						100.0%

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 81 (Charge from Procurement 999)- Mass Formula						
6130		UED Headquarters-President	UED		826	
6131		President-Global Networks Grp	UED		826	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	826	8.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	826	3.2%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	826	3.7%
	5131	MPS Electric General	MPD	MPD - 122	826	15.1%
	1023	MO General Generation - MPS	MPG	MPG	826	10.5%
	5207	General CO Gas Assets	PND	PND_CO - 103	826	2.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	826	5.5%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	826	4.6%
	6145	MN General- PND	PND	PND_MN - 103	826	6.4%
	6146	NE General- PND	PND	PND_NE - 103	826	7.7%
	6151	MN General- NMU	PND	PND_NMU - 103	826	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	826	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	826	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	826	0.0%
	5055	PNG Pipeline	PNP	PNP	826	0.1%
	5058	Seward County Pipeline	SCP	SCP	826	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	826	0.4%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	826	0.8%
	5151	SJ Elec Assets	SJD	SJD - 122	826	4.6%
	1059	MO General-SJG	SJG	SJG	826	4.8%
	5008	Transmission Ops CO-General	WCD	WCD - 121	826	0.8%
	5113	General CO Electric Assets	WCD	WCD - 960	826	4.7%
	1025	UPS-General CO	WCG	WCG	826	2.8%
	5013	Transmission Ops KS-General	WKD	WKD - 121	826	2.6%
	5101	General KS Electric Assets	WKD	WKD - 960	826	4.2%
	1024	UPS-General KS	WKG	WKG	826	4.2%
	5056	WTPL Gathering	PND	WTPL - G	826	0.2%
	5065	WTPL Noram	PND	WTPL - N	826	0.2%
	5057	WTPL Transmission	PND	WTPL - T	826	0.2%
						100.0%
Step 82(Charge from Prod 122)- Customers						
5253		MO Electric Standards	UED		827	
	5131	MPS Electric General	MPD	MPD - 122	827	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	827	23.1%
						100.0%

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 86 (Charge From Product = 999) MASS (UPS)						
6353		GNG IT Energy Res Applications	UPS		831	
	1049	UPS - MO - ESF Allocations	MPG	MPG	831	48.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	831	21.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	831	12.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	831	18.4%
						100.0%
Step 87 (Charge From Product = 998) MASS (UED/UPL)						
6372		State Regulatory Services Gas	UED		832	
6384		Regulatory Acctg Svcs-Gas	UED		832	
	6144	MI General- MGD	MGD	MGD - 103	832	20.7%
	6140	MO General- MPD	MPD	MPD - 103	832	7.9%
	6148	CO General- PND	PND	PND_CO - 103	832	5.3%
	6147	IA General- PND	PND	PND_IA - 103	832	13.3%
	6149	KS General- PND	PND	PND_KS - 103	832	11.3%
	6145	MN General- PND	PND	PND_MN - 103	832	15.7%
	6146	NE General- PND	PND	PND_NE - 103	832	19.0%
	6151	MN General- NMU	PND	PND_NMU - 103	832	5.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	832	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	832	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	832	0.0%
	5055	PNG Pipeline	PNP	PNP	832	0.2%
	5058	Seward County Pipeline	SCP	SCP	832	0.0%
	6152	MO General-SJD	SJD	SJD - 103	832	1.0%
						100.0%
Step 89 (Charge From Product = 999) MASS (UPS/UPL/UED)						
6376		Reg Legislative Svcs-MO	UED		801	
	6140	MO General- MPD	MPD	MPD	801	53.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	801	22.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	801	10.2%
	6152	MO General-SJD	SJD	SJD	801	14.4%
						100.0%
Step 90 (Charge From Product = 999) MASS (UPS/UED)						
6377		Reg Legislative Svcs-KS/CO	UED		802	
	6148	CO General- PND	PND	PND_CO	802	9.0%
	6149	KS General- PND	PND	PND_KS	802	22.4%
	5058	Seward County Pipeline	SCP	SCP	802	0.0%
	6141	CO General- WCD	WCD	WCD	802	20.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	802	8.9%
	6142	KS General- WKD	WKD	WKD	802	25.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	802	13.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 91 (Charge From Product = 999) MASS (UED)						
6378		Regulatory Legislative Svcs-MN	UED		803	
	6144	MI General- MGD	MGD	MGD - 103	803	41.7%
	6145	MN General- PND	PND	PND_MN	803	44.1%
	6151	MN General- NMU	PND	PND_NMU	803	14.2%
						100.0%
Step 94 (Charge From Product = 100) Customers (UED)						
6373		Regulatory PGA	UED		806	
	6144	MI General- MGD	MGD	MGD - 103	806	17.8%
	6140	MO General- MPD	MPD	MPD - 103	806	5.3%
	6148	CO General- PND	PND	PND_CO - 103	806	5.7%
	6147	IA General- PND	PND	PND_IA - 103	806	16.4%
	6149	KS General- PND	PND	PND_KS - 103	806	11.5%
	6145	MN General- PND	PND	PND_MN - 103	806	17.1%
	6146	NE General- PND	PND	PND_NE - 103	806	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	806	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	806	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	806	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	806	0.0%
	6152	MO General-SJD	SJD	SJD - 103	806	0.7%
						100.0%
Step 96 (Charge From Product = 999) Customers (UED)						
6360		GNG IT Cust Serv Applications	UED		808	
6397		GNG IT Call Center Engineering	UED		808	
	6144	MI General- MGD	MGD	MGD	808	10.9%
	6140	MO General- MPD	MPD	MPD	808	18.4%
	6148	CO General- PND	PND	PND_CO	808	4.3%
	6147	IA General- PND	PND	PND_IA	808	12.1%
	6149	KS General- PND	PND	PND_KS	808	8.0%
	6145	MN General- PND	PND	PND_MN	808	12.9%
	6146	NE General- PND	PND	PND_NE	808	14.4%
	6151	MN General- NMU	PND	PND_NMU	808	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	808	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	808	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	808	0.0%
	6152	MO General-SJD	SJD	SJD	808	4.9%
	6141	CO General- WCD	WCD	WCD	808	6.1%
	6142	KS General- WKD	WKD	WKD	808	4.8%
						100.0%
Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6357		GNG IT Field Support	UED			
	1150	MEP General	MEP	MEP	864	19.5%
	6144	MI General- MGD	MGD	MGD - 103	864	5.4%
	5131	MPS Electric General	MPD	MPD - 122	864	9.6%
	5198	MO MPD Gas Assets	MPD	MPD - 103	864	1.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	864	6.4%
	6148	CO General- PND	PND	PND_CO	864	2.7%
	6147	IA General- PND	PND	PND_IA	864	8.1%
	6149	KS General- PND	PND	PND_KS	864	5.8%
	6145	MN General- PND	PND	PND_MN	864	5.7%
	6146	NE General- PND	PND	PND_NE	864	7.0%
	6151	MN General- NMU	PND	PND_NMU	864	1.8%
	5055	PNG Pipeline	PNP	PNP	864	0.0%
	5058	Seward County Pipeline	SCP	SCP	864	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	864	3.9%
	5217	Maryville Gas Assets	SJD	SJD - 103	864	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	864	2.8%
	6141	CO General- WCD	WCD	WCD	864	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	864	2.9%
	6142	KS General- WKD	WKD	WKD	864	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	864	3.4%
						100.0%

