

Exhibit No.:  
Issues: Allocations  
Witness: Beverlee R. Agut  
Sponsoring Party: Aquila Networks-MPS  
& L&P  
Case No.: ER-

Before the Public Service Commission  
of the State of Missouri

Direct Testimony  
of  
Beverlee R. Agut

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**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI  
DIRECT TESTIMONY OF BEVERLEE R. AGUT  
ON BEHALF OF AQUILA, INC.  
D/B/A AQUILA NETWORKS-MPS AND AQUILA NETWORKS-L&P  
CASE NO. ER-\_\_\_\_\_**

1 Q. Please state your name and business address.

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

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

5 A. I am employed by Aquila, Inc. (“Aquila” or “Company”) in the Networks Financial  
6 Management group as Sr. Manager-Regulatory Accounting acting as a liaison between  
7 the Financial Management and Regulatory Services groups and an advisor to the  
8 financial systems groups.

9 Q. Please state your educational background and experience.

10 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a  
11 major in Accounting from Rockhurst University in Kansas City. I am a Certified  
12 Management Accountant and a member of the Institute of Management Accountants. In  
13 1976, I began working for Missouri Public Service, now Aquila Networks-MPS  
14 (“MPS”), a division of Aquila, and held various positions in the accounting and  
15 regulatory departments. In 1988, I joined Kansas Public Service, previously a division of  
16 Aquila, as Manager of Accounting and Regulatory Affairs. Since 1995, I have held  
17 various positions in Aquila’s Accounting, Regulatory Services, and Financial  
18 Management groups. I transferred to my current position in June 2002.

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

1 A. Yes. I have previously filed testimony before the Missouri Public Service Commission  
2 (“Commission”), Kansas Corporation Commission, West Virginia Public Service  
3 Commission, and Federal Energy Regulatory Commission.

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

5 A. The purpose of my testimony is to: 1) describe the process for allocating costs associated  
6 with various centralized support functions along with the impact of these allocations on  
7 the operations of MPS and Aquila Networks-L&P (“L&P”) and to sponsor the associated  
8 centralized support function allocations relating to base test year Operations Adjustment  
9 CS-16 (MPS and L&P); 2) describe the jurisdictional and utility allocation factors  
10 developed for MPS and L&P and the purpose and use of these allocation factors  
11 including the allocation factors used to allocate operating and maintenance (“O&M”)  
12 expense at the L&P Lake Road Generating Station between electric and industrial steam  
13 jurisdictions; and 3) describe the calculations of the Merger Synergy adjustment for  
14 operating costs included in adjustment CS-17 and as more fully described by Aquila  
15 witness Vern Siemek. Adjustments CS-16 and CS-17 are illustrated in Schedule LAS-4  
16 included with the direct testimony of Aquila witness Lisa Starkebaum for MPS and  
17 Schedule SKB-4 included with the direct testimony of Aquila witness Susan Braun for  
18 L&P.

19 **CORPORATE COST ALLOCATIONS**

20 Q. Please explain the objective for allocating corporate costs to the Aquila operating  
21 divisions and subsidiaries.

1 A. The Aquila cost allocation objective provides management with useful information to  
2 control costs and provides a reasonable and consistent method for assigning costs to the  
3 operating divisions and subsidiaries.

4 Q. What is the theory behind the Aquila allocation method?

5 A. The method was developed to assign the cost of a service to the specific Business Unit(s)  
6 that drives that specific cost. A Business Unit is a strategic business unit, operational  
7 group, or legal entity that requires its own (balanced) set of books because of regulatory  
8 or legal requirements. Costs are either “directly assigned” to Business Units, allocated to  
9 Business Units based upon a specific “cost driver” or allocated to Business Units based  
10 upon the “Massachusetts Formula.” The Aquila preference is to directly assign costs  
11 wherever possible to facilitate the proper matching of costs to the appropriate Business  
12 Units that utilize the service.

13 Q. Please describe in more detail the “directly assigned” method of charging costs to  
14 Business Units.

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

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

22 A. A cost driver has a direct cause and effect relationship to the costs incurred to provide a  
23 specific service. The allocation of the corporate headquarters department entitled Payroll

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

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

9 A. If common costs cannot be charged directly to a Business Unit or if a specific cost driver  
10 is not determinable, then the Massachusetts Formula is used as a general allocator to  
11 allocate common costs. The Massachusetts Formula consists of the arithmetic average of  
12 payroll charged to expense, gross margin and net plant. These statistics are gathered for  
13 each division and averaged together on a weighted basis.

14 Q. Please quantify the amount of common costs allocated to the business units using the  
15 Massachusetts Formula.

16 A. For the year ended December 31, 2002, approximately 73% of the total allocation pool  
17 dollars are allocated via a specific cost driver while the remaining 27% are allocated  
18 using the Massachusetts Formula.

19 Q. How does Aquila assign costs to its international operations?

20 A. Costs to the international operations are assigned directly. Each employee on his or her  
21 timesheet or business expense report direct charges any work performed for a foreign or  
22 international unit, such as Canada. The costs assigned through timesheet reporting  
23 include labor, fringe loadings, and an overhead loading factor designed to fully distribute

1 overhead costs associated with the individual's employment. The overhead loading  
2 factor includes such costs as corporate headquarter building costs (e.g., depreciation),  
3 information technology support costs, telecom costs, and human resource costs. There  
4 are specific Business Unit chart field designations in the financial accounting system  
5 structure that identify the foreign unit. These direct foreign unit costs are then  
6 accumulated and billed to the foreign partners by the corporate international reporting  
7 department.

8 Q. How often does Aquila make changes to its allocations drivers?

9 A. Aquila continually reviews the allocation process in order to ensure that costs are  
10 properly assigned to the various Business Units so that their financial performance can be  
11 properly measured. The statistics associated with the allocations drivers, e.g., the number  
12 of paychecks issued, are updated annually based upon the actual historical experience of  
13 the prior year. This ensures that the most accurate cost causative driver is in place with  
14 the most recent statistical data. For most centralized corporate departments, there exists a  
15 specific cost driver that results in the most accurate causative relationship to the Business  
16 Unit being serviced. Operations Adjustment CS-16 included in Schedule LAS-4 for MPS  
17 and Schedule SKB-4 for L&P reflects the most current cost drivers and statistics  
18 available at the time this case was prepared.

19 Q. Please describe how the allocation process works.

20 A. System allocations are performed and maintained in two groups: IBU ("Intra-Business  
21 Unit") allocations and ESF ("corporate headquarters") allocations. Each month, the costs  
22 incurred in designated centralized allocable departments that have not been directly  
23 charged out are systematically processed in the PeopleSoft Financial Accounting System

1 based on the allocation drivers and statistics associated with the drivers as more fully  
2 explained in the Aquila Corporate Cost Allocation Manual (“CAM”). The 2002 CAM  
3 was included with Aquila’s March 2003 Fully Distributed Costing Filing to the  
4 Commission.

5 Q. Please describe Operations Adjustment CS-16.

6 A. Operations Adjustment CS-16 represents the “residual” ESF and IBU allocation pool  
7 dollars allocated to MPS and L&P based on current allocation factors effective January 1,  
8 2003 for ESF and February 1, 2003 for IBU. The term residual refers to the net  
9 remaining pool dollars that have not been adjusted by other Aquila witnesses in this  
10 application. Following is a listing of items that are being addressed by other Aquila  
11 witnesses and which are not included in Operations Adjustment CS-16. Reference can be  
12 made to Schedule LAK-4 for MPS and Schedule SKB-4 for L&P for a more complete  
13 adjustment description. Each Aquila witness performed adjustments on allocated dollars  
14 following the same methodology as outlined in my testimony and as utilized in  
15 Operations Adjustment CS-16.

16 1) Payroll (CS-5), Incentives (CS-6), Restructuring (CS-10), Miscellaneous Payroll  
17 Costs (CS-83), Payroll Taxes (CS-85), Interest Charges, Income Taxes – Aquila witness  
18 Ron Klote.

19 2) Employee Pensions and Benefits (CS-11), Property Taxes (CS-90), Depreciation  
20 Expense (CS-95) – Aquila witness Stephanie Murphy.

21 3) TransUCU residual elimination (CS-56) – Aquila witness Lisa Starkebaum.

22 4) Dues and Donations (CS-60) and Advertising (CS-65) – Aquila witness Randy  
23 Erickson.

1 Q. Besides adjusting the ESF and IBU allocated dollars to the current allocation factors,  
2 have you made other adjustments to the pool dollars that were allocated to MPS or L&P  
3 during the test year?

4 A. Yes. Contained in the test year ESF and IBU centralized support function groups are  
5 costs pertaining to events surrounding Aquila's negative financial results from our non-  
6 regulated businesses. It is Aquila's intention and desire to insulate the ratepayer from  
7 these events and not pass any of these costs through in the cost of service to Aquila's  
8 regulated utility customers. Aquila witness Keith Stamm further elaborates on this  
9 subject.

10 Q. How were these costs identified for elimination?

11 A. The majority of these costs were retained in departments that did not allocate to any of  
12 Aquila's regulated business units. However, I also performed a review of several ESF  
13 and IBU departments that did allocate costs to MPS and L&P during the test year and  
14 removed either entire departments' allocated residual amounts or other identified  
15 transactions which should not be passed along to the ratepayer.

16 Q. Which test year allocated departments were removed from the allocations adjustment?

17 A. The departments entitled "Strategic Initiatives," "Capital Structure and Analysis-  
18 Domestic," "Strategic Planning & Analysis," "Chief Executive Officer," "Chief Financial  
19 Officer," and "UED Headquarters President" were removed from the allocations  
20 adjustment. The first three departments were removed because their function during the  
21 test period mainly focused on selling off business units. It is anticipated this type of  
22 work will continue. With the resignation of Mr. Robert Green, Mr. Richard Green  
23 assumed dual roles of Chairman and Chief Executive Officer. Therefore, it was proper to

1 eliminate the residual expenses in the separate Chief Executive Officer department. In  
2 2002, the Chief Financial Officers, Messrs. Dan Streek and Rick Dobson, extensively  
3 focused on maintaining the solvency of Aquila. It is anticipated this focus will continue  
4 for at least a couple of years. With the restructure of Aquila's domestic utility operations  
5 to a state based organization, the department entitled "UED (UtiliCorp Energy Delivery)  
6 Headquarters President" was eliminated and it was therefore proper to eliminate the  
7 residual expenses in this department. With the elimination of allocations from these six  
8 departments and miscellaneous adjustments to other allocated departments,  
9 approximately \$17.4 million was removed from the allocation pool and incorporated in  
10 Operations Adjustment CS-16.

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

12 A. As part of the settlement in MPS's last rate case, Case No. ER-2001-672, Aquila agreed  
13 to create additional reports in support of direct and allocated costs. On August 16, 2002,  
14 and again on May 15, 2003, I met with members of the Commission Staff and Office of  
15 the Public Counsel to review reports we created for MPS and L&P as part of this  
16 agreement. As part of this filing, I have included schedules in support of the allocated  
17 costs to MPS and L&P for the base test year ended December 31, 2002. The following  
18 information is included as part of my testimony, which also represents several of the  
19 reports created as part of the agreement.

20 Schedule BRA-1 (MPS) and Schedule BRA-2 (L&P) - Statement of Allocated Charges  
21 for Balance Sheet Accounts

22 Schedule BRA-3 (MPS) and Schedule BRA-4 (L&P) - Statement of Allocated Charges  
23 for Income Statement Accounts

1 Schedule BRA-5 (MPS) and Schedule BRA-6 (L&P) - Statement of ESF Allocated

2 Charges by Department by Resource

3 Schedule BRA-7 (MPS) and Schedule BRA-8 (L&P) - Statement of IBU Allocated

4 Charges by Department by Resource

5 In addition, I have included schedules summarizing the basis of the “ESF/IBU

6 Allocations Adjustment,” Operations Adjustment CS-16.

7 Schedule BRA-9 - ESF Cost Allocations – Actuals Effective January 1, 2003. This

8 schedule lists the source departments (“pool”), the target business units, the allocation

9 driver, and the allocation percentages effective January 1, 2003.

10 Schedule BRA-10 - IBU Cost Allocations – Actuals Effective February 1, 2003. This

11 schedule lists the source IBU departments (“pool”), the target business units, the

12 allocation driver, and the allocation percentages effective February 1, 2003.

13 **JURISDICTIONAL AND UTILITY ALLOCATIONS**

14 Q. Have additional allocation factors been developed?

15 A. Yes. Since MPS and L&P are combination electric and gas utilities and since MPS’s

16 electric operations encompass both retail and wholesale jurisdictions, it is proper to

17 develop allocation factors to segregate the electric retail operations for this case. A

18 discussion of the development of these factors for MPS and L&P is included in Schedule

19 BRA-11 attached to my testimony.

20 Q. Do you know whether in prior L&P rate cases there was an additional electric allocation

21 for the industrial steam operations?

22 A. Yes, it is my understanding there was such an allocation. The L&P electric utility

23 allocation factors in Schedule BRA-11 incorporate the results of the industrial steam

1 allocations. We've used and adopted the same O&M steam allocation process approved  
2 and utilized by the Commission for the last several years.

3 Q. What is the purpose of having an additional O&M steam allocation process?

4 A. Two separate products are produced at the L&P Lake Road Station: electricity for  
5 Aquila Networks' electric power grid, and process steam (referred to as "Industrial  
6 Steam") delivered to several industrial customers located near the Lake Road Station.  
7 The two business operations are referred to as the electric and steam jurisdictions.

8 Q. Could you summarize how the O&M expense allocation process for L&P's Lake Road  
9 Station works?

10 A. Yes. Operations and maintenance expenses are first collected using a system of accounts  
11 designed to separate the various costs between the two jurisdictions. Where possible,  
12 different accounts are used to separate expenses between jurisdictions. There are many  
13 instances, however, where shared functions are involved and it is not possible to separate  
14 expenses simply by using different accounts. For those situations, expenses are placed in  
15 shared, or common accounts that need to be allocated between the two jurisdictions using  
16 a system of allocations factors.

17 Q. Is there any precedent established for how the allocable O&M expenses at the Lake Road  
18 Station should be allocated between jurisdictions?

19 A. Yes. An agreement addressing the Lake Road steam/electric expense allocation  
20 methodology was reached between St. Joseph Light & Power Company and other parties  
21 in Commission Case No. EO-94-36. The Commission approved this agreement in 1994.

22 Q. What are the allocation factors that Aquila used to allocate the L&P Lake Road Station  
23 O&M expenses?

1 A. A listing of all the allocation factors and their definitions is provided on Schedule BRA-  
2 12.

3 Q. Are these the same allocation factors that were used in the original allocation agreement?

4 A. Yes, except for updates that occur with the updating of rolling-average data and revisions  
5 that occur due to changes in plant equipment or operations that affect O&M expense  
6 allocations.

7 Q. Have any changes occurred to plant equipment or operation that have affected allocation  
8 factors since the original allocation agreement in 1994?

9 A. Yes. Some of the more significant changes include: 1) Changes in industrial steam load  
10 due in part to customers entering or exiting the system; 2) the retirement of Boiler 7, a  
11 heat recovery steam generator (“HRSG”) associated with combustion turbine 5; 3)  
12 conversion of Lake Road to low sulfur western coal operation; 4) conversion of Boiler 6  
13 from wet to dry fly ash handling—eliminating the fly ash component of settling pond  
14 cleaning; and 5) termination of No. 6 fuel oil use in Boilers 1 – 5.

15 Q. Are there any new allocation factors related to O&M expenses that were not part of the  
16 original allocation agreement?

17 A. Yes. There are three new allocation factors including the “Missouri Air Law Fee  
18 Factor,” the “Total Plant #2 Oil Burn Allocation Factor,” and the “Turbine 1-4 Extraction  
19 Allocation Factor.”

20 Q. Do you have any other comments regarding the O&M allocation process?

21 A. Yes. Per the merger agreement in Case No. EM-00-292, Aquila has been keeping  
22 separate accounting ledgers for the L&P industrial steam operations. Implementation and  
23 maintenance of the formal O&M expense allocation process described above is, however,

1 extremely tedious and time consuming on a monthly accounting basis. Thus, Aquila has  
2 a proposal concerning this process.

3 Q. What is Aquila's proposal concerning the allocation process?

4 A. Aquila proposes keeping its accounting records for common electric O&M expenses in a  
5 fashion similar to common electric and gas O&M expenses, i.e., no formal allocation  
6 would be performed in the accounting system. Costs that can be assigned directly will be  
7 kept in separate accounts, but those common costs that require allocations would only be  
8 allocated in the context of a rate proceeding with allocation factors developed in the  
9 manner outlined in the 1994 agreement.

10 **MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

11 Q. Please explain the calculation of the Merger Synergy Adjustment No. CS-17.

12 A. As more fully described by Aquila witnesses Vern Siemek and Keith Stamm, this  
13 adjustment reflects the sharing to MPS for the MPS/L&P merger related operating cost  
14 synergies arising from centralized support functions ("ESF" and "IBU" allocations). The  
15 steps to calculate this adjustment as illustrated in Schedule BRA-13 are as follows:

16 1) Determine the per book centralized support function allocated costs to MPS  
17 for the twelve months ended December 31, 2002. (Line 1, \$47.5 million)

18 2) Reduce the MPS per book allocated costs for incremental costs to support  
19 L&P to determine pre-merger support costs had the merger not occurred. (Line 6, \$.3  
20 million).

21 3) Annualize the MPS pre-merger support costs for current allocation factors,  
22 payroll levels, benefit levels, and elimination of other residual expenses previously  
23 discussed. (Line 14 plus Line 22, \$(2.6) million).

- 1           4) Eliminate L&P from the allocation targets and compare the result to the  
2           annualized amount. (Line 32 less Line 25, or \$4.1 million).  
3           This \$4.1 million difference is the operating cost savings that MPS received from the  
4           merger.  
5           Operations Adjustment CS-17 reflects the proposal by witnesses Siemek and Stamm to  
6           share the costs savings on a 50/50 basis with MPS customers resulting in a total pro  
7           forma adjustment of \$2.0 million.
- 8 Q.       Does this conclude your direct testimony?
- 9 A.       Yes.

Regulatory Report for BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
	(None)	(None)	0	512	512
	1404	Postage and Delivery	0	(0)	(0)
	1800	Legal Fees	0	0	0
1			0	512	512
101000			0	0	0
101100					
101200					
102000					
104000					
105000					
106000					
	1001	Labor Straight Time Non-Union	0	176	176
	1099	Labor Other	18,168	0	18,168
	9100	Payroll Taxes Loading	0	11	11
	9102	Benefits Loading	0	37	37
	9103	COMPENSATED ABSENCES-LABOR	0	22	22
	9104	COMPENSATED ABSENCES-BENEFIT	0	9	9
	9106	P/R Tax Loading-Incent Non-Un	0	2	2
	9112	Incentive Loading Non-Union	0	27	27
107000			18,168	284	18,452
108000			0	0	0
111000					
111200					
114000					
114002					
115000					
115002					
118000			0	0	0
119000			0	0	0
119100					
119200					
121000					
121100					
122000			0	0	0
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					

<b>Regulatory Report for BUSINESS_UNIT MPS</b>					
<b>Statement of Allocated Charges for Balance Sheet Accounts by Resource</b>					
<b>For the 12 months ended December 31, 2002</b>					
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	<b>Balance Same</b>		<b>Current</b>
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Period last Year</b>	<b>Activity</b>	<b>Balance</b>
144000					
145000					
146000					
151000			0	0	0
	1001	Labor Straight Time Non-Union	1	0	1
	1400	Ind Dues/Fees/Subscript Tax Ded	1	0	1
	1499	Other Office Expenses	1	0	1
	1819	On-Line Service Fees	14	0	14
	9100	Payroll Taxes Loading	0	0	0
	9102	Benefits Loading	0	0	0
	9103	COMPENSATED ABSENCES-LABOR	0	0	0
	9106	P/R Tax Loading-Incent Non-Un	0	0	0
	9112	Incentive Loading Non-Union	0	0	0
152000			17	0	17
152001					
154000			0	0	0
155000					
156000					
158100					
	1000	Labor Overtime Union	2,040	91	2,131
	1001	Labor Straight Time Non-Union	371,531	95,253	466,784
	1002	Lbr Straight Time Union	48,943	5,389	54,332
	1003	Bonus/Commissions	1,861	287	2,148
	1006	Labor Overtime Non-Union	780	8	788
	1090	Incentive	0	9,665	9,665
	1099	Labor Other	65	0	65
	1100	Materials Stores	14	52	66
	1101	Materials Purchased Storekeepr	141	0	141
	1104	Materials Small Equip & Tools	134	0	134
	1199	Other Materials	1,111	1	1,112
	1200	Local Phone Service	8	0	8
	1201	Long Distance Costs	1	0	1
	1202	Cellular Phone Costs	1,002	215	1,217
	1203	Pagers	1,175	255	1,430
	1209	Voice Tech Software Purchases	0	31	31
	1225	TeleConferencing	54	44	98
	1299	Other Communication Costs	101	0	101
	1301	Software Costs/Maint/Licenses	0	2,139	2,139
	1302	PC Supplies and Maintenance	130	18	149
	1304	Comp Wrkstn Hardware/Supp/Main	0	197	197
	1399	Other IT Costs	10,462	0	10,462
	1400	Ind Dues/Fees/Subscript Tax Ded	1,937	31	1,968
	1401	Ind Dues/Fees/Subscript Non Tax	105	0	105
	1402	Maps Charts and Logs	2	0	2
	1403	Office and Warehouse Supplies	11,926	2,181	14,107
	1404	Postage and Delivery	9,476	4,116	13,592
	1406	Janitorial Service	5	5	10
	1407	Equipment & Storage Rent/Lease	16	0	16
	1408	Office and Equip Repair/Maint	0	71	71
	1411	Printing Expenses	405	28	432
	1419	MEALS for Bus Mtg - 100%Deduct	464	70	534
	1499	Other Office Expenses	2,941	510	3,451
	1600	Air Transportation	10,228	591	10,819
	1601	Rental Car Expense	3,686	149	3,835
	1602	Mileage Reimbursement	11,125	1,456	12,581

Regulatory Report for BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
	1603	Parking Fees	821	48	869
	1604	MEALS - 50% Tax Deduct	12,081	1,921	14,002
	1605	Lodging	15,294	578	15,872
	1606	Entertainment	60	0	60
	1699	Other Travel	498	89	587
	1700	Automobile Allowance	279	0	279
	1708	Education/Seminar/Training Exp	12,975	584	13,560
	1713	Employee Gifts & Awards	157	11	167
	1718	Benefits AD&D Insurance	225	0	225
	1723	Benefits Suggest One	93	10	103
	1726	Benefits Restricted Stock	65	0	65
	1729	Benefits Great Pursuits	588	329	918
	1799	Benefits Other	427	8	435
	1800	Legal Fees	10,460	6,100	16,560
	1804	Computer Fees	474	0	474
	1809	Consulting Fees	76	1,579	1,655
	1817	Temp Employee Services	30,607	1,419	32,026
	1899	Other Outside Services	34,588	12	34,599
	2700	Vehicles Fuel	4	0	4
	2701	Vehicle Maint & Repr-Materials	(38)	0	(38)
	2703	Vehicles Licensing	(0)	0	(0)
	2799	Vehicles Other	(2)	0	(2)
	3300	Interview Expenses	2,563	816	3,380
	3302	Job Placement Advertising	4,403	5	4,408
	3399	Other Personnel Services	9	9	17
	3405	Ground Transportation	5	0	5
	9004	Vehicle Loading	2,526	0	2,526
	9100	Payroll Taxes Loading	31,330	7,552	38,881
	9102	Benefits Loading	88,186	20,478	108,663
	9103	COMPENSATED ABSENCES-LABOI	57,564	12,769	70,333
	9104	COMPENSATED ABSENCES-BENEI	19,810	5,487	25,297
	9106	P/R Tax Loading-Incent Non-Un	4,431	59	4,490
	9111	Non-Productive Time Loading	216	0	216
	9112	Incentive Loading Non-Union	52,346	614	52,960
	9113	Incentive Loading- Union	93	8	101
	9114	P/R Tax Loading- Incent Union	5	4	9
163000			875,088	183,341	1,058,429
164100					
165000					
166000					
167000					
171000					
172000					
173000					
174000					
181000					
182200					
182300					
182301					
182303					
183100					
183200					
	1000	Labor Overtime Union	27	0	27
	1001	Labor Straight Time Non-Union	1,892,865	600,115	2,492,980
	1002	Lbr Straight Time Union	7,119	214	7,332

Regulatory Report for BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
	1003	Bonus/Commissions	0	1,672	1,672
	1006	Labor Overtime Non-Union	239	10	249
	1099	Labor Other	513	0	513
	1101	Materials Purchased Storekeepr	677	0	677
	1104	Materials Small Equip & Tools	215	0	215
	1106	Purchase Land/Land Rights	1,761	566	2,327
	1109	Purchase Other Assets	3,958	0	3,958
	1199	Other Materials	125	0	126
	1201	Long Distance Costs	4	565	569
	1202	Cellular Phone Costs	9,674	816	10,489
	1203	Pagers	792	207	999
	1299	Other Communication Costs	1	0	1
	1301	Software Costs/Maint/Licenses	8,064	0	8,064
	1302	PC Supplies and Maintenance	104	0	104
	1399	Other IT Costs	2,492	1,398	3,890
	1400	Ind Dues/Fees/Subscript Tax Ded	1,280	108	1,387
	1401	Ind Dues/Fees/Subscript Non Tax	0	4	4
	1402	Maps Charts and Logs	33	0	33
	1403	Office and Warehouse Supplies	250	0	250
	1404	Postage and Delivery	98	2	101
	1407	Equipment & Storage Rent/Lease	1,496	0	1,496
	1410	Safety and Medical Supplies	11	0	11
	1411	Printing Expenses	204	17	221
	1419	MEALS for Bus Mtg - 100%Deduct	36	95	131
	1499	Other Office Expenses	4,022	736	4,758
	1600	Air Transportation	14,611	1,342	15,953
	1601	Rental Car Expense	3,643	412	4,055
	1602	Mileage Reimbursement	52,700	15,326	68,027
	1603	Parking Fees	775	14	789
	1604	MEALS - 50% Tax Deduct	9,922	2,427	12,350
	1605	Lodging	11,713	1,397	13,109
	1606	Entertainment	70	0	70
	1699	Other Travel	508	65	573
	1700	Automobile Allowance	9,147	0	9,147
	1708	Education/Seminar/Training Exp	7,302	795	8,098
	1799	Benefits Other	524	189	714
	1808	Engineering Fees	14,906	2,267	17,173
	1809	Consulting Fees	43,201	12,342	55,543
	1815	Constr Fee/Contractor Pymts	447	0	447
	1899	Other Outside Services	18	0	18
	2000	Depreciation/Depletion	(529,249)	0	(529,249)
	2209	Business/Occupation Tax & Lic	0	100	100
	2700	Vehicles Fuel	23	27	50
	2704	Vehicles Rent and Leases	(52)	0	(52)
	2799	Vehicles Other	554,951	0	554,951
	3405	Ground Transportation	24	0	24
	9004	Vehicle Loading	1,909	145	2,055
	9006	Manage/Supervise & Field Eng	(3,962)	0	(3,962)
	9100	Payroll Taxes Loading	154,106	41,820	195,926
	9102	Benefits Loading	396,844	124,624	521,468
	9103	COMPENSATED ABSENCES-LABOI	261,885	76,895	338,781
	9104	COMPENSATED ABSENCES-BENEI	78,706	33,041	111,747
	9106	P/R Tax Loading-Incent Non-Un	21,570	(1,200)	20,370
	9111	Non-Productive Time Loading	49	0	49
	9112	Incentive Loading Non-Union	259,827	(19,841)	239,985
	9113	Incentive Loading- Union	16	0	17
	9114	P/R Tax Loading- Incent Union	1	0	1

<b>Regulatory Report for BUSINESS_UNIT MPS</b>					
<b>Statement of Allocated Charges for Balance Sheet Accounts by Resource</b>					
<b>For the 12 months ended December 31, 2002</b>					
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	<b>Balance Same</b>		<b>Current</b>
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Period last Year</b>	<b>Activity</b>	<b>Balance</b>
184000			3,302,196	898,715	4,200,911
184003					
184009					
184016					
185000					
186000					
186001					
186002					
186003					
186020					
188000					
189000					
190000					
191000					
199999					
201000					
204000					
205000					
206000					
207000					
210000					
211000					
213000					
214000					
216000					
216100					
217000					
221000					
222000					
224000					
227000					
228100					
228200					
228300					
228400					
229000					
231000					
232000					
232044					
232045					
233000	(None)	(None)	(199,472,907)	(47,673,087)	(247,145,995)
234000			(199,472,907)	(47,673,087)	(247,145,995)
235000					
236000					
237000					
238000					
239000					
241000					
242000					

<b>Regulatory Report for BUSINESS_UNIT MPS</b>					
<b>Statement of Allocated Charges for Balance Sheet Accounts by Resource</b>					
<b>For the 12 months ended December 31, 2002</b>					
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	<b>Balance Same</b>		<b>Current</b>
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Period last Year</b>	<b>Activity</b>	<b>Balance</b>
242027					
242032					
242033					
242034					
242047					
242048					
242049					
243000					
252000					
253000					
253001					
253008					
253017					
253020					
254000					
255000					
255001					
281000					
282000					
283000					
439000					
<b>TOTAL</b>			<b>-195277438.2</b>	<b>-46590491.69</b>	<b>-241867929.9</b>

Regulatory Report for BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		(None)	0	174	174
		Postage and Delivery	0	(0)	0
		Legal Fees	0	0	0
1			0	174	174
101000					
101100					
101200					
102000					
104000					
105000					
106000					
		Labor Straight Time Non-Union	0	69	69
		Payroll Taxes Loading	0	4	4
		Benefits Loading	0	14	14
		COMPENSATED ABSENCES-LABOR	0	8	8
		COMPENSATED ABSENCES-BENEFITS	0	4	4
		P/R Tax Loading-Incent Non-Un	0	1	1
		Incentive Loading Non-Union	0	10	10
107000			0	110	110
108000					
111000					
111200					
114000					
114002					
115000					
115002					
118000					
119000					
119100					
119200					
121000					
121100					
122000					
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					
144000					

Regulatory Report for BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
145000					
146000					
151000					
152000					
152001					
154000					
155000					
156000					
158100					
		Labor Overtime Union	3	30	33
		Labor Straight Time Non-Union	51,710	26,192	77,901
		Lbr Straight Time Union	4,118	1,778	5,896
		Bonus/Commissions	495	78	573
		Labor Overtime Non-Union	0	2	2
		Incentive	0	2,627	2,627
		Materials Stores	0	14	14
		Other Materials	266	0	266
		Cellular Phone Costs	172	60	232
		Pagers	196	70	266
		Voice Tech Software Purchases	0	8	8
		TeleConferencing	15	12	27
		Other Communication Costs	7	0	7
		Software Costs/Maint/Licenses	0	581	581
		PC Supplies and Maintenance	0	5	5
		Comp Wrkstn Hardware/Supp/Main	0	54	54
		Other IT Costs	2,648	0	2,648
		Ind Dues/Fees/Subscrpt Tax Ded	317	8	326
		Ind Dues/Fees/Subscrpt Non Tax	30	0	30
		Office and Warehouse Supplies	1,398	646	2,044
		Postage and Delivery	1,788	162	1,951
		Janitorial Service	1	1	3
		Office and Equip Repair/Maint	0	23	23
		Printing Expenses	53	8	60
		MEALS for Bus Mtg - 100%Deduct	85	19	104
		Other Office Expenses	484	139	623
		Air Transportation	1,257	161	1,418
		Rental Car Expense	517	40	557
		Mileage Reimbursement	1,708	398	2,107
		Parking Fees	110	13	123
		MEALS - 50% Tax Deduct	1,624	532	2,156
		Lodging	2,120	157	2,277
		Other Travel	89	44	132
		Education/Seminar/Training Exp	1,219	159	1,378
		Employee Gifts & Awards	0	3	3
		Benefits AD&D Insurance	59	0	59
		Benefits Suggest One	27	3	29
		Benefits Great Pursuits	150	90	239
		Benefits Other	0	2	2
		Legal Fees	2,764	1,666	4,430
		Computer Fees	84	0	84
		Consulting Fees	0	429	429
		Temp Employee Services	5,610	407	6,017
		Other Outside Services	1	3	4
		Interview Expenses	947	356	1,303
		Job Placement Advertising	1,339	1	1,340
		Other Personnel Services	4	4	7

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		Vehicle Loading	13	0	13
		Payroll Taxes Loading	3,288	2,094	5,381
		Benefits Loading	11,724	5,696	17,420
		COMPENSATED ABSENCES-LABOR	7,175	3,550	10,725
		COMPENSATED ABSENCES-BENEFITS	3,071	1,526	4,596
		P/R Tax Loading-Incent Non-Un	641	18	659
		Incentive Loading Non-Union	7,447	185	7,632
		Incentive Loading- Union	5	3	7
		P/R Tax Loading- Incent Union	0	1	2
163000			116,777	50,058	166,835
164100					
165000					
166000					
167000					
171000					
172000					
173000					
174000					
181000					
182200					
182300					
182301					
182303					
183100					
183200					
		Labor Overtime Union	3	0	3
		Labor Straight Time Non-Union	130,862	58,804	189,666
		Lbr Straight Time Union	119	0	119
		Labor Overtime Non-Union	1	1	2
		Materials Purchased Storekeepr	202	0	202
		Purchase Land/Land Rights	0	128	128
		Other Materials	4	0	4
		Long Distance Costs	0	53	53
		Cellular Phone Costs	524	20	544
		Pagers	43	1	44
		Software Costs/Maint/Licenses	440	0	440
		PC Supplies and Maintenance	32	0	32
		Other IT Costs	188	188	376
		Ind Dues/Fees/Subscript Tax Ded	55	1	56
		Ind Dues/Fees/Subscript Non Tax	0	1	1
		Postage and Delivery	2	0	2
		Printing Expenses	14	1	16
		MEALS for Bus Mtg - 100%Deduct	11	12	23
		Other Office Expenses	505	170	676
		Air Transportation	1,486	396	1,882
		Rental Car Expense	338	115	453
		Mileage Reimbursement	3,882	1,103	4,984
		Parking Fees	28	3	31
		MEALS - 50% Tax Deduct	762	327	1,089
		Lodging	866	313	1,179
		Entertainment	10	0	10
		Other Travel	39	19	58
		Education/Seminar/Training Exp	322	188	510
		Benefits Other	44	10	54
		Engineering Fees	4,918	0	4,918

Regulatory Report for BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		Consulting Fees	3,102	2,939	6,040
		Other Outside Services	2	0	2
		Vehicles Fuel	0	7	7
		Vehicle Loading	3	0	3
		Payroll Taxes Loading	7,634	4,015	11,649
		Benefits Loading	27,497	12,147	39,644
		COMPENSATED ABSENCES-LABOR	16,822	7,534	24,356
		COMPENSATED ABSENCES-BENEFITS	7,199	3,237	10,437
		P/R Tax Loading-Incent Non-Un	1,628	76	1,704
		Incentive Loading Non-Union	18,885	840	19,725
		Incentive Loading- Union	0	0	0
184000			228,469	92,653	321,122
184003					
184009					
184016					
185000					
186000					
186001					
186002					
186003					
186020					
188000					
189000					
190000					
191000					
199999					
201000					
204000					
205000					
206000					
207000					
210000					
211000					
213000					
214000					
216000					
216100					
217000					
221000					
222000					
224000					
227000					
228100					
228200					
228300					
228400					
229000					
231000					
232000					
232044					
232045					

Regulatory Report for BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
233000		(None)	(13,101,976)	(14,672,109)	(27,774,085)
234000			(13,101,976)	(14,672,109)	(27,774,085)
235000					
236000					
237000					
238000					
239000					
241000					
242000					
242027					
242032					
242033					
242034					
242047					
242048					
242049					
243000					
252000					
253000					
253001					
253008					
253017					
253020					
254000					
255000					
255001					
281000					
282000					
283000					
439000					
<b>TOTAL</b>			<b>-12756730.02</b>	<b>-14529200.4</b>	<b>-27285930.42</b>

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
400001			
	2000	Depreciation/Depletion	3,732,094
403000			3,732,094
403001			
	2100	Amortization	145,409
404000			145,409
	2100	Amortization	27,943
404300			27,943
	2100	Amortization	18,935
405000			18,935
406000			
407000			
	1702	FICA (OASDI)	958,662
	1704	FUTA	19,674
	1705	SUTA	9,935
	1706	Medicare	338,545
	1707	Other Payroll Taxes	(1,079,761)
	1708	Education/Seminar/Training Exp	42
	1799	Benefits Other	0
	2200	Property Tax	182,641
	2202	City/County Tax	(159,884)
	2203	State and Local Use Tax	10
	2205	Sales Tax	5
	2209	Business/Occupation Tax & Lic	42
	2210	Real & Personal Property Tax	387
	2299	Other Taxes	37
	9005	A&G Loading	(13,199)
	9100	Payroll Taxes Loading	857,405
	9106	P/R Tax Loading-Incent Non-Un	107,145
	9114	P/R Tax Loading- Incent Union	244
408100			1,221,930
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	0
408200			0
	2204	Income Tax	(90,579)
409100			(90,579)
	2204	Income Tax	(21,922)
409101			(21,922)
409200			
409201			
409300			
	2204	Income Tax	91,989
410100			91,989
410200			
	2204	Income Tax	18,443
411100			18,443
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(47,037)
417000			(47,037)
	(None)	(None)	(1,768)
	1001	Labor Straight Time Non-Union	1,738,352
	1002	Lbr Straight Time Union	77,219

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1003	Bonus/Commissions	7,622
	1006	Labor Overtime Non-Union	97
	1091	Severence	14,603
	1099	Labor Other	9
	1200	Local Phone Service	5
	1201	Long Distance Costs	15
	1202	Cellular Phone Costs	168
	1203	Pagers	15
	1225	TeleConferencing	104
	1301	Software Costs/Maint/Licenses	245
	1304	Comp Wrkstn Hardware/Supp/Main	4
	1400	Ind Dues/Fees/Subscript Tax Ded	6
	1403	Office and Warehouse Supplies	3
	1404	Postage and Delivery	27
	1411	Printing Expenses	2
	1413	Co Dues/Fees/Subscript Tx Ded	118
	1419	MEALS for Bus Mtg - 100%Deduct	253
	1499	Other Office Expenses	202
	1600	Air Transportation	260
	1601	Rental Car Expense	141
	1602	Mileage Reimbursement	856
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	328
	1605	Lodging	565
	1699	Other Travel	41
	1708	Education/Seminar/Training Exp	403
	1709	401K Employer Share	(41)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	830
	1729	Benefits Great Pursuits	369
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	2
	1800	Legal Fees	382
	1809	Consulting Fees	5,630
	1899	Other Outside Services	43
	1903	Handouts/Brochures/Collateral	20
	1905	Business Promotion	3,417
	1906	Promotional Entertainment	179
	2499	Other Contributions	1
	2700	Vehicles Fuel	2
	3300	Interview Expenses	23
	9004	Vehicle Loading	200
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	119,234
	9102	Benefits Loading	382,232
	9103	COMPENSATED ABSENCES-LABOR	(1,710,244)
	9104	COMPENSATED ABSENCES-BENEFITS	(732,412)
	9106	P/R Tax Loading-Incent Non-Un	(825)
	9112	Incentive Loading Non-Union	(10,258)
	9113	Incentive Loading- Union	114
	9114	P/R Tax Loading- Incent Union	50
	9115	Clearing 184001 FERC 922	(2)
	9116	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	55
	9201	FDC Load HR ESF	8
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	33
	9205	FDC Load IT Assets	12
	9211	FDC ESF Alloc Load USU	2,019
	9220	FDC USU Alloc Load	4,049

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
417100			(94,959)
417199			
	(None)	(None)	(9,687)
418000			(9,687)
418001			
418002			
418003			
418100			
	3099	Other Interest	(1,779)
419000			(1,779)
419100			
	(None)	(None)	3,968
421000			3,968
	(None)	(None)	(3,709)
421100			(3,709)
	1600	Air Transportation	1,521,434
421200			1,521,434
425000			
	1410	Safety and Medical Supplies	9
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	937
	1604	MEALS - 50% Tax Deduct	9
	1605	Lodging	5
	1606	Entertainment	6
	1708	Education/Seminar/Training Exp	277
	1905	Business Promotion	174
	1906	Promotional Entertainment	31
	2400	Charitable Contributions	41,538
	2402	Social & Community Gifts	12,657
	2499	Other Contributions	1,911
426100			57,556
426200			
426300			
	1001	Labor Straight Time Non-Union	601
	1199	Other Materials	111
	1203	Pagers	23
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	995
	1699	Other Travel	385
	2401	Political Contributions	23,343
	2402	Social & Community Gifts	482
	2403	Lobbying Contributions/Gifts	4,670
	2499	Other Contributions	2,014
	3304	Diversity Expenses	26
	9102	Benefits Loading	126
	9103	COMPENSATED ABSENCES-LABOR	77
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	0
426400			32,891
	1600	Air Transportation	0
	1602	Mileage Reimbursement	60
	1604	MEALS - 50% Tax Deduct	14
	1605	Lodging	135
	2502	A/R Sales Program Fees	56,865
	2599	Other Financing Charges	1,058
426500			58,131
	3099	Other Interest	29,244

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
427000			29,244
428000			
428100			
429000			
	3002	Capital Charges	2,872,309
430000			2,872,309
	3099	Other Interest	817,238
431000			817,238
	3000	AFUDC	(4,291)
432000			(4,291)
434000			
435000			
437000			
438000			
440000			
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	1
450000			1
451000			
453000			
	(None)	(None)	(143,246)
454000			(143,246)
	(None)	(None)	(5,225)
456000			(5,225)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(430)
495000			(430)
496000			
	1001	Labor Straight Time Non-Union	98,855
	1101	Materials Purchased Storekeepr	267
	1201	Long Distance Costs	(69)

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1202	Cellular Phone Costs	1,258
	1225	TeleConferencing	722
	1403	Office and Warehouse Supplies	3,196
	1404	Postage and Delivery	28
	1419	MEALS for Bus Mtg - 100%Deduct	428
	1499	Other Office Expenses	230
	1600	Air Transportation	374
	1601	Rental Car Expense	68
	1602	Mileage Reimbursement	638
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	1,637
	1605	Lodging	450
	1606	Entertainment	128
	1699	Other Travel	24
	1708	Education/Seminar/Training Exp	1,225
	1809	Consulting Fees	216
	1817	Temp Employee Services	7
	1819	On-Line Service Fees	933
	2700	Vehicles Fuel	36
	9103	COMPENSATED ABSENCES-LABOR	14,173
	9112	Incentive Loading Non-Union	1,379
	9220	FDC USU Alloc Load	590
500000			126,798
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	11
506000			11
507000			
	1805	Environmental Fees	15
509000			15
510000			
	1101	Materials Purchased Storekeepr	50
511000			50
512000			
513000			
514000			
	1000	Labor Overtime Union	176
	1001	Labor Straight Time Non-Union	23,308
	1002	Lbr Straight Time Union	348
	1199	Other Materials	12
	1201	Long Distance Costs	151
	1419	MEALS for Bus Mtg - 100%Deduct	53
	1499	Other Office Expenses	1,525
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	169
	1604	MEALS - 50% Tax Deduct	203
	1605	Lodging	710
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	625
	1906	Promotional Entertainment	792
	2700	Vehicles Fuel	83

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	2706	Vehicle Maint & Repair - Labor	5
	2901	Retirements	(138)
	3405	Ground Transportation	33
	9103	COMPENSATED ABSENCES-LABOR	3,410
	9211	FDC ESF Alloc Load USU	125
	9220	FDC USU Alloc Load	515
546000			32,132
547000			
547030			
	1600	Air Transportation	4
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	0
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
	1800	Legal Fees	45,090
548000			45,098
	1001	Labor Straight Time Non-Union	36,281
	1002	Lbr Straight Time Union	17
	1006	Labor Overtime Non-Union	53
	1201	Long Distance Costs	148
	1202	Cellular Phone Costs	51
	1203	Pagers	8
	1225	TeleConferencing	241
	1226	Local Exchange Carrier Circuit	45
	1304	Comp Wrkstn Hardware/Supp/Main	20
	1404	Postage and Delivery	50
	1419	MEALS for Bus Mtg - 100%Deduct	117
	1499	Other Office Expenses	222
	1602	Mileage Reimbursement	151
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	63
	1800	Legal Fees	8,229
	1804	Computer Fees	21,892
	1809	Consulting Fees	33,433
	1819	On-Line Service Fees	808
	1899	Other Outside Services	254
	9103	COMPENSATED ABSENCES-LABOR	5,237
	9200	FDC Load Corp Services	27
	9201	FDC Load HR ESF	4
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	16
	9205	FDC Load IT Assets	6
	9210	FDC ESF Alloc Load AEC	51
	9211	FDC ESF Alloc Load USU	76
	9220	FDC USU Alloc Load	1,179
549000			108,677
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	506,101
	1002	Lbr Straight Time Union	(4,175)
	1006	Labor Overtime Non-Union	83
	1200	Local Phone Service	815

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1201	Long Distance Costs	488
	1202	Cellular Phone Costs	358
	1203	Pagers	295
	1205	Data Communications	576
	1230	Cellular Data Costs	5
	1403	Office and Warehouse Supplies	1,415
	1404	Postage and Delivery	6
	1407	Equipment & Storage Rent/Lease	401
	1408	Office and Equip Repair/Maint	3
	1411	Printing Expenses	337
	1419	MEALS for Bus Mtg - 100%Deduct	828
	1499	Other Office Expenses	931
	1600	Air Transportation	2,223
	1601	Rental Car Expense	657
	1602	Mileage Reimbursement	1,314
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	867
	1605	Lodging	1,967
	1606	Entertainment	69
	1699	Other Travel	38
	1708	Education/Seminar/Training Exp	2,480
	1819	On-Line Service Fees	15,928
	1825	Contractor Payments-Equipment	27,483
	1904	Business Gifts	216
	1906	Promotional Entertainment	387
	2700	Vehicles Fuel	23
	9103	COMPENSATED ABSENCES-LABOR	72,775
	9112	Incentive Loading Non-Union	(33,871)
	9210	FDC ESF Alloc Load AEC	53
556000			601,205
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	87,570
	1002	Lbr Straight Time Union	807
	1090	Incentive	(54,510)
	1091	Severence	55,178
	1099	Labor Other	5,070
	1201	Long Distance Costs	59
	1202	Cellular Phone Costs	(26)
	1203	Pagers	44
	1225	TeleConferencing	179
	1226	Local Exchange Carrier Circuit	177
	1301	Software Costs/Maint/Licenses	757
	1302	PC Supplies and Maintenance	191
	1304	Comp Wrkstn Hardware/Supp/Main	224
	1403	Office and Warehouse Supplies	14
	1404	Postage and Delivery	70
	1410	Safety and Medical Supplies	117
	1411	Printing Expenses	390
	1419	MEALS for Bus Mtg - 100%Deduct	179
	1499	Other Office Expenses	141
	1600	Air Transportation	938
	1601	Rental Car Expense	71
	1602	Mileage Reimbursement	270
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	885
	1605	Lodging	674
	1606	Entertainment	216
	1699	Other Travel	14
	1800	Legal Fees	9,744
	1809	Consulting Fees	20,061

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1819	On-Line Service Fees	295
	1821	Contr Payments - Labor	984
	1899	Other Outside Services	1,840
	2700	Vehicles Fuel	11
	3099	Other Interest	17,306
	3405	Ground Transportation	25
	9100	Payroll Taxes Loading	(2)
	9102	Benefits Loading	(7)
	9103	COMPENSATED ABSENCES-LABOR	12,785
	9104	COMPENSATED ABSENCES-BENEFITS	(2)
	9112	Incentive Loading Non-Union	(24,515)
	9200	FDC Load Corp Services	104
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9204	FDC Load Network Services	62
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	297
	9220	FDC USU Alloc Load	1,531
557000			140,308
	1001	Labor Straight Time Non-Union	908
	1800	Legal Fees	537
	1805	Environmental Fees	5
	9103	COMPENSATED ABSENCES-LABOR	83
	9112	Incentive Loading Non-Union	(83)
560000			1,451
	1001	Labor Straight Time Non-Union	344,086
	1002	Lbr Straight Time Union	874
	1199	Other Materials	14
	1201	Long Distance Costs	103
	1202	Cellular Phone Costs	792
	1411	Printing Expenses	14
	1419	MEALS for Bus Mtg - 100%Deduct	47
	1499	Other Office Expenses	2,097
	1600	Air Transportation	3,599
	1601	Rental Car Expense	1,366
	1602	Mileage Reimbursement	5,387
	1603	Parking Fees	160
	1604	MEALS - 50% Tax Deduct	1,249
	1605	Lodging	2,888
	1699	Other Travel	22
	1708	Education/Seminar/Training Exp	435
	1800	Legal Fees	1,877
	1819	On-Line Service Fees	12,968
	1899	Other Outside Services	7,981
	2700	Vehicles Fuel	24
	9103	COMPENSATED ABSENCES-LABOR	44,201
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	168
	9220	FDC USU Alloc Load	239
561000			430,590
562000			
	1899	Other Outside Services	12,836
563000			12,836
564000			
565000			
	1001	Labor Straight Time Non-Union	208,311
	1002	Lbr Straight Time Union	576
	1003	Bonus/Commissions	689
	1006	Labor Overtime Non-Union	313

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1090	Incentive	(535)
	1091	Severence	32,858
	1099	Labor Other	6,132
	1100	Materials Stores	6
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	1,816
	1199	Other Materials	91
	1200	Local Phone Service	35
	1201	Long Distance Costs	563
	1202	Cellular Phone Costs	1,479
	1203	Pagers	628
	1208	Voice Tech Hardware Purch	12
	1212	Toll Free, Dedicated	1
	1213	Toll Free, Switched	0
	1217	Long Distance, Dedicated	0
	1218	Long Distance, Switched	51
	1225	TeleConferencing	979
	1226	Local Exchange Carrier Circuit	0
	1299	Other Communication Costs	1
	1301	Software Costs/Maint/Licenses	149
	1302	PC Supplies and Maintenance	17
	1304	Comp Wrkstn Hardware/Supp/Main	307
	1402	Maps Charts and Logs	13
	1403	Office and Warehouse Supplies	1,763
	1404	Postage and Delivery	687
	1405	Utilities	65
	1406	Janitorial Service	4,035
	1410	Safety and Medical Supplies	3
	1411	Printing Expenses	708
	1416	Economic Development Costs	26
	1419	MEALS for Bus Mtg - 100%Deduct	360
	1499	Other Office Expenses	1,134
	1600	Air Transportation	1,825
	1601	Rental Car Expense	826
	1602	Mileage Reimbursement	4,368
	1603	Parking Fees	170
	1604	MEALS - 50% Tax Deduct	3,582
	1605	Lodging	2,572
	1606	Entertainment	185
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	154
	1708	Education/Seminar/Training Exp	2,251
	1800	Legal Fees	29,830
	1801	Accounting Services	205
	1809	Consulting Fees	2,718
	1817	Temp Employee Services	618
	1819	On-Line Service Fees	20
	1899	Other Outside Services	1,684
	2700	Vehicles Fuel	11
	2799	Vehicles Other	2
	3300	Interview Expenses	7
	3301	Outplacement Services	0
	3405	Ground Transportation	18
	9004	Vehicle Loading	95
	9103	COMPENSATED ABSENCES-LABOR	28,286
	9112	Incentive Loading Non-Union	(2,035)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	15
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9203	FDC Load End User Support	12
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	77
566000			340,834
	1407	Equipment & Storage Rent/Lease	9,290
	2704	Vehicles Rent and Leases	20
567000			9,310
	1001	Labor Straight Time Non-Union	11,908
	9103	COMPENSATED ABSENCES-LABOR	1,524
	9112	Incentive Loading Non-Union	0
568000			13,432
569000			
	1001	Labor Straight Time Non-Union	9,854
	1202	Cellular Phone Costs	93
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	27
	1600	Air Transportation	1,725
	1601	Rental Car Expense	11
	1602	Mileage Reimbursement	357
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	419
	1605	Lodging	779
	1699	Other Travel	11
	1815	Constr Fee/Contractor Pymts	846
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,261
	9112	Incentive Loading Non-Union	0
570000			15,391
	1001	Labor Straight Time Non-Union	5,345
	1106	Purchase Land/Land Rights	15
	1201	Long Distance Costs	(23)
	1202	Cellular Phone Costs	64
	1203	Pagers	2
	1499	Other Office Expenses	27
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	201
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	94
	1605	Lodging	34
	1699	Other Travel	(3)
	1814	Tree Trimming Fees	79
	9103	COMPENSATED ABSENCES-LABOR	684
	9112	Incentive Loading Non-Union	(0)
571000			6,528
572000			
	1001	Labor Straight Time Non-Union	9,261
	1106	Purchase Land/Land Rights	1,860
	1202	Cellular Phone Costs	43
	1301	Software Costs/Maint/Licenses	7
	1403	Office and Warehouse Supplies	2,538
	1404	Postage and Delivery	170
	1405	Utilities	495
	1406	Janitorial Service	5,832
	1408	Office and Equip Repair/Maint	771
	1411	Printing Expenses	2
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	1,254

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1600	Air Transportation	63
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	293
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	166
	1605	Lodging	227
	1699	Other Travel	6
	1809	Consulting Fees	31
	1899	Other Outside Services	17,622
	9103	COMPENSATED ABSENCES-LABOR	1,212
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	211
	9220	FDC USU Alloc Load	300
573000			42,370
	1001	Labor Straight Time Non-Union	209,338
	1002	Lbr Straight Time Union	5,755
	1006	Labor Overtime Non-Union	48
	1104	Materials Small Equip & Tools	8
	1201	Long Distance Costs	319
	1202	Cellular Phone Costs	693
	1301	Software Costs/Maint/Licenses	10
	1403	Office and Warehouse Supplies	1,058
	1404	Postage and Delivery	48
	1411	Printing Expenses	258
	1419	MEALS for Bus Mtg - 100%Deduct	17
	1499	Other Office Expenses	122
	1601	Rental Car Expense	199
	1602	Mileage Reimbursement	4,507
	1604	MEALS - 50% Tax Deduct	565
	1605	Lodging	356
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	11
	1724	Relocation Expenses	600
	1800	Legal Fees	3,110
	1805	Environmental Fees	22
	1817	Temp Employee Services	103
	1899	Other Outside Services	439
	1905	Business Promotion	3
	1906	Promotional Entertainment	73
	2700	Vehicles Fuel	13
	9004	Vehicle Loading	8
	9102	Benefits Loading	419
	9103	COMPENSATED ABSENCES-LABOR	26,631
	9104	COMPENSATED ABSENCES-BENEFITS	110
	9112	Incentive Loading Non-Union	(7,670)
	9113	Incentive Loading- Union	9
	9211	FDC ESF Alloc Load USU	17
	9220	FDC USU Alloc Load	24
580000			247,231
	1000	Labor Overtime Union	807
	1001	Labor Straight Time Non-Union	51,953
	1002	Lbr Straight Time Union	14,611
	1096	Labor Callout Union	64
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	0
	1817	Temp Employee Services	2,449
	9103	COMPENSATED ABSENCES-LABOR	8,978
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	2,966
	9220	FDC USU Alloc Load	4,221

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
581000			86,051
582000			
	1001	Labor Straight Time Non-Union	27,994
	1201	Long Distance Costs	30
	1202	Cellular Phone Costs	62
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	17
	9103	COMPENSATED ABSENCES-LABOR	3,583
583000			31,701
	1404	Postage and Delivery	1
	1815	Constr Fee/Contractor Pymts	94
	1899	Other Outside Services	77
584000			171
585000			
	1000	Labor Overtime Union	8,878
	1002	Lbr Straight Time Union	122,706
	1096	Labor Callout Union	630
	1101	Materials Purchased Storekeepr	9,982
	1199	Other Materials	3,042
	1201	Long Distance Costs	302
	1202	Cellular Phone Costs	2,686
	1203	Pagers	387
	1230	Cellular Data Costs	13
	1499	Other Office Expenses	34
	1604	MEALS - 50% Tax Deduct	43
	9004	Vehicle Loading	27,531
	9103	COMPENSATED ABSENCES-LABOR	16,843
	9113	Incentive Loading- Union	155
586000			193,231
	1006	Labor Overtime Non-Union	73
	1101	Materials Purchased Storekeepr	360
	9103	COMPENSATED ABSENCES-LABOR	9
587000			442
	1000	Labor Overtime Union	328
	1001	Labor Straight Time Non-Union	597,163
	1002	Lbr Straight Time Union	32,671
	1003	Bonus/Commissions	4,021
	1006	Labor Overtime Non-Union	6,061
	1090	Incentive	(1,961)
	1091	Severence	238,635
	1096	Labor Callout Union	21
	1097	Labor Callout Non-Union	143
	1099	Labor Other	13,794
	1100	Materials Stores	61
	1101	Materials Purchased Storekeepr	2,713
	1104	Materials Small Equip & Tools	23
	1106	Purchase Land/Land Rights	2,284
	1199	Other Materials	283
	1200	Local Phone Service	792
	1201	Long Distance Costs	25,344
	1202	Cellular Phone Costs	2,170
	1203	Pagers	2,298
	1204	Phone System Maintenance	28,299
	1207	Radio Equipment Maintenance	116
	1208	Voice Tech Hardware Purch	3,503
	1212	Toll Free, Dedicated	146,547
	1213	Toll Free, Switched	594
	1217	Long Distance, Dedicated	22,031
	1218	Long Distance, Switched	13,837

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1223	Voice Networking	9,130
	1225	TeleConferencing	7,402
	1226	Local Exchange Carrier Circuit	21,237
	1299	Other Communication Costs	(3,739)
	1301	Software Costs/Maint/Licenses	1,528
	1302	PC Supplies and Maintenance	215
	1304	Comp Wrkstn Hardware/Supp/Main	1,585
	1399	Other IT Costs	601
	1402	Maps Charts and Logs	9
	1403	Office and Warehouse Supplies	2,816
	1404	Postage and Delivery	2,257
	1405	Utilities	15
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	552
	1410	Safety and Medical Supplies	12
	1411	Printing Expenses	146,613
	1416	Economic Development Costs	113
	1419	MEALS for Bus Mtg - 100%Deduct	2,231
	1420	Corporate Assoc Memberships	9
	1499	Other Office Expenses	8,859
	1600	Air Transportation	5,849
	1601	Rental Car Expense	3,006
	1602	Mileage Reimbursement	8,881
	1603	Parking Fees	253
	1604	MEALS - 50% Tax Deduct	8,207
	1605	Lodging	7,140
	1606	Entertainment	504
	1607	Entertain Customers Europe	2
	1698	Unused Airline Ticket Refunds	(34)
	1699	Other Travel	697
	1708	Education/Seminar/Training Exp	7,054
	1800	Legal Fees	145,650
	1801	Accounting Services	922
	1808	Engineering Fees	91
	1809	Consulting Fees	22,281
	1810	Benefit/Payroll Admin Fees	235
	1817	Temp Employee Services	30,821
	1819	On-Line Service Fees	84
	1821	Contr Payments - Labor	336
	1822	Contr Payments - Materials	295
	1824	3rd Party Insurance Admin	14
	1899	Other Outside Services	8,577
	2700	Vehicles Fuel	44
	2799	Vehicles Other	10
	3300	Interview Expenses	663
	3301	Outplacement Services	0
	3302	Job Placement Advertising	87
	3307	Search Firm Agency Fees	89
	3399	Other Personnel Services	100
	3405	Ground Transportation	141
	9004	Vehicle Loading	4,120
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	11
	9103	COMPENSATED ABSENCES-LABOR	89,052
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9106	P/R Tax Loading-Incent Non-Un	1
	9112	Incentive Loading Non-Union	(9,120)
	9113	Incentive Loading- Union	42
	9200	FDC Load Corp Services	443
	9201	FDC Load HR ESF	68

<b>Regulatory Report for</b>			
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<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9202	FDC Load Telecom	4
	9203	FDC Load End User Support	160
	9204	FDC Load Network Services	269
	9205	FDC Load IT Assets	98
	9211	FDC ESF Alloc Load USU	704
	9220	FDC USU Alloc Load	971
588000			1,682,045
	1206	Commun Equip Rent and Leases	62
	2704	Vehicles Rent and Leases	84
589000			146
590000			
	1002	Lbr Straight Time Union	2
	9103	COMPENSATED ABSENCES-LABOR	0
591000			2
	1001	Labor Straight Time Non-Union	10,503
	1202	Cellular Phone Costs	147
	1203	Pagers	130
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	13
	1600	Air Transportation	1,105
	1601	Rental Car Expense	176
	1602	Mileage Reimbursement	406
	1603	Parking Fees	8
	1604	MEALS - 50% Tax Deduct	514
	1605	Lodging	901
	1699	Other Travel	9
	1899	Other Outside Services	1,800
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,344
	9112	Incentive Loading Non-Union	(116)
592000			16,943
	1001	Labor Straight Time Non-Union	17,655
	1104	Materials Small Equip & Tools	46
	1106	Purchase Land/Land Rights	1,437
	1201	Long Distance Costs	(97)
	1202	Cellular Phone Costs	280
	1203	Pagers	(77)
	1403	Office and Warehouse Supplies	20
	1499	Other Office Expenses	122
	1601	Rental Car Expense	12
	1602	Mileage Reimbursement	886
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	435
	1605	Lodging	153
	1699	Other Travel	(14)
	1814	Tree Trimming Fees	7,890
	1815	Constr Fee/Contractor Pymts	668
	9103	COMPENSATED ABSENCES-LABOR	2,260
	9112	Incentive Loading Non-Union	0
593000			31,696
	1200	Local Phone Service	10
	1404	Postage and Delivery	(3)
594000			6
595000			
596000			
	1000	Labor Overtime Union	128
	1002	Lbr Straight Time Union	5,840
	1101	Materials Purchased Storekeepr	2,276
	1104	Materials Small Equip & Tools	175

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1499	Other Office Expenses	32
	1821	Contr Payments - Labor	12,899
	1822	Contr Payments - Materials	248
	9103	COMPENSATED ABSENCES-LABOR	764
	9113	Incentive Loading- Union	11
597000			22,372
	1001	Labor Straight Time Non-Union	17,766
	1101	Materials Purchased Storekeepr	395
	1106	Purchase Land/Land Rights	61
	1301	Software Costs/Maint/Licenses	28
	1402	Maps Charts and Logs	64
	1403	Office and Warehouse Supplies	182
	1408	Office and Equip Repair/Maint	3,016
	1411	Printing Expenses	8
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	169
	1600	Air Transportation	273
	1601	Rental Car Expense	15
	1602	Mileage Reimbursement	859
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	306
	1605	Lodging	816
	1699	Other Travel	26
	1809	Consulting Fees	133
	1822	Contr Payments - Materials	3,999
	1825	Contractor Payments-Equipment	24,271
	9103	COMPENSATED ABSENCES-LABOR	2,274
	9112	Incentive Loading Non-Union	(30)
598000			54,646
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	5
750000			5
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(3)
759000			(3)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
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Ferc	GL	Resource	
Account	Resource	Description	Total
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(152)
812000			(152)
	1001	Labor Straight Time Non-Union	(6)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(1)
	9103	COMPENSATED ABSENCES-LABOR	(1)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(8)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	1,020
	1203	Pagers	52
	1404	Postage and Delivery	13
	9103	COMPENSATED ABSENCES-LABOR	131
	9112	Incentive Loading Non-Union	0
859000			1,216
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	77
865000			77
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	27,255
	1006	Labor Overtime Non-Union	136
	1104	Materials Small Equip & Tools	12
	1199	Other Materials	342
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	75
	1301	Software Costs/Maint/Licenses	2
	1402	Maps Charts and Logs	36
	1403	Office and Warehouse Supplies	159
	1404	Postage and Delivery	14
	1405	Utilities	46
	1406	Janitorial Service	17
	1409	Security Expenses	4
	1411	Printing Expenses	2,334
	1419	MEALS for Bus Mtg - 100%Deduct	8
	1499	Other Office Expenses	303
	1600	Air Transportation	233
	1601	Rental Car Expense	100
	1602	Mileage Reimbursement	1,319
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	443
	1605	Lodging	533
	1699	Other Travel	31
	1708	Education/Seminar/Training Exp	169
	1724	Relocation Expenses	108
	1800	Legal Fees	142
	1808	Engineering Fees	110
	1817	Temp Employee Services	25
	1899	Other Outside Services	66
	1905	Business Promotion	1
	2700	Vehicles Fuel	5
	9004	Vehicle Loading	3
	9103	COMPENSATED ABSENCES-LABOR	3,417
	9112	Incentive Loading Non-Union	315
	9211	FDC ESF Alloc Load USU	26

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9220	FDC USU Alloc Load	37
870000			37,849
	1408	Office and Equip Repair/Maint	23
	1499	Other Office Expenses	1
	1600	Air Transportation	33
	1601	Rental Car Expense	6
	1602	Mileage Reimbursement	7
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	6
	1605	Lodging	11
871000			90
872000			
873000			
	1001	Labor Straight Time Non-Union	13
	1104	Materials Small Equip & Tools	1
	1199	Other Materials	47
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	67
	9004	Vehicle Loading	1
	9103	COMPENSATED ABSENCES-LABOR	2
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	4
874000			142
875000			
876000			
877000			
	1230	Cellular Data Costs	3
878000			3
	1006	Labor Overtime Non-Union	18
	1094	Labor Standby Union	26
	1095	Labor Standby Non-Union	12
	1104	Materials Small Equip & Tools	7
	9103	COMPENSATED ABSENCES-LABOR	2
879000			65
	(None)	(None)	152
	1000	Labor Overtime Union	78
	1001	Labor Straight Time Non-Union	128,456
	1002	Lbr Straight Time Union	1,819
	1003	Bonus/Commissions	800
	1006	Labor Overtime Non-Union	1,710
	1090	Incentive	(426)
	1091	Severence	75,318
	1096	Labor Callout Union	5
	1097	Labor Callout Non-Union	35
	1099	Labor Other	3,387
	1100	Materials Stores	14
	1101	Materials Purchased Storekeepr	8
	1109	Purchase Other Assets	74
	1199	Other Materials	26
	1200	Local Phone Service	165
	1201	Long Distance Costs	5,976
	1202	Cellular Phone Costs	150
	1203	Pagers	268
	1204	Phone System Maintenance	6,698
	1208	Voice Tech Hardware Purch	817
	1212	Toll Free, Dedicated	34,950
	1213	Toll Free, Switched	142

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1217	Long Distance, Dedicated	5,292
	1218	Long Distance, Switched	3,251
	1223	Voice Networking	2,071
	1225	TeleConferencing	1,234
	1226	Local Exchange Carrier Circuit	5,025
	1299	Other Communication Costs	(918)
	1301	Software Costs/Maint/Licenses	443
	1302	PC Supplies and Maintenance	51
	1304	Comp Wrkstn Hardware/Supp/Main	454
	1399	Other IT Costs	147
	1402	Maps Charts and Logs	5
	1403	Office and Warehouse Supplies	(4)
	1404	Postage and Delivery	813
	1405	Utilities	5
	1406	Janitorial Service	3
	1408	Office and Equip Repair/Maint	22
	1410	Safety and Medical Supplies	28
	1411	Printing Expenses	34,334
	1416	Economic Development Costs	25
	1419	MEALS for Bus Mtg - 100%Deduct	505
	1420	Corporate Assoc Memberships	2
	1499	Other Office Expenses	1,716
	1600	Air Transportation	1,407
	1601	Rental Car Expense	712
	1602	Mileage Reimbursement	2,794
	1603	Parking Fees	59
	1604	MEALS - 50% Tax Deduct	2,179
	1605	Lodging	3,065
	1606	Entertainment	111
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	111
	1701	Uniforms	11
	1708	Education/Seminar/Training Exp	1,678
	1800	Legal Fees	25,373
	1801	Accounting Services	203
	1808	Engineering Fees	20
	1809	Consulting Fees	6,327
	1810	Benefit/Payroll Admin Fees	57
	1817	Temp Employee Services	7,588
	1819	On-Line Service Fees	19
	1824	3rd Party Insurance Admin	3
	1899	Other Outside Services	3,224
	2700	Vehicles Fuel	67
	2703	Vehicles Licensing	4
	2799	Vehicles Other	2
	3300	Interview Expenses	146
	3301	Outplacement Services	0
	3302	Job Placement Advertising	21
	3307	Search Firm Agency Fees	22
	3405	Ground Transportation	32
	9004	Vehicle Loading	1,084
	9100	Payroll Taxes Loading	3
	9102	Benefits Loading	9
	9103	COMPENSATED ABSENCES-LABOR	18,731
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(787)
	9113	Incentive Loading- Union	2
	9200	FDC Load Corp Services	104

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	38
	9204	FDC Load Network Services	63
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	151
880000			389,902
	1206	Commun Equip Rent and Leases	14
	1407	Equipment & Storage Rent/Lease	520
	2704	Vehicles Rent and Leases	19
881000			552
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			1
	1001	Labor Straight Time Non-Union	2,111
	1109	Purchase Other Assets	5
	1200	Local Phone Service	1
	1201	Long Distance Costs	18
	1202	Cellular Phone Costs	23
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	4
	1499	Other Office Expenses	17
	1600	Air Transportation	48
	1602	Mileage Reimbursement	212
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	36
	1605	Lodging	82
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	33
	1899	Other Outside Services	36
	2799	Vehicles Other	1
	9103	COMPENSATED ABSENCES-LABOR	270
	9112	Incentive Loading Non-Union	0
887000			2,899
888000			
	1000	Labor Overtime Union	35
	1001	Labor Straight Time Non-Union	6,239
	1002	Lbr Straight Time Union	1,383
	1006	Labor Overtime Non-Union	446
	1096	Labor Callout Union	4
	1097	Labor Callout Non-Union	4
	1099	Labor Other	1
	1199	Other Materials	39
	1201	Long Distance Costs	4
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	8
	1604	MEALS - 50% Tax Deduct	282
	1605	Lodging	671
	2700	Vehicles Fuel	7
	2799	Vehicles Other	2
	9004	Vehicle Loading	2,960
	9103	COMPENSATED ABSENCES-LABOR	1,040
	9112	Incentive Loading Non-Union	(46)
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	61

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9220	FDC USU Alloc Load	87
889000			13,229
	1000	Labor Overtime Union	68
	1001	Labor Straight Time Non-Union	5,128
	1002	Lbr Straight Time Union	1,905
	1006	Labor Overtime Non-Union	48
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	218
	1199	Other Materials	5
	1499	Other Office Expenses	1
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	175
	1605	Lodging	240
	2703	Vehicles Licensing	3
	2799	Vehicles Other	0
	9004	Vehicle Loading	2,384
	9103	COMPENSATED ABSENCES-LABOR	916
	9112	Incentive Loading Non-Union	(146)
	9113	Incentive Loading- Union	(8)
	9211	FDC ESF Alloc Load USU	13
	9220	FDC USU Alloc Load	19
890000			10,976
	1000	Labor Overtime Union	63
	1001	Labor Straight Time Non-Union	2,893
	1002	Lbr Straight Time Union	844
	1006	Labor Overtime Non-Union	41
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	39
	1104	Materials Small Equip & Tools	82
	1406	Janitorial Service	2
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1899	Other Outside Services	206
	9004	Vehicle Loading	814
	9103	COMPENSATED ABSENCES-LABOR	493
	9112	Incentive Loading Non-Union	(59)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	24
	9220	FDC USU Alloc Load	35
891000			5,563
892000			
	1000	Labor Overtime Union	6
	1001	Labor Straight Time Non-Union	26,755
	1002	Lbr Straight Time Union	863
	1006	Labor Overtime Non-Union	361
	1096	Labor Callout Union	8
	1101	Materials Purchased Storekeepr	645
	1199	Other Materials	6,150
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	687
	1203	Pagers	59
	1402	Maps Charts and Logs	10
	1403	Office and Warehouse Supplies	1
	1404	Postage and Delivery	6
	1405	Utilities	988
	1406	Janitorial Service	457
	1409	Security Expenses	14
	1410	Safety and Medical Supplies	38

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1419	MEALS for Bus Mtg - 100%Deduct	80
	1499	Other Office Expenses	316
	1600	Air Transportation	129
	1601	Rental Car Expense	104
	1602	Mileage Reimbursement	156
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	228
	1605	Lodging	445
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	88
	1805	Environmental Fees	22
	1815	Constr Fee/Contractor Pymts	173
	1899	Other Outside Services	1,039
	2700	Vehicles Fuel	5
	2701	Vehicle Maint & Repr-Materials	6
	2703	Vehicles Licensing	3
	2706	Vehicle Maint & Repair - Labor	15
	3405	Ground Transportation	2
	9004	Vehicle Loading	3,335
	9103	COMPENSATED ABSENCES-LABOR	2,727
	9112	Incentive Loading Non-Union	1,059
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	6
	9220	FDC USU Alloc Load	8
893000			47,016
	1301	Software Costs/Maint/Licenses	6
	1403	Office and Warehouse Supplies	34
	1404	Postage and Delivery	8
	1405	Utilities	(439)
	1406	Janitorial Service	17
	1408	Office and Equip Repair/Maint	667
	1499	Other Office Expenses	10
	1604	MEALS - 50% Tax Deduct	6
	1809	Consulting Fees	30
	1899	Other Outside Services	8
894000			348
895000			
	1001	Labor Straight Time Non-Union	(1,679)
	1006	Labor Overtime Non-Union	110
	1201	Long Distance Costs	174
	1202	Cellular Phone Costs	494
	1203	Pagers	406
	1403	Office and Warehouse Supplies	19
	1404	Postage and Delivery	58
	1411	Printing Expenses	890
	1419	MEALS for Bus Mtg - 100%Deduct	1,204
	1499	Other Office Expenses	2,939
	1600	Air Transportation	1,304
	1601	Rental Car Expense	516
	1602	Mileage Reimbursement	2,834
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	2,868
	1605	Lodging	4,088
	1606	Entertainment	848
	1699	Other Travel	71
	1708	Education/Seminar/Training Exp	4,174
	1800	Legal Fees	1,405
	1809	Consulting Fees	31,787
	1817	Temp Employee Services	12,625
	1821	Contr Payments - Labor	29,458

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1899	Other Outside Services	6,652
	1906	Promotional Entertainment	516
	2700	Vehicles Fuel	12
	9103	COMPENSATED ABSENCES-LABOR	19,242
	9112	Incentive Loading Non-Union	(80)
	9211	FDC ESF Alloc Load USU	243
	9220	FDC USU Alloc Load	335
901000			123,565
	1001	Labor Straight Time Non-Union	6,622
	1002	Lbr Straight Time Union	652
	1101	Materials Purchased Storekeepr	3
	1199	Other Materials	16
	1202	Cellular Phone Costs	4
	1230	Cellular Data Costs	30
	1299	Other Communication Costs	1
	1404	Postage and Delivery	5
	1405	Utilities	83
	1410	Safety and Medical Supplies	65
	1499	Other Office Expenses	279
	1600	Air Transportation	208
	1601	Rental Car Expense	122
	1602	Mileage Reimbursement	55
	1603	Parking Fees	23
	1604	MEALS - 50% Tax Deduct	61
	1605	Lodging	344
	1899	Other Outside Services	674
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	955
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	25
	9220	FDC USU Alloc Load	36
902000			10,264
	1000	Labor Overtime Union	24,111
	1001	Labor Straight Time Non-Union	1,009,753
	1002	Lbr Straight Time Union	251,431
	1003	Bonus/Commissions	353
	1006	Labor Overtime Non-Union	66,575
	1094	Labor Standby Union	327
	1095	Labor Standby Non-Union	63
	1096	Labor Callout Union	79
	1097	Labor Callout Non-Union	1,507
	1099	Labor Other	4,602
	1101	Materials Purchased Storekeepr	169
	1199	Other Materials	150
	1201	Long Distance Costs	344
	1202	Cellular Phone Costs	796
	1203	Pagers	1,085
	1208	Voice Tech Hardware Purch	541
	1218	Long Distance, Switched	24
	1299	Other Communication Costs	911
	1301	Software Costs/Maint/Licenses	(2,382)
	1302	PC Supplies and Maintenance	91
	1403	Office and Warehouse Supplies	7,337
	1404	Postage and Delivery	796,726
	1408	Office and Equip Repair/Maint	12,781
	1411	Printing Expenses	1,103
	1412	Cash Over and Short	139
	1419	MEALS for Bus Mtg - 100%Deduct	1,415
	1499	Other Office Expenses	11,445

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1600	Air Transportation	2,233
	1601	Rental Car Expense	2,271
	1602	Mileage Reimbursement	5,131
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	7,129
	1605	Lodging	11,746
	1606	Entertainment	15
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	1,340
	1809	Consulting Fees	4,820
	1810	Benefit/Payroll Admin Fees	1,032
	1812	Management Fees	2,738
	1813	Collection Agency Fees	243,655
	1815	Constr Fee/Contractor Pymts	492
	1817	Temp Employee Services	57,885
	1819	On-Line Service Fees	20
	1820	Agent Fees/Agent Commissions	(42,282)
	1821	Contr Payments - Labor	77,226
	1899	Other Outside Services	45,571
	2700	Vehicles Fuel	147
	2701	Vehicle Maint & Repr-Materials	5
	3307	Search Firm Agency Fees	446
	3399	Other Personnel Services	3
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	178,899
	9112	Incentive Loading Non-Union	(8,000)
	9113	Incentive Loading- Union	256
	9211	FDC ESF Alloc Load USU	570
	9220	FDC USU Alloc Load	784
903000			2,785,950
	2300	Uncollectible Amounts	(353)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(353)
	1201	Long Distance Costs	12
905000			12
	1000	Labor Overtime Union	308
	1001	Labor Straight Time Non-Union	153,356
	1002	Lbr Straight Time Union	7,417
	1003	Bonus/Commissions	3
	1006	Labor Overtime Non-Union	2,848
	1094	Labor Standby Union	23
	1095	Labor Standby Non-Union	175
	1096	Labor Callout Union	36
	1097	Labor Callout Non-Union	742
	1099	Labor Other	104
	1199	Other Materials	6
	1201	Long Distance Costs	121
	1202	Cellular Phone Costs	427
	1203	Pagers	461
	1299	Other Communication Costs	365
	1403	Office and Warehouse Supplies	8
	1404	Postage and Delivery	82
	1411	Printing Expenses	446
	1419	MEALS for Bus Mtg - 100%Deduct	4,450
	1499	Other Office Expenses	3,321

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1600	Air Transportation	153
	1601	Rental Car Expense	312
	1602	Mileage Reimbursement	2,244
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	2,176
	1605	Lodging	2,719
	1606	Entertainment	334
	1699	Other Travel	29
	1708	Education/Seminar/Training Exp	974
	1809	Consulting Fees	7,248
	1817	Temp Employee Services	59
	2700	Vehicles Fuel	37
	9103	COMPENSATED ABSENCES-LABOR	22,574
	9112	Incentive Loading Non-Union	(1,576)
	9113	Incentive Loading- Union	5
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	1
907000			212,005
908000			
	1000	Labor Overtime Union	49
	1001	Labor Straight Time Non-Union	41,150
	1002	Lbr Straight Time Union	616
	1006	Labor Overtime Non-Union	2,180
	1099	Labor Other	192
	1199	Other Materials	372
	1201	Long Distance Costs	83
	1202	Cellular Phone Costs	85
	1215	Directory Listings	69,814
	1404	Postage and Delivery	0
	1409	Security Expenses	52
	1411	Printing Expenses	146
	1419	MEALS for Bus Mtg - 100%Deduct	12
	1499	Other Office Expenses	56
	1601	Rental Car Expense	9
	1602	Mileage Reimbursement	101
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	415
	1605	Lodging	254
	1606	Entertainment	51
	1699	Other Travel	4
	1708	Education/Seminar/Training Exp	525
	1817	Temp Employee Services	17
	1899	Other Outside Services	55,414
	1900	Magaz/Newspaper/Yellow Pg Ads	59,958
	1903	Handouts/Brochures/Collateral	57,224
	1905	Business Promotion	2,415
	1906	Promotional Entertainment	337
	1999	Other Advertising & Promo	34
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	6,079
	9112	Incentive Loading Non-Union	57
	9113	Incentive Loading- Union	1
909000			297,712
	1001	Labor Straight Time Non-Union	30,541
	1006	Labor Overtime Non-Union	1,859
	1095	Labor Standby Non-Union	51
	1097	Labor Callout Non-Union	197
	1099	Labor Other	26
	1201	Long Distance Costs	48
	1202	Cellular Phone Costs	77

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1203	Pagers	121
	1404	Postage and Delivery	3
	1411	Printing Expenses	644
	1419	MEALS for Bus Mtg - 100%Deduct	27
	1499	Other Office Expenses	818
	1601	Rental Car Expense	672
	1602	Mileage Reimbursement	608
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	793
	1605	Lodging	2,231
	1606	Entertainment	3
	1699	Other Travel	27
	1708	Education/Seminar/Training Exp	9
	2700	Vehicles Fuel	82
	9103	COMPENSATED ABSENCES-LABOR	5,469
91000			44,311
	1001	Labor Straight Time Non-Union	22,053
	1006	Labor Overtime Non-Union	24
	1201	Long Distance Costs	43
	1202	Cellular Phone Costs	62
	1203	Pagers	20
	1230	Cellular Data Costs	323
	1411	Printing Expenses	375
	1419	MEALS for Bus Mtg - 100%Deduct	13
	1499	Other Office Expenses	30
	1602	Mileage Reimbursement	1,321
	1604	MEALS - 50% Tax Deduct	272
	1605	Lodging	108
	1606	Entertainment	153
	1809	Consulting Fees	(20,852)
	1899	Other Outside Services	(15)
	9103	COMPENSATED ABSENCES-LABOR	3,075
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	2
91100			7,009
	1001	Labor Straight Time Non-Union	29,093
	1201	Long Distance Costs	286
	1202	Cellular Phone Costs	17
	1203	Pagers	298
	1230	Cellular Data Costs	12,627
	1301	Software Costs/Maint/Licenses	161
	1403	Office and Warehouse Supplies	56
	1404	Postage and Delivery	518
	1411	Printing Expenses	26
	1419	MEALS for Bus Mtg - 100%Deduct	222
	1499	Other Office Expenses	7,159
	1600	Air Transportation	1,438
	1601	Rental Car Expense	513
	1602	Mileage Reimbursement	543
	1603	Parking Fees	74
	1604	MEALS - 50% Tax Deduct	384
	1605	Lodging	3,174
	1606	Entertainment	381
	1699	Other Travel	83
	1899	Other Outside Services	11,233
	2700	Vehicles Fuel	17
	3405	Ground Transportation	2
	9103	COMPENSATED ABSENCES-LABOR	4,385
	9112	Incentive Loading Non-Union	(27,157)
91200			45,532

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1001	Labor Straight Time Non-Union	1,222
	1215	Directory Listings	22,335
	1403	Office and Warehouse Supplies	3
	1411	Printing Expenses	974
	1604	MEALS - 50% Tax Deduct	25
	1899	Other Outside Services	14,947
	1900	Magaz/Newspaper/Yellow Pg Ads	24,492
	1903	Handouts/Brochures/Collateral	12,109
	1904	Business Gifts	4,515
	1905	Business Promotion	7,667
	1906	Promotional Entertainment	31,288
	1907	Internet Advertising	227
	1908	Trade Show/Customer Event Fees	6,863
	1999	Other Advertising & Promo	4,652
	9103	COMPENSATED ABSENCES-LABOR	156
	9112	Incentive Loading Non-Union	(10)
913000			131,466
	1000	Labor Overtime Union	283
	1001	Labor Straight Time Non-Union	201,750
	1002	Lbr Straight Time Union	788
	1006	Labor Overtime Non-Union	335
	1200	Local Phone Service	1
	1201	Long Distance Costs	136
	1202	Cellular Phone Costs	132
	1203	Pagers	148
	1230	Cellular Data Costs	2,011
	1403	Office and Warehouse Supplies	38
	1404	Postage and Delivery	4
	1411	Printing Expenses	126
	1419	MEALS for Bus Mtg - 100%Deduct	377
	1499	Other Office Expenses	1,355
	1600	Air Transportation	1,928
	1601	Rental Car Expense	608
	1602	Mileage Reimbursement	1,828
	1603	Parking Fees	191
	1604	MEALS - 50% Tax Deduct	1,512
	1605	Lodging	2,088
	1606	Entertainment	199
	1699	Other Travel	102
	1708	Education/Seminar/Training Exp	3,365
	1800	Legal Fees	3,452
	1808	Engineering Fees	1,516
	1809	Consulting Fees	2,279
	1899	Other Outside Services	49,745
	2700	Vehicles Fuel	13
	3405	Ground Transportation	5
	9103	COMPENSATED ABSENCES-LABOR	26,736
	9112	Incentive Loading Non-Union	28,551
	9113	Incentive Loading- Union	1
	9200	FDC Load Corp Services	13
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
916000			331,627
	1000	Labor Overtime Union	754
	1001	Labor Straight Time Non-Union	6,360,634
	1002	Lbr Straight Time Union	19,968
	1003	Bonus/Commissions	232,992
	1006	Labor Overtime Non-Union	37,836

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1090	Incentive	60,406
	1091	Severence	822,201
	1098	Payroll Other	24,013
	1099	Labor Other	(33,067)
	9100	Payroll Taxes Loading	12
	9102	Benefits Loading	34
	9103	COMPENSATED ABSENCES-LABOR	831,088
	9104	COMPENSATED ABSENCES-BENEFITS	9
	9112	Incentive Loading Non-Union	215,378
	9113	Incentive Loading- Union	11
920000			8,572,269
	1200	Local Phone Service	43,955
	1201	Long Distance Costs	33,015
	1202	Cellular Phone Costs	50,312
	1203	Pagers	6,500
	1204	Phone System Maintenance	29,768
	1205	Data Communications	1,116,047
	1207	Radio Equipment Maintenance	488
	1208	Voice Tech Hardware Purch	1,343
	1212	Toll Free, Dedicated	131,364
	1213	Toll Free, Switched	458
	1214	Calling Card	5,243
	1215	Directory Listings	(4)
	1216	Directory Assistance	72
	1217	Long Distance, Dedicated	36,789
	1218	Long Distance, Switched	43,274
	1219	Premium Calls	363
	1221	SCADA Communication Exp	891
	1222	Radio Communications	26,749
	1223	Voice Networking	68
	1225	TeleConferencing	18,802
	1226	Local Exchange Carrier Circuit	59,322
	1228	Radio Tower Exp	3,110
	1229	Mobile Radio Exp	1,017
	1230	Cellular Data Costs	11,012
	1299	Other Communication Costs	(184,076)
	1300	Mainframe Hardware/Suppl/Maint	1,091,256
	1301	Software Costs/Maint/Licenses	879,588
	1302	PC Supplies and Maintenance	33,196
	1304	Comp Wrkstn Hardware/Suppl/Main	31,939
	1305	Weather Data Hardware/Software	20
	1307	Cabling/Wiring DataCtr PlntBui	347
	1308	LAN/WAN Hrdwre/Suppl/Maint	6,261
	1309	Printer Hrdwre/Supplies/Maint	413
	1310	WINTEL Server Hrdwre/Suppl/Main	1,159
	1311	MidrangeServer Hrdwre/Suppl/Mai	47
	1399	Other IT Costs	17,307
	1400	Ind Dues/Fees/Subscrpt Tax Ded	50,608
	1401	Ind Dues/Fees/Subscrpt Non Tax	22,375
	1402	Maps Charts and Logs	70
	1403	Office and Warehouse Supplies	101,024
	1404	Postage and Delivery	118,436
	1405	Utilities	178,615
	1406	Janitorial Service	154,054
	1408	Office and Equip Repair/Maint	241,748
	1409	Security Expenses	2,424
	1410	Safety and Medical Supplies	3,750
	1411	Printing Expenses	187,085
	1412	Cash Over and Short	13
	1416	Economic Development Costs	14,278