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

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 97A (Charge From Product = 999) Mass Form						
6356		GNG IT Webb Applications	UED		860	
6368		GNG IT Infrastructure Mgmt	UED		860	
	1150	MEP General	MEP	MEP	860	7.4%
	6144	MI General- MGD	MGD	MGD - 103	860	6.7%
	6140	MO General- MPD	MPD	MPD	860	20.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	860	8.4%
	6148	CO General- PND	PND	PND_CO	860	2.2%
	6147	IA General- PND	PND	PND_IA	860	5.8%
	6149	KS General- PND	PND	PND_KS	860	5.5%
	6145	MN General- PND	PND	PND_MN	860	7.3%
	6146	NE General- PND	PND	PND_NE	860	8.1%
	6151	MN General- NMU	PND	PND_NMU	860	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	860	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	860	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	860	0.0%
	5055	PNG Pipeline	PNP	PNP	860	0.1%
	5058	Seward County Pipeline	SCP	SCP	860	0.0%
	6152	MO General-SJD	SJD	SJD	860	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	860	3.7%
	6141	CO General- WCD	WCD	WCD	860	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	860	2.3%
	6142	KS General- WKD	WKD	WKD	860	6.1%
	1050	UPS - KS - ESF Allocations	WKG	WKG	860	3.3%
						100.0%