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1417	Office Rent/Lease	299,620
	1418	Filing Fees/Incorporation	1,404
	1419	MEALS for Bus Mtg - 100%Deduct	17,980
	1499	Other Office Expenses	2,069,443
	1600	Air Transportation	948,844
	1601	Rental Car Expense	18,483
	1602	Mileage Reimbursement	51,159
	1603	Parking Fees	2,211
	1604	MEALS - 50% Tax Deduct	72,193
	1605	Lodging	87,844
	1606	Entertainment	10,677
	1608	Transportation Deduct Europe	12
	1699	Other Travel	(25,779)
	1701	Uniforms	5,511
	1708	Education/Seminar/Training Exp	253,915
	1713	Employee Gifts & Awards	34,557
	1723	Benefits Suggest One	1,313
	1724	Relocation Expenses	142,464
	2500	Bank and Credit Card Charges	248,068
	2503	Insurance Bonds	495
	2599	Other Financing Charges	15,669
	2700	Vehicles Fuel	2,503
	2701	Vehicle Maint & Repr-Materials	158
	2702	Vehicles Insurance	23
	2703	Vehicles Licensing	75
	2706	Vehicle Maint & Repair - Labor	65
	2799	Vehicles Other	4
	3000	AFUDC	446
	3099	Other Interest	55,664
	3300	Interview Expenses	75,244
	3301	Outplacement Services	2,212
	3302	Job Placement Advertising	629
	3303	College Recruiting Costs	56
	3304	Diversity Expenses	5,171
	3305	Career Fair Expenses	10
	3306	New Employee Orientation	1,383
	3307	Search Firm Agency Fees	5,217
	3399	Other Personnel Services	1,646
	3403	Aircraft Charter	23,868
	3405	Ground Transportation	9,967
	3504	Coal for Generation	49
	9004	Vehicle Loading	7,284
	9011	PgmMgmt-EAST Allocation	251
	9012	General Allocation Expense	36
	9200	FDC Load Corp Services	21,310
	9201	FDC Load HR ESF	3,264
	9202	FDC Load Telecom	166
	9203	FDC Load End User Support	18,198
	9204	FDC Load Network Services	13,783
	9205	FDC Load IT Assets	4,412
	9210	FDC ESF Alloc Load AEC	1,262
	9211	FDC ESF Alloc Load USU	2,719
	9212	FDC ESF Alloc Load UCS	10
	9220	FDC USU Alloc Load	11,948
921000			9,097,009
	1403	Office and Warehouse Supplies	43
	1499	Other Office Expenses	20
	1602	Mileage Reimbursement	22
	1604	MEALS - 50% Tax Deduct	5
	9005	A&G Loading	333

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9115	Clearing 184001 FERC 922	(64,209)
922000			(63,786)
	9200	FDC Load Corp Services	(86,403)
	9201	FDC Load HR ESF	(10,879)
	9202	FDC Load Telecom	(384)
	9203	FDC Load End User Support	(71,909)
	9204	FDC Load Network Services	(56,206)
	9205	FDC Load IT Assets	(20,219)
	9211	FDC ESF Alloc Load USU	(16,635)
	9220	FDC USU Alloc Load	(251,076)
922001			(513,711)
	1800	Legal Fees	703,839
	1801	Accounting Services	291,997
	1802	Tax Services	176,212
	1803	Audit Services	710,351
	1804	Computer Fees	4
	1805	Environmental Fees	1,341
	1807	Geological Fees	17
	1809	Consulting Fees	586,780
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	13
	1817	Temp Employee Services	112,999
	1818	Telemarketing Expenses	2
	1819	On-Line Service Fees	37,121
	1821	Contr Payments - Labor	71,499
	1822	Contr Payments - Materials	24,496
	1823	Broker Insurance Services	175
	1824	3rd Party Insurance Admin	3,469
	1828	Contracted Security Services	26,205
	1899	Other Outside Services	684,489
923000			3,431,009
924000			
	1501	Ins General Liab/ Umbrella	238
	1502	Ins Directors and Officers	30
	1503	Ins Workers Compensation	7
	1504	Aviation Liability	1,532
	1520	Fiduciary Liability Insurance	7
	1521	Crime Insurance	6
	1529	Insurance for Wrongful Acts	47
	2603	General Liability Accruals	405,151
	2605	Property Damage Accruals	(405)
	2607	Auto Liability Accruals	(92)
	2610	Workers Comp Claims	61,220
	2611	Workers Comp Accruals	60,331
	9116	Clearing 184001 FERC 925	(3,548)
925000			524,523
	1090	Incentive	(9,665)
	1091	Severence	211,587
	1092	LT Incentive & Stock	(4,004)
	1093	Tax Fringe Ben/Exec Tax Plan	41,361
	1098	Payroll Other	0
	1404	Postage and Delivery	1,233
	1413	Co Dues/Fees/Subscript Tx Ded	53
	1499	Other Office Expenses	9
	1703	Health Insurance	1,545
	1707	Other Payroll Taxes	(24,483)
	1709	401K Employer Share	820,957
	1710	Pension Employer Share	128,757
	1711	ESCP	485,041

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1712	Non Qualified SCRP/CAP Plan	25,520
	1713	Employee Gifts & Awards	25,709
	1715	Benefits Health and Dental	1,761,441
	1716	Benefits Life Insurance	82,485
	1717	Benefits Educational Reimb	46,220
	1718	Benefits AD&D Insurance	26,523
	1719	Benefits SFAS 106 OPRB	48,409
	1723	Benefits Suggest One	2,613
	1724	Relocation Expenses	36,403
	1725	Benefits Supp Retirement	458,888
	1726	Benefits Restricted Stock	1,601,574
	1727	Benefits LT & ST Disability	94,286
	1729	Benefits Great Pursuits	40,597
	1730	Benefits Employee Cost	(379,933)
	1731	Long Term Incentive Plan Acrl	(41,267)
	1798	BENEFITS LOADINGS	(3,909,309)
	1799	Benefits Other	8,420
	1800	Legal Fees	5,715
	1803	Audit Services	3,587
	1809	Consulting Fees	185,876
	1810	Benefit/Payroll Admin Fees	5,255
	1817	Temp Employee Services	472
	1899	Other Outside Services	3,516
	9005	A&G Loading	(6,365)
	9100	Payroll Taxes Loading	3,489
	9102	Benefits Loading	2,632,973
	9104	COMPENSATED ABSENCES-BENEFITS	630,683
926000			5,046,172
926001			
926002			
926003			
926004			
926005			
926006			
926007			
927000			
	3200	Regulatory Commission Expenses	(7,346)
928000			(7,346)
929000			
930100			
	1001	Labor Straight Time Non-Union	36,550
	1003	Bonus/Commissions	3,027
	1006	Labor Overtime Non-Union	192
	1100	Materials Stores	863
	1101	Materials Purchased Storekeepr	184
	1104	Materials Small Equip & Tools	13
	1106	Purchase Land/Land Rights	82
	1109	Purchase Other Assets	4,616
	1199	Other Materials	846
	1201	Long Distance Costs	9
	1203	Pagers	12
	1301	Software Costs/Maint/Licenses	2,081
	1403	Office and Warehouse Supplies	62
	1404	Postage and Delivery	292
	1411	Printing Expenses	11,020
	1413	Co Dues/Fees/Subscript Tx Ded	221,166
	1414	Co Dues/Fees/Subscript Non Tax	41,102
	1419	MEALS for Bus Mtg - 100%Deduct	33

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1499	Other Office Expenses	496
	1600	Air Transportation	236
	1601	Rental Car Expense	2
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	135
	1605	Lodging	520
	1606	Entertainment	7
	1708	Education/Seminar/Training Exp	200
	1800	Legal Fees	767
	1806	Transfer Agent Fees	140,231
	1809	Consulting Fees	244
	1811	Directors Fees	158,678
	1819	On-Line Service Fees	2,956
	1899	Other Outside Services	16,289
	1905	Business Promotion	349
	3405	Ground Transportation	384
	9103	COMPENSATED ABSENCES-LABOR	4,396
	9112	Incentive Loading Non-Union	6
	9210	FDC ESF Alloc Load AEC	118
930200			648,176
930201			
	1206	Commun Equip Rent and Leases	4,182
	1303	Computer Equip Rent and Lease	133,880
	1407	Equipment & Storage Rent/Lease	83,175
	2704	Vehicles Rent and Leases	3,398
931000			224,634
	1001	Labor Straight Time Non-Union	37,482
	1003	Bonus/Commissions	197
	1006	Labor Overtime Non-Union	13
	1201	Long Distance Costs	308
	1202	Cellular Phone Costs	342
	1203	Pagers	211
	1204	Phone System Maintenance	3,644
	1301	Software Costs/Maint/Licenses	33,815
	1304	Comp Wrkstn Hardware/Supp/Main	(6,037)
	1403	Office and Warehouse Supplies	3,059
	1404	Postage and Delivery	1,807
	1405	Utilities	(493)
	1406	Janitorial Service	2,254
	1408	Office and Equip Repair/Maint	7,975
	1409	Security Expenses	162,113
	1410	Safety and Medical Supplies	8,325
	1411	Printing Expenses	1,767
	1419	MEALS for Bus Mtg - 100%Deduct	892
	1499	Other Office Expenses	456
	1600	Air Transportation	1,142
	1601	Rental Car Expense	130
	1602	Mileage Reimbursement	44
	1603	Parking Fees	36
	1604	MEALS - 50% Tax Deduct	595
	1605	Lodging	753
	1699	Other Travel	50
	1708	Education/Seminar/Training Exp	25
	1800	Legal Fees	(7,115)
	1809	Consulting Fees	39,470
	1815	Constr Fee/Contractor Pymts	9,963
	1817	Temp Employee Services	1,594
	1821	Contr Payments - Labor	13
	1899	Other Outside Services	6,451
	2901	Retirements	(298)

<b>Regulatory Report for</b>					
<b>BUSINESS UNIT MPS</b>					
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>					
<b>For the 12 months ended December 31, 2002</b>					
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>			
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>		
	9103	COMPENSATED ABSENCES-LABOR	4,478		
	9112	Incentive Loading Non-Union	(1)		
	9220	FDC USU Alloc Load	30		
935000			315,486		
<b>Total</b>			<b>46,293,673</b>		

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
400001			
	2000	Depreciation/Depletion	1,229,049
403000			1,229,049
403001			
	2100	Amortization	51,007
404000			51,007
	2100	Amortization	3,632
404300			3,632
	2100	Amortization	2,250
405000			2,250
406000			
407000			
	1702	FICA (OASDI)	254,739
	1704	FUTA	5,311
	1705	SUTA	2,555
	1706	Medicare	95,355
	1707	Other Payroll Taxes	(277,751)
	1708	Education/Seminar/Training Exp	14
	1799	Benefits Other	0
	2200	Property Tax	61,387
	2202	City/County Tax	(52,754)
	2203	State and Local Use Tax	1
	2205	Sales Tax	1
	2209	Business/Occupation Tax & Lic	9
	2210	Real & Personal Property Tax	127
	2299	Other Taxes	11
	9005	A&G Loading	(3,874)
	9100	Payroll Taxes Loading	259,645
	9106	P/R Tax Loading-Incent Non-Un	26,012
	9114	P/R Tax Loading- Incent Union	45
408100			370,834
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	(0)
408200			(0)
	2204	Income Tax	(9,160)
409100			(9,160)
	2204	Income Tax	(2,217)
409101			(2,217)
409200			
409201			
409300			
	2204	Income Tax	9,302
410100			9,302
410200			
	2204	Income Tax	1,865
411100			1,865
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(2,372)
417000			(2,372)
	(None)	(None)	(227)
	1001	Labor Straight Time Non-Union	527,361
	1002	Lbr Straight Time Union	14,150
	1003	Bonus/Commissions	2,314
	1006	Labor Overtime Non-Union	28
	1091	Severence	3,407
	1099	Labor Other	2

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1200	Local Phone Service	1
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	43
	1203	Pagers	4
	1225	TeleConferencing	27
	1301	Software Costs/Maint/Licenses	31
	1304	Comp Wrkstn Hardware/Supp/Main	1
	1400	Ind Dues/Fees/Subscript Tax Ded	2
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	7
	1411	Printing Expenses	1
	1413	Co Dues/Fees/Subscript Tx Ded	39
	1419	MEALS for Bus Mtg - 100%Deduct	72
	1499	Other Office Expenses	52
	1600	Air Transportation	60
	1601	Rental Car Expense	37
	1602	Mileage Reimbursement	215
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	88
	1605	Lodging	138
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	115
	1709	401K Employer Share	(4)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	192
	1729	Benefits Great Pursuits	121
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	0
	1800	Legal Fees	34
	1809	Consulting Fees	1,721
	1899	Other Outside Services	10
	1903	Handouts/Brochures/Collateral	6
	1905	Business Promotion	1,116
	1906	Promotional Entertainment	59
	2499	Other Contributions	0
	2700	Vehicles Fuel	0
	3300	Interview Expenses	8
	9004	Vehicle Loading	81
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	34,786
	9102	Benefits Loading	113,672
	9103	COMPENSATED ABSENCES-LABOR	(507,517)
	9104	COMPENSATED ABSENCES-BENEFITS	(217,226)
	9106	P/R Tax Loading-Incent Non-Un	(40)
	9112	Incentive Loading Non-Union	(665)
	9113	Incentive Loading- Union	23
	9114	P/R Tax Loading- Incent Union	9
	9115	Clearing 184001 FERC 922	(0)
	9116	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	16
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	591
	9220	FDC USU Alloc Load	1,218
417100			(23,782)
417199			
	(None)	(None)	(2,544)
418000			(2,544)
418001			
418002			
418003			
418100			

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	3099	Other Interest	(368)
419000			(368)
419100			
	(None)	(None)	1,164
421000			1,164
	(None)	(None)	(874)
421100			(874)
	1600	Air Transportation	444,751
421200			444,751
425000			
	1410	Safety and Medical Supplies	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	275
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	1
	1606	Entertainment	1
	1708	Education/Seminar/Training Exp	81
	1905	Business Promotion	53
	1906	Promotional Entertainment	9
	2400	Charitable Contributions	12,172
	2402	Social & Community Gifts	3,711
	2499	Other Contributions	743
426100			17,052
426200			
426300			
	1001	Labor Straight Time Non-Union	84
	1203	Pagers	4
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	173
	2401	Political Contributions	5,916
	2402	Social & Community Gifts	183
	2403	Lobbying Contributions/Gifts	1,666
	2499	Other Contributions	591
	3304	Diversity Expenses	14
	9102	Benefits Loading	18
	9103	COMPENSATED ABSENCES-LABOR	11
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9112	Incentive Loading Non-Union	0
426400			8,666
	1600	Air Transportation	0
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	4
	1605	Lodging	36
	2502	A/R Sales Program Fees	17,118
	2599	Other Financing Charges	326
426500			17,500
	3099	Other Interest	9,742
427000			9,742
428000			
428100			
429000			
	3002	Capital Charges	944,190
430000			944,190
	3099	Other Interest	251,338
431000			251,338
	3000	AFUDC	(812)
432000			(812)
434000			
435000			
437000			
438000			
440000			

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	0
450000			0
451000			
453000			
	(None)	(None)	(40,753)
454000			(40,753)
	(None)	(None)	(1,419)
456000			(1,419)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(22)
495000			(22)
496000			
	1001	Labor Straight Time Non-Union	36,818
	1101	Materials Purchased Storekeepr	101
	1201	Long Distance Costs	(27)
	1202	Cellular Phone Costs	479
	1225	TeleConferencing	274
	1403	Office and Warehouse Supplies	1,215
	1404	Postage and Delivery	10
	1419	MEALS for Bus Mtg - 100%Deduct	160
	1499	Other Office Expenses	86
	1600	Air Transportation	141
	1601	Rental Car Expense	26
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	618
	1605	Lodging	171
	1606	Entertainment	39
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	465
	1809	Consulting Fees	82
	1817	Temp Employee Services	2
	1819	On-Line Service Fees	399
	2700	Vehicles Fuel	14
	9103	COMPENSATED ABSENCES-LABOR	5,287
	9112	Incentive Loading Non-Union	689
	9220	FDC USU Alloc Load	217

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
500000			47,517
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	5
506000			5
507000			
	1805	Environmental Fees	6
509000			6
510000			
	1101	Materials Purchased Storekeepr	16
511000			16
512000			
513000			
514000			
	1000	Labor Overtime Union	65
	1001	Labor Straight Time Non-Union	8,310
	1002	Lbr Straight Time Union	131
	1199	Other Materials	4
	1201	Long Distance Costs	53
	1419	MEALS for Bus Mtg - 100%Deduct	19
	1499	Other Office Expenses	544
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	59
	1604	MEALS - 50% Tax Deduct	72
	1605	Lodging	262
	1699	Other Travel	4
	1708	Education/Seminar/Training Exp	341
	1906	Promotional Entertainment	305
	2700	Vehicles Fuel	30
	2706	Vehicle Maint & Repair - Labor	2
	2901	Retirements	(50)
	3405	Ground Transportation	12
	9103	COMPENSATED ABSENCES-LABOR	1,218
	9211	FDC ESF Alloc Load USU	45
	9220	FDC USU Alloc Load	183
546000			11,613
547000			
547030			
	1800	Legal Fees	16,828
548000			16,828
	1001	Labor Straight Time Non-Union	13,153
	1002	Lbr Straight Time Union	6
	1006	Labor Overtime Non-Union	20
	1201	Long Distance Costs	54
	1202	Cellular Phone Costs	19
	1203	Pagers	3
	1225	TeleConferencing	88
	1226	Local Exchange Carrier Circuit	16
	1304	Comp Wrkstn Hardware/Supp/Main	7
	1404	Postage and Delivery	18
	1419	MEALS for Bus Mtg - 100%Deduct	43
	1499	Other Office Expenses	81
	1602	Mileage Reimbursement	56
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	23

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1800	Legal Fees	3,024
	1804	Computer Fees	7,792
	1809	Consulting Fees	11,907
	1819	On-Line Service Fees	297
	1899	Other Outside Services	93
	9103	COMPENSATED ABSENCES-LABOR	1,898
	9200	FDC Load Corp Services	10
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	6
	9205	FDC Load IT Assets	2
	9210	FDC ESF Alloc Load AEC	18
	9211	FDC ESF Alloc Load USU	28
	9220	FDC USU Alloc Load	429
			39,095
549000			
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	215,744
	1002	Lbr Straight Time Union	(1,327)
	1006	Labor Overtime Non-Union	45
	1200	Local Phone Service	318
	1201	Long Distance Costs	212
	1202	Cellular Phone Costs	195
	1203	Pagers	125
	1205	Data Communications	265
	1230	Cellular Data Costs	3
	1403	Office and Warehouse Supplies	654
	1404	Postage and Delivery	2
	1407	Equipment & Storage Rent/Lease	166
	1411	Printing Expenses	184
	1419	MEALS for Bus Mtg - 100%Deduct	387
	1499	Other Office Expenses	373
	1600	Air Transportation	1,010
	1601	Rental Car Expense	307
	1602	Mileage Reimbursement	570
	1603	Parking Fees	61
	1604	MEALS - 50% Tax Deduct	383
	1605	Lodging	877
	1606	Entertainment	27
	1699	Other Travel	18
	1708	Education/Seminar/Training Exp	1,093
	1819	On-Line Service Fees	6,834
	1825	Contractor Payments-Equipment	10,079
	1904	Business Gifts	118
	1906	Promotional Entertainment	153
	2700	Vehicles Fuel	8
	9103	COMPENSATED ABSENCES-LABOR	31,091
	9112	Incentive Loading Non-Union	(6,446)
	9210	FDC ESF Alloc Load AEC	19
			263,551
556000			
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	31,586
	1002	Lbr Straight Time Union	296
	1090	Incentive	(20,037)
	1091	Severence	19,874
	1099	Labor Other	1,864
	1201	Long Distance Costs	21
	1202	Cellular Phone Costs	(9)
	1203	Pagers	17

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1225	TeleConferencing	76
	1226	Local Exchange Carrier Circuit	65
	1301	Software Costs/Maint/Licenses	271
	1302	PC Supplies and Maintenance	70
	1304	Comp Wrkstn Hardware/Supp/Main	80
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	25
	1410	Safety and Medical Supplies	41
	1411	Printing Expenses	138
	1419	MEALS for Bus Mtg - 100%Deduct	66
	1499	Other Office Expenses	52
	1600	Air Transportation	338
	1601	Rental Car Expense	25
	1602	Mileage Reimbursement	99
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	323
	1605	Lodging	240
	1606	Entertainment	79
	1699	Other Travel	5
	1800	Legal Fees	3,739
	1809	Consulting Fees	7,250
	1819	On-Line Service Fees	108
	1821	Contr Payments - Labor	361
	1899	Other Outside Services	676
	2700	Vehicles Fuel	4
	3099	Other Interest	7,801
	3405	Ground Transportation	9
	9100	Payroll Taxes Loading	(1)
	9102	Benefits Loading	(2)
	9103	COMPENSATED ABSENCES-LABOR	4,612
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
	9112	Incentive Loading Non-Union	(8,907)
	9200	FDC Load Corp Services	38
	9201	FDC Load HR ESF	6
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	23
	9205	FDC Load IT Assets	8
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	641
557000			52,105
	1001	Labor Straight Time Non-Union	190
	1800	Legal Fees	127
	1805	Environmental Fees	1
	9103	COMPENSATED ABSENCES-LABOR	24
560000			342
	1001	Labor Straight Time Non-Union	97,413
	1002	Lbr Straight Time Union	245
	1199	Other Materials	4
	1201	Long Distance Costs	28
	1202	Cellular Phone Costs	219
	1411	Printing Expenses	4
	1419	MEALS for Bus Mtg - 100%Deduct	14
	1499	Other Office Expenses	572
	1600	Air Transportation	935
	1601	Rental Car Expense	342
	1602	Mileage Reimbursement	1,426
	1603	Parking Fees	41
	1604	MEALS - 50% Tax Deduct	314
	1605	Lodging	728
	1699	Other Travel	6
	1708	Education/Seminar/Training Exp	123
	1800	Legal Fees	515
	1819	On-Line Service Fees	3,689
	1899	Other Outside Services	2,289
	2700	Vehicles Fuel	6

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	9103	COMPENSATED ABSENCES-LABOR	12,516
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	47
	9220	FDC USU Alloc Load	67
561000			121,542
562000			
	1899	Other Outside Services	3,621
563000			3,621
564000			
565000			
	1001	Labor Straight Time Non-Union	51,279
	1002	Lbr Straight Time Union	113
	1003	Bonus/Commissions	147
	1006	Labor Overtime Non-Union	72
	1090	Incentive	(119)
	1091	Severence	7,073
	1099	Labor Other	1,460
	1100	Materials Stores	1
	1101	Materials Purchased Storekeepr	1
	1104	Materials Small Equip & Tools	518
	1199	Other Materials	25
	1200	Local Phone Service	9
	1201	Long Distance Costs	254
	1202	Cellular Phone Costs	373
	1203	Pagers	130
	1208	Voice Tech Hardware Purch	2
	1212	Toll Free, Dedicated	456
	1213	Toll Free, Switched	3
	1217	Long Distance, Dedicated	85
	1218	Long Distance, Switched	72
	1225	TeleConferencing	267
	1226	Local Exchange Carrier Circuit	15
	1299	Other Communication Costs	(148)
	1301	Software Costs/Maint/Licenses	25
	1302	PC Supplies and Maintenance	3
	1304	Comp Wrkstn Hardware/Supp/Main	63
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	452
	1404	Postage and Delivery	159
	1405	Utilities	18
	1406	Janitorial Service	1,107
	1410	Safety and Medical Supplies	1
	1411	Printing Expenses	165
	1416	Economic Development Costs	24
	1419	MEALS for Bus Mtg - 100%Deduct	87
	1499	Other Office Expenses	258
	1600	Air Transportation	421
	1601	Rental Car Expense	195
	1602	Mileage Reimbursement	1,005
	1603	Parking Fees	40
	1604	MEALS - 50% Tax Deduct	798
	1605	Lodging	562
	1606	Entertainment	45
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(1)
	1699	Other Travel	32
	1708	Education/Seminar/Training Exp	487
	1800	Legal Fees	6,257
	1801	Accounting Services	46
	1809	Consulting Fees	544
	1817	Temp Employee Services	100
	1819	On-Line Service Fees	18
	1824	3rd Party Insurance Admin	1
	1899	Other Outside Services	400

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	2700	Vehicles Fuel	3
	2799	Vehicles Other	0
	3300	Interview Expenses	1
	3301	Outplacement Services	0
	3405	Ground Transportation	4
	9004	Vehicle Loading	20
	9103	COMPENSATED ABSENCES-LABOR	6,884
	9112	Incentive Loading Non-Union	(512)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	2
	9201	FDC Load HR ESF	0
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	2
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
	9211	FDC ESF Alloc Load USU	22
	9220	FDC USU Alloc Load	30
566000			81,859
	1407	Equipment & Storage Rent/Lease	2,650
	2704	Vehicles Rent and Leases	4
567000			2,654
	1001	Labor Straight Time Non-Union	3,387
	9103	COMPENSATED ABSENCES-LABOR	434
	9112	Incentive Loading Non-Union	(0)
568000			3,821
569000			
	1001	Labor Straight Time Non-Union	3,028
	1202	Cellular Phone Costs	29
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	8
	1600	Air Transportation	530
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	110
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	129
	1605	Lodging	239
	1699	Other Travel	3
	1815	Constr Fee/Contractor Pymts	52
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	388
	9112	Incentive Loading Non-Union	(0)
570000			4,521
	1001	Labor Straight Time Non-Union	1,274
	1106	Purchase Land/Land Rights	2
	1201	Long Distance Costs	(4)
	1202	Cellular Phone Costs	13
	1203	Pagers	0
	1499	Other Office Expenses	6
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	44
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	20
	1605	Lodging	8
	1699	Other Travel	(1)
	1814	Tree Trimming Fees	17
	9103	COMPENSATED ABSENCES-LABOR	163
	9112	Incentive Loading Non-Union	0
571000			1,543
572000			
	1001	Labor Straight Time Non-Union	2,235
	1106	Purchase Land/Land Rights	186
	1202	Cellular Phone Costs	12
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	611

<b>Regulatory Report for</b>			
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<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1404	Postage and Delivery	49
	1405	Utilities	142
	1406	Janitorial Service	1,674
	1408	Office and Equip Repair/Maint	156
	1411	Printing Expenses	0
	1419	MEALS for Bus Mtg - 100%Deduct	0
	1499	Other Office Expenses	359
	1600	Air Transportation	11
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	68
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1699	Other Travel	1
	1809	Consulting Fees	6
	1899	Other Outside Services	5,057
	9103	COMPENSATED ABSENCES-LABOR	294
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	60
	9220	FDC USU Alloc Load	86
573000			11,094
	1001	Labor Straight Time Non-Union	18,159
	1002	Lbr Straight Time Union	205
	1006	Labor Overtime Non-Union	14
	1201	Long Distance Costs	53
	1202	Cellular Phone Costs	137
	1301	Software Costs/Maint/Licenses	3
	1403	Office and Warehouse Supplies	9
	1404	Postage and Delivery	14
	1411	Printing Expenses	25
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	28
	1601	Rental Car Expense	60
	1602	Mileage Reimbursement	311
	1604	MEALS - 50% Tax Deduct	127
	1605	Lodging	82
	1699	Other Travel	2
	1724	Relocation Expenses	80
	1800	Legal Fees	927
	1805	Environmental Fees	7
	1817	Temp Employee Services	34
	1899	Other Outside Services	36
	1905	Business Promotion	0
	1906	Promotional Entertainment	18
	2700	Vehicles Fuel	4
	9004	Vehicle Loading	2
	9102	Benefits Loading	125
	9103	COMPENSATED ABSENCES-LABOR	2,112
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	(243)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	5
	9220	FDC USU Alloc Load	7
580000			22,382
	1000	Labor Overtime Union	230
	1001	Labor Straight Time Non-Union	19,185
	1002	Lbr Straight Time Union	4,115
	1096	Labor Callout Union	18
	1817	Temp Employee Services	678
	9103	COMPENSATED ABSENCES-LABOR	3,112
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	836
	9220	FDC USU Alloc Load	1,190
581000			29,363

<b>Regulatory Report for</b>			
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<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
582000			
	1001	Labor Straight Time Non-Union	3,862
	1201	Long Distance Costs	9
	1202	Cellular Phone Costs	18
	1602	Mileage Reimbursement	5
	1604	MEALS - 50% Tax Deduct	5
	9103	COMPENSATED ABSENCES-LABOR	494
583000			4,394
	1404	Postage and Delivery	0
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	20
584000			44
585000			
	1000	Labor Overtime Union	93
	1002	Lbr Straight Time Union	264
	1101	Materials Purchased Storekeepr	2,732
	1199	Other Materials	140
	1202	Cellular Phone Costs	162
	1230	Cellular Data Costs	4
	1604	MEALS - 50% Tax Deduct	14
	9004	Vehicle Loading	52
	9103	COMPENSATED ABSENCES-LABOR	46
	9113	Incentive Loading- Union	0
586000			3,507
	1006	Labor Overtime Non-Union	24
	1101	Materials Purchased Storekeepr	119
	9103	COMPENSATED ABSENCES-LABOR	3
587000			146
	1000	Labor Overtime Union	96
	1001	Labor Straight Time Non-Union	174,656
	1002	Lbr Straight Time Union	5,153
	1003	Bonus/Commissions	1,453
	1006	Labor Overtime Non-Union	1,942
	1090	Incentive	(773)
	1091	Severence	85,297
	1096	Labor Callout Union	7
	1097	Labor Callout Non-Union	47
	1099	Labor Other	4,551
	1100	Materials Stores	18
	1101	Materials Purchased Storekeepr	785
	1106	Purchase Land/Land Rights	209
	1199	Other Materials	84
	1200	Local Phone Service	262
	1201	Long Distance Costs	8,017
	1202	Cellular Phone Costs	565
	1203	Pagers	502
	1204	Phone System Maintenance	9,064
	1207	Radio Equipment Maintenance	38
	1208	Voice Tech Hardware Purch	1,105
	1212	Toll Free, Dedicated	46,798
	1213	Toll Free, Switched	190
	1217	Long Distance, Dedicated	7,065
	1218	Long Distance, Switched	4,458
	1223	Voice Networking	2,815
	1225	TeleConferencing	2,291
	1226	Local Exchange Carrier Circuit	6,782
	1299	Other Communication Costs	(1,105)
	1301	Software Costs/Maint/Licenses	468
	1302	PC Supplies and Maintenance	68
	1304	Comp Wrkstn Hardware/Supp/Main	558
	1399	Other IT Costs	198
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	437
	1404	Postage and Delivery	552

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	44
	1410	Safety and Medical Supplies	4
	1411	Printing Expenses	46,612
	1416	Economic Development Costs	180
	1419	MEALS for Bus Mtg - 100%Deduct	742
	1420	Corporate Assoc Memberships	3
	1499	Other Office Expenses	2,635
	1600	Air Transportation	1,855
	1601	Rental Car Expense	771
	1602	Mileage Reimbursement	2,202
	1603	Parking Fees	82
	1604	MEALS - 50% Tax Deduct	2,421
	1605	Lodging	2,146
	1606	Entertainment	189
	1607	Entertain Customers Europe	1
	1698	Unused Airline Ticket Refunds	(11)
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	2,001
	1800	Legal Fees	44,050
	1801	Accounting Services	261
	1808	Engineering Fees	27
	1809	Consulting Fees	6,903
	1810	Benefit/Payroll Admin Fees	77
	1817	Temp Employee Services	9,764
	1819	On-Line Service Fees	134
	1821	Contr Payments - Labor	61
	1822	Contr Payments - Materials	44
	1824	3rd Party Insurance Admin	4
	1899	Other Outside Services	2,579
	2700	Vehicles Fuel	13
	2799	Vehicles Other	3
	3300	Interview Expenses	200
	3301	Outplacement Services	0
	3302	Job Placement Advertising	29
	3307	Search Firm Agency Fees	29
	3399	Other Personnel Services	30
	3405	Ground Transportation	50
	9004	Vehicle Loading	370
	9100	Payroll Taxes Loading	2
	9102	Benefits Loading	6
	9103	COMPENSATED ABSENCES-LABOR	25,517
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(3,692)
	9113	Incentive Loading- Union	6
	9200	FDC Load Corp Services	139
	9201	FDC Load HR ESF	21
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	50
	9204	FDC Load Network Services	85
	9205	FDC Load IT Assets	31
	9211	FDC ESF Alloc Load USU	181
	9220	FDC USU Alloc Load	251
588000			513,972
	1206	Commun Equip Rent and Leases	19
	2704	Vehicles Rent and Leases	31
589000			50
590000			
	1002	Lbr Straight Time Union	1
	9103	COMPENSATED ABSENCES-LABOR	0
591000			1
	1001	Labor Straight Time Non-Union	3,242
	1202	Cellular Phone Costs	45

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1203	Pagers	40
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	4
	1600	Air Transportation	339
	1601	Rental Car Expense	54
	1602	Mileage Reimbursement	125
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	158
	1605	Lodging	277
	1699	Other Travel	3
	1899	Other Outside Services	559
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	415
	9112	Incentive Loading Non-Union	34
592000			5,298
	1001	Labor Straight Time Non-Union	6,119
	1104	Materials Small Equip & Tools	15
	1106	Purchase Land/Land Rights	131
	1201	Long Distance Costs	(36)
	1202	Cellular Phone Costs	100
	1203	Pagers	(21)
	1403	Office and Warehouse Supplies	7
	1499	Other Office Expenses	41
	1601	Rental Car Expense	4
	1602	Mileage Reimbursement	304
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	154
	1605	Lodging	52
	1699	Other Travel	(4)
	1814	Tree Trimming Fees	2,612
	1815	Constr Fee/Contractor Pymts	58
	9103	COMPENSATED ABSENCES-LABOR	783
	9112	Incentive Loading Non-Union	(0)
593000			10,326
	1200	Local Phone Service	3
	1404	Postage and Delivery	(1)
594000			2
595000			
596000			
	1000	Labor Overtime Union	42
	1002	Lbr Straight Time Union	1,927
	1101	Materials Purchased Storekeepr	287
	1821	Contr Payments - Labor	4,256
	1822	Contr Payments - Materials	82
	9103	COMPENSATED ABSENCES-LABOR	252
	9113	Incentive Loading- Union	4
597000			6,850
	1001	Labor Straight Time Non-Union	5,473
	1101	Materials Purchased Storekeepr	130
	1106	Purchase Land/Land Rights	4
	1301	Software Costs/Maint/Licenses	8
	1402	Maps Charts and Logs	23
	1403	Office and Warehouse Supplies	63
	1408	Office and Equip Repair/Maint	1,026
	1411	Printing Expenses	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	5
	1600	Air Transportation	84
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	234
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	95
	1605	Lodging	252
	1699	Other Travel	8

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1809	Consulting Fees	45
	1822	Contr Payments - Materials	1,470
	1825	Contractor Payments-Equipment	8,922
	9103	COMPENSATED ABSENCES-LABOR	701
	9112	Incentive Loading Non-Union	9
598000			18,563
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	1
750000			1
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(1)
759000			(1)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(20)

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<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
812000			(20)
	1001	Labor Straight Time Non-Union	(1)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(0)
	9103	COMPENSATED ABSENCES-LABOR	(0)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(1)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	220
	1203	Pagers	11
	1404	Postage and Delivery	3
	9103	COMPENSATED ABSENCES-LABOR	28
	9112	Incentive Loading Non-Union	0
859000			262
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	10
865000			10
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	4,147
	1006	Labor Overtime Non-Union	18
	1104	Materials Small Equip & Tools	2
	1199	Other Materials	46
	1201	Long Distance Costs	1
	1202	Cellular Phone Costs	10
	1301	Software Costs/Maint/Licenses	0
	1402	Maps Charts and Logs	5

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1403	Office and Warehouse Supplies	21
	1404	Postage and Delivery	2
	1405	Utilities	6
	1406	Janitorial Service	2
	1409	Security Expenses	1
	1411	Printing Expenses	314
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	41
	1600	Air Transportation	34
	1601	Rental Car Expense	13
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	86
	1605	Lodging	86
	1699	Other Travel	5
	1708	Education/Seminar/Training Exp	34
	1724	Relocation Expenses	6
	1800	Legal Fees	19
	1808	Engineering Fees	15
	1817	Temp Employee Services	3
	1899	Other Outside Services	0
	1905	Business Promotion	0
	2700	Vehicles Fuel	1
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	524
	9112	Incentive Loading Non-Union	42
	9211	FDC ESF Alloc Load USU	4
	9220	FDC USU Alloc Load	6
870000			5,736
	1408	Office and Equip Repair/Maint	3
	1499	Other Office Expenses	0
	1600	Air Transportation	5
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	1
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
871000			13
872000			
873000			
	1001	Labor Straight Time Non-Union	2
	1104	Materials Small Equip & Tools	0
	1199	Other Materials	13
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	20
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
874000			37
875000			
876000			
877000			
	1230	Cellular Data Costs	0
878000			0
	1006	Labor Overtime Non-Union	2
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	3
	1104	Materials Small Equip & Tools	2
	9103	COMPENSATED ABSENCES-LABOR	0
879000			16

<b>Regulatory Report for</b>			
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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	(None)	(None)	20
1000		Labor Overtime Union	11
1001		Labor Straight Time Non-Union	21,870
1002		Lbr Straight Time Union	252
1003		Bonus/Commissions	124
1006		Labor Overtime Non-Union	256
1090		Incentive	(80)
1091		Severence	12,853
1096		Labor Callout Union	1
1097		Labor Callout Non-Union	5
1099		Labor Other	456
1100		Materials Stores	2
1101		Materials Purchased Storekepr	1
1109		Purchase Other Assets	10
1199		Other Materials	5
1200		Local Phone Service	23
1201		Long Distance Costs	792
1202		Cellular Phone Costs	34
1203		Pagers	39
1204		Phone System Maintenance	880
1208		Voice Tech Hardware Purch	109
1212		Toll Free, Dedicated	4,588
1213		Toll Free, Switched	19
1217		Long Distance, Dedicated	692
1218		Long Distance, Switched	423
1223		Voice Networking	275
1225		TeleConferencing	177
1226		Local Exchange Carrier Circuit	664
1299		Other Communication Costs	(104)
1301		Software Costs/Maint/Licenses	69
1302		PC Supplies and Maintenance	7
1304		Comp Wrkstn Hardware/Supp/Main	78
1399		Other IT Costs	20
1402		Maps Charts and Logs	1
1403		Office and Warehouse Supplies	23
1404		Postage and Delivery	114
1405		Utilities	1
1406		Janitorial Service	0
1408		Office and Equip Repair/Maint	3
1410		Safety and Medical Supplies	11
1411		Printing Expenses	4,506
1416		Economic Development Costs	39
1419		MEALS for Bus Mtg - 100%Deduct	83
1420		Corporate Assoc Memberships	0
1499		Other Office Expenses	276
1600		Air Transportation	253
1601		Rental Car Expense	124
1602		Mileage Reimbursement	568
1603		Parking Fees	11
1604		MEALS - 50% Tax Deduct	415
1605		Lodging	610
1606		Entertainment	40
1607		Entertain Customers Europe	0
1698		Unused Airline Ticket Refunds	(2)
1699		Other Travel	21
1701		Uniforms	2
1708		Education/Seminar/Training Exp	339
1800		Legal Fees	5,248
1801		Accounting Services	53
1808		Engineering Fees	3
1809		Consulting Fees	908
1810		Benefit/Payroll Admin Fees	8
1817		Temp Employee Services	1,005
1819		On-Line Service Fees	29
1824		3rd Party Insurance Admin	0

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1899	Other Outside Services	453
	2700	Vehicles Fuel	11
	2703	Vehicles Licensing	1
	2799	Vehicles Other	0
	3300	Interview Expenses	19
	3301	Outplacement Services	0
	3302	Job Placement Advertising	3
	3307	Search Firm Agency Fees	3
	3405	Ground Transportation	5
	9004	Vehicle Loading	191
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	3,297
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(161)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	14
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	5
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
	9211	FDC ESF Alloc Load USU	40
	9220	FDC USU Alloc Load	55
880000			63,209
	1206	Commun Equip Rent and Leases	2
	1407	Equipment & Storage Rent/Lease	69
	2704	Vehicles Rent and Leases	12
881000			83
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			0
	1001	Labor Straight Time Non-Union	284
	1109	Purchase Other Assets	1
	1200	Local Phone Service	0
	1201	Long Distance Costs	2
	1202	Cellular Phone Costs	3
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	2
	1600	Air Transportation	6
	1602	Mileage Reimbursement	28
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	11
	1699	Other Travel	0
	1708	Education/Seminar/Training Exp	4
	1899	Other Outside Services	5
	2799	Vehicles Other	0
	9103	COMPENSATED ABSENCES-LABOR	36
	9112	Incentive Loading Non-Union	0
887000			390
888000			
	1000	Labor Overtime Union	5
	1001	Labor Straight Time Non-Union	840
	1002	Lbr Straight Time Union	186
	1006	Labor Overtime Non-Union	60
	1096	Labor Callout Union	1
	1097	Labor Callout Non-Union	1
	1099	Labor Other	0
	1199	Other Materials	5

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1201	Long Distance Costs	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	38
	1605	Lodging	90
	2700	Vehicles Fuel	1
	2799	Vehicles Other	0
	9004	Vehicle Loading	398
	9103	COMPENSATED ABSENCES-LABOR	140
	9112	Incentive Loading Non-Union	(6)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	8
	9220	FDC USU Alloc Load	12
889000			1,780
	1000	Labor Overtime Union	9
	1001	Labor Straight Time Non-Union	690
	1002	Lbr Straight Time Union	256
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	29
	1199	Other Materials	1
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	23
	1605	Lodging	32
	2703	Vehicles Licensing	0
	2799	Vehicles Other	0
	9004	Vehicle Loading	321
	9103	COMPENSATED ABSENCES-LABOR	123
	9112	Incentive Loading Non-Union	(20)
	9113	Incentive Loading- Union	(1)
	9211	FDC ESF Alloc Load USU	2
	9220	FDC USU Alloc Load	3
890000			1,477
	1000	Labor Overtime Union	8
	1001	Labor Straight Time Non-Union	389
	1002	Lbr Straight Time Union	114
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	11
	1406	Janitorial Service	0
	1602	Mileage Reimbursement	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	6
	1899	Other Outside Services	28
	9004	Vehicle Loading	110
	9103	COMPENSATED ABSENCES-LABOR	66
	9112	Incentive Loading Non-Union	(8)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	5
891000			749
892000			
	1000	Labor Overtime Union	1
	1001	Labor Straight Time Non-Union	3,589
	1002	Lbr Straight Time Union	116
	1006	Labor Overtime Non-Union	48
	1096	Labor Callout Union	1
	1101	Materials Purchased Storekeepr	87
	1199	Other Materials	827
	1201	Long Distance Costs	0
	1202	Cellular Phone Costs	92

<b>Regulatory Report for</b>			
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<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1203	Pagers	8
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	1
	1405	Utilities	132
	1406	Janitorial Service	61
	1409	Security Expenses	2
	1410	Safety and Medical Supplies	5
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	42
	1600	Air Transportation	17
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	21
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	31
	1605	Lodging	60
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	12
	1805	Environmental Fees	3
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	139
	2700	Vehicles Fuel	1
	2701	Vehicle Maint & Repr-Materials	1
	2703	Vehicles Licensing	0
	2706	Vehicle Maint & Repair - Labor	2
	3405	Ground Transportation	0
	9004	Vehicle Loading	448
	9103	COMPENSATED ABSENCES-LABOR	365
	9112	Incentive Loading Non-Union	143
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	1
893000			6,310
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	6
	1404	Postage and Delivery	1
	1405	Utilities	(59)
	1406	Janitorial Service	2
	1408	Office and Equip Repair/Maint	97
	1499	Other Office Expenses	1
	1604	MEALS - 50% Tax Deduct	2
	1809	Consulting Fees	4
	1899	Other Outside Services	1
894000			56
895000			
	1001	Labor Straight Time Non-Union	1,624
	1006	Labor Overtime Non-Union	29
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	141
	1203	Pagers	118
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	14
	1411	Printing Expenses	254
	1419	MEALS for Bus Mtg - 100%Deduct	350
	1499	Other Office Expenses	856
	1600	Air Transportation	380
	1601	Rental Car Expense	150
	1602	Mileage Reimbursement	823
	1603	Parking Fees	15
	1604	MEALS - 50% Tax Deduct	837
	1605	Lodging	1,192
	1606	Entertainment	247
	1699	Other Travel	21
	1708	Education/Seminar/Training Exp	1,217

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1800	Legal Fees	409
	1809	Consulting Fees	9,264
	1817	Temp Employee Services	3,679
	1821	Contr Payments - Labor	7,942
	1899	Other Outside Services	1,939
	1906	Promotional Entertainment	180
	2700	Vehicles Fuel	3
	9103	COMPENSATED ABSENCES-LABOR	5,843
	9112	Incentive Loading Non-Union	(23)
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	75
901000			37,693
	1001	Labor Straight Time Non-Union	1,692
	1002	Lbr Straight Time Union	215
	1101	Materials Purchased Storekeepr	0
	1199	Other Materials	5
	1202	Cellular Phone Costs	0
	1230	Cellular Data Costs	4
	1299	Other Communication Costs	0
	1404	Postage and Delivery	2
	1405	Utilities	11
	1410	Safety and Medical Supplies	21
	1499	Other Office Expenses	73
	1600	Air Transportation	56
	1601	Rental Car Expense	33
	1602	Mileage Reimbursement	15
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	17
	1605	Lodging	93
	1899	Other Outside Services	90
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	248
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	7
	9220	FDC USU Alloc Load	10
902000			2,600
	1000	Labor Overtime Union	6,791
	1001	Labor Straight Time Non-Union	286,972
	1002	Lbr Straight Time Union	72,129
	1003	Bonus/Commissions	102
	1006	Labor Overtime Non-Union	18,868
	1094	Labor Standby Union	95
	1095	Labor Standby Non-Union	17
	1096	Labor Callout Union	23
	1097	Labor Callout Non-Union	423
	1099	Labor Other	1,320
	1101	Materials Purchased Storekeepr	46
	1199	Other Materials	41
	1201	Long Distance Costs	98
	1202	Cellular Phone Costs	227
	1203	Pagers	311
	1208	Voice Tech Hardware Purch	146
	1218	Long Distance, Switched	7
	1299	Other Communication Costs	264
	1301	Software Costs/Maint/Licenses	(694)
	1302	PC Supplies and Maintenance	27
	1403	Office and Warehouse Supplies	2,083
	1404	Postage and Delivery	226,346
	1408	Office and Equip Repair/Maint	3,725
	1411	Printing Expenses	316
	1412	Cash Over and Short	36
	1419	MEALS for Bus Mtg - 100%Deduct	402
	1499	Other Office Expenses	3,256
	1600	Air Transportation	651

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1601	Rental Car Expense	650
	1602	Mileage Reimbursement	1,456
	1603	Parking Fees	37
	1604	MEALS - 50% Tax Deduct	2,037
	1605	Lodging	3,351
	1606	Entertainment	4
	1699	Other Travel	62
	1708	Education/Seminar/Training Exp	391
	1809	Consulting Fees	1,299
	1810	Benefit/Payroll Admin Fees	280
	1812	Management Fees	738
	1813	Collection Agency Fees	68,930
	1815	Constr Fee/Contractor Pymts	133
	1817	Temp Employee Services	16,396
	1819	On-Line Service Fees	6
	1820	Agent Fees/Agent Commissions	(11,395)
	1821	Contr Payments - Labor	21,215
	1899	Other Outside Services	13,064
	2700	Vehicles Fuel	42
	2701	Vehicle Maint & Repr-Materials	2
	3307	Search Firm Agency Fees	130
	3399	Other Personnel Services	1
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	51,185
	9112	Incentive Loading Non-Union	(2,675)
	9113	Incentive Loading- Union	75
	9211	FDC ESF Alloc Load USU	165
	9220	FDC USU Alloc Load	227
903000			791,835
	2300	Uncollectible Amounts	(100)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(100)
	1201	Long Distance Costs	3
905000			3
	1000	Labor Overtime Union	90
	1001	Labor Straight Time Non-Union	43,995
	1002	Lbr Straight Time Union	2,162
	1003	Bonus/Commissions	1
	1006	Labor Overtime Non-Union	828
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	51
	1096	Labor Callout Union	11
	1097	Labor Callout Non-Union	216
	1099	Labor Other	30
	1199	Other Materials	2
	1201	Long Distance Costs	34
	1202	Cellular Phone Costs	123
	1203	Pagers	128
	1299	Other Communication Costs	34
	1403	Office and Warehouse Supplies	2
	1404	Postage and Delivery	24
	1411	Printing Expenses	125
	1419	MEALS for Bus Mtg - 100%Deduct	1,209
	1499	Other Office Expenses	958
	1600	Air Transportation	41
	1601	Rental Car Expense	89
	1602	Mileage Reimbursement	641
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	619

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1605	Lodging	774
	1606	Entertainment	90
	1699	Other Travel	8
	1708	Education/Seminar/Training Exp	281
	1809	Consulting Fees	1,954
	1817	Temp Employee Services	16
	2700	Vehicles Fuel	11
	9103	COMPENSATED ABSENCES-LABOR	6,454
	9112	Incentive Loading Non-Union	(459)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
907000			60,557
908000			
	1000	Labor Overtime Union	14
	1001	Labor Straight Time Non-Union	11,776
	1002	Lbr Straight Time Union	179
	1006	Labor Overtime Non-Union	635
	1099	Labor Other	55
	1199	Other Materials	108
	1201	Long Distance Costs	22
	1202	Cellular Phone Costs	25
	1215	Directory Listings	20,175
	1404	Postage and Delivery	0
	1409	Security Expenses	14
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	15
	1601	Rental Car Expense	2
	1602	Mileage Reimbursement	29
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	118
	1605	Lodging	70
	1606	Entertainment	15
	1699	Other Travel	1
	1708	Education/Seminar/Training Exp	153
	1817	Temp Employee Services	5
	1899	Other Outside Services	15,896
	1900	Magaz/Newspaper/Yellow Pg Ads	16,589
	1903	Handouts/Brochures/Collateral	16,709
	1905	Business Promotion	651
	1906	Promotional Entertainment	98
	1999	Other Advertising & Promo	9
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	1,734
	9112	Incentive Loading Non-Union	17
	9113	Incentive Loading- Union	0
909000			85,164
	1001	Labor Straight Time Non-Union	8,234
	1006	Labor Overtime Non-Union	501
	1095	Labor Standby Non-Union	14
	1097	Labor Callout Non-Union	53
	1099	Labor Other	7
	1201	Long Distance Costs	13
	1202	Cellular Phone Costs	21
	1203	Pagers	33
	1404	Postage and Delivery	1
	1411	Printing Expenses	174
	1419	MEALS for Bus Mtg - 100%Deduct	7
	1499	Other Office Expenses	220
	1601	Rental Car Expense	181
	1602	Mileage Reimbursement	164
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	214

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1605	Lodging	602
	1606	Entertainment	1
	1699	Other Travel	7
	1708	Education/Seminar/Training Exp	3
	2700	Vehicles Fuel	22
	9103	COMPENSATED ABSENCES-LABOR	1,475
910000			11,947
	1001	Labor Straight Time Non-Union	6,359
	1006	Labor Overtime Non-Union	6
	1201	Long Distance Costs	12
	1202	Cellular Phone Costs	18
	1203	Pagers	5
	1230	Cellular Data Costs	97
	1411	Printing Expenses	101
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1499	Other Office Expenses	8
	1602	Mileage Reimbursement	366
	1604	MEALS - 50% Tax Deduct	84
	1605	Lodging	32
	1606	Entertainment	56
	1809	Consulting Fees	(6,250)
	1899	Other Outside Services	(4)
	9103	COMPENSATED ABSENCES-LABOR	888
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
911000			1,781
	1001	Labor Straight Time Non-Union	12,485
	1201	Long Distance Costs	93
	1202	Cellular Phone Costs	2
	1203	Pagers	111
	1230	Cellular Data Costs	3,826
	1301	Software Costs/Maint/Licenses	59
	1403	Office and Warehouse Supplies	17
	1404	Postage and Delivery	160
	1411	Printing Expenses	10
	1419	MEALS for Bus Mtg - 100%Deduct	56
	1499	Other Office Expenses	2,624
	1600	Air Transportation	471
	1601	Rental Car Expense	173
	1602	Mileage Reimbursement	164
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	125
	1605	Lodging	1,162
	1606	Entertainment	137
	1699	Other Travel	30
	1899	Other Outside Services	3,429
	2700	Vehicles Fuel	5
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	1,840
	9112	Incentive Loading Non-Union	(8,883)
912000			18,120
	1001	Labor Straight Time Non-Union	360
	1215	Directory Listings	6,408
	1403	Office and Warehouse Supplies	1
	1411	Printing Expenses	311
	1604	MEALS - 50% Tax Deduct	7
	1899	Other Outside Services	4,804
	1900	Magaz/Newspaper/Yellow Pg Ads	5,676
	1903	Handouts/Brochures/Collateral	3,461
	1904	Business Gifts	1,397
	1905	Business Promotion	2,326
	1906	Promotional Entertainment	8,845
	1907	Internet Advertising	96
	1908	Trade Show/Customer Event Fees	2,100

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1999	Other Advertising & Promo	1,290
	9103	COMPENSATED ABSENCES-LABOR	46
	9112	Incentive Loading Non-Union	(3)
913000			37,127
	1000	Labor Overtime Union	93
	1001	Labor Straight Time Non-Union	65,924
	1002	Lbr Straight Time Union	233
	1006	Labor Overtime Non-Union	108
	1200	Local Phone Service	0
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	41
	1203	Pagers	56
	1230	Cellular Data Costs	663
	1403	Office and Warehouse Supplies	7
	1404	Postage and Delivery	1
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	138
	1499	Other Office Expenses	465
	1600	Air Transportation	692
	1601	Rental Car Expense	215
	1602	Mileage Reimbursement	649
	1603	Parking Fees	69
	1604	MEALS - 50% Tax Deduct	494
	1605	Lodging	711
	1606	Entertainment	75
	1699	Other Travel	35
	1708	Education/Seminar/Training Exp	1,261
	1800	Legal Fees	1,302
	1808	Engineering Fees	539
	1809	Consulting Fees	664
	1899	Other Outside Services	16,257
	2700	Vehicles Fuel	4
	3405	Ground Transportation	1
	9103	COMPENSATED ABSENCES-LABOR	8,860
	9112	Incentive Loading Non-Union	9,589
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	4
	9201	FDC Load HR ESF	1
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
916000			109,251
	1000	Labor Overtime Union	234
	1001	Labor Straight Time Non-Union	2,034,093
	1002	Lbr Straight Time Union	6,326
	1003	Bonus/Commissions	72,521
	1006	Labor Overtime Non-Union	11,741
	1090	Incentive	23,582
	1091	Severence	271,826
	1098	Payroll Other	6,314
	1099	Labor Other	(9,548)
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	10
	9103	COMPENSATED ABSENCES-LABOR	265,449
	9104	COMPENSATED ABSENCES-BENEFITS	3
	9112	Incentive Loading Non-Union	96,774
	9113	Incentive Loading- Union	3
920000			2,779,332
	1200	Local Phone Service	12,118
	1201	Long Distance Costs	10,045
	1202	Cellular Phone Costs	14,257
	1203	Pagers	2,137
	1204	Phone System Maintenance	10,317
	1205	Data Communications	335,538

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<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1207	Radio Equipment Maintenance	46
	1208	Voice Tech Hardware Purch	218
	1212	Toll Free, Dedicated	38,191
	1213	Toll Free, Switched	139
	1214	Calling Card	1,946
	1215	Directory Listings	(1)
	1216	Directory Assistance	21
	1217	Long Distance, Dedicated	12,909
	1218	Long Distance, Switched	12,872
	1219	Premium Calls	106
	1221	SCADA Communication Exp	84
	1222	Radio Communications	4,839
	1223	Voice Networking	20
	1225	TeleConferencing	5,813
	1226	Local Exchange Carrier Circuit	21,123
	1228	Radio Tower Exp	403
	1229	Mobile Radio Exp	97
	1230	Cellular Data Costs	3,568
	1299	Other Communication Costs	(54,467)
	1300	Mainframe Hardware/Suppl/Maint	370,531
	1301	Software Costs/Maint/Licenses	311,734
	1302	PC Supplies and Maintenance	8,334
	1304	Comp Wrkstn Hardware/Suppl/Main	9,912
	1305	Weather Data Hardware/Software	6
	1307	Cabling/Wiring DataCtr PntBui	114
	1308	LAN/WAN Hrdwre/Suppl/Maint	2,027
	1309	Printer Hrdwre/Supplies/Maint	129
	1310	WINTTEL Server Hrdwre/Suppl/Main	344
	1311	MidrangeServer Hrdwre/Suppl/Mai	3
	1399	Other IT Costs	5,956
	1400	Ind Dues/Fees/Subscript Tax Ded	15,080
	1401	Ind Dues/Fees/Subscript Non Tax	8,411
	1402	Maps Charts and Logs	17
	1403	Office and Warehouse Supplies	32,552
	1404	Postage and Delivery	38,652
	1405	Utilities	58,396
	1406	Janitorial Service	50,704
	1408	Office and Equip Repair/Maint	79,193
	1409	Security Expenses	793
	1410	Safety and Medical Supplies	1,471
	1411	Printing Expenses	56,946
	1412	Cash Over and Short	5
	1416	Economic Development Costs	4,316
	1417	Office Rent/Lease	93,314
	1418	Filing Fees/Incorporation	417
	1419	MEALS for Bus Mtg - 100%Deduct	5,827
	1499	Other Office Expenses	667,730
	1600	Air Transportation	278,426
	1601	Rental Car Expense	5,464
	1602	Mileage Reimbursement	16,939
	1603	Parking Fees	659
	1604	MEALS - 50% Tax Deduct	22,868
	1605	Lodging	27,602
	1606	Entertainment	3,299
	1608	Transportation Deduct Europe	4
	1699	Other Travel	(4,929)
	1701	Uniforms	1,147
	1708	Education/Seminar/Training Exp	83,144
	1713	Employee Gifts & Awards	10,581
	1723	Benefits Suggest One	214
	1724	Relocation Expenses	46,007
	2500	Bank and Credit Card Charges	71,228
	2503	Insurance Bonds	125
	2599	Other Financing Charges	4,731
	2700	Vehicles Fuel	577

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	2701	Vehicle Maint & Repr-Materials	51
	2702	Vehicles Insurance	6
	2703	Vehicles Licensing	32
	2706	Vehicle Maint & Repair - Labor	14
	2799	Vehicles Other	1
	3000	AFUDC	164
	3099	Other Interest	15,828
	3300	Interview Expenses	23,132
	3301	Outplacement Services	727
	3302	Job Placement Advertising	288
	3303	College Recruiting Costs	18
	3304	Diversity Expenses	2,745
	3305	Career Fair Expenses	5
	3306	New Employee Orientation	731
	3307	Search Firm Agency Fees	1,543
	3399	Other Personnel Services	491
	3403	Aircraft Charter	6,631
	3405	Ground Transportation	3,003
	3504	Coal for Generation	26
	9004	Vehicle Loading	3,337
	9011	PgmMgmt-EAST Allocation	92
	9012	General Allocation Expense	15
	9200	FDC Load Corp Services	6,145
	9201	FDC Load HR ESF	941
	9202	FDC Load Telecom	48
	9203	FDC Load End User Support	5,169
	9204	FDC Load Network Services	3,973
	9205	FDC Load IT Assets	1,270
	9210	FDC ESF Alloc Load AEC	385
	9211	FDC ESF Alloc Load USU	729
	9212	FDC ESF Alloc Load UCS	5
	9220	FDC USU Alloc Load	3,765
921000			2,904,643
	1403	Office and Warehouse Supplies	5
	1499	Other Office Expenses	3
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	1
	9005	A&G Loading	122
	9115	Clearing 184001 FERC 922	(18,712)
922000			(18,574)
	9200	FDC Load Corp Services	(28,416)
	9201	FDC Load HR ESF	(5,605)
	9202	FDC Load Telecom	(153)
	9203	FDC Load End User Support	(22,126)
	9204	FDC Load Network Services	(16,810)
	9205	FDC Load IT Assets	(6,628)
	9211	FDC ESF Alloc Load USU	(3,628)
	9220	FDC USU Alloc Load	(57,876)
922001			(141,241)
	1800	Legal Fees	209,283
	1801	Accounting Services	88,803
	1802	Tax Services	53,857
	1803	Audit Services	208,486
	1804	Computer Fees	1
	1805	Environmental Fees	401
	1807	Geological Fees	5
	1809	Consulting Fees	182,922
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	4
	1817	Temp Employee Services	36,726
	1818	Telemarketing Expenses	0
	1819	On-Line Service Fees	10,862
	1821	Contr Payments - Labor	22,133
	1822	Contr Payments - Materials	7,987

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1823	Broker Insurance Services	44
	1824	3rd Party Insurance Admin	877
	1828	Contracted Security Services	8,485
	1899	Other Outside Services	232,648
923000			1,063,525
924000			
	1501	Ins General Liab/ Umbrella	62
	1502	Ins Directors and Officers	8
	1503	Ins Workers Compensation	2
	1504	Aviation Liability	400
	1520	Fiduciary Liability Insurance	2
	1521	Crime Insurance	2
	1529	Insurance for Wrongful Acts	12
	2603	General Liability Accruals	99,679
	2605	Property Damage Accruals	(90)
	2607	Auto Liability Accruals	(29)
	2610	Workers Comp Claims	18,385
	2611	Workers Comp Accruals	15,966
	9116	Clearing 184001 FERC 925	(1,041)
925000			133,355
	1090	Incentive	(2,627)
	1091	Severence	68,314
	1092	LT Incentive & Stock	(2,002)
	1093	Tax Fringe Ben/Exec Tax Plan	13,008
	1098	Payroll Other	0
	1404	Postage and Delivery	405
	1413	Co Dues/Fees/Subscript Tx Ded	16
	1499	Other Office Expenses	3
	1703	Health Insurance	454
	1707	Other Payroll Taxes	(6,242)
	1709	401K Employer Share	221,782
	1710	Pension Employer Share	40,792
	1711	ESCP	130,496
	1712	Non Qualified SCRIP/CAP Plan	7,573
	1713	Employee Gifts & Awards	7,396
	1715	Benefits Health and Dental	467,138
	1716	Benefits Life Insurance	23,657
	1717	Benefits Educational Reimb	12,785
	1718	Benefits AD&D Insurance	8,042
	1719	Benefits SFAS 106 OPRB	15,674
	1723	Benefits Suggest One	803
	1724	Relocation Expenses	10,062
	1725	Benefits Supp Retirement	139,188
	1726	Benefits Restricted Stock	492,014
	1727	Benefits LT & ST Disability	28,842
	1729	Benefits Great Pursuits	13,071
	1730	Benefits Employee Cost	(99,411)
	1731	Long Term Incentive Plan Acrl	(13,580)
	1798	BENEFITS LOADINGS	(1,059,184)
	1799	Benefits Other	2,182
	1800	Legal Fees	1,517
	1803	Audit Services	896
	1809	Consulting Fees	49,195
	1810	Benefit/Payroll Admin Fees	1,392
	1817	Temp Employee Services	125
	1899	Other Outside Services	957
	9005	A&G Loading	(1,868)
	9100	Payroll Taxes Loading	1,087
	9102	Benefits Loading	805,308
	9104	COMPENSATED ABSENCES-BENEFITS	192,492
926000			1,571,751
926001			
926002			
926003			

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
926004			
926005			
926006			
926007			
927000			
	3200	Regulatory Commission Expenses	(2,449)
928000			(2,449)
929000			
930100			
	1001	Labor Straight Time Non-Union	10,785
	1003	Bonus/Commissions	889
	1006	Labor Overtime Non-Union	56
	1100	Materials Stores	428
	1101	Materials Purchased Storekeepr	52
	1104	Materials Small Equip & Tools	4
	1106	Purchase Land/Land Rights	25
	1109	Purchase Other Assets	2,371
	1199	Other Materials	491
	1201	Long Distance Costs	3
	1203	Pagers	4
	1301	Software Costs/Maint/Licenses	647
	1403	Office and Warehouse Supplies	18
	1404	Postage and Delivery	86
	1411	Printing Expenses	3,264
	1413	Co Dues/Fees/Subscript Tx Ded	56,749
	1414	Co Dues/Fees/Subscript Non Tax	12,553
	1419	MEALS for Bus Mtg - 100%Deduct	10
	1499	Other Office Expenses	148
	1600	Air Transportation	69
	1601	Rental Car Expense	0
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	153
	1606	Entertainment	2
	1708	Education/Seminar/Training Exp	59
	1800	Legal Fees	225
	1806	Transfer Agent Fees	41,835
	1809	Consulting Fees	72
	1811	Directors Fees	47,173
	1819	On-Line Service Fees	868
	1899	Other Outside Services	4,106
	1905	Business Promotion	103
	3405	Ground Transportation	113
	9103	COMPENSATED ABSENCES-LABOR	1,297
	9112	Incentive Loading Non-Union	2
	9210	FDC ESF Alloc Load AEC	35
930200			184,734
930201			
	1206	Commun Equip Rent and Leases	1,496
	1303	Computer Equip Rent and Lease	43,553
	1407	Equipment & Storage Rent/Lease	26,752
	2704	Vehicles Rent and Leases	722
931000			72,524
	1001	Labor Straight Time Non-Union	12,592
	1003	Bonus/Commissions	65
	1006	Labor Overtime Non-Union	4
	1201	Long Distance Costs	100
	1202	Cellular Phone Costs	113
	1203	Pagers	65
	1204	Phone System Maintenance	982
	1301	Software Costs/Maint/Licenses	10,342
	1304	Comp Wrkstn Hardware/Supp/Main	(1,953)
	1403	Office and Warehouse Supplies	946

<b>Regulatory Report for</b>			
<b>BUSINESS_UNIT SJLP</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1404	Postage and Delivery	593
	1405	Utilities	(131)
	1406	Janitorial Service	636
	1408	Office and Equip Repair/Maint	2,604
	1409	Security Expenses	53,042
	1410	Safety and Medical Supplies	2,735
	1411	Printing Expenses	581
	1419	MEALS for Bus Mtg - 100%Deduct	303
	1499	Other Office Expenses	143
	1600	Air Transportation	377
	1601	Rental Car Expense	43
	1602	Mileage Reimbursement	14
	1603	Parking Fees	12
	1604	MEALS - 50% Tax Deduct	209
	1605	Lodging	248
	1699	Other Travel	16
	1708	Education/Seminar/Training Exp	9
	1800	Legal Fees	(2,127)
	1809	Consulting Fees	12,918
	1815	Constr Fee/Contractor Pymts	3,661
	1817	Temp Employee Services	526
	1821	Contr Payments - Labor	4
	1899	Other Outside Services	1,812
	2901	Retirements	(79)
	9103	COMPENSATED ABSENCES-LABOR	1,507
	9112	Incentive Loading Non-Union	(0)
	9220	FDC USU Alloc Load	10
935000			102,922
<b>Total</b>			<b>14,441,260</b>



Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1202	1203	1204	1205	1206	1208	1212	1213	1214	1217	1218	1223	1225	1226	1228	1230
DeptID	Description	Cellular Phone	Pagers	Phone System	Data Commun	Commun Equip	Voice Tech Har	Toll Free, Dedic	Toll Free, Switc	Calling Card	Long Distance,	Long Distance,	Voice Network	TeleConferenc	Local Exchange	Radio Tower E	Cellular Data C
4290	IT Ent Fin Applications	28	345												29		
4010	Corporate Services - 20W9th	1,614	374												26		
4014	Corporate Services - Raytown	308	157														
4015	Corp Svcs-1815 Capitol	216															
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	It Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	625	40										68	409			280
4031	Gen Counsel & Corp Secretary	749												414			
4032	Strategic Initiatives	33												194			
4035	Chief Financial Officer	(33)	4														199
4040	Chairman	164	123												254		91
4041	Supplier Diversity Group	424	84												35		
4042	Strategic Planning & Analysis																
4043	Board of Directors Management													629			
4090	Environmental																
4100	Cap Struct & Analysis-Domestic	586													17		
4120	External Communications	259	274														129
4130	Treasury	280	23												50		75
4131	Records Management		10														
4132	Investor/Shareholder Relations	142	55			646									2,671		
4140	Risk Solutions	695	67												9		
4150	Office of the CRO	45	2												13		
4151	Credit Risk Management	201	13												27		
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll		64														
4183	Corp Financial Reporting	221	30												13		
4185	Tax	148													11		
4186	Risk Assessment & Audit Svcs														52		
4188	ESF Financial Management	81	60														
4190	PeopleSoft Reporting																
4191	Systems Administration	39	30														
4192	Tax- Property Team											5					
4194	Tax- Income Team																
4219	Benefits Administration														38		
4220	Compensation Administration														21		
4222	Organization Effectiveness		5												7		
4223	HR Executive	366	8												129		55
4224	Diversity																
4228	Hr-Esf																
4229	HR People Center		51												6		
4236	Business Risk Solutions	54													19		
4259	Web Ent Support Team	7	134														130
4268	Ent Client / Server Services	251	252				(130)								154		45
4273	Ent. Tech / Network Services	1,581	1,421	16	1,110,503	1,016	443	70,239	24	636	5,840	29,719		233	6,241	6	
4274	ESF Voice Services	308	138	8,006	535			2,296	23	866	5,583	16		102	10,410		114
4275	Ent Information Centers	44	702												339		
4285	IT Business Services	255	54		348							10			511		
4292	Ent Tech Support Ctr / Svcs	536	649												376		
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team	65	151														
4306	Ent. Data Management	80	165												63		
4473	UCU Accounting Accruals		4														
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		10,373	5,488	8,022	1,111,385	1,663	312	72,537	47	1,501	11,428	29,745	68	6,850	16,651	6	1,117

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1299	1300	1301	1302	1303	1304	1305	1307	1308	1399	1400	1401	1403	1404	1405	1406
DeptID	Description	Other Commun	Mainframe Har	Software Costs	PC Supplies an	Computer Equip	Comp Wrkstn H	Weather Data H	Cabling/Wiring	LAN/WAN Hrdw	Other IT Costs	Ind Dues/Fees/	Ind Dues/Fees/	Office and War	Postage and D	Utilities	Janitorial Serv
4290	IT Ent Fin Applications			83,733			33							35	97		
4010	Corporate Services - 20W9th	69		1,308			38		347	6,261		392	910	42,745	58,831	81,805	83,945
4014	Corporate Services - Raytown											81		19,678	12,809	34,231	24,573
4015	Corp Svcs-1815 Capitol						46					50		4,978	10,046	60,776	44,379
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame			56,977													
4253	IT Assets - UED														(2)		
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	IT Assets-Cad																
4289	IT Assets ESF			130,038													
4308	IT Assets																
4030	Chief Executive Officer				64		26					6,340	2,416	660	673		
4031	Gen Counsel & Corp Secretary			56			159					1,300		482	2,110		
4032	Strategic Initiatives													455	23		
4035	Chief Financial Officer			127			20	20			(15)	128		458	35		
4040	Chairman			32			480					3,700	721	192	1,737		
4041	Supplier Diversity Group			62			114					2		990	645		
4042	Strategic Planning & Analysis						13					37	3		0		
4043	Board of Directors Management													340	527		
4090	Environmental														1		
4100	Cap Struct & Analysis-Domestic						9					97	91	584	29		3
4120	External Communications			275								5,444	99	7,458	13,663		
4130	Treasury	9,207		7			109					(17)			1,045		
4131	Records Management			20								46		184	103		
4132	Investor/Shareholder Relations	3,379		2,190			28					511	231	299	988		
4140	Risk Solutions											671	667		238		
4150	Office of the CRO			83	31		99					5		20	20		
4151	Credit Risk Management											148	54	15	206		
4175	Accounts Payable			102	775		(96)							22	67		
4177	General Ledger														6		
4179	Payroll			104								17			6		
4183	Corp Financial Reporting	10			10		(81)					31		55	2,748		
4185	Tax			1,080			113					10		30	8		
4186	Risk Assessment & Audit Svcs			677			192					3,684	28	147	6		
4188	ESF Financial Management	47		61								73	27		38		
4190	PeopleSoft Reporting			197										403	16		
4191	Systems Administration	80		475			809							(66)			
4192	Tax- Property Team																
4194	Tax- Income Team			13,614								615			3		
4219	Benefits Administration			49								162	16	73	154		
4220	Compensation Administration				112		78					21	1,116	200	436		
4222	Organization Effectiveness											18		73	14		
4223	HR Executive			35								15	6,886	26	53		
4224	Diversity			19								10	580		9		
4228	Hr-Esf				10		64					50		12	76	51	
4229	HR People Center			269										29	597		
4236	Business Risk Solutions													34	91		
4259	Web Ent Support Team		239	(612)	22										3		
4268	Ent Client / Server Services			20,797	600		1,627							32	111		
4273	Ent. Tech / Network Services	(137,264)	153,277	7,321	249		10,497				1,664			17	497		
4274	ESF Voice Services	29										25			28		
4275	Ent Information Centers		297,634	71,194	584	40,439	(10)						32	5,946	14		
4285	IT Business Services	54	(34,809)	243	87	522	1,305					10	61	61	71		
4292	Ent Tech Support Ctr / Svcs	19		289	1,791		927					106	77	138	469		
4293	IT Ent HR Applications			80,727													
4305	Ent Architecture Support Team			2,968							9						
4306	Ent. Data Management			1,002													
4473	UCU Accounting Accruals			570			(5,948)								5	(402)	
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual														3,632		
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		(124,371)	416,341	476,087	4,337	40,961	10,648	20	347	6,261	1,775	23,778	13,937	86,784	112,973	176,464	152,897

Regulatory Business Unit -- MPS		Statement of ESF Allocated Charges by Department															
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1407	1408	1409	1410	1411	1413	1414	1417	1418	1419	1499	1501	1502	1504	1520	1521
		Equipment & S	Office and Equi	Security Expen	Safety and Med	Printing Expen	Co Dues/Fees/	Co Dues/Fees/	Office Rent/Lea	Filing Fees/Incl	MEALS for Bus	Other Office Ex	Ins General Lia	Ins Directors ar	Aviation Liability	Fiduciary Liabil	Crime Insuran
4290	IT Ent Fin Applications					160						97	225				
4010	Corporate Services - 20W9th	18,917	148,483	87,215	7,925	19,047	35	42	4,509		1,439	198,237					
4014	Corporate Services - Raytown	16,991	78,241	45,048	1,821	145			215,917		427	60,635					
4015	Corp Svcs-1815 Capitol	13,945	22,180	32,274	664	657			56,967		52	52,550					
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	It Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer					2,353		21,492			219	3,252					
4031	Gen Counsel & Corp Secretary					1,680				1,388	44	9,373					
4032	Strategic Initiatives					1					7	101					
4035	Chief Financial Officer					759					(110)	103,439					
4040	Chairman					1,351		9,266			188	833					
4041	Supplier Diversity Group					293					41	2,798					
4042	Strategic Planning & Analysis					0						1					
4043	Board of Directors Management					851						12					
4090	Environmental																
4100	Cap Struct & Analysis-Domestic					(824)		31			6	5					
4120	External Communications	1,268				80,904		5,025			70	1,436					
4130	Treasury		247			5,576	3,454			15		3,486					
4131	Records Management	20,911				105						150					
4132	Investor/Shareholder Relations		266			29,169	1,608	20			858	1,603					
4140	Risk Solutions					769					500	634	238	30	1,532	7	6
4150	Office of the CRO					97					109	221					
4151	Credit Risk Management					10	4,148	240			34	75					
4175	Accounts Payable					3,232					24	1,163					
4177	General Ledger					7						39					
4179	Payroll					3,148					214	3,647					
4183	Corp Financial Reporting					22,312	967				51	1,296					
4185	Tax					266					70	609					
4186	Risk Assessment & Audit Svcs					13						544					
4188	ESF Financial Management					17					88	301					
4190	PeopleSoft Reporting					25					13	50					
4191	Systems Administration					379					63	420					
4192	Tax- Property Team																
4194	Tax- Income Team						128				14	15					
4219	Benefits Administration					151					19	50					
4220	Compensation Administration					184					18	2					
4222	Organization Effectiveness					399					34	41					
4223	HR Executive					48		8			1,402	187					
4224	Diversity					282					3	494					
4228	Hr-Esf					83					93	621					
4229	HR People Center					373					48	199					
4236	Business Risk Solutions					95					48	208					
4259	Web Ent Support Team					8						68					
4268	Ent Client / Server Services					4					82	519					
4273	Ent Tech / Network Services		118			4					9	1,411					
4274	ESF Voice Services						25					64					
4275	Ent Information Centers	2,263				79					102	103					
4285	IT Business Services					176					1,270	1,459					
4292	Ent Tech Support Ctr / Svcs					22					71	240					
4293	IT Ent HR Applications											10					
4305	Ent Architecture Support Team					6					49	43					
4306	Ent Data Management							31				12					
4473	UCU Accounting Accruals		5			5						1,542,962					
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual					9						9					
4499	TransUCU Residual Transfer																
4060	Public Affairs											(152)					
Grand Total		74,296	249,539	164,537	10,410	174,431	10,366	36,155	277,393	1,404	7,833	1,995,696	238	30	1,532	7	6

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Depa																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1529	1600	1601	1602	1603	1604	1605	1606	1699	1701	1702	1703	1704	1705	1706	1707
DeptID	Description	Insurance for W	Air Transportat	Rental Car Exp	Mileage Reimb	Parking Fees	MEALS - 50%	Lodging	Entertainment	Other Travel	Uniforms	FICA (OASDI)	Health Insuranc	FUTA	SUTA	Medicare	Other Payroll T
4290	IT Ent Fin Applications		150	(12)	68	12	1,340		(114)		1						
4010	Corporate Services - 20W9th		(68)	624	155	49	1,987		878		73	309					
4014	Corporate Services - Raytown				62		137				13	93					
4015	Corp Svcs-1815 Capitol		539	123		(245)	10	107			91						
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer		33,690	160	45	47	4,435	6,254			202						
4031	Gen Counsel & Corp Secretary		9,290	388	69	89	1,676	4,491	4		477						
4032	Strategic Initiatives		376	5			51	112			11						
4035	Chief Financial Officer		934	78			366	930			74						
4040	Chairman		10,113	204	157	34	2,415	3,797	3,742	1,140			1,545				
4041	Supplier Diversity Group		651	184		58	1,378	389	15	7							
4042	Strategic Planning & Analysis																
4043	Board of Directors Management		6,032	5			2,002	854		24							
4090	Environmental																
4100	Cap Struct & Analysis-Domestic		46		28		249										
4120	External Communications		71	95	42	17	368	523			70						
4130	Treasury		4,097	88	19	26	1,559	1,270			108						
4131	Records Management		49				22				4						
4132	Investor/Shareholder Relations		3,508	213	3	33	2,033	6,783	693		305						
4140	Risk Solutions	47	4,152	499	113	156	900	1,455	6		144						
4150	Office of the CRO		1,445	84	4	7	473	351	41		20						
4151	Credit Risk Management		899	82	9	35	185	437	31		5						
4175	Accounts Payable				43	1	550										
4177	General Ledger				5		56										
4179	Payroll		104		1		75										
4183	Corp Financial Reporting		1,253	128	19	19	488	1,411			254						
4185	Tax		308	46	78	7	282	339			4				264		
4186	Risk Assessment & Audit Svcs		302	89	121	7	659	644			42						
4188	ESF Financial Management		199		7		294	142			46						
4190	PeopleSoft Reporting		26	5	32	17	60	185			31						
4191	Systems Administration		360	123	14	6	359	430	22		49						
4192	Tax- Property Team																
4194	Tax- Income Team		77	44	19	4	32	160			18						
4219	Benefits Administration		856	10	35	28	523	399			30						
4220	Compensation Administration		342	55		9	176	115			34						
4222	Organization Effectiveness				18		302										
4223	HR Executive		672	38		10	1,149	161			140						
4224	Diversity		485	73	133	37	776	349			2	46					
4228	Hr-Esf		144		12		438		85								
4229	HR People Center		251	32	2		116	392			68						
4236	Business Risk Solutions		305	129	33	11	136	698			11						
4259	Web Ent Support Team						40										
4268	Ent Client / Server Services		482	261	71	13	278	311									
4273	Ent. Tech / Network Services		1,489	343	782	18	218	769			84						
4274	ESF Voice Services				46	1	35										
4275	Ent Information Centers		487	200	606	6	315	931			10						
4285	IT Business Services		526	129	290	9	1,280	314			29						
4292	Ent Tech Support Ctr / Svcs		523	185	639	33	252	374			21						
4293	IT Ent HR Applications		154	12	14	3	205	290			62						
4305	Ent Architecture Support Team				27		69										
4306	Ent. Data Management		124	87	230	7	126	253			9						
4473	UCU Accounting Accruals									(356)		188,784		4,629	1,348	123,505	(148,252)
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer		1,851,173														
4060	Public Affairs																
Grand Total		47	1,936,616	4,811	4,051	565	30,874	37,184	4,658	3,265	539	188,784	1,545	4,629	1,612	123,505	(148,252)

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Depa																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1708	1709	1710	1711	1712	1713	1715	1716	1717	1718	1719	1723	1724	1725	1726	1727
DeptID	Description	Education/Sem	401K Employer	Pension Emplo	ESCP	Non Qualified S	Employee Gifts	Benefits Health	Benefits Life Ins	Benefits Educa	Benefits AD&D	Benefits SFAS	Benefits Suggest	Relocation Exp	Benefits Supp	Benefits Restrict	Benefits LT & S
4290	IT Ent Fin Applications	(1,672)					75										
4010	Corporate Services - 20W9th	2,185						44									
4014	Corporate Services - Raytown	358															
4015	Corp Svcs-1815 Capitol	48						4									
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	35,024				4,598	383										
4031	Gen Counsel & Corp Secretary	36,730				480											
4032	Strategic Initiatives																
4035	Chief Financial Officer						17							386			
4040	Chairman	194				6,439	411										
4041	Supplier Diversity Group	163					5										
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic	53				382								2,305			
4120	External Communications	10				137		4									
4130	Treasury	223				148											
4131	Records Management	165											100				
4132	Investor/Shareholder Relations	615					67										
4140	Risk Solutions	593				64											
4150	Office of the CRO	21,557				214								520			
4151	Credit Risk Management	258					2										
4175	Accounts Payable	41					639						91				
4177	General Ledger						3,356										
4179	Payroll	125					3,214										
4183	Corp Financial Reporting	472					70										
4185	Tax	357															
4186	Risk Assessment & Audit Svcs	521												500			
4188	ESF Financial Management	347				13	911						1				
4190	PeopleSoft Reporting						1,823										
4191	Systems Administration						2,221						87				
4192	Tax- Property Team																
4194	Tax- Income Team	445															
4219	Benefits Administration	315				46											
4220	Compensation Administration	212															
4222	Organization Effectiveness	474												3,615			
4223	HR Executive	27,897				323											
4224	Diversity	332															
4228	Hr-Esf	1,245	536														
4229	HR People Center	1,541					14							8,451			
4236	Business Risk Solutions	450															
4259	Web Ent Support Team	1,312															
4268	Ent Client / Server Services	433					39										
4273	Ent Tech / Network Services	1,834					9										
4274	ESF Voice Services	40												50			
4275	Ent Information Centers	735															
4285	IT Business Services	1,386				144	133							6,274			
4292	Ent Tech Support Ctr / Svcs	729															
4293	IT Ent HR Applications	1,734															
4305	Ent Architecture Support Team																
4306	Ent Data Management	501															
4473	UCU Accounting Accruals																1,241,254
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual		178,557	122,349	166,238		1,708	363,649	39,100	9,811	17,442	47,602	1,966	992	404,520		66,871
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		139,984	179,093	122,349	166,238	12,988	15,098	363,701	39,100	9,811	17,442	47,602	2,246	23,093	404,520	1,241,254	66,871

Regulatory Business Unit -- MPS		Statement of ESF Allocated Charges by Depa															
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1729	1730	1731	1798	1799	1800	1801	1802	1803	1804	1806	1809	1810	1811	1817	1819
		Benefits Great	Benefits Emplo	Long Term Inc	BENEFITS LO	Benefits Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fees	Transfer Agent	Consulting Fee	Benefit/Payroll	Directors Fees	Temp Employee	On-Line Service
4290	IT Ent Fin Applications	1,742											12,520			8	
4010	Corporate Services - 20W9th	269					9,491						35,825			1,594	
4014	Corporate Services - Raytown	61											15,155				
4015	Corp Svcs-1815 Capitol	142											5,243				
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	It Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF	119															
4308	IT Assets																
4030	Chief Executive Officer						148,227						833			344	1,887
4031	Gen Counsel & Corp Secretary	283				5,732	1,058									4,389	73
4032	Strategic Initiatives						1,546						1,173				1,106
4035	Chief Financial Officer					(9,934)	20,282			75,500		3,775					
4040	Chairman	439				20	64,718	8,756					12,469				44
4041	Supplier Diversity Group	122											778				250
4042	Strategic Planning & Analysis																73
4043	Board of Directors Management												21,297		158,477		
4090	Environmental												1,273			405	
4100	Cap Struct & Analysis-Domestic	4					3,519						2,099				2,024
4120	External Communications	204			(40)		10,817				4		5,550			10,267	248
4130	Treasury						20,379	3,348					(115,321)				2,041
4131	Records Management						3,974						92			2,565	
4132	Investor/Shareholder Relations	236					5,188					136,441	6,745				25,347
4140	Risk Solutions	258					1,612						11,473				
4150	Office of the CRO	2					6,012						821				243
4151	Credit Risk Management	49					1,526						1,840			110	18
4175	Accounts Payable	2,324											1,059			20,533	
4177	General Ledger	179											2,385				
4179	Payroll	31				247							884			10,510	
4183	Corp Financial Reporting	79					9,536	272,326			613,413		1,173			43	939
4185	Tax	142					15,205		62,088								
4186	Risk Assessment & Audit Svcs									2,138			1,533			1	
4188	ESF Financial Management	367															
4190	PeopleSoft Reporting	287															
4191	Systems Administration	752				399							1,841				
4192	Tax- Property Team												1,551				
4194	Tax- Income Team								112,800				846				
4219	Benefits Administration	12					93										
4220	Compensation Administration	248							468	1,930			37,657				
4222	Organization Effectiveness	58											5,837				
4223	HR Executive	3					13,326						673				
4224	Diversity												1,612				
4228	Hr-Esf	3											2,020			1,132	
4229	HR People Center	604					0						4,498				
4236	Business Risk Solutions												1,197				
4259	Web Ent Support Team	145											1,716				
4268	Ent Client / Server Services	62											613			274	
4273	Ent. Tech / Network Services	14											1,628			190	
4274	ESF Voice Services	93														3,130	
4275	Ent Information Centers												2,057			1,313	
4285	IT Business Services	(428)											2,175			249	
4292	Ent Tech Support Ctr / Svcs												3,330			2,143	
4293	IT Ent HR Applications	435											1,319				
4305	Ent Architecture Support Team												2,418				
4306	Ent. Data Management	306															
4473	UCU Accounting Accruals			(34,230)		0							1,007				
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual		(53,302)		(980,939)	5,923	8,871			717			38,012	890		80	
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		9,643	(53,302)	(34,230)	(980,979)	2,373	345,379	284,430	175,356	693,698	4	140,216	138,907	890	158,477	59,279	34,292