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 104 (Charge From Product = 140) Employee Headcount (UED)						
5260		Safety & Tech Trng-USU	UED		816	
	6144	MI General- MGD	MGD	MGD	816	9.5%
	6140	MO General- MPD	MPD	MPD	816	17.1%
	6148	CO General- PND	PND	PND_CO	816	2.9%
	6147	IA General- PND	PND	PND_IA	816	11.2%
	6149	KS General- PND	PND	PND_KS	816	8.9%
	6145	MN General- PND	PND	PND_MN	816	10.7%
	6146	NE General- PND	PND	PND_NE	816	12.3%
	6151	MN General- NMU	PND	PND_NMU	816	3.1%
	6152	MO General-SJD	SJD	SJD	816	6.3%
	6141	CO General- WCD	WCD	WCD	816	9.0%
	6142	KS General- WKD	WKD	WKD	816	9.0%
						100.0%
Step 105 (Charge From Product = 340) # of Service Contracts						
6331		Appliance Technical Training	UED		817	
	5861	CO Services-PNG General	PND	PND_CO	817	10.2%
	5730	IA State Director	PND	PND_IA	817	25.1%
	6146	NE General- PND	PND	PND_NE	817	17.3%
	5791	KS Services Gas-General	PND	PND_KS	817	9.6%
	6145	MN General- PND	PND	PND_MN	817	30.3%
	6151	MN General- NMU	PND	PND_NMU	817	7.6%
						100.0%
Step 106 (Charge From Product = 120) Employee Headcount (UED)						
6332		Safety & Tech Trng-Elect Trng	UED		818	
	5131	MPS Electric General	MPD	MPD	818	41.4%
	5151	SJ Elec Assets	SJD	SJD	818	15.2%
	6141	CO General- WCD	WCD	WCD	818	21.7%
	6142	KS General- WKD	WKD	WKD	818	21.7%
						100.0%
Step 107 (Charge From Product = 100) Employee Headcount (UED)						
6333		Safety & Tech Trng-Gas Trng	UED		819	
	6144	MI General- MGD	MGD	MGD	819	11.6%
	6140	MO General- MPD	MPD	MPD	819	20.8%
	6148	CO General- PND	PND	PND_CO	819	3.5%
	6147	IA General- PND	PND	PND_IA	819	13.7%
	6149	KS General- PND	PND	PND_KS	819	10.9%
	6145	MN General- PND	PND	PND_MN	819	13.0%
	6146	NE General- PND	PND	PND_NE	819	15.0%
	6151	MN General- NMU	PND	PND_NMU	819	3.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	819	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	819	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	819	0.0%
	6152	MO General-SJD	SJD	SJD	819	7.7%
						100.0%
Step 108 (Charge From Product = 120) MASS (USU)						
6382		Regulatory Acctg Svcs-Electric	UED		820	
6371		Regulatory Services Electric	UED		820	
6374		Regulatory Analytical Support	UED		820	
	6140	MO General- MPD	MPD	MPD - 120	820	31.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	820	17.9%
	6152	MO General-SJD	SJD	SJD - 120	820	9.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	820	8.3%
	6141	CO General- WCD	WCD	WCD - 120	820	9.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	820	4.9%
	6142	KS General- WKD	WKD	WKD - 120	820	11.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG	820	7.3%
						100.0%

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

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

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

**BASIS OF ALLOCATION
UTILITY FACTORS-INDUSTRIAL STEAM**

1 The industrial steam utility allocation factors for St. Joseph Light & Power (“L&P”) are listed
2 below by FERC account. These factors were used to distribute adjustments to the Income
3 Statement into utility components and were developed based on the methodology approved in
4 Case No. EO-94-36.

5

6 **INDUSTRIAL STEAM UTILITY ALLOCATION FACTORS**

7

8	<u>FERC AC</u>	<u>FERC AC DESCRIPTION</u>	<u>L&P</u>
9	920000	Admin & General Salaries	2.630%
10	921000	Office Supplies & Expense	2.350%
11	922000	Admin Expense Trans Credit	3.340%
12	922001	FDC Loading	1.220%
13	923000	Outside Services Employed	2.930%
14	924000	Property Insurance	10.860%
15	925000	Injuries & Damages	1.080%
16	926000	Employee Pensions & Benefits	2.640%
17	928000	Regulatory Commission Exp	3.020%
18	929000	Duplicate Charges – Credit	7.320%
19	930200	Miscellaneous General Exp	2.160%
20	931000	A&G Rents	2.730%
21	935000	Maintenance General Plant	8.430%
22	408100	Property Taxes	4.034%
23			
24		Net Plant	.063%
25			

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

OTHER OPERATING EXPENSE ALLOCATIONS

900 LB Coal Use Factor

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

Combustion Turbine/Plant Capacity Factor

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

Equivalent Employment Factor

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

900 lb Steam Demand Factor

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

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

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

900 lb STEAM FUEL CONSUMPTION FACTOR

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

TOTAL PLANT COAL BURN ALLOCATION FACTOR

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

TOTAL PLANT #2 OIL BURN ALLOCATION FACTOR

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

PLANT STRUCTURE & FEEDWATER PLANT ALLOCATION FACTORS

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

900/1800 LB STEAM DEMAND FACTOR

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

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

FEEDWATER CONSUMPTION ALLOCATION FACTOR

Based on 1994 review of feedwater uses, updated annually;

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

FEEDWATER SYSTEM DEMAND ALLOCATION FACTOR

Based on 1994 review of feedwater demand, updated annually;

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

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

MISSOURI AIR LAW FEE FACTOR

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

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

TURBINE 1-4 EXTRACTION ALLOCATION FACTOR

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

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

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the matter of Aquila, Inc. d/b/a Aquila)
Networks-L&P, for authority to file tariffs)
Increasing steam rates for the service provided)
To customers in the Aquila Networks-L&P area)

Case No. HR-_____

County of Jackson)
) ss
State of Missouri)

AFFIDAVIT OF BEVERLEE R. AGUT

Beverlee R. Agut, being first duly sworn, deposes and says that she is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Beverlee R. Agut;" that said testimony was prepared by her and under her direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, she would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of her knowledge, information, and belief.

Beverlee R Agut
Beverlee R. Agut

Subscribed and sworn to before me this 27th day of June, 2003.

Terry D. Lutes
Notary Public
Terry D. Lutes

My Commission expires:
8-20-2004