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Depa																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1821	1822	1823	1824	1828	1899	1900	1904	1905	1906	1907	1908	1999	2000	2100	2200
DeptID	Description	Contr Payment	Contr Payment	Broker Insuran	3rd Party Insur		Other Outside	Magaz/Newsp	Business Gifts	Business Prom	Promotional En	Internet Advert	Trade Show/Cu	Other Advertisi	Depreciation/Da	Amortization	Property Tax
4290	IT Ent Fin Applications	(431)					7										
4010	Corporate Services - 20W9th	11,330	566			15,529	4,945				703				369,765		133,050
4014	Corporate Services - Raytown	7,131	18,814			8,377	1,312				3,476			70	110,703	110,723	
4015	Corp Svcs-1815 Capitol	1,395	575			2,299	150								15,986	52,763	
4246	IT Assets - Raytown CC/CAD														364,703		
4250	IT Assets - PeopleSoft														728,876		
4251	It Assets-Fame														324,860		
4253	IT Assets - UED														764,428		
4255	IT Assets - HRMS														68,151		
4256	IT Assets - PowerPlant														43,642		
4257	IT Assets - Work Management														64,520		
4258	IT Assets-SCADA/Other UED-UPS														137,751		
4262	It Assets-Cad														249,910		
4289	IT Assets ESF														459,468		
4308	IT Assets														19,558		
4030	Chief Executive Officer						13,339				3,803						
4031	Gen Counsel & Corp Secretary	18					15,462		11		436						
4032	Strategic Initiatives																
4035	Chief Financial Officer										483						
4040	Chairman						53,451	720	24		6,183						
4041	Supplier Diversity Group						1,469		44				1,053				
4042	Strategic Planning & Analysis						8				1,016						
4043	Board of Directors Management						7,262		1,320								
4090	Environmental																
4100	Cap Struct & Analysis-Domestic						(6,018)										
4120	External Communications	1,085					135,530	21,186									
4130	Treasury						143,999			318	1,450						
4131	Records Management						3,226		9								
4132	Investor/Shareholder Relations						39,414		392	2,103		201	4,956	1,240			
4140	Risk Solutions	31		175	3,414		130				477						
4150	Office of the CRO						840										
4151	Credit Risk Management						2										
4175	Accounts Payable																
4177	General Ledger						9										
4179	Payroll						9,930										
4183	Corp Financial Reporting						183										
4185	Tax																
4186	Risk Assessment & Audit Svcs						2,268										
4188	ESF Financial Management						24,320				398						
4190	PeopleSoft Reporting																
4191	Systems Administration	1,944					10										
4192	Tax- Property Team																
4194	Tax- Income Team						42,746										
4219	Benefits Administration																
4220	Compensation Administration						19,160										
4222	Organization Effectiveness						7,463										
4223	HR Executive										366						
4224	Diversity						377										
4228	Hr-Esf						253	244									
4229	HR People Center						488										
4236	Business Risk Solutions						531										
4259	Web Ent Support Team	746					16										
4268	Ent Client / Server Services	1,099	98				2,202										
4273	Ent Tech / Network Services	32,165	2,863				3,033										
4274	ESF Voice Services																
4275	Ent Information Centers	162	301				5,397										26,724
4285	IT Business Services						58	817			354						
4292	Ent Tech Support Ctr / Svcs						195										
4293	IT Ent HR Applications	406															
4305	Ent Architecture Support Team																
4306	Ent Data Management						15										
4473	UCU Accounting Accruals	3,493					122										
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual						803										
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		60,573	23,217	175	3,414	26,205	534,109	22,967	1,800	2,421	19,146	201	6,009	1,310	3,722,322	163,487	159,773

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Depa																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		2202	2210	2299	2400	2401	2402	2499	2500	2502	2503	2599	2603	2605	2607	2610	2611
DeptID	Description	City/County Tax	Real & Person	Other Taxes	Charitable Con	Political Contr	Social & Comm	Other Contribu	Bank and Cred	A/R Sales Prog	Insurance Bond	Other Financing	General Liabilit	Property Dama	Auto Liability A	Workers Comp	Workers Comp
4290	IT Ent Fin Applications																
4010	Corporate Services - 20W9th	(159,884)															
4014	Corporate Services - Raytown																
4015	Corp Svcs-1815 Capitol																239
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer							35									
4031	Gen Counsel & Corp Secretary											10					
4032	Strategic Initiatives																
4035	Chief Financial Officer			37													
4040	Chairman				3,240	13,468	277	2,014									
4041	Supplier Diversity Group				290												
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic																
4120	External Communications				56												
4130	Treasury								60,392	56,865		15,094					
4131	Records Management											1,058					
4132	Investor/Shareholder Relations																
4140	Risk Solutions											6	405,151	(405)	(164)	13,600	24,076
4150	Office of the CRO																
4151	Credit Risk Management							240									
4175	Accounts Payable															11	
4177	General Ledger																25
4179	Payroll								49			13					
4183	Corp Financial Reporting																
4185	Tax																
4186	Risk Assessment & Audit Svcs																
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Diversity				884			20									
4228	Hr-Esf																
4229	HR People Center																
4236	Business Risk Solutions																
4259	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent Tech / Network Services											555					
4274	ESF Voice Services																
4275	Ent Information Centers			136													
4285	IT Business Services																
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team																
4306	Ent Data Management																
4473	UCU Accounting Accruals																
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4060	Public Affairs				0												
Grand Total		(159,884)	136	37	4,470	13,468	312	2,274	60,442	56,865	10	16,726	405,151	(405)	(153)	13,600	24,341

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name	ESF																
Sum of Sum Total Amt		2700	2701	2702	2704	2706	2799	2901	3000	3002	3099	3300	3301	3302	3303	3304	3305
DeptID	Description	Vehicles Fuel	Vehicle Maint &	Vehicles Insura	Vehicles Rent a	Vehicle Maint &	Vehicles Other	Retirements	AFUDC	Capital Charge	Other Interest	Interview Exper	Outplacement	Job Placement	College Recruit	Diversity Exper	Career Fair Exp
4290	IT Ent Fin Applications								2,071			5					
4010	Corporate Services - 20W9th		54		88				2,033	782,657							
4014	Corporate Services - Raytown					9			9,041	221,774							
4015	Corp Svcs-1815 Capitol	37	33		173				731	36,645		26					
4246	IT Assets - Raytown CC/CAD									196,718							
4250	IT Assets - PeopleSoft									381,547							
4251	It Assets-Fame									181,046							
4253	IT Assets - UED									429,520							
4255	IT Assets - HRMS									34,982							
4256	IT Assets - PowerPlant									22,637							
4257	IT Assets - Work Management									32,666							
4258	IT Assets-SCADA/Other UED-UPS									131,593							
4262	It Assets-Cad									135,114							
4289	IT Assets ESF								(767)	274,916							
4308	IT Assets									10,494							
4030	Chief Executive Officer	6															
4031	Gen Counsel & Corp Secretary	10										8					
4032	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman	6										60,040			49		
4041	Supplier Diversity Group	5															
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic																
4120	External Communications																
4130	Treasury										822,797						
4131	Records Management											10					
4132	Investor/Shareholder Relations																
4140	Risk Solutions	40		23					332								
4150	Office of the CRO	5			331							2,513					
4151	Credit Risk Management	1															
4175	Accounts Payable											42					
4177	General Ledger																
4179	Payroll								(4)			6					
4183	Corp Financial Reporting											12					
4185	Tax																
4186	Risk Assessment & Audit Svcs	1										13					
4188	ESF Financial Management											7					
4190	PeopleSoft Reporting											1					
4191	Systems Administration								202								
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration																
4220	Compensation Administration											12					
4222	Organization Effectiveness																
4223	HR Executive											1					
4224	Diversity											39			6	5,197	
4228	Hr-Esf											2	0				
4229	HR People Center											223		427			10
4236	Business Risk Solutions	23															
4259	Web Ent Support Team								431			7		203			
4268	Ent Client / Server Services								1,539								
4273	Ent Tech / Network Services	9					2	(436)	(156)			32					
4274	ESF Voice Services																
4275	Ent Information Centers								(1)			6					
4285	IT Business Services											7					
4292	Ent Tech Support Ctr / Svcs								(10)			9					
4293	IT Ent HR Applications								(154)								
4305	Ent Architecture Support Team											9					
4306	Ent Data Management																
4473	UCU Accounting Accruals								27		74,811						
6347	GNG IT Shared Assets								(694)								
4404	ESF Benefits Residual												2,212				
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		141	87	23	592	9	2	(436)	14,622	2,872,309	897,608	63,032	2,212	629	56	5,197	10

Regulatory Business Unit -- MPS																	
Statement of ESF Allocated Charges by Depa																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		3306	3307	3399	3403	3405	3504	9005	9100	9102	9103	9104	9106	9112	9113	9114	9115
DeptID	Description	New Employee	Search Firm Ag	Other Personne	Aircraft Charter	Ground Transp	Coal for Gener	A&G Loading	Payroll Taxes L	Benefits Loadin	COMPENSATE	COMPENSATE	P/R Tax Loadin	Incentive Loadi	Incentive Loadi	P/R Tax Loadin	Clearing 18400
4290	IT Ent Fin Applications								7,306	21,922	(6,126)	(2,602)	(410)	(4,981)	0	0	
4010	Corporate Services - 20W9th					235			12,820	36,584	45	19	(0)	0		0	
4014	Corporate Services - Raytown								1,614	5,423	490	208	(0)	(1)			
4015	Corp Svcs-1815 Capitol								1,272	4,273	423	180	(0)	0			
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	It Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer				3,972	1,597			9,640	31,368	(11,002)	(4,674)	1	20			
4031	Gen Counsel & Corp Secretary					49			16,939	15,608	(24,606)	(10,457)	1	11			
4032	Strategic Initiatives					16			2,502	11,774	(1,418)	(602)					
4035	Chief Financial Officer					107			3,459	12,228	(336)	(140)		(0)			
4040	Chairman				12,223	5,958			15,255	50,810	407	173	2	34			
4041	Supplier Diversity Group								2,592	8,336	(4,291)	(1,822)	(0)	(0)			
4042	Strategic Planning & Analysis								1,244	4,162	(799)	(340)	0	7			
4043	Board of Directors Management					131			39	132	76	32					
4090	Environmental								612	1,431							
4100	Cap Struct & Analysis-Domestic					114			2,055	6,460	(4,696)	(1,995)	26	998			
4120	External Communications					444			9,599	29,798	1,229	522	2	23			
4130	Treasury					845			8,364	27,252	(1,336)	(567)	0	0			
4131	Records Management					58			1,107	3,717	606	257		(0)			
4132	Investor/Shareholder Relations					176			4,193	13,952	1,404	598	1	15			
4140	Risk Solutions					70			6,821	22,059	1,835	782	0	0			
4150	Office of the CRO		1,423			93			1,871	6,003	(2,559)	(1,087)	0	(0)			
4151	Credit Risk Management					27			1,177	3,607	(2,782)	(1,182)	0	0			
4175	Accounts Payable		2,088						6,984	23,373	77	33	(0)	(0)			
4177	General Ledger								3,737	11,869	(3)	(1)	0	0			
4179	Payroll		1,706						3,961	12,772	183	78	(0)	(0)			
4183	Corp Financial Reporting				402	27			7,321	24,752	891	379	1	19			
4185	Tax								3,370	11,316	501	213	0	(0)			
4186	Risk Assessment & Audit Svcs					4			2,134	6,979	(3,246)	(1,379)	0	0			
4188	ESF Financial Management								6,408	20,495	789	335	20	222			
4190	PeopleSoft Reporting								2,384	7,702	304	129	(0)	(2)			
4191	Systems Administration								3,080	9,323	(347)	(148)	(0)	(2)			
4192	Tax- Property Team								454	1,171							
4194	Tax- Income Team								4,113	13,464	361	153	0	(0)			
4219	Benefits Administration					42			2,153	7,241	(831)	(353)	0	(0)			
4220	Compensation Administration								1,637	5,512	81	34	(0)	0			
4222	Organization Effectiveness								2,536	7,335	(251)	(107)	(0)	0			
4223	HR Executive								3,736	11,912	(848)	(361)	(0)	(0)			
4224	Diversity					31	49		1,359	4,255	59	25	(0)	(0)			
4228	Hr-Esf								2,815	6,700	0	0	0	0			
4229	HR People Center	1,383							6,237	19,843	(333)	(141)	0	0			
4236	Business Risk Solutions								1,468	4,038	(442)	(188)	(0)	(0)			
4259	Web Ent Support Team								3,187	10,586	(1,650)	(701)	5	87			
4268	Ent Client / Server Services					19			2,450	8,134	(1,054)	(448)	0	(0)			
4273	Ent. Tech / Network Services				1,282				10,345	33,288	200	87	(0)	0			
4274	ESF Voice Services								984	3,290	(2,229)	(947)	(8)	(131)			
4275	Ent Information Centers								4,570	14,814	(1,209)	(514)	(5)	(86)			
4285	IT Business Services								6,821	20,577	(1,735)	(735)	(0)	0			
4292	Ent Tech Support Ctr / Svcs								6,507	21,564	(410)	(174)	(0)	0			
4293	IT Ent HR Applications								5,533	18,189	4,330	1,837	401	4,979	0	0	
4305	Ent Architecture Support Team								2,028	6,648	(1,928)	(819)	(0)	(0)			
4306	Ent. Data Management								1,486	4,960	(4,307)	(1,830)	(0)	0			
4473	UCU Accounting Accruals							(11,563)	2,693	9,533	(61,615)	(26,187)	1,824	455,524			(37,786)
6347	GNG IT Shared Assets								4	13	8	3	0	9			
4404	ESF Benefits Residual								17	48	32	14					
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		1,383	5,217	1,684	16,195	10,041	49	(11,563)	222,992	678,596	(128,059)	(54,410)	1,862	456,743	0	0	(37,786)

Regulatory Business Unit -- MPS													
Statement of ESF Allocated Charges by Depa													
12 Months Ended DECEMBER 31, 2002													
Name1	ESF												
Sum of Sum Total Amt		9116	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
DeptID	Description	Clearing 18400	FDC Load Corp	FDC Load HR	FDC Load Tele	FDC Load End	FDC Load Netw	FDC Load IT A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
4290	IT Ent Fin Applications		28		4	0	46	18	7			336	229,155
4010	Corporate Services - 20W9th		(86,403)										2,134,857
4014	Corporate Services - Raytown									0			1,052,330
4015	Corp Svcs-1815 Capitol												443,821
4246	IT Assets - Raytown CC/CAD												561,421
4250	IT Assets - PeopleSoft												1,110,423
4251	IT Assets-Fame												562,883
4253	IT Assets - UED												1,193,946
4255	IT Assets - HRMS												103,133
4256	IT Assets - PowerPlant												66,279
4257	IT Assets - Work Management												97,186
4258	IT Assets-SCADA/Other UED-UPS												269,344
4262	IT Assets-Cad												385,024
4289	IT Assets ESF							(20,219)					843,555
4308	IT Assets												30,053
4030	Chief Executive Officer											760	482,430
4031	Gen Counsel & Corp Secretary								47			5	371,214
4032	Strategic Initiatives									48			58,083
4035	Chief Financial Officer								444				237,148
4040	Chairman											186	611,935
4041	Supplier Diversity Group											774	59,935
4042	Strategic Planning & Analysis												25,817
4043	Board of Directors Management												200,783
4090	Environmental												13,591
4100	Cap Struct & Analysis-Domestic											850	39,953
4120	External Communications												521,937
4130	Treasury											96	1,213,160
4131	Records Management												56,592
4132	Investor/Shareholder Relations								253			(140)	375,240
4140	Risk Solutions											827	617,281
4150	Office of the CRO											3	72,642
4151	Credit Risk Management												31,041
4175	Accounts Payable								12				176,306
4177	General Ledger												82,324
4179	Payroll												119,419
4183	Corp Financial Reporting								120			(304)	1,080,822
4185	Tax												155,080
4186	Risk Assessment & Audit Svcs											84	49,527
4188	ESF Financial Management												160,737
4190	PeopleSoft Reporting												51,965
4191	Systems Administration											64	73,020
4192	Tax- Property Team												10,496
4194	Tax- Income Team												256,423
4219	Benefits Administration												46,317
4220	Compensation Administration												96,469
4222	Organization Effectiveness												68,937
4223	HR Executive											4	129,465
4224	Diversity										10		39,769
4228	Hr-Esf			(10,879)									41,059
4229	HR People Center												147,002
4236	Business Risk Solutions												32,752
4259	Web Ent Support Team											159	68,719
4268	Ent Client / Server Services				(384)					28			80,888
4273	Ent Tech / Network Services						(56,206)		185			268	1,471,276
4274	ESF Voice Services												103,105
4275	Ent Information Centers												551,863
4285	IT Business Services								70			1,124	123,222
4292	Ent Tech Support Ctr / Svcs					(71,909)						54	76,975
4293	IT Ent HR Applications		49	7	0	82	32	12				39	212,225
4305	Ent Architecture Support Team												45,192
4306	Ent Data Management												27,990
4473	UCU Accounting Accruals	(2,097)											3,327,695
6347	GNG IT Shared Assets											17	(577)
4404	ESF Benefits Residual									44		63	456,169
4499	TransUCU Residual Transfer												1,851,173
4060	Public Affairs												(152)
Grand Total		(2,097)	(86,327)	(10,867)	(384)	(71,780)	(56,156)	(20,201)	1,207	44	10	5,270	25,285,841

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt		Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General	0	829	941		90										
1029	Producton		55,836		183	86	525	2,531								
1039	Wholesale Customer SvcsA		78,978				269	4,356								
1042	Regulated Mktg&DispatchA		198,519	(1,495)		45	(1,064)									1,864
1043	Regulated Power Group		75,464				1,391			102						
1044	Fuel and Purchased PowerA		57,806				0	12,476								
1056	Trade AdministrationA		22,476					962								
1057	Financial Mgmt-UPS		39,401					3,715								
2301	GSS Planning & Operations		104					431								
2303	GSS Financial Accounting		3,010					12								
2304	GSS General Allocation		3,465													
2308	GSS Administration		137			2										
2309	GSS Cost Management		105					7								
2317	GSS ANR Pipeline		946													
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		129					1,422								
4474	UED Accounting Accruals		28,248					24,568							2,893	
4475	UPS Accounting Accruals		(8,594)						(2,002)							
5001	Elec Trans Ops-MO/SJ Gen		21,993													
5002	Elec Trans Ops-ROW-MO/CO/KS		1,580													
5023	Elec Trans Business Ops-Genl		23,646													1,460
5028	Transmission Eng MO-Gen		18,134													
5030	Systems Operations_MO General	230	135,422	4,361		46							18			
5032	Transmission Ops MO-Gen		17,394													
5038	SCADA - General		8,304													
5080	V P Transmission Svcs		17,978			17	(0)	3,245		118						
5083	Business Ops - Energy Delivery		16,777		770	13		7,083								
5090	Energy Del Products & Services		3,095					3,500								
5100	VP of Network Management		8,019				0									
5130	MO Elec Business Support		14,513													
5190	General KS/CO/MO Gas Assets		3,183					2,327								
5250	MO Elec Engineering Service		19,416													
5251	MO Electric Planning & Design		12,871	794	155	24										
5252	UED Gas Planning & Design		3,709			1		722								
5253	MO Electric Standards		13,797													
5254	Network Gas Stds & Safety Trng		2,527			31		250								
5255	Forestry MO/CO/KS		8,628													
5257	UED Gas Technical Support		1,223					264								
5260	Safety & Tech Trng-USU		30,312		224	286		10,545								
5304	VP of Network Operations		38,855		1,197		0	47,761		1,251						
5305	Net Ops Work Management		13,165	1,056												
5352	General MO Elec Ntwrk Ops		20,374													
5360	General Elec Measurement		17,061													
5361	Warrensburg Meter Shop	165	5,309	9,601												
5370	General Substation Maintenance		8,389													
5379	VP - Gas Field Operations		756													
5381	Gen Gas Ntwrk Ops MO/KS/CO		3,685													
5405	General MO Gas Networks		1,850			39										
5490	General Gas Measurement		1,129													
5491	Small Volume Repair (CB)		705					23								
5492	Large Volume/Warehouse (CB)		1,059			49										
5493	Field Measurement	24	3,378	814		78		279					2	1		0

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
		1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
DeptID	Description	Materials Stor	Materials Purd	Materials Sm	Purchase Lan	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular Phone	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Producton		101				47		(1)	567	7					
1039	Wholesale Customer SvcsA								102	393	167					
1042	Regulated Mktg&DispatchA							318	139	195	125		265			17
1043	Regulated Power Group							30	217	1	12					
1044	Fuel and Purchased PowerA								21	27						
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							0	9	2						
2303	GSS Financial Accounting															
2304	GSS General Allocation		5					2	15	16	12					
2308	GSS Administration							12	1	1		52				93
2309	GSS Cost Management								2							
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen					95			76	62	38					
5002	Elec Trans Ops-ROW-MO/CO/KS				467					20	10					
5023	Elec Trans Business Ops-Genl								33	53	35					
5028	Transmission Eng MO-Gen						22		14	200						
5030	Systems Operations_MO General			422			4		31	212	21					
5032	Transmission Ops MO-Gen			96					54	38	11					
5038	SCADA - General									12						
5080	V P Transmission Svcs						25		37	93	33					
5083	Business Ops - Energy Delivery						1		29	(7)						
5090	Energy Del Products & Services								4	32						
5100	VP of Network Management								5	39						
5130	MO Elec Business Support								44	34	10					
5190	General KS/CO/MO Gas Assets										11					
5250	MO Elec Engineering Service								32	6						
5251	MO Electric Planning & Design		414								6					
5252	UED Gas Planning & Design						0		4	18	1					
5253	MO Electric Standards						58									
5254	Network Gas Stds & Safety Trng			2		10	0			3						
5255	Forestry MO/CO/KS				4				(40)	114	(21)					
5257	UED Gas Technical Support			0			46		1	2	1					
5260	Safety & Tech Trng-USU		2			2,114	4		31	198	38					
5304	VP of Network Operations		5					0	3	80	31				38	
5305	Net Ops Work Management	11								6	34					
5352	General MO Elec Ntwrk Ops		54							148	43					
5360	General Elec Measurement							99	33	245	95					
5361	Warrensburg Meter Shop		3,573	15			149				26					
5370	General Substation Maintenance									251	40					
5379	VP - Gas Field Operations						0			5						
5381	Gen Gas Ntwrk Ops MO/KS/CO									7						
5405	General MO Gas Networks								2							
5490	General Gas Measurement		50				1		0	6						
5491	Small Volume Repair (CB)		9				132									
5492	Large Volume/Warehouse (CB)		19				141			4						
5493	Field Measurement		44	11			561		0	84	8					

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
1026	UPS-General															
1029	Producton															
1039	Wholesale Customer SvcsA														323	
1042	Regulated Mktg&DispatchA														138	
1043	Regulated Power Group														58	158
1044	Fuel and Purchased PowerA														11	
1056	Trade AdministrationA														30	
1057	Financial Mgmt-UPS														2	
2301	GSS Planning & Operations														8	
2303	GSS Financial Accounting														2	
2304	GSS General Allocation														1	
2308	GSS Administration								20							114
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen														205	
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl														24	
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs														128	
5083	Business Ops - Energy Delivery														92	
5090	Energy Del Products & Services														12	
5100	VP of Network Management														53	
5130	MO Elec Business Support														32	
5190	General KS/CO/MO Gas Assets														14	
5250	MO Elec Engineering Service														13	
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design															
5253	MO Electric Standards														57	
5254	Network Gas Stds & Safety Trng														1	
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support														1	
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations														146	
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops														852	
5360	General Elec Measurement														8	
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance									167						
5379	VP - Gas Field Operations														4	
5381	Gen Gas Ntwrk Ops MO/KS/CO														19	
5405	General MO Gas Networks															
5490	General Gas Measurement									44					6	
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement														4	

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
		1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
DeptID	Description	Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplie	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Production						84							48		
1039	Wholesale Customer SvcsA					562	23		371					169	82	
1042	Regulated Mktg&DispatchA		3			636	213		21					58	106	
1043	Regulated Power Group						8							235		
1044	Fuel and Purchased PowerA					261			80							
1056	Trade AdministrationA								7							
1057	Financial Mgmt-UPS													99		
2301	GSS Planning & Operations					193								4		
2303	GSS Financial Accounting								0							
2304	GSS General Allocation					93								59	1	
2308	GSS Administration					0								8		
2309	GSS Cost Management													3		
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													111		
5002	Elec Trans Ops-ROW-MO/CO/KS													0		2
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs			2		21	9		76						11	
5083	Business Ops - Energy Delivery					11								16		
5090	Energy Del Products & Services															
5100	VP of Network Management													6		
5130	MO Elec Business Support								95							
5190	General KS/CO/MO Gas Assets								5							
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					47										
5252	UED Gas Planning & Design					1						188		4	1	
5253	MO Electric Standards													23		
5254	Network Gas Stds & Safety Trng					10								20	0	5
5255	Forestry MO/CO/KS													4		
5257	UED Gas Technical Support													1	1	
5260	Safety & Tech Trng-USU					96			55					662	3	
5304	VP of Network Operations					40			203					86		
5305	Net Ops Work Management								6							
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								7							
5405	General MO Gas Networks															
5490	General Gas Measurement													1	5	1
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)														38	
5493	Field Measurement								12							

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and Me	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Dev	Office Rent/Le	MEALS for Bu
1026	UPS-General									12						
1029	Producton		36						227	23						61
1039	Wholesale Customer SvcsA	249	58							32		2,128				298
1042	Regulated Mktg&DispatchA	680	71			166				185						289
1043	Regulated Power Group	961	18							16						299
1044	Fuel and Purchased PowerA		45							138						38
1056	Trade AdministrationA	7	2													47
1057	Financial Mgmt-UPS		3							9						4
2301	GSS Planning & Operations	7	2			7									3	14
2303	GSS Financial Accounting	0														10
2304	GSS General Allocation	231	57	3		73	19			4					2,406	114
2308	GSS Administration	27	3			7					2				4	10
2309	GSS Cost Management	7	2			6									3	2
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	1,084								58						39
5002	Elec Trans Ops-ROW-CO/KS		12							5		11				2
5023	Elec Trans Business Ops-Genl	2			1,107					1						
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General		160	183	2,234	2,650	1,278			4						39
5032	Transmission Ops MO-Gen			2												2
5038	SCADA - General									3						4
5080	V P Transmission Svcs	174	35							176		264				19
5083	Business Ops - Energy Delivery		3							5						7
5090	Energy Del Products & Services															2
5100	VP of Network Management									4		144				9
5130	MO Elec Business Support		1							93						2
5190	General KS/CO/MO Gas Assets		8													
5250	MO Elec Engineering Service		0							20						
5251	MO Electric Planning & Design	11								25						
5252	UED Gas Planning & Design		3							1						
5253	MO Electric Standards	5	2													
5254	Network Gas Stds & Safety Trng	21	26	1		22				156						2
5255	Forestry MO/CO/KS		10							437						
5257	UED Gas Technical Support		2	6	3			1		166						
5260	Safety & Tech Trng-USU	194	70			15			465	748		25				167
5304	VP of Network Operations	166	1							51						182
5305	Net Ops Work Management		2							5						11
5352	General MO Elec Ntwrk Ops	317	28							15						84
5360	General Elec Measurement	89	7				16									
5361	Warrensburg Meter Shop	13	109				23		21							
5370	General Substation Maintenance															4
5379	VP - Gas Field Operations		0													0
5381	Gen Gas Ntwrk Ops MO/KS/CO									2						1
5405	General MO Gas Networks															13
5490	General Gas Measurement		1	122	60	43		2	2	1						6
5491	Small Volume Repair (CB)		0							3		2				0
5492	Large Volume/Warehouse (CB)	0	32	11					0							0
5493	Field Measurement		1	(83)	4	4			3	4						5



Regulatory Business Unit L&P																	
Statement of IBU Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name IBU																	
Sum of Sum Total Amt																	
		1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718	
DeptID	Description	FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Sev	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gift	Benefits Health	Benefits Life	Benefits Educ	Benefits AD&D	
1026	UPS-General						175										
1029	Production						825										
1039	Wholesale Customer SvcsA						1,512				327	42					
1042	Regulated Mktg&DispatchA						1,393				45	84					
1043	Regulated Power Group						273					2,625					
1044	Fuel and Purchased PowerA						424				432						
1056	Trade AdministrationA						377										
1057	Financial Mgmt-UPS						133										
2301	GSS Planning & Operations																
2303	GSS Financial Accounting						12										
2304	GSS General Allocation						40										
2308	GSS Administration												5				
2309	GSS Cost Management																
2317	GSS ANR Pipeline																
4402	UED Benefits Residual							125,079		58,614		5,607	280,917	8,546	6,541	1,732	
4403	UPS Benefits Residual							36,948		17,315		1,798	65,051	2,208	2,998	561	
4420	GSS Benefits Residual							1,012	761	442			2,010	54	35	11	
4452	GSS Accounting Accruals	1,111	21	10	290	(1,434)											
4474	UED Accounting Accruals	154,970	3,137	1,849	41,156	(199,020)											
4475	UPS Accounting Accruals	36,704	632	174	13,547	(34,241)											
5001	Elec Trans Ops-MO/SJ Gen						55				296						
5002	Elec Trans Ops-ROW-MO/CO/KS						26										
5023	Elec Trans Business Ops-Genl						316										
5028	Transmission Eng MO-Gen																
5030	Systems Operations_MO General						220						2				
5032	Transmission Ops MO-Gen																
5038	SCADA - General						2										
5080	V P Transmission Svcs						966				538	5					
5083	Business Ops - Energy Delivery						22										
5090	Energy Del Products & Services																
5100	VP of Network Management																
5130	MO Elec Business Support																
5190	General KS/CO/MO Gas Assets						31										
5250	MO Elec Engineering Service																
5251	MO Electric Planning & Design						8				30						
5252	UED Gas Planning & Design						4						1				
5253	MO Electric Standards																
5254	Network Gas Stds & Safety Trng												0				
5255	Forestry MO/CO/KS																
5257	UED Gas Technical Support						1						0				
5260	Safety & Tech Trng-USU						304					32					
5304	VP of Network Operations																
5305	Net Ops Work Management						395										
5352	General MO Elec Ntwrk Ops											175					
5360	General Elec Measurement						14						1				
5361	Warrensburg Meter Shop																
5370	General Substation Maintenance						2										
5379	VP - Gas Field Operations						7										
5381	Gen Gas Ntwrk Ops MO/KS/CO						37										
5405	General MO Gas Networks						9										
5490	General Gas Measurement						8										
5491	Small Volume Repair (CB)						5										
5492	Large Volume/Warehouse (CB)																
5493	Field Measurement						0										

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Empl	Long Term Int	BENEFITS L	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
1026	UPS-General												138			
1029	Production												17,148			
1039	Wholesale Customer SvcsA							118					5,474			
1042	Regulated Mktg&DispatchA		33	9,772				486				3				
1043	Regulated Power Group							106					7,340			
1044	Fuel and Purchased PowerA		14	3,943									162			
1056	Trade AdministrationA							165				3				
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			24				6								
2303	GSS Financial Accounting							15				1		124		
2304	GSS General Allocation							12				5	3,250			
2308	GSS Administration							3								
2309	GSS Cost Management							3								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual				16,540		5,336		(63,438)		(579,568)		914			536
4403	UPS Benefits Residual				(8,190)		1,498		(17,777)		(153,933)		212			123
4420	GSS Benefits Residual	96					39		(765)		(4,222)		7			5
4452	GSS Accounting Accruals					48										
4474	UED Accounting Accruals					85,402						0				
4475	UPS Accounting Accruals								(2,672)							
5001	Elec Trans Ops-MO/SJ Gen												157			
5002	Elec Trans Ops-ROW-MO/CO/KS												521			
5023	Elec Trans Business Ops-Genl		5	3,077									4,030			
5028	Transmission Eng MO-Gen							15				10				
5030	Systems Operations_MO General		90	3,866				15				1				
5032	Transmission Ops MO-Gen		16					16								
5038	SCADA - General															
5080	V P Transmission Svcs							61				559	8,636	360		
5083	Business Ops - Energy Delivery							13								
5090	Energy Del Products & Services			167				5								
5100	VP of Network Management											57	11,762			
5130	MO Elec Business Support							18								
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service							3								
5251	MO Electric Planning & Design											1				
5252	UED Gas Planning & Design		2					4								
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng		0										21			
5255	Forestry MO/CO/KS							11								
5257	UED Gas Technical Support		1					10								
5260	Safety & Tech Trng-USU		3					694								
5304	VP of Network Operations							40				347	13,107			
5305	Net Ops Work Management		7					19								
5352	General MO Elec Ntwrk Ops							237					8,680			
5360	General Elec Measurement		8					11								
5361	Warrensburg Meter Shop		37	1,002				11				7				
5370	General Substation Maintenance		8					120								
5379	VP - Gas Field Operations							12				27	95			
5381	Gen Gas Ntwrk Ops MO/KS/CO												112			
5405	General MO Gas Networks															
5490	General Gas Measurement		0					1								
5491	Small Volume Repair (CB)		3					1								
5492	Large Volume/Warehouse (CB)		2													
5493	Field Measurement		6	7												

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
DeptID	Description	Computer Fee	Environmental	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Age	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
1026	UPS-General															
1029	Producton						12,536									
1039	Wholesale Customer SvcsA						297									224
1042	Regulated Mktg&DispatchA												3,661	2		8,191
1043	Regulated Power Group						2,042							280		59
1044	Fuel and Purchased PowerA	7,792				539	16,674									222
1056	Trade AdministrationA						136									
1057	Financial Mgmt-UPS						275									
2301	GSS Planning & Operations						14									35
2303	GSS Financial Accounting						(3)									3
2304	GSS General Allocation														0	302
2308	GSS Administration															
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						29,947	907						81		
4403	UPS Benefits Residual						6,895	188						17		
4420	GSS Benefits Residual						214	6						1		
4452	GSS Accounting Accruals						68									
4474	UED Accounting Accruals						1,005									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												110			
5023	Elec Trans Business Ops-Genl						2,939									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						56							747		3,689
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery						116									
5090	Energy Del Products & Services						116									
5100	VP of Network Management						63									
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						83									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design													151		
5252	UED Gas Planning & Design						49									
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng					15	25							63		
5255	Forestry MO/CO/KS											2,628				
5257	UED Gas Technical Support						12									
5260	Safety & Tech Trng-USU						300							637		
5304	VP of Network Operations						770									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			0												
5491	Small Volume Repair (CB)						13						23			
5492	Large Volume/Warehouse (CB)			3												
5493	Field Measurement						28									

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prof	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I
1026	UPS-General							637								
1029	Producton							1,245								
1039	Wholesale Customer SvcsA					2,049		1,299	209		229	41	(829)			
1042	Regulated Mktg&DispatchA			1,470		8,922		13		118			114			
1043	Regulated Power Group		361			8,030		5					307			
1044	Fuel and Purchased PowerA							3					780			
1056	Trade AdministrationA							2								
1057	Financial Mgmt-UPS							3								
2301	GSS Planning & Operations							20	0				5			
2303	GSS Financial Accounting							1					16			
2304	GSS General Allocation							(9)	6		0	10	114	1		1,161
2308	GSS Administration							19	0							
2309	GSS Cost Management							18	0							
2317	GSS ANR Pipeline															
4402	UED Benefits Residual							552								
4403	UPS Benefits Residual							137								
4420	GSS Benefits Residual							4								
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen							4,368								
5002	Elec Trans Ops-ROW-MO/CO/KS							1				188				
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General							8,604								
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs							1	2			155				
5083	Business Ops - Energy Delivery							1								
5090	Energy Del Products & Services															
5100	VP of Network Management							5								
5130	MO Elec Business Support											71				
5190	General KS/CO/MO Gas Assets							0								
5250	MO Elec Engineering Service							3								
5251	MO Electric Planning & Design							2								
5252	UED Gas Planning & Design							2	3							
5253	MO Electric Standards							15								
5254	Network Gas Stds & Safety Trng							0								
5255	Forestry MO/CO/KS							580								
5257	UED Gas Technical Support							1								
5260	Safety & Tech Trng-USU							36,778								
5304	VP of Network Operations							5								
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops							7	2,862							
5360	General Elec Measurement		61	44												
5361	Warrensburg Meter Shop		4,256	82												
5370	General Substation Maintenance															
5379	VP - Gas Field Operations							180				6				
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks							20								
5490	General Gas Measurement							128								
5491	Small Volume Repair (CB)							10								
5492	Large Volume/Warehouse (CB)							0								
5493	Field Measurement							36								

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

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

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
		3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
DeptID	Description	Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General								128	385	246	105	1	7		
1029	Producton								2,671	11,851	(3,391)	(1,449)	43	1,057		
1039	Wholesale Customer SvcsA			17					3,780	16,939	(64)	(27)	53	1,354		
1042	Regulated Mktg&DispatchA								9,130	40,809	474	203	(262)	(6,747)		
1043	Regulated Power Group								3,505	15,685	2,332	998	27	651		
1044	Fuel and Purchased PowerA			9					3,256	13,964	(2,177)	(931)	0	(0)		
1056	Trade AdministrationA			12					1,092	4,812	154	66	(27)	(801)		
1057	Financial Mgmt-UPS								1,968	8,670	109	47	0	0		
2301	GSS Planning & Operations		11						68	92	453	194				
2303	GSS Financial Accounting								205	624	(50)	(21)	0	(0)		
2304	GSS General Allocation		13	0					236	715	453	193	0	(0)		
2308	GSS Administration		11						11	31	237	101				
2309	GSS Cost Management								8	24	229	98				
2317	GSS ANR Pipeline								65	197	124	53		0		
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals					(4)			120	295	49	21	(1,323)			
4474	UED Accounting Accruals					(1,763)			3,443	14,300	(4,388)	(1,885)	28,929	(63,000)		
4475	UPS Accounting Accruals					(180)			273	2,305	2,140	915	(1,755)	(1,612)		
5001	Elec Trans Ops-MO/SJ Gen								1,525	4,571	247	106	(55)	(902)		
5002	Elec Trans Ops-ROW-MO/CO/KS								111	329	(151)	(65)	(2)	(21)		
5023	Elec Trans Business Ops-Genl								1,742	4,914	266	114	(0)	0		
5028	Transmission Eng MO-Gen								1,252	3,754	57	24	0	(0)		
5030	Systems Operations_MO General								9,817	29,011	1,663	715		(0)		
5032	Transmission Ops MO-Gen								1,209	3,604	157	67	0			
5038	SCADA - General								584	1,708	79	34	(0)	(0)		
5080	V P Transmission Svcs			9					2,713	7,892	1,024	440	(0)	(0)		
5083	Business Ops - Energy Delivery								1,704	4,582	43	19	0	(0)		
5090	Energy Del Products & Services								435	1,124			(0)	(0)		
5100	VP of Network Management								547	1,641	59	25	(0)	(0)		
5130	MO Elec Business Support								1,017	3,043	(279)	(120)	73	1,213		
5190	General KS/CO/MO Gas Assets								381	1,026	(0)		0	0		
5250	MO Elec Engineering Service								1,353	4,056	233	100	(121)	(1,993)		
5251	MO Electric Planning & Design				2				805	2,738	(28)	(12)	180	2,047	2	1
5252	UED Gas Planning & Design								305	877	(0)	(0)	5	76		
5253	MO Electric Standards								966	2,897	(298)	(128)	(167)	(2,752)		
5254	Network Gas Stds & Safety Trng				61				216	634	45	19	2	27		
5255	Forestry MO/CO/KS								596	1,787	30	13	(0)	0		
5257	UED Gas Technical Support								103	293	5	2	1	25		
5260	Safety & Tech Trng-USU				624	122	92		3,015	8,622	(2,726)	(1,174)	31	459		
5304	VP of Network Operations			28					6,191	15,622	(818)	(351)	0	(0)		
5305	Net Ops Work Management								1,045	3,137	(115)	(49)	0	0	1	0
5352	General MO Elec Ntwrk Ops	25							1,394	4,188	(238)	(102)	0	0		
5360	General Elec Measurement				219				1,184	3,544	79	34	(37)	(623)		
5361	Warrensburg Meter Shop				52				1,029	3,099	(1,133)	(487)	(20)	(335)	15	7
5370	General Substation Maintenance								574	1,722	(48)	(21)	0	(0)		
5379	VP - Gas Field Operations								53	156	0	0	(0)	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO	5							256	755	47	21	0	0		
5405	General MO Gas Networks								132	395	(75)	(32)	0	(0)		
5490	General Gas Measurement			0					85	254	20	8	0	(0)		
5491	Small Volume Repair (CB)								49	144	(83)	(36)	(1)	(5)		
5492	Large Volume/Warehouse (CB)				363				74	218	(30)	(13)	(0)	3		
5493	Field Measurement				996				257	740	37	16	0	50	(0)	(0)

Regulatory Business Unit L&P													
Statement of IBU Allocated Charges by Dept													
12 Months Ended DECEMBER 31, 2002													
Name	IBU												
Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	
1026	UPS-General			75	12	1	54	47	17		182	291	10,583
1029	Production			5	1	0		3	1			469	109,708
1039	Wholesale Customer SvcsA												130,392
1042	Regulated Mktg&DispatchA									19			282,441
1043	Regulated Power Group										107	153	126,367
1044	Fuel and Purchased PowerA									18	53	279	117,417
1056	Trade AdministrationA												29,872
1057	Financial Mgmt-UPS											233	54,782
2301	GSS Planning & Operations												2,457
2303	GSS Financial Accounting											11	3,381
2304	GSS General Allocation												15,638
2308	GSS Administration											3	723
2309	GSS Cost Management												519
2317	GSS ANR Pipeline												1,386
4402	UED Benefits Residual												(101,158)
4403	UPS Benefits Residual												(43,950)
4420	GSS Benefits Residual												(293)
4452	GSS Accounting Accruals	(7)	(1)								(1,249)	(1,741)	(2,156)
4474	UED Accounting Accruals	(6,051)	(320)									(52,797)	54,383
4475	UPS Accounting Accruals	(249)	(33)								(2,379)	(3,337)	(44)
5001	Elec Trans Ops-MO/SJ Gen												35,314
5002	Elec Trans Ops-ROW-MO/CO/KS												3,408
5023	Elec Trans Business Ops-Genl												47,406
5028	Transmission Eng MO-Gen												23,772
5030	Systems Operations_MO General										883	1,257	210,120
5032	Transmission Ops MO-Gen												23,107
5038	SCADA - General										100	143	11,939
5080	V P Transmission Svcs												48,002
5083	Business Ops - Energy Delivery			2	0	0	4	2					32,103
5090	Energy Del Products & Services												8,711
5100	VP of Network Management										71	102	23,001
5130	MO Elec Business Support												17,816
5190	General KS/CO/MO Gas Assets												7,319
5250	MO Elec Engineering Service												23,577
5251	MO Electric Planning & Design												20,571
5252	UED Gas Planning & Design										3	4	6,225
5253	MO Electric Standards												15,748
5254	Network Gas Stds & Safety Trng												4,371
5255	Forestry MO/CO/KS												15,418
5257	UED Gas Technical Support										1	1	2,309
5260	Safety & Tech Trng-USU			246	38	2		147	54		63	90	101,205
5304	VP of Network Operations										158	224	135,408
5305	Net Ops Work Management												20,682
5352	General MO Elec Ntwrk Ops												40,452
5360	General Elec Measurement												23,172
5361	Warrensburg Meter Shop										3	5	27,272
5370	General Substation Maintenance												14,296
5379	VP - Gas Field Operations												1,330
5381	Gen Gas Ntwrk Ops MO/KS/CO										61	84	5,484
5405	General MO Gas Networks												2,725
5490	General Gas Measurement												2,006
5491	Small Volume Repair (CB)												1,013
5492	Large Volume/Warehouse (CB)												2,029
5493	Field Measurement										18	26	7,804

DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
5494	Measurement Information		475													
5550	Gen MM-Combo Gas & Electric		8,929		78		(0)	3,127								
5559	Manager of Mtlis-MO		21,942		20	2										
5566	Network Fleet Management		520	1,073		51		4,001								
5567	Procurement		37,594		130	178		8,129								
5699	Centralized Services VP		20,205	174		122	118			273						296
5700	Business Solutions		15,837			(10)		11,630								
5701	Cust Service Center-Lincoln	5,941	15,390	77,765	33	496					102	65	18	98		681
5702	Customer Srv Ctr-Raytown	389	93,042	1,664	245	6,817						3		267		813
5703	Customer Service Center-Monroe		(81)					(16,421)								
5704	Revenue Management Dir		5,271			47		2,849								
5706	Billing-Omaha		46,099	381		1,746		7,861								
5708	Accounts Receivable Mgmt	50	5,760	76		257		1,611								
5709	Remittance Processing	104	14,156	438		1,562										1
5710	Credit and Collections	97	33,049	772	49	4,743		24,841								395
5711	Cust Communic Svcs-Director		6,751			14										
5712	Bill Processing		(1,401)			570										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					2,854								
5716	Field Resources Center-Raytown	367	125,983	2,863		3,537		2,605				17	23	379		3,614
5722	Field Resource Center Director		3,703													
5723	Utility Operations Dir		642													
5725	Customer Serv Centers-Director		6,021			2		(724)								
5726	Revenue Mgmt Back Office Supt	41	12,518	401		1,109		237								158
5763	Billing-Raytown	7	12,058	176		1,767					7					6
5913	MO SJD Customer Service		(15,367)													
6000	Retail Energy Markets		4,012					1,089								
6001	UED Pricing & Econ Analysis		2,736					6,107								
6002	Marketing Solutions Leadership		5,183					4,712								
6003	Energy Forecasting & Research		3,813			22		4,985								
6004	Consumer Energy Program		404													
6006	Customer Choice Programs		3,710					3,187								
6007	Retail Operations		2,249					5,577								
6016	Training Director		15,468	565				2,777								459
6017	Business Analysis Director		3,299													
6020	UED Principal Markets		74													
6021	Market Research		2,547					1,666								
6023	Retail Svcs Gas Alloc - Reg		3,441	31		6										
6024	Retail Svcs Elec Alloc	93	60,087	214		90										
6027	Community Communications Dir		3,372													
6028	Quality Assurance	5	7,642				43	3,676								
6031	Retail Services Leadership		2,792					5,490		296						
6033	SE Region Sales Leadership		8,045		2,331			12,788								
6100	Community Relations - General		9,264					6,037								
6101	Community Relations - Central		3,269					3,713								
6111	Economic Development-General		6,786					3,789								
6120	Econ Development - Marketing		4,980					2,893								
6124	Community Relations MO		29,261													
6130	UED Headquarters-President		89,752			165	(0)									
6131	President-Global Networks Grp	86	26,008	1,243		1,187	399			595						
6132	Business Services Team		25,133													
6160	MO Electric SR VP		18,530													
6161	PS Procurement		1,792			20										
6162	PS Engr/Generations Svcs	65	10,607	770												
6163	North MO Elect Dist Mgt		9,340													
6165	IA/MO Gas VPHQ		1,167					55								
6166	IA/MO Gas Business Ops Mgr		1,715													
6167	WestIA/NrthMO Ops Mgr		4,370													
6311	Financial Mgmt-AQN State Supp		68,839	256				5,863								
6312	Financial Mgmt-AQN Central Sup		76,399	581			17	3,741								
6327	HR & Central Safety		86,163		89	309	(0)	6,947		499						
6332	Safety & Tech Trng-Elect Trng		10,275													
6333	Safety & Tech Trng-Gas Trng		28,116													

DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5494	Measurement Information		0							0						
5550	Gen MM-Combo Gas & Electric						0			19	30					
5559	Manager of Mtlis-MO	14								40	40					
5566	Network Fleet Management										4					
5567	Procurement		3						29	(7)	159					18
5699	Centralized Services VP	11							65	66	50					
5700	Business Solutions								0	3	97					
5701	Cust Service Center-Lincoln								63	236	165	2,326				
5702	Customer Srv Ctr-Raytown						2	142	8,741	40	124	6,065		20		1,344
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0		12							
5706	Billing-Omaha								1	4	5					
5708	Accounts Receivable Mgmt									9						
5709	Remittance Processing								1		13					
5710	Credit and Collections						1	46	6		13	2,535				
5711	Cust Communic Svcs-Director						108	7	22	25	0					
5712	Bill Processing		5				40		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		46						54	143	202					
5722	Field Resource Center Director										13					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								0							
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown								1	2						
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis									64	3					
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							148	6	55						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations									3	1					
6016	Training Director									2	24					
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research							0			14					
6023	Retail Svcs Gas Alloc - Reg					5		1	8	24			0			
6024	Retail Svcs Elec Alloc							2	82	677			2			
6027	Community Communications Dir						0			0						
6028	Quality Assurance															
6031	Retail Services Leadership							44		32	20					
6033	SE Region Sales Leadership															
6100	Community Relations - General									6	1					
6101	Community Relations - Central									32						
6111	Economic Development-General								0	5						
6120	Econ Development - Marketing								7	4						
6124	Community Relations MO								295	10						
6130	UED Headquarters-President								89	25	21					
6131	President-Global Networks Grp							1	141	143	1					
6132	Business Services Team							22	48							
6160	MO Electric SR VP						4		26	7						
6161	PS Procurement															
6162	PS Engr/Generations Svcs				94				45							
6163	North MO Elect Dist Mgt								47	98						
6165	IA/MO Gas VPHQ								2							
6166	IA/MO Gas Business Ops Mgr								32	4	2					
6167	WestIA/NrthMO Ops Mgr										4					
6311	Financial Mgmt-AQN State Supp		5					33	7	4	24					
6312	Financial Mgmt-AQN Central Sup								30	8						
6327	HR & Central Safety						0		60	541	24					
6332	Safety & Tech Trng-Elect Trng								52	24						
6333	Safety & Tech Trng-Gas Trng	412				251	481		25	112	3					

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Ded	Toll Free, Swi	Calling Card	Directory Listi	Directory Assi	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
5494	Measurement Information														0	
5550	Gen MM-Combo Gas & Electric	8												12		
5559	Manager of MtlS-MO															
5566	Network Fleet Management													4		
5567	Procurement													45		
5699	Centralized Services VP													141		
5700	Business Solutions													301		
5701	Cust Service Center-Lincoln		2,531					644						1	1,466	
5702	Customer Srv Ctr-Raytown		48,706					3,738	4,720				3,090	229	5,346	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir													100		
5706	Billing-Omaha													197		
5708	Accounts Receivable Mgmt								6							
5709	Remittance Processing															
5710	Credit and Collections		606	211				3,461	24					5	648	
5711	Cust Communic Svcs-Director					26,543								56		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown													18		
5722	Field Resource Center Director													3		
5723	Utility Operations Dir													2		
5725	Customer Serv Centers-Director													4		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets													22		
6001	UED Pricing & Econ Analysis													128		
6002	Marketing Solutions Leadership													58		
6003	Energy Forecasting & Research								66					15		
6004	Consumer Energy Program															
6006	Customer Choice Programs													49		
6007	Retail Operations													17		
6016	Training Director													76		
6017	Business Analysis Director													6		
6020	UED Principal Markets															
6021	Market Research													1		
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													3		
6028	Quality Assurance															
6031	Retail Services Leadership													18		
6033	SE Region Sales Leadership													20		
6100	Community Relations - General													12		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													17		
6130	UED Headquarters-President													30		
6131	President-Global Networks Grp													165		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ													15		
6166	IA/MO Gas Business Ops Mgr													14		
6167	WestIA/NrthMO Ops Mgr													4		
6311	Financial Mgmt-AQN State Supp													55		
6312	Financial Mgmt-AQN Central Sup													11		
6327	HR & Central Safety													199		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5494	Measurement Information		2	0												
5550	Gen MM-Combo Gas & Electric					600			46					1		
5559	Manager of Mtlis-MO						5		176							
5566	Network Fleet Management															
5567	Procurement					107	17		9					32		
5699	Centralized Services VP					7								217	7	
5700	Business Solutions					32				2						
5701	Cust Service Center-Lincoln			17										18		
5702	Customer Srv Ctr-Raytown			41					6	52						
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt							6								
5709	Remittance Processing								3	26						
5710	Credit and Collections			206		(614)							25	3	2	
5711	Cust Communic Svcs-Director			(1,359)												
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown								31				193			
5722	Field Resource Center Director															
5723	Utility Operations Dir					44										
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt					7			12							1
5763	Billing-Raytown								36							1
5913	MO SJD Customer Service															
6000	Retail Energy Markets													6		
6001	UED Pricing & Econ Analysis		1,100													
6002	Marketing Solutions Leadership								1					0	3	
6003	Energy Forecasting & Research		9												460	
6004	Consumer Energy Program					1,218										
6006	Customer Choice Programs					33										
6007	Retail Operations		4			22										
6016	Training Director					93			8					15		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research													90		
6023	Retail Svcs Gas Alloc - Reg													1	1	
6024	Retail Svcs Elec Alloc		6,367			388			149					33	42	
6027	Community Communications Dir															
6028	Quality Assurance					7										
6031	Retail Services Leadership								27					3,289		
6033	SE Region Sales Leadership															
6100	Community Relations - General													5		
6101	Community Relations - Central															
6111	Economic Development-General													82	3	
6120	Econ Development - Marketing					43			19						25	
6124	Community Relations MO													18	680	
6130	UED Headquarters-President					6,863									14	
6131	President-Global Networks Grp		44			40			290				2	22		17
6132	Business Services Team													46		
6160	MO Electric SR VP													5		
6161	PS Procurement															
6162	PS Engr/Generations Svcs														18	23
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp					17	3		35							
6312	Financial Mgmt-AQN Central Sup						14							94	1	
6327	HR & Central Safety		39			51	6		49				2	177	317	
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng					77	50									

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic De	Office Rent/Le	MEALS for Bu
5494	Measurement Information		2	11												19
5550	Gen MM-Combo Gas & Electric	2	12		1											
5559	Manager of Mtlis-MO	515	8							57						
5566	Network Fleet Management		51						19	(240)						
5567	Procurement	412	221							162						25
5699	Centralized Services VP	298	30							261		7				1,050
5700	Business Solutions	13	10							8						58
5701	Cust Service Center-Lincoln	116								7						224
5702	Customer Srv Ctr-Raytown	647	7							267						447
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		0							33						39
5706	Billing-Omaha		65							6						
5708	Accounts Receivable Mgmt	21	2							2		34				10
5709	Remittance Processing	20	38							210	34	25				53
5710	Credit and Collections	4	113							9		(4)				4
5711	Cust Communic Svcs-Director		8					14		609		19				1
5712	Bill Processing	(1,333)	250,113			487	3,690			49,569		6				
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		0													
5716	Field Resources Center-Raytown	1,647	2							71						111
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director									13						7
5726	Revenue Mgmt Back Office Supt	24	18													10
5763	Billing-Raytown	26	2							69						24
5913	MO SJD Customer Service		(23,787)													
6000	Retail Energy Markets		8							3			146			125
6001	UED Pricing & Econ Analysis		2													26
6002	Marketing Solutions Leadership	51	26							88		2	24			39
6003	Energy Forecasting & Research									0						
6004	Consumer Energy Program		4							40						5
6006	Customer Choice Programs									161			4			3
6007	Retail Operations	4	6							27						18
6016	Training Director	2	32							242						53
6017	Business Analysis Director									1						
6020	UED Principal Markets									20						
6021	Market Research															3
6023	Retail Svcs Gas Alloc - Reg	13	9							13		100	0			73
6024	Retail Svcs Elec Alloc	16	13							10		10,727	325			269
6027	Community Communications Dir	9	10							7						10
6028	Quality Assurance		0													306
6031	Retail Services Leadership		12							2						13
6033	SE Region Sales Leadership		10													4
6100	Community Relations - General		4							0						14
6101	Community Relations - Central		1										324			49
6111	Economic Development-General		0							15		61	32	498		41
6120	Econ Development - Marketing	50	6										243			33
6124	Community Relations MO	23	56							244		1,514	690	3,818		451
6130	UED Headquarters-President	56	56						3	131			124			68
6131	President-Global Networks Grp	158	60	433						337		36,275				46
6132	Business Services Team		356							2,214		23				32
6160	MO Electric SR VP	472	7							2			21			12
6161	PS Procurement		0													5
6162	PS Engr/Generations Svcs		5													7
6163	North MO Elect Dist Mgt	4							41							15
6165	IA/MO Gas VPHQ	18	31	2	5	26				5		817			164	7
6166	IA/MO Gas Business Ops Mgr		1							3						6
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp	32	7							20						64
6312	Financial Mgmt-AQN Central Sup	11				6				28						63
6327	HR & Central Safety	177	357							342	5		5			228
6332	Safety & Tech Trng-Elect Trng		3							56						
6333	Safety & Tech Trng-Gas Trng	927	2		713	803	98			42						239

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office B	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
5494	Measurement Information		2						0							
5550	Gen MM-Combo Gas & Electric		116		99	9	61	6	168	45						
5559	Manager of Mtlis-MO		22		62	31	338	8	334	112					5	
5566	Network Fleet Management		3						14							58
5567	Procurement		309	2	96	61	72	7	271	311					19	
5699	Centralized Services VP		36		366	97	108	12	575	145	324				9	
5700	Business Solutions		488		168	77	69	5	121	243					2	
5701	Cust Service Center-Lincoln		1,387		29	78	616	0	431	761	1				2	
5702	Customer Srv Ctr-Raytown		1,199		21	285	330	2	522	961		0			10	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		41		467	209	279	27	184	1,302					10	
5706	Billing-Omaha		357		105	32	396	2	331	366		0			11	
5708	Accounts Receivable Mgmt	3	73		42	27	2	0	38	21						
5709	Remittance Processing		407		140	14	9	1	26	40						
5710	Credit and Collections		322		101	77	98	1	289	220						
5711	Cust Communic Svcs-Director		15		7	2	36	3	123	70	15				1	
5712	Bill Processing		325						4	5						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		890		60	328	697	9	1,229	1,456	4				46	
5722	Field Resource Center Director								6							
5723	Utility Operations Dir				9		21		5	7						
5725	Customer Serv Centers-Director		12		59	5	7	1	79	24	13				4	
5726	Revenue Mgmt Back Office Supt		291				85		34	136					3	
5763	Billing-Raytown		27				206	2	70	344						
5913	MO SJD Customer Service															
6000	Retail Energy Markets		11		14		2		72							
6001	UED Pricing & Econ Analysis		243													
6002	Marketing Solutions Leadership		7		40		8	1	14	5						
6003	Energy Forecasting & Research		14		4		32									
6004	Consumer Energy Program								25							
6006	Customer Choice Programs															
6007	Retail Operations		97		8				5							
6016	Training Director		59			11	132	0	105	106					1	
6017	Business Analysis Director		79			11		0	5	5					1	
6020	UED Principal Markets															
6021	Market Research		0		15	3	37	6	33	69	1				1	
6023	Retail Svcs Gas Alloc - Reg		21		25	19	95	1	98	102	6				1	
6024	Retail Svcs Elec Alloc		165		387	137	1,577	35	1,315	1,210	422				36	
6027	Community Communications Dir		55		114		21	3	8	44					0	
6028	Quality Assurance		44		87	4	21	2	20	52					0	
6031	Retail Services Leadership		8,053		74				5							
6033	SE Region Sales Leadership															
6100	Community Relations - General		336		62		227	0	117	42						
6101	Community Relations - Central		27		153	75	43	10	273	220	15				2	
6111	Economic Development-General		35		194	63	79	4	30	170					0	
6120	Econ Development - Marketing		54		22	28	150	1	51	152	54				0	
6124	Community Relations MO		386		98	34	2,137	7	890	419	373				19	
6130	UED Headquarters-President		1,585		133,875	110	124	10	184	609	4				8	
6131	President-Global Networks Grp		94		2,012	26	22	5	438	115					7	
6132	Business Services Team		3,384		447	97	146		99	409					6	
6160	MO Electric SR VP						37		35		143					
6161	PS Procurement		1				10		6							
6162	PS Engr/Generations Svcs		539			5	48		37	75					4	
6163	North MO Elect Dist Mgt						188		77	33						
6165	IA/MO Gas VPHQ		108				47		101	36					3	
6166	IA/MO Gas Business Ops Mgr		31			53	187	1	68	94						
6167	WestIA/NrthMO Ops Mgr		12			26	196		39	95						
6311	Financial Mgmt-AQN State Supp		44		384	151	536	20	203	416	2				20	
6312	Financial Mgmt-AQN Central Sup		418		251	49	114	2	80	107					0	
6327	HR & Central Safety		795		1,412	401	1,646	49	1,228	1,621	29				65	
6332	Safety & Tech Trng-Elect Trng		89				61		151	209					9	
6333	Safety & Tech Trng-Gas Trng		338		689	249	771	9	1,034	1,436					2	

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Ser	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
5494	Measurement Information												0			
5550	Gen MM-Combo Gas & Electric						37					3				
5559	Manager of Mtl-MO						122									
5566	Network Fleet Management															
5567	Procurement						183									
5699	Centralized Services VP						1,216					124				
5700	Business Solutions						84									
5701	Cust Service Center-Lincoln						51					222	14			
5702	Customer Srv Ctr-Raytown						183					709				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						22					11				
5706	Billing-Omaha						90						8			
5708	Accounts Receivable Mgmt						2					7				
5709	Remittance Processing						98					12				
5710	Credit and Collections						127	(94)				552				
5711	Cust Communic Svcs-Director						41									
5712	Bill Processing						11						1			
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown											135				
5722	Field Resource Center Director						108									
5723	Utility Operations Dir						28									
5725	Customer Serv Centers-Director						94					1				
5726	Revenue Mgmt Back Office Supt						34					2				
5763	Billing-Raytown						12					13				
5913	MO SJD Customer Service															
6000	Retail Energy Markets											8				
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						14									
6004	Consumer Energy Program															
6006	Customer Choice Programs						38									
6007	Retail Operations						54									
6016	Training Director						568									
6017	Business Analysis Director						21									
6020	UED Principal Markets															
6021	Market Research						61									
6023	Retail Svcs Gas Alloc - Reg						6					3				
6024	Retail Svcs Elec Alloc						(84)					71				
6027	Community Communications Dir						11					238				
6028	Quality Assurance						46									
6031	Retail Services Leadership						137									
6033	SE Region Sales Leadership															
6100	Community Relations - General						11									
6101	Community Relations - Central															
6111	Economic Development-General						30									
6120	Econ Development - Marketing						88									
6124	Community Relations MO						81									
6130	UED Headquarters-President						822				678					
6131	President-Global Networks Grp						17,302				657	8				
6132	Business Services Team										137					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt												5			
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						658					14	3			
6312	Financial Mgmt-AQN Central Sup						278				69	19				
6327	HR & Central Safety						836				117	3	6			
6332	Safety & Tech Trng-Elect Trng						2,424									
6333	Safety & Tech Trng-Gas Trng						399									

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Empl	Long Term Ind	BENEFITS LD	Benefits Othe	Legal Fees	Accounting Sa	Tax Services	Audit Services
5494	Measurement Information		0													
5550	Gen MM-Combo Gas & Electric							90					1,666			
5559	Manager of Mtlis-MO		3													
5566	Network Fleet Management		13					(27)								
5567	Procurement							195					5,635			
5699	Centralized Services VP			825				241					4,774			
5700	Business Solutions			831				199								
5701	Cust Service Center-Lincoln							612								
5702	Customer Srv Ctr-Raytown			164				187				139				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							26					409			
5706	Billing-Omaha							224								
5708	Accounts Receivable Mgmt							21								
5709	Remittance Processing							146				10				
5710	Credit and Collections			1,825				274				5	39			
5711	Cust Communic Svcs-Director							329								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			12	5,161			307								
5722	Field Resource Center Director							139								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							13								
5726	Revenue Mgmt Back Office Supt			1,885				14				0				
5763	Billing-Raytown							1								
5913	MO SJD Customer Service															
6000	Retail Energy Markets							261								
6001	UED Pricing & Econ Analysis							72								
6002	Marketing Solutions Leadership							87					62			
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs			(395)				158								
6007	Retail Operations							75					450			
6016	Training Director			3,320												
6017	Business Analysis Director							14								
6020	UED Principal Markets															
6021	Market Research							163								
6023	Retail Svcs Gas Alloc - Reg							94				1				
6024	Retail Svcs Elec Alloc											1				
6027	Community Communications Dir							672								
6028	Quality Assurance							17								
6031	Retail Services Leadership							80					10,086			
6033	SE Region Sales Leadership							134					28			
6100	Community Relations - General							172					4,077			
6101	Community Relations - Central							300								
6111	Economic Development-General							17					30			
6120	Econ Development - Marketing							21								
6124	Community Relations MO							62								
6130	UED Headquarters-President							24					17,046			
6131	President-Global Networks Grp							7					1,745			
6132	Business Services Team												15,736		216	
6160	MO Electric SR VP												416			
6161	PS Procurement		8					73								
6162	PS Engr/Generations Svcs		16													
6163	North MO Elect Dist Mgt		4										40			
6165	IA/MO Gas VPHQ			286									204			
6166	IA/MO Gas Business Ops Mgr			220												
6167	WestIA/NrthMO Ops Mgr		1													
6311	Financial Mgmt-AQN State Supp			297				171				4				
6312	Financial Mgmt-AQN Central Sup							183								
6327	HR & Central Safety		2			3		138				2	807			
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fed	Environmenta	Transfer Agen	Geological Fa	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Age	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						351									
5559	Manager of Mtl-MO													407		
5566	Network Fleet Management						116							2		
5567	Procurement						2,783							898		
5699	Centralized Services VP						577							137		
5700	Business Solutions						12,684									
5701	Cust Service Center-Lincoln													516		
5702	Customer Srv Ctr-Raytown					30								3,528		
5703	Customer Service Center-Monroe						(2,210)									
5704	Revenue Management Dir						74									
5706	Billing-Omaha						1,253							613		
5708	Accounts Receivable Mgmt						74									
5709	Remittance Processing							14	58					5,055		
5710	Credit and Collections						3,168	266		738	68,933		133	15,706		6
5711	Cust Communic Svcs-Director													13		
5712	Bill Processing															
5713	Market/Sales Communications										(2)					
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							84						4,051		
5763	Billing-Raytown													160		
5913	MO SJD Customer Service															
6000	Retail Energy Markets						233									57
6001	UED Pricing & Econ Analysis						233									
6002	Marketing Solutions Leadership						919									
6003	Energy Forecasting & Research						175									18
6004	Consumer Energy Program															
6006	Customer Choice Programs						313									
6007	Retail Operations						226									
6016	Training Director						548							1		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						146									
6023	Retail Svcs Gas Alloc - Reg						195									
6024	Retail Svcs Elec Alloc						10,481									
6027	Community Communications Dir													25		
6028	Quality Assurance						73							15		
6031	Retail Services Leadership						251									24
6033	SE Region Sales Leadership						329									
6100	Community Relations - General						194									
6101	Community Relations - Central						97									
6111	Economic Development-General						484							1,630		
6120	Econ Development - Marketing						362									
6124	Community Relations MO						1,723									181
6130	UED Headquarters-President						33,968							54		
6131	President-Global Networks Grp						2,354							278		31
6132	Business Services Team						26,187									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ						66							150		
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						410									
6312	Financial Mgmt-AQN Central Sup						3,649									
6327	HR & Central Safety			4			478							168		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng													713		

DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymen	Contr Paymen	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I
5494	Measurement Information							90								
5550	Gen MM-Combo Gas & Electric							1								
5559	Manager of Mtls-MO							2								
5566	Network Fleet Management															
5567	Procurement						1,006									
5699	Centralized Services VP						1,940					534			4	
5700	Business Solutions						28									
5701	Cust Service Center-Lincoln						30									
5702	Customer Srv Ctr-Raytown		29,157				1,528					5				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0									
5706	Billing-Omaha	(13,801)					(1,324)									
5708	Accounts Receivable Mgmt											28				
5709	Remittance Processing	2,381					8,170									
5710	Credit and Collections	25			2		992									
5711	Cust Communic Svcs-Director						6,303		16,643		651	96			9	
5712	Bill Processing						3,873									
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown				3									94		
5722	Field Resource Center Director						21			4						
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director											11				
5726	Revenue Mgmt Back Office Supt						303									
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets						(41)		87							
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership						21	74	53			2				
6003	Energy Forecasting & Research		1,254				1,467									
6004	Consumer Energy Program						1		336		16	9			19	
6006	Customer Choice Programs								6		653					
6007	Retail Operations											192				
6016	Training Director											2				
6017	Business Analysis Director						11,823									
6020	UED Principal Markets										147					
6021	Market Research						1,282									
6023	Retail Svcs Gas Alloc - Reg						188		130	47	87	3			13	
6024	Retail Svcs Elec Alloc						22,134		2,763	513	1,187					
6027	Community Communications Dir														828	
6028	Quality Assurance						28									
6031	Retail Services Leadership						59					9				
6033	SE Region Sales Leadership										256	296				
6100	Community Relations - General						150			1	242					
6101	Community Relations - Central						17									
6111	Economic Development-General						2									
6120	Econ Development - Marketing						2					10	37			
6124	Community Relations MO						77	197	159		170	499		1	34	
6130	UED Headquarters-President						6,007			17						
6131	President-Global Networks Grp							12,024			24	279				
6132	Business Services Team						166									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt						8									
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						45									
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						28									
6312	Financial Mgmt-AQN Central Sup						2									
6327	HR & Central Safety						2,080			7		41			8	
6332	Safety & Tech Trng-Elect Trng						89									
6333	Safety & Tech Trng-Gas Trng						2,107									

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bor
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mtl-MO															
5566	Network Fleet Management															
5567	Procurement									10						
5699	Centralized Services VP															
5700	Business Solutions														(71)	
5701	Cust Service Center-Lincoln															
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt								(100)					(106)		
5709	Remittance Processing														53,205	
5710	Credit and Collections															
5711	Cust Communic Svcs-Director						2									
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														0	
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir									491						
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General											8				
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO									9,520		3,524				
6130	UED Headquarters-President															
6131	President-Global Networks Grp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						3									
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety													730		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															

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 Placemer	Search Firm A
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mtl-MO													51		
5566	Network Fleet Management			(56)				48								
5567	Procurement				3					1				4		
5699	Centralized Services VP			9,334	2											32
5700	Business Solutions			(0)	1						(76)					
5701	Cust Service Center-Lincoln			237	10											
5702	Customer Srv Ctr-Raytown			247	40									0	23	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				2											
5706	Billing-Omaha				4											
5708	Accounts Receivable Mgmt				2											
5709	Remittance Processing			53	1											
5710	Credit and Collections			(25)	1											
5711	Cust Communic Svcs-Director				0									203		130
5712	Bill Processing													1		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			(0)	14											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt														2	
5763	Billing-Raytown				6	2									2	
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research														10	
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director				1											
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				1											
6024	Retail Svcs Elec Alloc				4											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing				3											
6124	Community Relations MO				4											
6130	UED Headquarters-President		7,997		6											
6131	President-Global Networks Grp			(408)								3,423		1,575		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				30				2							
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				1											
6166	IA/MO Gas Business Ops Mgr				10											
6167	WestIA/NrthMO Ops Mgr				8											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				3						(3)					
6327	HR & Central Safety				43									2,321		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng				71	5	31			1						

DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSAT	COMPENSAT	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
5494	Measurement Information								36	109	(50)	(22)	0			
5550	Gen MM-Combo Gas & Electric								836	2,339	(295)	(127)		(0)		
5559	Manager of Mtlis-MO								1,502	4,525	341	147	29	328		
5566	Network Fleet Management				292				389	988	(1,565)	(672)	0	0	2	1
5567	Procurement								3,276	9,385	400	172	0			
5699	Centralized Services VP								1,670	4,900	774	332	7	130		
5700	Business Solutions								2,088	5,234	(1,242)	(534)	4	66		
5701	Cust Service Center-Lincoln								7,809	23,212	3,347	1,438	(20)	(357)	90	43
5702	Customer Srv Ctr-Raytown								8,160	24,212	3,399	1,461	(127)	(2,998)	0	0
5703	Customer Service Center-Monroe								(1,155)	(2,644)	(0)	(0)				
5704	Revenue Management Dir								617	1,708	18	8	1	19		
5706	Billing-Omaha								4,197	12,169	552	237	14	250	0	0
5708	Accounts Receivable Mgmt								572	1,650	270	116	0	8		
5709	Remittance Processing			14					1,314	3,928	165	71	5	90	0	0
5710	Credit and Collections	1		9					5,577	14,397	1,065	458	66	1,102	1	0
5711	Cust Communic Svcs-Director								611	1,829	173	74	2	34		
5712	Bill Processing								519	1,553	37	16	2	28		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								200							
5716	Field Resources Center-Raytown								9,614	27,529	947	407	0	(0)	2	1
5722	Field Resource Center Director								288	861	67	29	1	16		
5723	Utility Operations Dir								41	128			0			
5725	Customer Serv Centers-Director								464	1,385	179	77	(1)	(20)		
5726	Revenue Mgmt Back Office Supt								1,140	3,368	57	24	3	60	0	0
5763	Billing-Raytown			0					1,137	3,402	551	237	(4)	(73)	0	0
5913	MO SJD Customer Service															
6000	Retail Energy Markets	10							347	1,002	(1,252)	(538)	(0)	0		
6001	UED Pricing & Econ Analysis								616	1,546	(789)	(339)		(0)		
6002	Marketing Solutions Leadership								680	1,815	(433)	(186)	(0)	0		
6003	Energy Forecasting & Research								606	1,591	(824)	(354)	(4)	(55)		
6004	Consumer Energy Program								26	82	16	7	(1)	(10)		
6006	Customer Choice Programs								479	1,273	(528)	(227)	(4)	(61)		
6007	Retail Operations								541	1,338	(470)	(202)	0	39		
6016	Training Director								1,474	4,177	414	178	4	74	0	0
6017	Business Analysis Director								271	810	51	22	1	15		
6020	UED Principal Markets								4	15	9	4				
6021	Market Research		1						294	791	(102)	(44)	0	(0)		
6023	Retail Svcs Gas Alloc - Reg			0					247	723	460	197	(0)	(0)	0	0
6024	Retail Svcs Elec Alloc			9					4,155	12,342	7,751	3,331	0	0	0	0
6027	Community Communications Dir								274	821	18	8	1	17		
6028	Quality Assurance								856	2,381	134	58	1	26		
6031	Retail Services Leadership		15						593	1,486	(427)	(184)		0		
6033	SE Region Sales Leadership								1,606	3,711	(2,036)	(875)	(0)	0		
6100	Community Relations - General								1,058	2,867	11	5	0	(0)		
6101	Community Relations - Central								484	1,265				(0)		
6111	Economic Development-General								775	2,135	558	240	(0)	0		
6120	Econ Development - Marketing								552	1,484	114	49	(0)	(0)		
6124	Community Relations MO								2,048	6,138	(1,858)	(798)				
6130	UED Headquarters-President		90						5,463	18,403	2,573	1,101	(0)	(2)		
6131	President-Global Networks Grp		1,325	20	32				2,156	6,368	(319)	(138)	(30)	(484)	1	0
6132	Business Services Team		13						1,665	5,180	1,184	504	(1)	(9)		
6160	MO Electric SR VP								1,283	3,891	(252)	(109)				
6161	PS Procurement								85	380	(1,377)	(589)				
6162	PS Engr/Generations Svcs								579	2,403	(2,492)	(1,065)				
6163	North MO Elect Dist Mgt								654	1,961	65	28				
6165	IA/MO Gas VPHQ								86	254	38	16				
6166	IA/MO Gas Business Ops Mgr								120	360	36	16				
6167	WestIA/NrthMO Ops Mgr								306	918	(106)	(46)				
6311	Financial Mgmt-AQN State Supp		21						5,162	15,157	(4,464)	(1,918)	(139)	(2,296)	0	0
6312	Financial Mgmt-AQN Central Sup								5,608	16,627	(327)	(140)	(0)	0	1	0
6327	HR & Central Safety	19	71	8				15	6,476	18,964	(499)	(215)	0			
6332	Safety & Tech Trng-Elect Trng				363				716	2,112	(12)	(5)	(0)	(0)		
6333	Safety & Tech Trng-Gas Trng				2,193				1,947	5,771	3,599	1,546	0	(0)		

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Tel	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allg	FDC ESF Allg	FDC USU Alloc	
5494	Measurement Information										4	6	669
5550	Gen MM-Combo Gas & Electric												18,288
5559	Manager of Mtlis-MO										13	19	31,218
5566	Network Fleet Management												5,089
5567	Procurement			23	3	0	18	14	5				72,430
5699	Centralized Services VP			130	20	1	35	79	29		36	51	52,998
5700	Business Solutions												48,450
5701	Cust Service Center-Lincoln										3	4	148,967
5702	Customer Srv Ctr-Raytown												260,389
5703	Customer Service Center-Monroe												(22,512)
5704	Revenue Management Dir										7	10	13,805
5706	Billing-Omaha										4	5	62,461
5708	Accounts Receivable Mgmt												10,594
5709	Remittance Processing												92,107
5710	Credit and Collections			7	1	0	4	5	2		148	203	188,407
5711	Cust Communic Svcs-Director												59,903
5712	Bill Processing												308,119
5713	Market/Sales Communications												(2)
5714	Cust Operations UED-Vice Pres												3,054
5716	Field Resources Center-Raytown												190,984
5722	Field Resource Center Director												5,126
5723	Utility Operations Dir												929
5725	Customer Serv Centers-Director												7,729
5726	Revenue Mgmt Back Office Supt												26,110
5763	Billing-Raytown										14	20	20,310
5913	MO SJD Customer Service												(39,154)
6000	Retail Energy Markets												5,681
6001	UED Pricing & Econ Analysis												11,747
6002	Marketing Solutions Leadership												13,354
6003	Energy Forecasting & Research										46	66	13,640
6004	Consumer Energy Program												2,197
6006	Customer Choice Programs												8,850
6007	Retail Operations												10,279
6016	Training Director												30,990
6017	Business Analysis Director												16,436
6020	UED Principal Markets												274
6021	Market Research												7,076
6023	Retail Svcs Gas Alloc - Reg			0	0			0	0		57	79	6,624
6024	Retail Svcs Elec Alloc			4	1	0		2	1		71	101	149,708
6027	Community Communications Dir												7,061
6028	Quality Assurance												15,613
6031	Retail Services Leadership			141	22	1	21	85	31				32,597
6033	SE Region Sales Leadership												26,649
6100	Community Relations - General										15	20	24,959
6101	Community Relations - Central												10,369
6111	Economic Development-General												17,789
6120	Econ Development - Marketing										142	195	12,054
6124	Community Relations MO												63,019
6130	UED Headquarters-President			1,095	168	8	1,123	735	209	8			331,497
6131	President-Global Networks Grp			207	32	2	108	129	44		168	238	119,567
6132	Business Services Team			713	109	5	807	469	149	12			85,706
6160	MO Electric SR VP										121	172	24,819
6161	PS Procurement												415
6162	PS Engr/Generations Svcs										203	426	12,482
6163	North MO Elect Dist Mgt												12,565
6165	IA/MO Gas VPHQ												3,710
6166	IA/MO Gas Business Ops Mgr												3,022
6167	WestIA/NrthMO Ops Mgr												5,826
6311	Financial Mgmt-AQN State Supp												90,150
6312	Financial Mgmt-AQN Central Sup												107,996
6327	HR & Central Safety												136,470
6332	Safety & Tech Trng-Elect Trng												16,614
6333	Safety & Tech Trng-Gas Trng												55,262

DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6340	USU Risk Solutions & Credit	10	15,032	135												
6348	GNG IT Business Office		34,566			28	(169)	11,171		319					130	
6349	GNG IT GSS Applications		24,613					3,538								
6352	GNG IT Enrgy Deliv Application		23,577	17				5,120							8	
6353	GNG IT Energy Res Applications		53,886		183			2,850								
6356	GNG IT Webb Applications		15,304	166				2,722								
6357	GNG IT Field Support		20,085					2,353								
6358	GNG IT Support Center		8,940			24		636								
6359	GNG IT Support Center - Tier 2		9,298					789								
6360	GNG IT Cust Serv Applications		51,847					15,442								
6361	GNG IT Telecom Services		2,498													
6362	GNG IT Client/Server Svcs		10,689					1,006								
6363	GNG IT InfoCenter-Open Sys Svc		5,244					339								
6364	GNG IT DataCenter-Ops Svcs	9	12,292			692		766								529
6365	GNG IT Data Base Support		18,099					6,825								
6366	GNG IT DataCntr-Tech Svcs		11,363		62	6		6,548								2
6367	GNG IT InfoCntr-Prod Ctrl Svcs		6,319			99										13
6368	GNG IT Infrastructure Mgmt		10,902													
6369	GNG IT Communication Services	1	9,712	562	21	3		1,914								
6370	Regulatory Administration	9	24,285	165		210	(7)			937						
6371	Regulatory Services Electric		28,398			29	0									
6372	Regulatory Services-Gas		2,566			9	(0)			66						
6373	Regulatory PGA		654		15	0		107								
6374	Regulatory Analytical Support		43,535		93			1,379								
6376	Reg Legislative Svcs-MO		10,770													
6381	E-Business		12,059													
6382	Regulatory Acctg Svcs-Electric		89,363					645								
6384	Regulatory Acctg Svcs-Gas		6,502			1										
6386	USU Risk Assessment & Audit		13,782	63												
6388	Property		4,255					349								
6390	Environmental		35,078			22										982
6392	Tax- Property Team		23,354													
6393	Tax- Sales Team		16,008			46										
6394	Tax- Income Team		16,581					(2,153)								
6397	GNG IT Call Center Engineering		9,288	0		35										
7037	General Gas Tech Svcs		321													
Grand Total		7,692	2,845,895	106,622	5,878	26,881	1,462	326,520	(2,002)	4,457	110	85	61	745	3,031	11,270

DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commur	Commun Equ	Radio Equipm	Voice Tech H
6340	USU Risk Solutions & Credit							0		13						
6348	GNG IT Business Office								102	6,883	71					22
6349	GNG IT GSS Applications							62	10	18	6					
6352	GNG IT Enrgy Deliv Application						14			24	(860)		(20)			
6353	GNG IT Energy Res Applications									20	11					
6356	GNG IT Webb Applications								9	4	62					
6357	GNG IT Field Support	9					17		62	126	53					
6358	GNG IT Support Center							0	2	6	27					
6359	GNG IT Support Center - Tier 2								7	14	5					
6360	GNG IT Cust Serv Applications						1	0	5	114	229					
6361	GNG IT Telecom Services							(9,877)	1,490	8	49	6,450	685	1,005		
6362	GNG IT Client/Server Svcs								14	2	24					
6363	GNG IT InfoCenter-Open Sys Svc								9		27					
6364	GNG IT DataCenter-Ops Svcs										24					
6365	GNG IT Data Base Support								38	17	42					
6366	GNG IT DataCntr-Tech Svcs								4		70					
6367	GNG IT InfoCntr-Prod Ctrl Svcs										5					
6368	GNG IT Infrastructure Mgmt								99	34	15					
6369	GNG IT Communication Services	6					3	4	14	657	24	150	37		46	
6370	Regulatory Administration								110	40						
6371	Regulatory Services Electric								3	117						
6372	Regulatory Services-Gas		0						2	11						
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							113		233	17					
6381	E-Business	2							43	123						
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								0							
6388	Property															
6390	Environmental		1		25				49	107	273					
6392	Tax- Property Team								1							
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						1	3,577	4,101	104	44	1,027	739			
7037	General Gas Tech Svcs					1			2	3						
Grand Total		464	4,337	546	684	2,381	1,863	(5,213)	17,072	14,305	2,072	18,606	1,707	1,025	84	1,494

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Ded	Toll Free, Swi	Calling Card	Directory Listi	Directory Assi	Long Distance	Long Distance	Premium Call	SCADA Comr	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 Ctrl 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 Commu	Mainframe Ha	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6340	USU Risk Solutions & Credit														3	
6348	GNG IT Business Office			218		2,033	531		1,317	117	344		8	48	315	
6349	GNG IT GSS Applications					1,551	291		55					11	3	
6352	GNG IT Enrgy Deliv Application					17,794	2		54					16		
6353	GNG IT Energy Res Applications					10										
6356	GNG IT Webb Applications					12,133			207							
6357	GNG IT Field Support					11	155		267							
6358	GNG IT Support Center					2,545			110							
6359	GNG IT Support Center - Tier 2					25			4							
6360	GNG IT Cust Serv Applications				3,172	3,773	5,002		42			68				
6361	GNG IT Telecom Services			71			9		1					5		
6362	GNG IT Client/Server Svcs		235			22,885	(149)		25	11			3			
6363	GNG IT InfoCenter-Open Sys Svc				320	2,193		24,836								
6364	GNG IT DataCenter-Ops Svcs				203,592	(13,045)		3,449				(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	5,834	7,856	2,319	48

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and Ma	Printing Expe	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		46													8
6358	GNG IT Support Center	1								0						9
6359	GNG IT Support Center - Tier 2	4														1
6360	GNG IT Cust Serv Applications	15	19							6						13
6361	GNG IT Telecom Services		5													
6362	GNG IT Client/Server Svcs	15	121													7
6363	GNG IT InfoCenter-Open Sys Svc					349				1						3
6364	GNG IT DataCenter-Ops Svcs					199										23
6365	GNG IT Data Base Support															2
6366	GNG IT DataCntr-Tech Svcs	16	131			770										7
6367	GNG IT InfoCntr-Prod Ctrl Svcs		4													
6368	GNG IT Infrastructure Mgmt	1	2				23									31
6369	GNG IT Communication Services	5	100							13						26
6370	Regulatory Administration	77	35				52						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	159							440						114
6392	Tax- Property Team	31	18				103			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 Ass	Other Office B	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlines	Other Travel	Uniforms
6340	USU Risk Solutions & Credit		93		258	28	26		53	125	2				(71)	
6348	GNG IT Business Office		240		2,538	269	332	34	265	1,025					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		26		56	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/Ser	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 Enrgy 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 DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-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 Grea	Benefits Empl	Long Term Ind	BENEFITS LD	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			4,886				17					562			
6349	GNG IT GSS Applications							209				7				
6352	GNG IT Enrgy Deliv 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 Ctrl 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 Fed	Environmenta	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Age	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
6340	USU Risk Solutions & Credit												23			
6348	GNG IT Business Office						4,706							2,853		
6349	GNG IT GSS Applications						5,967									
6352	GNG IT Enrgy Deliv Application						8,760									
6353	GNG IT Energy Res Applications						9,799							4		
6356	GNG IT Webb Applications						356									
6357	GNG IT Field Support						618							89		
6358	GNG IT Support Center						1,174									
6359	GNG IT Support Center - Tier 2				5		194									
6360	GNG IT Cust Serv Applications						9,089									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						165							380		
6363	GNG IT InfoCenter-Open Sys Svc						55									
6364	GNG IT DataCenter-Ops Svcs						1,302									
6365	GNG IT Data Base Support						706									
6366	GNG IT DataCntr-Tech Svcs						357									
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt													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	68,930	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 Paymen	Contr Paymen	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I
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			53	221		144		
6371	Regulatory Services Electric						7									
6372	Regulatory Services-Gas						1									
6373	Regulatory PGA						30									
6374	Regulatory Analytical Support						25			11						
6376	Reg Legislative Svcs-MO									9		43				
6381	E-Business											78				
6382	Regulatory Acctg Svcs-Electric											267				
6384	Regulatory Acctg Svcs-Gas						1									
6386	USU Risk Assessment & Audit															
6388	Property						7									
6390	Environmental		37				16									
6392	Tax- Property Team						101									
6393	Tax- Sales Team						977									
6394	Tax- Income Team						6,868									
6397	GNG IT Call Center Engineering		437				122	45								
7037	General Gas Tech Svcs															
Grand Total		(11,395)	37,087	1,992	19	19,001	142,065	15,426	20,176	966	3,537	3,751	37	244	912	1,161

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying 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 Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									309	95					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO										1,843		56	40		
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric									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 Placemer	Search Firm A
6340	USU Risk Solutions & Credit														4	
6348	GNG IT Business Office				8											
6349	GNG IT GSS Applications				2						(607)					
6352	GNG IT Enrgy Deliv Application										(1,418)					
6353	GNG IT Energy Res Applications													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	COMPENSAT	COMPENSAT	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								765	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 Allo	FDC ESF Allo	FDC USU Alloc	
6340	USU Risk Solutions & Credit			882	135	7	774	557	197				25,501
6348	GNG IT Business Office			253	39	2	368	177	46				95,377
6349	GNG IT GSS Applications												43,606
6352	GNG IT 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												109,429
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

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overim	Incentive	Severence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General		2,223	2,517			236									
1029	Producton	0	148,100		482	227	1,050	6,666								
1039	Wholesale Customer SvcsA		209,996				538	11,497								
1042	Regulated Mktg&DispatchA		456,421	(4,720)		83	(5,539)									5,070
1043	Regulated Power Group		203,041				2,783			268						
1044	Fuel and Purchased PowerA		162,489				(0)	35,053								
1056	Trade AdministrationA		51,194					1,764								
1057	Financial Mgmt-UPS		103,777					9,786								
2301	GSS Planning & Operations		1,026					4,262								
2303	GSS Financial Accounting		24,490					36								
2304	GSS General Allocation		27,520													
2308	GSS Administration		1,355			18										
2309	GSS Cost Management		1,039					73								
2312	Gss Pepl		4,594													
2313	GSS Williams Pipeline		12,909													
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		1,801					10,795								
4474	UED Accounting Accruals		114,538					103,851							13,411	
4475	UPS Accounting Accruals		(23,452)						(4,004)							
5001	Elec Trans Ops-MO/SJ Gen		87,287													
5002	Elec Trans Ops-ROW-MO/CO/KS		16,965													
5023	Elec Trans Business Ops-Genl		95,398													6,131
5028	Transmission Eng MO-Gen		63,661													
5030	Systems Operations_MO General	807	475,457	15,484		161							64			
5032	Transmission Ops MO-Gen		61,082													
5038	SCADA - General		29,143													
5080	V P Transmission Svcs		63,267			61	(0)	11,987		411						
5083	Business Ops - Energy Delivery		58,527		2,670	46		24,561								
5090	Energy Del Products & Services		10,691					12,092								
5100	VP of Network Management		27,806				0									
5130	MO Elec Business Support		45,009													
5190	General KS/CO/MO Gas Assets		14,756					10,790								
5250	MO Elec Engineering Service		63,462													
5251	MO Electric Planning & Design		655,391	23,534	2,143	73										
5252	UED Gas Planning & Design		27,562			10		5,363								
5253	MO Electric Standards		85,317													
5254	Network Gas Stds & Safety Trng		18,879			234		1,855								
5255	Forestry MO/CO/KS		26,720													
5257	UED Gas Technical Support		9,091					1,964								
5260	Safety & Tech Trng-USU		59,073		417	531		19,612								
5304	VP of Network Operations		118,610		3,654		(0)	145,797		3,819						
5305	Net Ops Work Management		46,565	3,648												
5352	General MO Elec Ntwrk Ops		61,121													
5360	General Elec Measurement		52,774													
5361	Warrensburg Meter Shop	501	16,090	29,098												
5362	Field Metering Services	8,634	605	153,760									630			
5370	General Substation Maintenance		27,303													
5379	VP - Gas Field Operations		4,980													
5381	Gen Gas Ntwrk Ops MO/KS/CO		17,364													
5405	General MO Gas Networks		6,446			134										
5490	General Gas Measurement		8,424													
5491	Small Volume Repair (CB)		5,252					172								
5492	Large Volume/Warehouse (CB)		7,896			363										
5493	Field Measurment	179	25,099	6,042		579		2,082					12	4		3
5494	Measurement Information		3,550													
5550	Gen MM-Combo Gas & Electric		32,754		287		0	11,507								
5559	Manager of MIs-MO		79,808		72	8										

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Purc	Materials Sma	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Producton		267													
1039	Wholesale Customer SvcsA							124		(1)	1,493	17				
1042	Regulated Mktg&DispatchA								815	289	358	295		576		31
1043	Regulated Power Group							80	590	(1)	32					
1044	Fuel and Purchased PowerA								59	77						
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							4	93	15						
2303	GSS Financial Accounting															
2304	GSS General Allocation		46					12	122	126	105					
2308	GSS Administration							121	12	6		517				923
2309	GSS Cost Management								19							
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				400				283	260	147					
5002	Elec Trans Ops-ROW-MO/CO/KS				5,548					156	116					
5023	Elec Trans Business Ops-Genl								131	222	140					
5028	Transmission Eng MO-Gen						77		52	696						
5030	Systems Operations_MO General			1,475			14		111	743	74					
5032	Transmission Ops MO-Gen			341					189	133	38					
5038	SCADA - General									43						
5080	IV P Transmission Svcs						91		131	322	117					
5083	Business Ops - Energy Delivery						5		100	(25)						
5090	Energy Del Products & Services								15	112						
5100	VP of Network Management								16	135						
5130	MO Elec Business Support								147	101	30					
5190	General KS/CO/MO Gas Assets										52					
5250	MO Elec Engineering Service								101	24						
5251	MO Electric Planning & Design		1,591	32					512	1,427	896					
5252	UED Gas Planning & Design						0		27	132	10					
5253	MO Electric Standards						304									
5254	Network Gas Stds & Safety Trng			12		74	3			22						
5255	Forestry MO/CO/KS					11			(119)	344	(75)					
5257	UED Gas Technical Support			1			342		8	13	9					
5260	Safety & Tech Trng-USU		3						57	369	78					
5304	VP of Network Operations		16			4,110	7		1	9	244	93			116	
5305	Net Ops Work Management	42									24	121				
5352	General MO Elec Ntwrk Ops		163								445	132				
5360	General Elec Measurement							302	110	744	294					
5361	Warrensburg Meter Shop		10,829	46			451				80					
5362	Field Metering Services		3,106	175			2,617		302	2,163	387					
5370	General Substation Maintenance									816	130					
5379	VP - Gas Field Operations						1			33						
5381	Gen Gas Ntwrk Ops MO/KS/CO									33						
5405	General MO Gas Networks									7						
5490	General Gas Measurement		371				7			4	44					
5491	Small Volume Repair (CB)		66				984									
5492	Large Volume/Warehouse (CB)		139				1,049				30					
5493	Field Measurement		325	82			4,170		4	627	59					
5494	Measurement Information		3								4					
5550	Gen MM-Combo Gas & Electric						1			70	110					
5559	Manager of MIs-MO	52								145	144					

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
DeptID	Description	Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory Listi	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
1026	UPS-General															
1029	Producton													853		
1039	Wholesale Customer SvcsA													367		
1042	Regulated Mktg&DispatchA													116	376	
1043	Regulated Power Group													30		
1044	Fuel and Purchased PowerA													84		
1056	Trade AdministrationA													6		
1057	Financial Mgmt-UPS													18		
2301	GSS Planning & Operations													17		
2303	GSS Financial Accounting															
2304	GSS General Allocation													5		
2308	GSS Administration							200							1,127	
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													775		
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl													97		
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs													459		
5083	Business Ops - Energy Delivery													318		
5090	Energy Del Products & Services													41		
5100	VP of Network Management													185		
5130	MO Elec Business Support													96		
5190	General KS/CO/MO Gas Assets													65		
5250	MO Elec Engineering Service													39		
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design															
5253	MO Electric Standards													529		
5254	Network Gas Stds & Safety Trng													5		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support													4		
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations													446		
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops													2,555		
5360	General Elec Measurement													27		
5361	Warrensburg Meter Shop								506							
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations													26		
5381	Gen Gas Ntwrk Ops MO/KS/CO													90		
5405	General MO Gas Networks								153							
5490	General Gas Measurement													43		
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement													28		
5494	Measurement Information													1		
5550	Gen MM-Combo Gas & Electric	31												44		
5559	Manager of MIs-MO															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
DeptID	Description	Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cost	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Producton						221							129		
1039	Wholesale Customer SvcsA					1,485	62		980					445	216	
1042	Regulated Mktg&DispatchA		5			1,165	445		38					125	212	
1043	Regulated Power Group						21							633		
1044	Fuel and Purchased PowerA					733			224							
1056	Trade AdministrationA								20							
1057	Financial Mgmt-UPS														260	
2301	GSS Planning & Operations					1,905								38		
2303	GSS Financial Accounting								3							
2304	GSS General Allocation					729								461	4	
2308	GSS Administration					4								81		
2309	GSS Cost Management													30		
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													451		
5002	Elec Trans Ops-ROW-MO/CO/KS													1		22
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	IV P Transmission Svcs			9		74	31		263						38	
5083	Business Ops - Energy Delivery					37								55		
5090	Energy Del Products & Services															
5100	VP of Network Management													20		
5130	MO Elec Business Support								284							
5190	General KS/CO/MO Gas Assets								25							
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					339								698		
5252	UED Gas Planning & Design					5							1,398	27	4	
5253	MO Electric Standards													107		
5254	Network Gas Stds & Safety Trng					76								148	2	40
5255	Forestry MO/CO/KS													12		
5257	UED Gas Technical Support													4	8	
5260	Safety & Tech Trng-USU					179			102					1,232	6	
5304	VP of Network Operations					122			619					261		
5305	Net Ops Work Management								22							
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services													18		
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								34							
5405	General MO Gas Networks															
5490	General Gas Measurement													10	35	10
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)														286	
5493	Field Measurement								89							
5494	Measurement Information		19	1												
5550	Gen MM-Combo Gas & Electric					2,208			168					4		
5559	Manager of MIs-MO							18	647							

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and Wa	Postage and	Utilities	Janitorial Serv	Equipment &	Office and Eq	Security Expe	Safety and Me	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Dev	Office Rent/Le	MEALS for Bu
1026	UPS-General									32						
1029	Producton		94						598	60						163
1039	Wholesale Customer SvcsA	656	154							85		5,649				785
1042	Regulated Mktg&DispatchA	1,463	140			401				340						597
1043	Regulated Power Group	2,550	47							43						796
1044	Fuel and Purchased PowerA		126							390						108
1056	Trade AdministrationA	18	6													99
1057	Financial Mgmt-UPS		8							23						11
2301	GSS Planning & Operations	69	21			67									33	139
2303	GSS Financial Accounting	1														80
2304	GSS General Allocation	1,832	466	22		568	146			33					20,650	967
2308	GSS Administration	263	29			72					22				42	100
2309	GSS Cost Management	69	23			61									30	22
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	4,215								205						155
5002	Elec Trans Ops-ROW-MO/CO/KS		107							44		99				13
5023	Elec Trans Business Ops-Genl	9			4,035					3						
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General		571	643	7,849	9,290	4,455			14						137
5032	Transmission Ops MO-Gen			6												6
5038	SCADA - General									10						13
5080	VP Transmission Svcs	610	124							611		916				67
5083	Business Ops - Energy Delivery		12							16						26
5090	Energy Del Products & Services															8
5100	VP of Network Management									15		532				31
5130	MO Elec Business Support		3							363						6
5190	General KS/CO/MO Gas Assets		36													
5250	MO Elec Engineering Service		2							61						
5251	MO Electric Planning & Design	2,375	297	15			445			268						90
5252	UED Gas Planning & Design		25							6						
5253	MO Electric Standards	15	212							79						
5254	Network Gas Stds & Safety Trng	159	195	10		167				1,159						14
5255	Forestry MO/CO/KS		31							1,407						
5257	UED Gas Technical Support		12	41	20			4		1,235						
5260	Safety & Tech Trng-USU	365	133			28			860	1,406		47				311
5304	VP of Network Operations	518	5							157						555
5305	Net Ops Work Management		9							19						38
5352	General MO Elec Ntwrk Ops	950	85							45						253
5360	General Elec Measurement	269	22				49									
5361	Warrensburg Meter Shop	40	330				71		65							
5362	Field Metering Services		3,553							796						
5370	General Substation Maintenance															12
5379	VP - Gas Field Operations		1													1
5381	Gen Gas Ntwrk Ops MO/KS/CO									9						4
5405	General MO Gas Networks															46
5490	General Gas Measurement		6	908	450	320		14	18	4						41
5491	Small Volume Repair (CB)		1							23		17				1
5492	Large Volume/Warehouse (CB)	1	239	81					1							4
5493	Field Measurement		9	(620)	32	33			23	30						35
5494	Measurement Information		14	83												
5550	Gen MM-Combo Gas & Electric	7	44		5											70
5559	Manager of MIs-MO	1,854	30							206						

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
DeptID	Description	Corporate Ass	Other Office	Ins Workers	CAir Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
1026	UPS-General		(286)													
1029	Producton		2,330		447	400	3,655	15	1,682	2,402						145
1039	Wholesale Customer SvcsA		8,101		3,737	1,139	2,392	221	1,668	5,218	1,167					123
1042	Regulated Mktg&DispatchA		931		1,420	456	749	90	584	1,402	62					99
1043	Regulated Power Group		187		1,086	252	2,038	50	2,479	876	319					6
1044	Fuel and Purchased PowerA		9		941	71	412	45	370	1,011	24					19
1056	Trade AdministrationA		21		141		43	7	105	648						
1057	Financial Mgmt-UPS		10				99		47		125					
2301	GSS Planning & Operations		144		317	209	3	7	34	73	6					
2303	GSS Financial Accounting		10		23	11	59		157	51						1
2304	GSS General Allocation		218		860	268	402	49	452	686	48					31
2308	GSS Administration		90				2		39	21						
2309	GSS Cost Management					9	0	0								
2312	Gss Pepl															
2313	GSS Williams Pipeline				384	4	85		21	49						10
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		180													
4474	UED Accounting Accruals		2,330													(31,480)
4475	UPS Accounting Accruals		870													
5001	Elec Trans Ops-MO/SJ Gen		796		164	101	1,657	18	1,257	419						18
5002	Elec Trans Ops-ROW-MO/CO/KS		23		127		1,718	20	325	373						
5023	Elec Trans Business Ops-Genl		2,207		3,026	1,569	3,187	133	1,571	2,769						17
5028	Transmission Eng MO-Gen		114				354		385	115						48
5030	Systems Operations_MO General		1,404		1,273	330	3,093	98	583	798						5
5032	Transmission Ops MO-Gen		14				1,305		173		67					
5038	SCADA - General		16		454	59	1,180	21	476	1,154						32
5080	V P Transmission Svcs		121		1,470	558	798	77	2,246	1,596	663			(50)		163
5083	Business Ops - Energy Delivery		331		583	126	579	41	287	864	3					5
5090	Energy Del Products & Services		29				535		65	92						39
5100	VP of Network Management		219		213	103	249	10	402	151						3
5130	MO Elec Business Support						643		355							236
5190	General KS/CO/MO Gas Assets		91		133		514	4	231	182						4
5250	MO Elec Engineering Service		1,159				132		249	12						1
5251	MO Electric Planning & Design		372		184	504	17,259		2,083	881						103
5252	UED Gas Planning & Design		193		110	73	712	10	283	319						16
5253	MO Electric Standards		4,379		197	438	157	13	309	493						385
5254	Network Gas Stds & Safety Trng		555			20	123		191	270						(1)
5255	Forestry MO/CO/KS		150			14	1,087	23	529	187						(17)
5257	UED Gas Technical Support		87		140	73	327	6	118	250						6
5260	Safety & Tech Trng-USU		2,082		581	629	4,332	25	2,269	1,899						21
5304	VP of Network Operations		899		2,462	400	1,138	195	1,184	2,683						418
5305	Net Ops Work Management		64		940	1,429	380	78	1,742	2,086	33					67
5352	General MO Elec Ntwrk Ops						1,329		292							1,677
5360	General Elec Measurement		421				1,760		578	229						11
5361	Warrensburg Meter Shop						243		327	136						709
5362	Field Metering Services		218													1,860
5370	General Substation Maintenance		51		3,933	336	2,597	12	1,337	2,267						27
5379	VP - Gas Field Operations		23		27		60	0	20	45						0
5381	Gen Gas Ntwrk Ops MO/KS/CO				32		773	4	285	290						14
5405	General MO Gas Networks						459		169	519						
5490	General Gas Measurement		317		6		60	1	8	99						
5491	Small Volume Repair (CB)		9				11	0	1	4						2
5492	Large Volume/Warehouse (CB)								129	210						2
5493	Field Measurement		10		123	104	134	3	640	1,224						19
5494	Measurement Information		18						1							
5550	Gen MM-Combo Gas & Electric		427		362	34	223	20	617	166						
5559	Manager of MIs-MO		81		229	115	1,233	28	1,215	412						18

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gift	Benefits Health	Benefits Life	Benefits Educ	Benefits AD&
1026	UPS-General						460									
1029	Producton						2,178									
1039	Wholesale Customer SvcsA						3,983				874	111				
1042	Regulated Mktg&DispatchA						2,871				82	153				
1043	Regulated Power Group						718					7,000				
1044	Fuel and Purchased PowerA						1,191				1,213					
1056	Trade AdministrationA						691									
1057	Financial Mgmt-UPS						349									
2301	GSS Planning & Operations															
2303	GSS Financial Accounting						95									
2304	GSS General Allocation						312									
2308	GSS Administration												51			
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual							535,257		267,621		24,827	1,206,868	36,985	28,158	7,481
4403	UPS Benefits Residual							98,576		46,959		4,822	173,888	5,933	7,978	1,506
4420	GSS Benefits Residual							8,314	6,408	4,223			16,745	466	273	94
4452	GSS Accounting Accruals	9,132	166	80	2,412	(12,028)										
4474	UED Accounting Accruals	662,805	13,214	7,783	176,502	(852,310)										
4475	UPS Accounting Accruals	97,877	1,665	460	36,125	(91,654)										
5001	Elec Trans Ops-MO/SJ Gen						231				1,243					
5002	Elec Trans Ops-ROW-MO/CO/KS						226									
5023	Elec Trans Business Ops-Genl						1,326									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						781						8			
5032	Transmission Ops MO-Gen															
5038	SCADA - General						7									
5080	V P Transmission Svcs						3,410				1,866	16				
5083	Business Ops - Energy Delivery						77									
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						143									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						25					90				
5252	UED Gas Planning & Design						27						5			
5253	MO Electric Standards						786									
5254	Network Gas Stds & Safety Trng												2			
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support						6							2		
5260	Safety & Tech Trng-USU						566					59				
5304	VP of Network Operations															
5305	Net Ops Work Management						1,395									
5352	General MO Elec Ntwrk Ops											525				
5360	General Elec Measurement						43						5			
5361	Warrensburg Meter Shop															
5362	Field Metering Services						90									
5370	General Substation Maintenance						6									
5379	VP - Gas Field Operations						47									
5381	Gen Gas Ntwrk Ops MO/KS/CO						175									
5405	General MO Gas Networks						31									
5490	General Gas Measurement						63									
5491	Small Volume Repair (CB)						39									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						3									
5494	Measurement Information													1		
5550	Gen MM-Combo Gas & Electric						135					11				
5559	Manager of MIs-MO						449									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Empl	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting Se	Tax Services	Audit Services
1026	UPS-General												364			
1029	Production												45,960			
1039	Wholesale Customer SvcsA							316					14,624			
1042	Regulated Mktg&DispatchA		81	24,600				1,179				5				
1043	Regulated Power Group							278					19,704			
1044	Fuel and Purchased PowerA		40	11,078									455			
1056	Trade AdministrationA							351				5				
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			240				55								
2303	GSS Financial Accounting							117				8		1,227		
2304	GSS General Allocation							97				40	27,373			
2308	GSS Administration							29								
2309	GSS Cost Management							29								
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual				76,684		23,053		(272,302)		(2,481,763)		3,922			2,486
4403	UPS Benefits Residual				(22,330)		4,024		(47,512)		(411,350)		566			336
4420	GSS Benefits Residual	807					337		(6,816)		(35,217)		54			47
4452	GSS Accounting Accruals					374										
4474	UED Accounting Accruals					359,946				0		0				
4475	UPS Accounting Accruals								(7,037)							
5001	Elec Trans Ops-MO/SJ Gen												655			
5002	Elec Trans Ops-ROW-MO/CO/KS												9,380			
5023	Elec Trans Business Ops-Genl		21	12,712									16,222			
5028	Transmission Eng MO-Gen							53				34				
5030	Systems Operations_MO General		316	13,469				53				5				
5032	Transmission Ops MO-Gen		55					55								
5038	SCADA - General															
5080	VP Transmission Svcs							223				1,955	30,152	1,330		
5083	Business Ops - Energy Delivery							45								
5090	Energy Del Products & Services			590				19								
5100	VP of Network Management											197	41,050			
5130	MO Elec Business Support							53								
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service							13								
5251	MO Electric Planning & Design		388					923				162				
5252	UED Gas Planning & Design		13					28								
5253	MO Electric Standards							40								
5254	Network Gas Stds & Safety Trng		1										158			
5255	Forestry MO/CO/KS							32								
5257	UED Gas Technical Support		10					72								
5260	Safety & Tech Trng-USU		9					1,292								
5304	VP of Network Operations							123				1,060	41,043			
5305	Net Ops Work Management		24					66								
5352	General MO Elec Ntwrk Ops							710					26,343			
5360	General Elec Measurement		26					32								
5361	Warrensburg Meter Shop		113	3,037				32				23				
5362	Field Metering Services		295					171				1,956				
5370	General Substation Maintenance		25					389								
5379	VP - Gas Field Operations							82				175	627			
5381	Gen Gas Ntwrk Ops MO/KS/CO												599			
5405	General MO Gas Networks															
5490	General Gas Measurement		3					10								
5491	Small Volume Repair (CB)		22					10								
5492	Large Volume/Warehouse (CB)		18													
5493	Field Measurement		43	50												
5494	Measurement Information		2													
5550	Gen MM-Combo Gas & Electric							329					6,100			
5559	Manager of MIs-MO		10													

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Age	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
1026	UPS-General															
1029	Producton						33,118									
1039	Wholesale Customer SvcsA						767									591
1042	Regulated Mktg&DispatchA												9,963	7		19,030
1043	Regulated Power Group						5,407							737		160
1044	Fuel and Purchased PowerA	21,892				1,516	46,876									624
1056	Trade AdministrationA						106									
1057	Financial Mgmt-UPS						723									
2301	GSS Planning & Operations						134									348
2303	GSS Financial Accounting						(51)									20
2304	GSS General Allocation														2	2,527
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						128,710	3,813								
4403	UPS Benefits Residual						18,455	508							45	
4420	GSS Benefits Residual						1,784	44						4		
4452	GSS Accounting Accruals						472									
4474	UED Accounting Accruals						4,050									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												1,514			
5023	Elec Trans Business Ops-Genl						12,342									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						194							2,695		12,968
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery						401									
5090	Energy Del Products & Services						399									
5100	VP of Network Management						219									
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						383									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					2,267								692		
5252	UED Gas Planning & Design						367									
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng					110	184							467		
5255	Forestry MO/CO/KS											7,969				
5257	UED Gas Technical Support						92									
5260	Safety & Tech Trng-USU						557							1,185		
5304	VP of Network Operations						2,349									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			1												
5491	Small Volume Repair (CB)						100						173			
5492	Large Volume/Warehouse (CB)			21												
5493	Field Measurement						203									
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						1,292									
5559	Manager of MIs-MO													1,419		

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
DeptID	Description	Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Pro	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I
1026	UPS-General						1,678									
1029	Producton						3,356									
1039	Wholesale Customer SvcsA					5,588		551		604	108	(2,328)				
1042	Regulated Mktg&DispatchA			3,999		24,271	24			216		282				
1043	Regulated Power Group		984			21,895	14					811				
1044	Fuel and Purchased PowerA						7					2,197				
1056	Trade AdministrationA						3									
1057	Financial Mgmt-UPS						7									
2301	GSS Planning & Operations						194	3				51				
2303	GSS Financial Accounting						5					128				
2304	GSS General Allocation						(494)	49		3	75	987		11		9,772
2308	GSS Administration						191	2								
2309	GSS Cost Management						177	2								
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						2,322									
4403	UPS Benefits Residual						361									
4420	GSS Benefits Residual						30									
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen						15,489									
5002	Elec Trans Ops-ROW-MO/CO/KS						7					1,647				
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						30,120									
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs						3	6				545				
5083	Business Ops - Energy Delivery						3									
5090	Energy Del Products & Services															
5100	VP of Network Management						16									
5130	MO Elec Business Support											224				
5190	General KS/CO/MO Gas Assets						2									
5250	MO Elec Engineering Service						11									
5251	MO Electric Planning & Design		151	164			462									
5252	UED Gas Planning & Design						13	22								
5253	MO Electric Standards						46									
5254	Network Gas Stds & Safety Trng						3									
5255	Forestry MO/CO/KS						1,863									
5257	UED Gas Technical Support						7									
5260	Safety & Tech Trng-USU						68,379									
5304	VP of Network Operations						15									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops						20	9,164								
5360	General Elec Measurement		185	132												
5361	Warrensburg Meter Shop		12,899	248												
5362	Field Metering Services						125									
5370	General Substation Maintenance															
5379	VP - Gas Field Operations						1,185					43				
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks						70									
5490	General Gas Measurement						952									
5491	Small Volume Repair (CB)						77									
5492	Large Volume/Warehouse (CB)						1									
5493	Field Measurement						267									
5494	Measurement Information						674									
5550	Gen MM-Combo Gas & Electric						4									
5559	Manager of MIs-MO						8									

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

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
DeptID	Description	Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placemen	Search Firm A
1026	UPS-General											16,877				
1029	Producton				36									14		
1039	Wholesale Customer SvcsA				18											
1042	Regulated Mktg&DispatchA				1									364		
1043	Regulated Power Group				25											
1044	Fuel and Purchased PowerA				11											
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS			0												
2301	GSS Planning & Operations				37											
2303	GSS Financial Accounting											(4,886)				
2304	GSS General Allocation				13							(4,292)				
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals				0						4					
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen			273												
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl				42											
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General				6											
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs				4					8						
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management				2											
5130	MO Elec Business Support												(7,346)			
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design			(0)												
5252	UED Gas Planning & Design	61			10											
5253	MO Electric Standards				20											
5254	Network Gas Stds & Safety Trng				7		4									
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU				15						446			14		
5304	VP of Network Operations		20,880	31												
5305	Net Ops Work Management				10											
5352	General MO Elec Ntwrk Ops			633												
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services										(495)					
5370	General Substation Maintenance				8									30		
5379	VP - Gas Field Operations									1						
5381	Gen Gas Ntwrk Ops MO/KS/CO			412												
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)					6			15							
5493	Field Measurement				15		5				2	(0)		(3)		
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of MIs-MO														189	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chrg	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSAT	COMPENSAT	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General								341	1,031	659	282		1	15	
1029	Producton								7,086	31,431	(8,957)	(3,829)		87	2,114	
1039	Wholesale Customer SvcsA			45					10,051	45,034	(172)	(74)	106		2,708	
1042	Regulated Mktg&DispatchA								21,075	93,820	1,331	569	(1,367)	(35,134)		
1043	Regulated Power Group								9,437	42,211	6,356	2,719	55	1,303		
1044	Fuel and Purchased PowerA			25					9,150	39,248	(6,106)	(2,609)			0	
1056	Trade AdministrationA			33					2,471	10,920	418	179	(139)	(4,171)		
1057	Financial Mgmt-UPS								5,183	22,836	287	123	(0)	0		
2301	GSS Planning & Operations		114						672	915	4,479	1,915				
2303	GSS Financial Accounting								1,668	5,070	(378)	(162)	(0)	0		
2304	GSS General Allocation		101	1					1,873	5,679	3,594	1,536	0	0		
2308	GSS Administration		114						110	304	2,344	1,002				
2309	GSS Cost Management								82	235	2,263	967				
2312	Gss Pepl								317	957	602	257	(0)			
2313	GSS Williams Pipeline								891	2,690	1,691	723	0			
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals						(31)		966	2,407	489	209	(10,343)	(0)		
4474	UED Accounting Accruals						(7,492)		13,451	57,048	(20,342)	(8,741)	121,447	(265,000)		
4475	UPS Accounting Accruals						(478)		929	6,349	5,836	2,495	(3,437)	(3,926)		
5001	Elec Trans Ops-MO/SJ Gen								6,051	18,131	876	376	(214)	(3,535)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,173	3,529	(1,549)	(666)	1	12		
5023	Elec Trans Business Ops-Genl								7,043	19,817	968	416	0	(0)		
5028	Transmission Eng MO-Gen								4,395	13,182	205	88	(0)	0		
5030	Systems Operations_MO General								34,483	101,904	5,903	2,538		0		
5032	Transmission Ops MO-Gen								4,247	12,656	556	239	(0)			
5038	SCADA - General								2,049	5,993	278	121		0		
5080	IV P Transmission Svcs			30					9,631	27,997	3,835	1,648	(0)	(0)		
5083	Business Ops - Energy Delivery								5,935	15,959	195	84	0	(0)		
5090	Energy Del Products & Services								1,502	3,882			0	(0)		
5100	VP of Network Management								1,896	5,691	205	88	(0)	(0)		
5130	MO Elec Business Support								3,175	9,501	(1,012)	(435)	205	3,394		
5190	General KS/CO/MO Gas Assets								1,767	4,755	(0)	(0)	0	0		
5250	MO Elec Engineering Service								4,419	13,248	776	333	(343)	(5,665)		
5251	MO Electric Planning & Design				175				47,201	140,871	1,004	434	(2,108)	(34,016)	34	17
5252	UED Gas Planning & Design								2,270	6,518	(2)	(1)	34	565		
5253	MO Electric Standards								5,894	17,665	(1,109)	(476)	(131)	(2,158)		
5254	Network Gas Stds & Safety Trng				462				1,613	4,740	342	147	12	199		
5255	Forestry MO/CO/KS								1,846	5,536	112	48	0			
5257	UED Gas Technical Support								765	2,180	34	14	11	183		
5260	Safety & Tech Trng-USU				1,160	333	251		5,949	17,153	(4,411)	(1,902)	83	1,250		
5304	VP of Network Operations			85					18,898	47,688	(2,577)	(1,107)		0		
5305	Net Ops Work Management								3,715	11,148	(324)	(139)	(0)	(0)	2	1
5352	General MO Elec Ntwrk Ops	75							4,182	12,565	(716)	(307)	(0)	(0)		
5360	General Elec Measurement				691				3,663	10,965	280	120	(112)	(1,887)		
5361	Warrensburg Meter Shop				158				3,119	9,392	(3,435)	(1,476)	(61)	(1,014)	45	22
5362	Field Metering Services				30,379				11,233	33,591	(9,524)	(4,092)			194	97
5370	General Substation Maintenance								1,869	5,605	(157)	(67)	(0)	0		
5379	VP - Gas Field Operations								349	1,029	(0)	0	0	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO	25							1,208	3,556	223	97	0	0		
5405	General MO Gas Networks								461	1,376	(262)	(113)	(0)	0		
5490	General Gas Measurement			2					633	1,897	149	64	(0)	(0)		
5491	Small Volume Repair (CB)								366	1,070	(616)	(265)	(7)	(37)		
5492	Large Volume/Warehouse (CB)				2,704				550	1,625	(223)	(96)	(3)	21		
5493	Field Measurement				7,403				1,912	5,495	277	119	3	371	(2)	(1)
5494	Measurement Information								271	813	(373)	(160)	(0)	(0)		
5550	Gen MM-Combo Gas & Electric								3,068	8,586	(1,097)	(471)		(0)		
5559	Manager of MIs-MO								5,468	16,461	1,242	534	98	1,108		

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
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	Load
1026	UPS-General			201	31	2	142	125	46		486	778	28,241
1029	Producton			13	2	0		8	3			1,269	290,371
1039	Wholesale Customer SvcsA												345,620
1042	Regulated Mktg&DispatchA									53			632,374
1043	Regulated Power Group										292	415	338,724
1044	Fuel and Purchased PowerA									51	149	784	330,038
1056	Trade AdministrationA												64,938
1057	Financial Mgmt-UPS											613	144,285
2301	GSS Planning & Operations												24,293
2303	GSS Financial Accounting											89	27,871
2304	GSS General Allocation												128,230
2308	GSS Administration											30	7,154
2309	GSS Cost Management												5,132
2312	Gss Pepl												6,728
2313	GSS Williams Pipeline												19,456
4402	UED Benefits Residual												(405,535)
4403	UPS Benefits Residual												(117,235)
4420	GSS Benefits Residual												(2,404)
4452	GSS Accounting Accruals	(68)	(6)								(10,241)	(14,297)	(17,532)
4474	UED Accounting Accruals	(25,723)	(1,359)									(227,807)	210,128
4475	UPS Accounting Accruals	(635)	(87)								(6,394)	(8,971)	2,532
5001	Elec Trans Ops-MO/SJ Gen												138,184
5002	Elec Trans Ops-ROW-MO/CO/KS												40,932
5023	Elec Trans Business Ops-Genl												191,552
5028	Transmission Eng MO-Gen												83,458
5030	Systems Operations_MO General										3,134	4,461	737,971
5032	Transmission Ops MO-Gen												81,163
5038	SCADA - General										352	501	41,901
5080	IV P Transmission Svcs												169,889
5083	Business Ops - Energy Delivery			8	1	0	14	8					111,897
5090	Energy Del Products & Services												30,109
5100	VP of Network Management										248	353	80,056
5130	MO Elec Business Support												55,033
5190	General KS/CO/MO Gas Assets												33,933
5250	MO Elec Engineering Service												78,033
5251	MO Electric Planning & Design										619	859	872,063
5252	UED Gas Planning & Design										19	27	46,261
5253	MO Electric Standards												113,509
5254	Network Gas Stds & Safety Trng												32,664
5255	Forestry MO/CO/KS												47,710
5257	UED Gas Technical Support										5	8	17,162
5260	Safety & Tech Trng-USU			672	103	5		400	146		118	166	194,788
5304	VP of Network Operations										483	683	414,278
5305	Net Ops Work Management												73,204
5352	General MO Elec Ntwrk Ops												122,240
5360	General Elec Measurement												71,735
5361	Warrensburg Meter Shop										10	14	82,656
5362	Field Metering Services												242,842
5370	General Substation Maintenance												46,530
5379	VP - Gas Field Operations												8,757
5381	Gen Gas Ntwrk Ops MO/KS/CO										288	395	25,906
5405	General MO Gas Networks												9,496
5490	General Gas Measurement												14,972
5491	Small Volume Repair (CB)												7,549
5492	Large Volume/Warehouse (CB)												15,129
5493	Field Measurement										134	191	57,989
5494	Measurement Information										33	48	5,003
5550	Gen MM-Combo Gas & Electric												67,113
5559	Manager of MIs-MO										48	69	113,419

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource Description2														
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severance	LT Incentive &	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
5566	Network Fleet Management		1,359	2,764			131									
5567	Procurement		161,628		552	757		34,516								
5699	Centralized Services VP		70,395	598		425	403			938						
5700	Business Solutions		54,872			(35)		39,906								1,016
5701	Cust Service Center-Lincoln	21,120	53,921	270,878	113	1,769					350	225	62	343		2,367
5702	Customer Srv Ctr-Raytown	1,406	324,581	5,882	841	24,020						12		931		2,838
5703	Customer Service Center-Monroe		(301)					(60,904)								
5704	Revenue Management Dir		18,214			162		9,776								
5706	Billing-Omaha		159,564	1,307		6,166		26,411								
5708	Accounts Receivable Mgmt	172	20,432	259		932		5,630								
5709	Remittance Processing	358	49,248	1,505		5,547										3
5710	Credit and Collections	334	114,750	2,649	169	16,468		89,741								1,354
5711	Cust Communic Svcs-Director		23,633			49										
5712	Bill Processing		(4,526)			2,000										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					9,794								
5716	Field Resources Center-Raytown	1,258	440,427	9,823		12,440		9,128				63	79	1,351		12,401
5722	Field Resource Center Director		12,934													
5723	Utility Operations Dir		2,204													
5725	Customer Serv Centers-Director		20,991			8		(2,685)								
5726	Revenue Mgmt Back Office Supt	140	43,850	1,377		3,965		879								542
5763	Billing-Raytown	23	42,706	605		6,352					26					19
5890	MO MPS Customer Service		(53,117)													
6000	Retail Energy Markets		12,158					3,301								
6001	UED Pricing & Econ Analysis		8,291					18,508								
6002	Marketing Solutions Leadership		17,786					16,195								
6003	Energy Forecasting & Research		13,084			75		17,105								
6004	Consumer Energy Program		1,387													
6006	Customer Choice Programs		12,730					10,934								
6007	Retail Operations		8,497					21,054								
6016	Training Director		53,913	1,938				9,787								1,574
6017	Business Analysis Director		11,490													
6020	UED Principal Markets		252													
6021	Market Research		8,738					5,715								
6023	Retail Svcs Gas Alloc - Reg		25,577	232		45										
6024	Retail Svcs Elec Alloc	283	182,112	650		271										
6027	Community Communications Dir		11,724													
6028	Quality Assurance	18	26,760			146		12,613								
6031	Retail Services Leadership		9,634					18,839		1,016						
6033	SE Region Sales Leadership		27,605		7,998			43,881								
6100	Community Relations - General		6,267					4,084								
6101	Community Relations - Central		2,212					2,511								
6111	Economic Development-General		10,166					2,563								
6120	Econ Development - Marketing		3,369					1,957								
6124	Community Relations MO		103,483													
6130	UED Headquarters-President		322,830			596	0									
6131	President-Global Networks Grp	309	97,843	4,364		4,708	798			2,502						
6132	Business Services Team		90,872													
6160	MO Electric SR VP		58,742													
6161	PS Procurement		4,544			53										
6162	PS Engr/Generations Svcs	176	29,461	2,096												
6163	North MO Elect Dist Mgt		30,111													
6165	IA/MO Gas VPHQ		23,538					447								
6166	IA/MO Gas Business Ops Mgr		39,577													
6167	WestIA/NrthMO Ops Mgr		23,113													
6311	Financial Mgmt-AQN State Supp		253,633	928				22,530								
6312	Financial Mgmt-AQN Central Sup		252,519	1,942		57		12,512								
6327	HR & Central Safety		236,502		221	853	(0)	17,431		1,235						
6332	Safety & Tech Trng-Elect Trng		19,148													

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	
		Materials Stor	Materials Purc	Materials Sma	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H	
5566	Network Fleet Management										11						
5567	Procurement		14						137	(29)	682						76
5699	Centralized Services VP	40							227	228	176						
5700	Business Solutions								1	9	338						
5701	Cust Service Center-Lincoln								224	823	577	8,198					
5702	Customer Srv Ctr-Raytown						6	502	30,722	138	433	21,630		76			4,798
5703	Customer Service Center-Monroe																
5704	Revenue Management Dir					0			42								
5706	Billing-Omaha								3	14	18						
5708	Accounts Receivable Mgmt									32							
5709	Remittance Processing								3		45						
5710	Credit and Collections						3	162	20		45	8,812					
5711	Cust Communic Svcs-Director						372	24	83	85	0						
5712	Bill Processing		17				147		0								
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown		169						185	503	708						
5722	Field Resource Center Director										45						
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director								1								
5726	Revenue Mgmt Back Office Supt																
5763	Billing-Raytown								2	9							
5890	MO MPS Customer Service																
6000	Retail Energy Markets																
6001	UED Pricing & Econ Analysis									202	10						
6002	Marketing Solutions Leadership																
6003	Energy Forecasting & Research							521	21	187							
6004	Consumer Energy Program																
6006	Customer Choice Programs																
6007	Retail Operations									12	3						
6016	Training Director									8	84						
6017	Business Analysis Director																
6020	UED Principal Markets																
6021	Market Research							0				51					
6023	Retail Svcs Gas Alloc - Reg					40		7	58	178				1			
6024	Retail Svcs Elec Alloc							7	253	2,058				5			
6027	Community Communications Dir						1			1							
6028	Quality Assurance																
6031	Retail Services Leadership							152		111	68						
6033	SE Region Sales Leadership																
6100	Community Relations - General									4	1						
6101	Community Relations - Central									22							
6111	Economic Development-General								0	4							
6120	Econ Development - Marketing								5	2							
6124	Community Relations MO								1,059	33							
6130	UED Headquarters-President								311	91	75						
6131	President-Global Networks Grp							4	507	595	4						
6132	Business Services Team							78	174								
6160	MO Electric SR VP						12		83	21							
6161	PS Procurement																
6162	PS Engr/Generations Svcs				264				128								
6163	North MO Elect Dist Mgt								155	326							
6165	IA/MO Gas VPHQ								105								
6166	IA/MO Gas Business Ops Mgr								590	133	35						
6167	WestIA/NrthMO Ops Mgr										24						
6311	Financial Mgmt-AQN State Supp		18					119	24	17	89						
6312	Financial Mgmt-AQN Central Sup								98	27							
6327	HR & Central Safety						1		160	1,600	63						
6332	Safety & Tech Trng-Elect Trng								96	44							

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
DeptID	Description	Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory Listi	Directory Assi	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
5566	Network Fleet Management													11		
5567	Procurement													203		
5699	Centralized Services VP													492		
5700	Business Solutions													1,045		
5701	Cust Service Center-Lincoln		8,844					2,249						3	5,139	
5702	Customer Srv Ctr-Raytown		170,564					13,120	16,399				11,201	786	18,875	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir													349		
5706	Billing-Omaha													692		
5708	Accounts Receivable Mgmt								23							
5709	Remittance Processing															
5710	Credit and Collections		2,089	736				11,954	82					16	2,247	
5711	Cust Communic Svcs-Director					92,048								202		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown													62		
5722	Field Resource Center Director													11		
5723	Utility Operations Dir													7		
5725	Customer Serv Centers-Director													12		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets													69		
6001	UED Pricing & Econ Analysis													389		
6002	Marketing Solutions Leadership													198		
6003	Energy Forecasting & Research								244					50		
6004	Consumer Energy Program															
6006	Customer Choice Programs													168		
6007	Retail Operations													65		
6016	Training Director													259		
6017	Business Analysis Director													21		
6020	UED Principal Markets															
6021	Market Research													3		
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													12		
6028	Quality Assurance															
6031	Retail Services Leadership													63		
6033	SE Region Sales Leadership													69		
6100	Community Relations - General													8		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													63		
6130	UED Headquarters-President													101		
6131	President-Global Networks Grp													587		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ													122		
6166	IA/MO Gas Business Ops Mgr													116		
6167	WestIA/NrthMO Ops Mgr													21		
6311	Financial Mgmt-AQN State Supp													196		
6312	Financial Mgmt-AQN Central Sup													37		
6327	HR & Central Safety													563		
6332	Safety & Tech Trng-Elect Trng															

Regulatory Business Unit MPS																		
Statement of IBU Allocated Charges by Dep																		
12 Months Ended December 31, 2002																		
Name	IBU																	
Sum of Sum Total Amt																		
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402		
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cost	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts		
5566	Network Fleet Management																	
5567	Procurement					470	72		39					134				
5699	Centralized Services VP					23								745	25			
5700	Business Solutions					111			6									
5701	Cust Service Center-Lincoln			59										62				
5702	Customer Srv Ctr-Raytown			147			20		179									
5703	Customer Service Center-Monroe																	
5704	Revenue Management Dir																	
5706	Billing-Omaha																	
5708	Accounts Receivable Mgmt						20											
5709	Remittance Processing								88									
5710	Credit and Collections			706		(2,106)							87	9	6			
5711	Cust Communic Svcs-Director			(4,664)														
5712	Bill Processing																	
5713	Market/Sales Communications																	
5714	Cust Operations UED-Vice Pres																	
5716	Field Resources Center-Raytown						107						661					
5722	Field Resource Center Director																	
5723	Utility Operations Dir					152												
5725	Customer Serv Centers-Director																	
5726	Revenue Mgmt Back Office Supt					25			40								5	
5763	Billing-Raytown						125										5	
5890	MO MPS Customer Service																	
6000	Retail Energy Markets														17			
6001	UED Pricing & Econ Analysis		3,481															
6002	Marketing Solutions Leadership								3						1		9	
6003	Energy Forecasting & Research		31														1,586	
6004	Consumer Energy Program					4,181												
6006	Customer Choice Programs					117												
6007	Retail Operations		16			83												
6016	Training Director					318			27						50			
6017	Business Analysis Director																	
6020	UED Principal Markets																	
6021	Market Research														308			
6023	Retail Svcs Gas Alloc - Reg													8		11		
6024	Retail Svcs Elec Alloc		20,416			1,177			453					100		127		
6027	Community Communications Dir																	
6028	Quality Assurance					25												
6031	Retail Services Leadership								93					12,198				
6033	SE Region Sales Leadership																	
6100	Community Relations - General														3			
6101	Community Relations - Central																	
6111	Economic Development-General													56		2		
6120	Econ Development - Marketing					29			13							17		
6124	Community Relations MO													61		2,333		
6130	UED Headquarters-President					22,953										50		
6131	President-Global Networks Grp		146			145			1,097				9	94			70	
6132	Business Services Team													167				
6160	MO Electric SR VP													15				
6161	PS Procurement																	
6162	PS Engr/Generations Svcs															51		64
6163	North MO Elect Dist Mgt																	
6165	IA/MO Gas VPHQ																	
6166	IA/MO Gas Business Ops Mgr																	
6167	WestIA/NrthMO Ops Mgr																	
6311	Financial Mgmt-AQN State Supp					64	11		133									
6312	Financial Mgmt-AQN Central Sup						46							311		4		
6327	HR & Central Safety		173			125	15		121				5	525		817		
6332	Safety & Tech Trng-Elect Trng																	



Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
DeptID	Description	Corporate Ass	Other Office	Ins Workers	CAir Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airline	Other Travel	Uniforms
5566	Network Fleet Management		8						37							150
5567	Procurement		1,413	7	437	279	318	33	1,179	1,404						83
5699	Centralized Services VP		130		1,266	341	378	43	2,000	509	1,138					32
5700	Business Solutions		1,676		578	263	242	15	424	833						7
5701	Cust Service Center-Lincoln		4,861		100	270	2,145	1	1,510	2,652	3					7
5702	Customer Srv Ctr-Raytown		4,162		71	1,030	1,193	9	1,869	3,501		1				37
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		139		1,604	717	972	94	640	4,492						34
5706	Billing-Omaha		1,244		359	110	1,377	6	1,158	1,267		1				39
5708	Accounts Receivable Mgmt	11	256		152	100	6	1	135	74						
5709	Remittance Processing		1,407		493	52	30	3	90	140						
5710	Credit and Collections		1,128		350	265	340	4	994	761						
5711	Cust Communic Svcs-Director		56		25	9	125	11	433	254	51					4
5712	Bill Processing		1,119						15	20						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		3,181		207	1,162	2,443	33	4,291	5,116	15					158
5722	Field Resource Center Director								20							
5723	Utility Operations Dir				31		73		18	24						
5725	Customer Serv Centers-Director		42		203	16	25	5	271	82	44					13
5726	Revenue Mgmt Back Office Supt		1,023				292		119	469						10
5763	Billing-Raytown		100				737	6	252	1,243						
5890	MO MPS Customer Service															
6000	Retail Energy Markets		32		42		7		217							
6001	UED Pricing & Econ Analysis		735													
6002	Marketing Solutions Leadership		25		137		27	2	47	16						
6003	Energy Forecasting & Research		50		15		109									
6004	Consumer Energy Program								85							
6006	Customer Choice Programs															
6007	Retail Operations		365		30				17							
6016	Training Director		206			37	463	1	362	375						4
6017	Business Analysis Director		274			39		1	16	16						5
6020	UED Principal Markets															
6021	Market Research		1		51	11	127	20	112	236	4					3
6023	Retail Svcs Gas Alloc - Reg		155		189	139	705	11	729	758	42					7
6024	Retail Svcs Elec Alloc		501		1,172	417	4,778	105	3,986	3,667	1,280					108
6027	Community Communications Dir		199		390		71	10	27	150						2
6028	Quality Assurance		150		298	14	73	7	69	183						2
6031	Retail Services Leadership		27,632		253				18							
6033	SE Region Sales Leadership															
6100	Community Relations - General		228		42		154	0	79	29						
6101	Community Relations - Central		18		104	51	29	7	185	149	10					1
6111	Economic Development-General		23		131	43	56	3	20	115						0
6120	Econ Development - Marketing		36		15	19	101	1	34	103	37					0
6124	Community Relations MO		1,383		337	120	7,601	26	3,177	1,491	1,294					71
6130	UED Headquarters-President		5,728		484,094	396	446	36	665	2,191	14					28
6131	President-Global Networks Grp		341		8,700	96	84	16	1,814	443						25
6132	Business Services Team		12,236		1,616	352	527		358	1,480						21
6160	MO Electric SR VP						116		112		462					
6161	PS Procurement		3				23		14							
6162	PS Engr/Generations Svcs		1,512			14	136		101	201						11
6163	North MO Elect Dist Mgt						622		246	109						
6165	IA/MO Gas VPHQ		886				636	9	891	551						22
6166	IA/MO Gas Business Ops Mgr		329		100	1,548	2,270	8	1,471	2,007						
6167	WestIA/NrthMO Ops Mgr		71			147	1,069		205	508						
6311	Financial Mgmt-AQN State Supp		166		1,474	579	2,028	77	767	1,587	6					77
6312	Financial Mgmt-AQN Central Sup		1,389		818	159	372	8	264	348						1
6327	HR & Central Safety		2,313		4,026	1,202	4,730	130	3,336	4,808	79					162
6332	Safety & Tech Trng-Elect Trng		165				114		280	389						16

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718	
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Ser	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gift	Benefits Health	Benefits Life I	Benefits Educ	Benefits AD&	
5566	Network Fleet Management																
5567	Procurement						776										
5699	Centralized Services VP						4,173					427					
5700	Business Solutions						293										
5701	Cust Service Center-Lincoln						174					773	51				
5702	Customer Srv Ctr-Raytown						627					2,519					
5703	Customer Service Center-Monroe																
5704	Revenue Management Dir						76					38					
5706	Billing-Omaha						308						30				
5708	Accounts Receivable Mgmt						8					25					
5709	Remittance Processing						339					44					
5710	Credit and Collections						443	(324)				1,897					
5711	Cust Communic Svcs-Director						141										
5712	Bill Processing						38						3				
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown						372					462					
5722	Field Resource Center Director																
5723	Utility Operations Dir						94										
5725	Customer Serv Centers-Director						321					4					
5726	Revenue Mgmt Back Office Supt						120					7					
5763	Billing-Raytown						44					48					
5890	MO MPS Customer Service																
6000	Retail Energy Markets											24					
6001	UED Pricing & Econ Analysis																
6002	Marketing Solutions Leadership																
6003	Energy Forecasting & Research						50										
6004	Consumer Energy Program																
6006	Customer Choice Programs						129										
6007	Retail Operations						204										
6016	Training Director						1,960										
6017	Business Analysis Director						71										
6020	UED Principal Markets																
6021	Market Research						210										
6023	Retail Svcs Gas Alloc - Reg						43					20					
6024	Retail Svcs Elec Alloc						(254)					215					
6027	Community Communications Dir						38					818					
6028	Quality Assurance						157										
6031	Retail Services Leadership						470										
6033	SE Region Sales Leadership																
6100	Community Relations - General						7										
6101	Community Relations - Central																
6111	Economic Development-General						21										
6120	Econ Development - Marketing						60										
6124	Community Relations MO						277										
6130	UED Headquarters-President						2,971				2,451						
6131	President-Global Networks Grp						64,283				2,553	30					
6132	Business Services Team										494						
6160	MO Electric SR VP																
6161	PS Procurement																
6162	PS Engr/Generations Svcs																
6163	North MO Elect Dist Mgt												15				
6165	IA/MO Gas VPHQ																
6166	IA/MO Gas Business Ops Mgr																
6167	WestIA/NrthMO Ops Mgr																
6311	Financial Mgmt-AQN State Supp						2,540					53	9				
6312	Financial Mgmt-AQN Central Sup						928				232	64					
6327	HR & Central Safety						2,239				290	12	28				
6332	Safety & Tech Trng-Elect Trng						4,508										

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Restr	Benefits LT &	Benefits Grea	Benefits Empl	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting Se	Tax Services	Audit Services	
5566	Network Fleet Management		35					(69)									
5567	Procurement							829					24,574				
5699	Centralized Services VP			3,049				828					16,781				
5700	Business Solutions			2,852				681									
5701	Cust Service Center-Lincoln							2,103									
5702	Customer Srv Ctr-Raytown			562				643				516					
5703	Customer Service Center-Monroe																
5704	Revenue Management Dir							90					1,405				
5706	Billing-Omaha							774									
5708	Accounts Receivable Mgmt							71									
5709	Remittance Processing							501				33					
5710	Credit and Collections			6,418				940				16	138				
5711	Cust Communic Svcs-Director							1,134									
5712	Bill Processing																
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown		43	17,738				1,053									
5722	Field Resource Center Director							477									
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director							43									
5726	Revenue Mgmt Back Office Supt			6,553				48				1					
5763	Billing-Raytown							3									
5890	MO MPS Customer Service																
6000	Retail Energy Markets							792									
6001	UED Pricing & Econ Analysis							220									
6002	Marketing Solutions Leadership							300					212				
6003	Energy Forecasting & Research																
6004	Consumer Energy Program																
6006	Customer Choice Programs			(1,356)				541									
6007	Retail Operations							284					1,708				
6016	Training Director			11,416													
6017	Business Analysis Director							48									
6020	UED Principal Markets																
6021	Market Research							560									
6023	Retail Svcs Gas Alloc - Reg							698				4					
6024	Retail Svcs Elec Alloc											3					
6027	Community Communications Dir							2,307									
6028	Quality Assurance							60									
6031	Retail Services Leadership							277					35,186				
6033	SE Region Sales Leadership							461					96				
6100	Community Relations - General							142					4,858				
6101	Community Relations - Central							203									
6111	Economic Development-General							12					20				
6120	Econ Development - Marketing							15									
6124	Community Relations MO							212									
6130	UED Headquarters-President							85					59,296				
6131	President-Global Networks Grp							28					6,238				
6132	Business Services Team												56,752		783		
6160	MO Electric SR VP												1,347				
6161	PS Procurement							166									
6162	PS Engr/Generations Svcs			18													
6163	North MO Elect Dist Mgt			44													
6165	IA/MO Gas VPHQ			15									135				
6166	IA/MO Gas Business Ops Mgr				2,339								1,673				
6167	WestIA/NrthMO Ops Mgr				1,797												
6311	Financial Mgmt-AQN State Supp							5									
6312	Financial Mgmt-AQN Central Sup				961			625				16					
6327	HR & Central Safety							609									
6332	Safety & Tech Trng-Elect Trng							367				5	2,097				

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819	
	Computer Fee																
5566	Network Fleet Management						299										
5567	Procurement						12,950							3,850			
5699	Centralized Services VP						1,981							473			
5700	Business Solutions						44,393										
5701	Cust Service Center-Lincoln														1,771		
5702	Customer Srv Ctr-Raytown					111								12,107			
5703	Customer Service Center-Monroe						(8,199)										
5704	Revenue Management Dir						253										
5706	Billing-Omaha						4,257							2,144			
5708	Accounts Receivable Mgmt						253										
5709	Remittance Processing								48	201				17,570			
5710	Credit and Collections						11,506	984		2,738	243,662		492	55,340			20
5711	Cust Communic Svcs-Director													45			
5712	Bill Processing																
5713	Market/Sales Communications											(7)					
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown																
5722	Field Resource Center Director																
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director																
5726	Revenue Mgmt Back Office Supt							292						14,341			
5763	Billing-Raytown													548			
5890	MO MPS Customer Service																
6000	Retail Energy Markets						706										172
6001	UED Pricing & Econ Analysis						706										
6002	Marketing Solutions Leadership						3,153										
6003	Energy Forecasting & Research						601										61
6004	Consumer Energy Program																
6006	Customer Choice Programs						1,074										
6007	Retail Operations						853										
6016	Training Director						1,972							5			
6017	Business Analysis Director																
6020	UED Principal Markets																
6021	Market Research						502										
6023	Retail Svcs Gas Alloc - Reg						1,446										
6024	Retail Svcs Elec Alloc						29,858										
6027	Community Communications Dir													86			
6028	Quality Assurance						251							53			
6031	Retail Services Leadership						862										82
6033	SE Region Sales Leadership						1,131										
6100	Community Relations - General						132										
6101	Community Relations - Central						66										
6111	Economic Development-General						1,517							3,750			
6120	Econ Development - Marketing						245										123
6124	Community Relations MO						6,394										
6130	UED Headquarters-President						122,837							194			
6131	President-Global Networks Grp						8,514							1,004			113
6132	Business Services Team						94,700										
6160	MO Electric SR VP																
6161	PS Procurement																
6162	PS Engr/Generations Svcs																
6163	North MO Elect Dist Mgt																
6165	IA/MO Gas VPHQ						540							1,228			
6166	IA/MO Gas Business Ops Mgr																
6167	WestIA/NrthMO Ops Mgr																
6311	Financial Mgmt-AQN State Supp						1,808										
6312	Financial Mgmt-AQN Central Sup						11,841										
6327	HR & Central Safety				15		1,335							424			
6332	Safety & Tech Trng-Elect Trng																

Regulatory Business Unit MPS																		
Statement of IBU Allocated Charges by Dep																		
12 Months Ended December 31, 2002																		
Name	IBU																	
Sum of Sum Total Amt																		
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000		
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I		
5566	Network Fleet Management																	
5567	Procurement						4,271											
5699	Centralized Services VP						6,656					1,952					15	
5700	Business Solutions						96											
5701	Cust Service Center-Lincoln						103											
5702	Customer Srv Ctr-Raytown		106,684				5,565					16						
5703	Customer Service Center-Monroe																	
5704	Revenue Management Dir						0											
5706	Billing-Omaha	(51,186)					(4,574)											
5708	Accounts Receivable Mgmt											97						
5709	Remittance Processing	8,820					28,036											
5710	Credit and Collections	84			6		3,550											
5711	Cust Communic Svcs-Director						21,777		57,807		2,415	330					34	
5712	Bill Processing						13,612											
5713	Market/Sales Communications																	
5714	Cust Operations UED-Vice Pres																	
5716	Field Resources Center-Raytown				12		72			15				350				
5722	Field Resource Center Director																	
5723	Utility Operations Dir																	
5725	Customer Serv Centers-Director											38						
5726	Revenue Mgmt Back Office Supt						1,125											
5763	Billing-Raytown																	
5890	MO MPS Customer Service																	
6000	Retail Energy Markets						(126)		263									
6001	UED Pricing & Econ Analysis																	
6002	Marketing Solutions Leadership						73	254	182			7						
6003	Energy Forecasting & Research		4,359				5,033											
6004	Consumer Energy Program						5		1,152		54	31				66		
6006	Customer Choice Programs								20		2,241							
6007	Retail Operations											724						
6016	Training Director											7						
6017	Business Analysis Director						41,305											
6020	UED Principal Markets										506							
6021	Market Research						4,399											
6023	Retail Svcs Gas Alloc - Reg						1,394		966	346	649	24				100		
6024	Retail Svcs Elec Alloc						67,084		8,373	1,556	3,597							
6027	Community Communications Dir																3,040	
6028	Quality Assurance						98											
6031	Retail Services Leadership						203					30						
6033	SE Region Sales Leadership										908	1,097						
6100	Community Relations - General						101			1	164							
6101	Community Relations - Central						12											
6111	Economic Development-General						1											
6120	Econ Development - Marketing						1					7	25					
6124	Community Relations MO						285	678	591		630	1,774		3		116		
6130	UED Headquarters-President						21,718			61								
6131	President-Global Networks Grp							50,578			85	970						
6132	Business Services Team						600											
6160	MO Electric SR VP																	
6161	PS Procurement																	
6162	PS Engr/Generations Svcs																	
6163	North MO Elect Dist Mgt						26											
6165	IA/MO Gas VPHQ																	
6166	IA/MO Gas Business Ops Mgr						372											
6167	WestIA/NrthMO Ops Mgr																	
6311	Financial Mgmt-AQN State Supp						108											
6312	Financial Mgmt-AQN Central Sup						8											
6327	HR & Central Safety						8,413			18		102				21		
6332	Safety & Tech Trng-Elect Trng						165											

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt		2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503	
DeptID	Description	Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bor	
5566	Network Fleet Management																
5567	Procurement									43							
5699	Centralized Services VP																
5700	Business Solutions														(245)		
5701	Cust Service Center-Lincoln																
5702	Customer Srv Ctr-Raytown																
5703	Customer Service Center-Monroe																
5704	Revenue Management Dir																
5706	Billing-Omaha																
5708	Accounts Receivable Mgmt								(353)					(364)			
5709	Remittance Processing															187,871	
5710	Credit and Collections																
5711	Cust Communic Svcs-Director						7										
5712	Bill Processing																
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown																
5722	Field Resource Center Director																
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director																
5726	Revenue Mgmt Back Office Supt																
5763	Billing-Raytown																
5890	MO MPS Customer Service																
6000	Retail Energy Markets																
6001	UED Pricing & Econ Analysis																
6002	Marketing Solutions Leadership																
6003	Energy Forecasting & Research																
6004	Consumer Energy Program																
6006	Customer Choice Programs																
6007	Retail Operations																
6016	Training Director																
6017	Business Analysis Director																
6020	UED Principal Markets																
6021	Market Research																
6023	Retail Svcs Gas Alloc - Reg														1		
6024	Retail Svcs Elec Alloc																
6027	Community Communications Dir									1,686							
6028	Quality Assurance																
6031	Retail Services Leadership																
6033	SE Region Sales Leadership																
6100	Community Relations - General											5					
6101	Community Relations - Central																
6111	Economic Development-General																
6120	Econ Development - Marketing																
6124	Community Relations MO									33,463		12,096					
6130	UED Headquarters-President																
6131	President-Global Networks Grp																
6132	Business Services Team																
6160	MO Electric SR VP																
6161	PS Procurement																
6162	PS Engr/Generations Svcs																
6163	North MO Elect Dist Mgt																
6165	IA/MO Gas VPHQ																
6166	IA/MO Gas Business Ops Mgr						24										
6167	WestIA/NrthMO Ops Mgr																
6311	Financial Mgmt-AQN State Supp																
6312	Financial Mgmt-AQN Central Sup																
6327	HR & Central Safety															1,807	
6332	Safety & Tech Trng-Elect Trng																

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
DeptID	Description	Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory Cc	Interview Exp	Job Placem	Search Firm A
5566	Network Fleet Management			(144)				123								
5567	Procurement				14					6				16		
5699	Centralized Services VP			34,579	9											110
5700	Business Solutions			(0)	3						(255)					
5701	Cust Service Center-Lincoln			844	33											
5702	Customer Srv Ctr-Raytown			886	144									1	79	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				8											
5706	Billing-Omaha				14											
5708	Accounts Receivable Mgmt				7											
5709	Remittance Processing			180	2											
5710	Credit and Collections			(92)	4									752		446
5711	Cust Communic Svcs-Director				1									2		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			(0)	48											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt													7		
5763	Billing-Raytown				21	5								8		
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															34
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director				3											
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				6											
6024	Retail Svcs Elec Alloc				11											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing				2											
6124	Community Relations MO				13											
6130	UED Headquarters-President		26,739		21											
6131	President-Global Networks Grp			(1,474)												
6132	Business Services Team											12,367		6,625		
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				83				5							
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				9											
6166	IA/MO Gas Business Ops Mgr				151											
6167	WestIA/NrthMO Ops Mgr				46											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				10						(10)					
6327	HR & Central Safety				141									5,750		
6332	Safety & Tech Trng-Elect Trng															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	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	COMPENSAT	COMPENSAT	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
5566	Network Fleet Management				753				1,005	2,553	(4,091)	(1,758)	(0)	0	4	2
5567	Procurement								14,100	40,421	1,883	808	0	(0)		
5699	Centralized Services VP								5,843	17,150	2,774	1,189	25	447		
5700	Business Solutions								7,226	18,145	(4,242)	(1,823)	13	228		
5701	Cust Service Center-Lincoln								27,370	81,357	11,911	5,118	(68)	(1,224)	309	147
5702	Customer Srv Ctr-Raytown								28,617	84,911	12,338	5,301	(435)	(10,289)	1	1
5703	Customer Service Center-Monroe								(4,284)	(9,808)	(1)	(1)				
5704	Revenue Management Dir								2,136	5,915	62	27	4	66		
5706	Billing-Omaha								14,515	42,126	2,016	866	47	857	1	1
5708	Accounts Receivable Mgmt								2,028	5,861	984	423	2	29		
5709	Remittance Processing				47				4,589	13,721	630	271	17	308	1	1
5710	Credit and Collections	3			31				19,611	50,592	3,768	1,620	226	3,783	2	1
5711	Cust Communic Svcs-Director								2,143	6,414	634	273	6	117		
5712	Bill Processing								1,815	5,436	160	69	5	96		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								686							
5716	Field Resources Center-Raytown								33,583	96,233	3,548	1,525	0		7	3
5722	Field Resource Center Director								1,009	3,020	249	107	3	55		
5723	Utility Operations Dir								141	441						
5725	Customer Serv Centers-Director								1,625	4,847	642	276	(4)	(69)		
5726	Revenue Mgmt Back Office Supt								4,009	11,855	247	106	11	205	1	0
5763	Billing-Raytown				0				4,055	12,131	2,031	873	(14)	(250)	1	0
5890	MO MPS Customer Service															
6000	Retail Energy Markets	30							1,052	3,037	(3,794)	(1,630)				
6001	UED Pricing & Econ Analysis								1,868	4,684	(2,391)	(1,027)		0		
6002	Marketing Solutions Leadership								2,336	6,230	(1,487)	(639)	(0)	(0)		
6003	Energy Forecasting & Research								2,079	5,460	(2,828)	(1,215)	(12)	(190)		
6004	Consumer Energy Program								90	280	54	23	(2)	(35)		
6006	Customer Choice Programs								1,644	4,368	(1,811)	(778)	(13)	(211)		
6007	Retail Operations								2,047	5,068	(1,719)	(738)	3	158		
6016	Training Director								5,161	14,628	1,533	659	14	254	2	1
6017	Business Analysis Director								947	2,836	190	82	3	52		
6020	UED Principal Markets								15	50	32	14				
6021	Market Research				5				1,007	2,713	(351)	(151)	0	0		
6023	Retail Svcs Gas Alloc - Reg				2				1,837	5,373	3,416	1,468	0	(0)	0	0
6024	Retail Svcs Elec Alloc				28				12,593	37,407	23,491	10,094	0	(0)	1	1
6027	Community Communications Dir								957	2,866	69	30	3	58		
6028	Quality Assurance								2,988	8,325	506	218	5	90		
6031	Retail Services Leadership		50						2,041	5,118	(1,451)	(627)				
6033	SE Region Sales Leadership								5,510	12,736	(6,985)	(3,001)	0	0		
6100	Community Relations - General								716	1,939	8	3	(0)	(0)		
6101	Community Relations - Central								328	856			(0)	(0)		
6111	Economic Development-General								1,037	2,981	1,538	661		0		
6120	Econ Development - Marketing								373	1,004	77	33	(0)	0		
6124	Community Relations MO								7,244	21,710	(6,617)	(2,843)				
6130	UED Headquarters-President		326						19,579	66,011	9,120	3,902	(1)	(9)		
6131	President-Global Networks Grp		5,554	78	114				8,047	23,715	(1,446)	(625)	(59)	(969)	4	1
6132	Business Services Team		47						6,021	18,729	4,280	1,822	(1)	(9)		
6160	MO Electric SR VP								4,069	12,336	(792)	(341)				
6161	PS Procurement								216	965	(3,354)	(1,434)				
6162	PS Engr/Generations Svcs								1,608	6,664	(6,857)	(2,930)				
6163	North MO Elect Dist Mgt								2,108	6,323	261	112				
6165	IA/MO Gas VPHQ								1,679	5,015	(464)	(199)				
6166	IA/MO Gas Business Ops Mgr								2,770	8,311	(598)	(257)				
6167	WestIA/NrthMO Ops Mgr								1,618	4,854	(503)	(216)				
6311	Financial Mgmt-AQN State Supp		81						19,069	55,945	(14,804)	(6,361)	(254)	(4,193)	1	1
6312	Financial Mgmt-AQN Central Sup								18,548	54,978	(1,116)	(479)	0	0	2	1
6327	HR & Central Safety	48	177	19				36	17,669	51,848	(704)	(302)	0	0		
6332	Safety & Tech Trng-Elect Trng				675				1,334	3,936	(572)	(246)	0	0		

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	Load
5566	Network Fleet Management												13,116
5567	Procurement			96	15	1	77	60	22				312,743
5699	Centralized Services VP			459	70	4	120	277	101		122	173	187,314
5700	Business Solutions												167,970
5701	Cust Service Center-Lincoln										11	15	520,886
5702	Customer Srv Ctr-Raytown												917,720
5703	Customer Service Center-Monroe												(83,497)
5704	Revenue Management Dir										24	35	47,622
5706	Billing-Omaha										13	19	212,210
5708	Accounts Receivable Mgmt												37,545
5709	Remittance Processing												323,598
5710	Credit and Collections			26	4	0	13	16	6		508	696	664,539
5711	Cust Communic Svcs-Director												208,329
5712	Bill Processing												1,082,704
5713	Market/Sales Communications												(7)
5714	Cust Operations UED-Vice Pres												10,481
5716	Field Resources Center-Raytown												667,511
5722	Field Resource Center Director												17,930
5723	Utility Operations Dir												3,186
5725	Customer Serv Centers-Director												26,821
5726	Revenue Mgmt Back Office Supt												91,847
5763	Billing-Raytown										51	73	72,268
5890	MO MPS Customer Service												(134,916)
6000	Retail Energy Markets												17,221
6001	UED Pricing & Econ Analysis												35,760
6002	Marketing Solutions Leadership												45,856
6003	Energy Forecasting & Research										158	225	46,895
6004	Consumer Energy Program												7,538
6006	Customer Choice Programs												30,373
6007	Retail Operations												38,940
6016	Training Director												108,192
6017	Business Analysis Director												57,399
6020	UED Principal Markets												939
6021	Market Research												24,283
6023	Retail Svcs Gas Alloc - Reg			1	0	0		1	0		421	586	49,240
6024	Retail Svcs Elec Alloc			11	2	0		7	2		216	307	452,956
6027	Community Communications Dir												24,672
6028	Quality Assurance												54,367
6031	Retail Services Leadership			490	75	4	71	294	108				113,457
6033	SE Region Sales Leadership												91,554
6100	Community Relations - General										10	13	19,010
6101	Community Relations - Central												7,014
6111	Economic Development-General												25,159
6120	Econ Development - Marketing										96	132	8,154
6124	Community Relations MO												223,002
6130	UED Headquarters-President			3,940	604	30	4,063	2,646	752	29			1,189,536
6131	President-Global Networks Grp			758	116	6	453	476	162		590	833	471,683
6132	Business Services Team			2,578	395	20	2,918	1,695	540	43			309,779
6160	MO Electric SR VP										362	515	78,683
6161	PS Procurement												1,226
6162	PS Engr/Generations Svcs										570	1,196	34,747
6163	North MO Elect Dist Mgt												40,626
6165	IA/MO Gas VPHQ												47,816
6166	IA/MO Gas Business Ops Mgr												60,840
6167	WestIA/NrthMO Ops Mgr												30,961
6311	Financial Mgmt-AQN State Supp												340,592
6312	Financial Mgmt-AQN Central Sup												356,878
6327	HR & Central Safety												376,196
6332	Safety & Tech Trng-Elect Trng												30,182

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severence	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6333	Safety & Tech Trng-Gas Trng		52,292													
6340	USU Risk Solutions & Credit	40	59,906	540												
6348	GNG IT Business Office		115,105				92	(510)	37,453	1,090					433	
6349	GNG IT GSS Applications		85,254						12,287							
6352	GNG IT Enrgy Deliv Application		81,980	57					18,009						27	
6353	GNG IT Energy Res Applications		137,168		482				6,472							
6356	GNG IT Webb Applications		51,172	565					9,059							
6357	GNG IT Field Support		60,485						6,381							
6358	GNG IT Support Center		25,965				70		1,846							
6359	GNG IT Support Center - Tier 2		31,076						2,638							
6360	GNG IT Cust Serv Applications		179,882						53,384							
6361	GNG IT Telecom Services		6,260													
6362	GNG IT Client/Server Svcs		26,771						2,519							
6363	GNG IT InfoCenter-Open Sys Svc		17,402						1,141							
6364	GNG IT DataCenter-Ops Svcs	26	35,416			2,045			2,418							1,534
6365	GNG IT Data Base Support		59,706						22,825							
6366	GNG IT DataCntr-Tech Svcs		33,009		171		17		20,225							5
6367	GNG IT InfoCntr-Prod Ctrl Svcs		18,227				284									40
6368	GNG IT Infrastructure Mgmt		36,513													
6369	GNG IT Communication Services	6	80,389	3,120	219		29		19,943							
6370	Regulatory Administration	28	79,639	543			688	(9)		3,098						
6371	Regulatory Services Electric		85,017				88	0								
6372	Regulatory Services-Gas		17,341				60	0		434						
6373	Regulatory PGA		4,888		110		3		794							
6374	Regulatory Analytical Support		137,012		311				4,612							
6376	Reg Legislative Svcs-MO		55,719													
6381	E-Business		39,465													
6382	Regulatory Acctg Svcs-Electric		264,543						1,931							
6384	Regulatory Acctg Svcs-Gas		44,442				9									
6386	USU Risk Assessment & Audit		48,506	228												
6388	Property		13,997						1,149							
6390	Environmental		115,991				74									3,283
6392	Tax- Property Team		77,991													
6393	Tax- Sales Team		53,047				148									
6394	Tax- Income Team		55,046					(6,957)								
6397	GNG IT Call Center Engineering		32,436	(141)			120									
7037	General Gas Tech Svcs		2,386													
Grand Total		35,818	9,931,119	544,072	20,913	94,452	(485)	1,064,168	(4,004)	14,811	376	300	847	2,628	13,870	38,180

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sma	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
6333	Safety & Tech Trng-Gas Trng	766				466	895		51	209	9					
6340	USU Risk Solutions & Credit							0		51						
6348	GNG IT Business Office								339	22,243	239					77
6349	GNG IT GSS Applications							211	36	63	21					
6352	GNG IT Enrgy Deliv Application						47			82	(2,946)		14			
6353	GNG IT Energy Res Applications									54	27					
6356	GNG IT Webb Applications								29	15	207					
6357	GNG IT Field Support	28					54		166	398	150					
6358	GNG IT Support Center							1	6	16	79					
6359	GNG IT Support Center - Tier 2								22	48	17					
6360	GNG IT Cust Serv Applications						3	0	19	394	803					
6361	GNG IT Telecom Services							(24,855)	3,730	21	124	16,099	1,714	2,519		
6362	GNG IT Client/Server Svcs								36	5	60					
6363	GNG IT InfoCenter-Open Sys Svc								29		91					
6364	GNG IT DataCenter-Ops Svcs										74					
6365	GNG IT Data Base Support								126	56	140					
6366	GNG IT DataCntr-Tech Svcs								12		208					
6367	GNG IT InfoCntr-Prod Ctrl Svcs										15					
6368	GNG IT Infrastructure Mgmt								332	116	51					
6369	GNG IT Communication Services	62					35	42	90	6,730	190	1,599	334		488	
6370	Regulatory Administration								358	132						
6371	Regulatory Services Electric								10	349						
6372	Regulatory Services-Gas			3					16	73						
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							586		1,207	86					
6381	E-Business	7							140	412						
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								0							
6388	Property															
6390	Environmental		4		82				162	355	904					
6392	Tax- Property Team								4							
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						5	12,275	14,084	361	157	3,531	2,594			
7037	General Gas Tech Svcs						5		18	23						
Grand Total		996	17,151	2,164	6,305	4,696	11,830	(8,829)	58,947	54,659	8,367	60,386	5,238	2,594	604	5,904

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory Listi	Directory Assi	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Commu	Voice Network	TeleConferen	Local Exchan	Radio Tower
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office				3									733		
6349	GNG IT GSS Applications				2				142					66	362	
6352	GNG IT Enrgy Deliv Application								26					1,028	206	
6353	GNG IT Energy Res Applications													2,095		
6356	GNG IT Webb Applications													17		
6357	GNG IT Field Support													33		
6358	GNG IT Support Center													122		
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications													366		
6361	GNG IT Telecom Services		5,733	39	3,523	94	2	18,522	727	3				3	33,002	38
6362	GNG IT Client/Server Svcs													43		
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support													8		
6366	GNG IT DataCntr-Tech Svcs													140		
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				0									363		
6369	GNG IT Communication Services		8,184						55		891	18,923		190		2,948
6370	Regulatory Administration													672		
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas													212		
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO													682		
6381	E-Business													813		
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas													2		
6386	USU Risk Assessment & Audit													62		
6388	Property															
6390	Environmental													467		
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		44,910	371	213	3	70	6,640	12,334	359		7,826		250	7,820	118
7037	General Gas Tech Svcs													55		
Grand Total		31	240,325	1,147	3,742	92,145	72	52,685	30,691	363	891	26,749	11,201	22,857	69,155	3,104

Regulatory Business Unit MPS																			
Statement of IBU Allocated Charges by Dep																			
12 Months Ended December 31, 2002																			
Name	IBU																		
Sum of Sum Total Amt																			
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402			
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cost	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts			
6333	Safety & Tech Trng-Gas Trng					209	94												
6340	USU Risk Solutions & Credit														11				
6348	GNG IT Business Office			730		6,969	1,819		4,478	385	1,159		27	163	1,060				
6349	GNG IT GSS Applications					5,681	999		189					39	13				
6352	GNG IT Enrgy Deliv Application					61,552	6		184					56					
6353	GNG IT Energy Res Applications					23													
6356	GNG IT Webb Applications					39,806			704										
6357	GNG IT Field Support					35	507		867										
6358	GNG IT Support Center					7,391			319										
6359	GNG IT Support Center - Tier 2					82			14										
6360	GNG IT Cust Serv Applications				10,954	13,462	17,998		143			253							
6361	GNG IT Telecom Services			176			22		3						13				
6362	GNG IT Client/Server Svcs		584			57,563	(380)		62	28			8						
6363	GNG IT InfoCenter-Open Sys Svc				1,062	7,229		81,957											
6364	GNG IT DataCenter-Ops Svcs				606,366	(31,233)		9,635				(207)							
6365	GNG IT Data Base Support					20,377			1,277										
6366	GNG IT DataCntr-Tech Svcs				56,533	186,639	154	(445)	542						25				
6367	GNG IT InfoCntr-Prod Ctrl Svcs																		
6368	GNG IT Infrastructure Mgmt			(14)			149												
6369	GNG IT Communication Services	1,017	35	1,479		114	6,775		1,683						57	1,331			
6370	Regulatory Administration														80				
6371	Regulatory Services Electric												15,483		715	40			
6372	Regulatory Services-Gas							5	79						34				
6373	Regulatory PGA					13													
6374	Regulatory Analytical Support					22,474		1,771							101				
6376	Reg Legislative Svcs-MO															32			
6381	E-Business					1,496									159				
6382	Regulatory Acctg Svcs-Electric														461				
6384	Regulatory Acctg Svcs-Gas																		
6386	USU Risk Assessment & Audit								575										
6388	Property																		
6390	Environmental					1,065	36		626						864	111			
6392	Tax- Property Team								223						1,307				
6393	Tax- Sales Team														1,700				
6394	Tax- Income Team					4,558									1,078				
6397	GNG IT Call Center Engineering			(61,713)		18	44		267										
7037	General Gas Tech Svcs																		
Grand Total		1,017	24,908	(63,085)	674,915	442,490	29,442	92,918	18,045	413	1,159	47	17,678	26,974	8,443	205			

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Serv	Equipment &	Office and Eq	Security Expe	Safety and Me	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Dev	Office Rent/Le	MEALS for Bu
6333	Safety & Tech Trng-Gas Trng	2,187	3		1,349	1,516	182		77			3,641				444
6340	USU Risk Solutions & Credit		4													
6348	GNG IT Business Office		423							99						563
6349	GNG IT GSS Applications	58	18			55				13					28	260
6352	GNG IT Enrgy Deliv Application	461	4							15						157
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															1
6357	GNG IT Field Support		136													20
6358	GNG IT Support Center	2								0						26
6359	GNG IT Support Center - Tier 2	13														3
6360	GNG IT Cust Serv Applications	50	69							22						46
6361	GNG IT Telecom Services		13													
6362	GNG IT Client/Server Svcs	37	303													17
6363	GNG IT InfoCenter-Open Sys Svc					1,149				4						11
6364	GNG IT DataCenter-Ops Svcs					551										72
6365	GNG IT Data Base Support															5
6366	GNG IT DataCntr-Tech Svcs	50	412			2,287										22
6367	GNG IT InfoCntr-Prod Ctrl Svcs		10													
6368	GNG IT Infrastructure Mgmt	4	7			73										101
6369	GNG IT Communication Services	55	601							90						281
6370	Regulatory Administration	248	114			167				55			72		101	190
6371	Regulatory Services Electric	337	527							408						242
6372	Regulatory Services-Gas	381	575							697						30
6373	Regulatory PGA	10	98													
6374	Regulatory Analytical Support	719	91							303		1,911	23			106
6376	Reg Legislative Svcs-MO		6							120						148
6381	E-Business	42	173							3,266						118
6382	Regulatory Acctg Svcs-Electric	1,120	197							2,987						266
6384	Regulatory Acctg Svcs-Gas		99							345						1
6386	USU Risk Assessment & Audit															257
6388	Property	45	1							19						25
6390	Environmental	4,606	521			344				1,470						378
6392	Tax- Property Team	105	60							61						5
6393	Tax- Sales Team	574	365							1,824						
6394	Tax- Income Team	101	10													
6397	GNG IT Call Center Engineering	1	14													2
7037	General Gas Tech Svcs	1	11													
Grand Total		40,242	814,507	2,914	13,779	19,090	18,091	70	1,938	215,216	152	210,971	4,947	14,442	22,226	24,095

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office	Ins Workers	CAir Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airline	Other Travel	Uniforms
6333	Safety & Tech Trng-Gas Trng		672		1,282	478	1,434	16	1,951	2,699						3
6340	USU Risk Solutions & Credit		370		1,033	111	104		210	501	7				(284)	
6348	GNG IT Business Office		791		8,496	903	1,094	115	888	3,415					227	
6349	GNG IT GSS Applications		1,209		808	114	696	13	377	641					18	
6352	GNG IT Enrgy Deliv Application		265		311	8	188	9	863	242					9	
6353	GNG IT Energy Res Applications						97		18						806	
6356	GNG IT Webb Applications		117				101		64							
6357	GNG IT Field Support		223		19	197	822	0	175	173	8				5	
6358	GNG IT Support Center		36			16	2		13	15						
6359	GNG IT Support Center - Tier 2		24						10							
6360	GNG IT Cust Serv Applications		443		1,183	188	1,304	256	539	1,472			12		9	
6361	GNG IT Telecom Services						32									
6362	GNG IT Client/Server Svcs		55		122	86	190		117	214						
6363	GNG IT InfoCenter-Open Sys Svc		11		159				17	161						
6364	GNG IT DataCenter-Ops Svcs		756				3	6	3							
6365	GNG IT Data Base Support		40				326		12	204						
6366	GNG IT DataCntr-Tech Svcs		23		551	85	465		183	849					25	
6367	GNG IT InfoCntr-Prod Ctrl Svcs		17													
6368	GNG IT Infrastructure Mgmt		21		438	232	1,707	17	732	1,077						
6369	GNG IT Communication Services		866		1,731	602	768	87	1,042	395					38	
6370	Regulatory Administration		1,397		4,170	1,120	1,057	26	385	1,892	961				36	
6371	Regulatory Services Electric		391		491	155	1,153	113	869	1,518					75	
6372	Regulatory Services-Gas		42		502	87	36	3	124	95	7				1	
6373	Regulatory PGA		10		24			0	58	7						
6374	Regulatory Analytical Support		635		526	66	295	42	77	596					34	
6376	Reg Legislative Svcs-MO		917		190			178	7,138	2,777	565				145	
6381	E-Business		399		1,179	136	247	42	669	1,814					83	
6382	Regulatory Acctg Svcs-Electric		204		173		151	1	233							
6384	Regulatory Acctg Svcs-Gas		295		144	4			96							
6386	USU Risk Assessment & Audit		22		647	265	644	19	640	1,634					18	
6388	Property		77		561				28		70					
6390	Environmental		2,618		2,431	1,503	691	135	1,183	2,363	534				404	
6392	Tax- Property Team		165		792	614	232	17	362	678	80				18	
6393	Tax- Sales Team		476		87				101							
6394	Tax- Income Team		2													
6397	GNG IT Call Center Engineering		88		192	79	251	6	95	231						
7037	General Gas Tech Svcs		17		48		212	0	36	82					2	
Grand Total		11	124,817	7	564,325	26,877	112,753	3,172	85,034	106,125	9,228	2	12	(50)	(26,724)	4,983

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
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/Ser	401K Employ	Pension Empl	ESCP	Non Qualified	Employee Gift	Benefits Health	Benefits Life	Benefits Educ	Benefits AD&
6333	Safety & Tech Trng-Gas Trng						742									
6340	USU Risk Solutions & Credit						187									
6348	GNG IT Business Office						1,280					70	4			
6349	GNG IT GSS Applications						1,144									
6352	GNG IT Enrgy Deliv Application						824									
6353	GNG IT Energy Res Applications						3,615									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						100					0				
6358	GNG IT Support Center						15									
6359	GNG IT Support Center - Tier 2						14									
6360	GNG IT Cust Serv Applications						1,351					10	8			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						10,916									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						930									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						421						2			
6370	Regulatory Administration						612				1,233					
6371	Regulatory Services Electric						1,436									
6372	Regulatory Services-Gas						56						5			
6373	Regulatory PGA						22									
6374	Regulatory Analytical Support						1,205									
6376	Reg Legislative Svcs-MO															
6381	E-Business						574									
6382	Regulatory Acctg Svcs-Electric						553									
6384	Regulatory Acctg Svcs-Gas						75						5			
6386	USU Risk Assessment & Audit						9									
6388	Property															
6390	Environmental	64					2,843					1	5			
6392	Tax- Property Team						368									
6393	Tax- Sales Team						288									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						910									
7037	General Gas Tech Svcs						35									
Grand Total		769,878	15,045	8,323	215,040	(955,991)	142,696	641,822	6,408	318,803	12,532	45,179	1,397,740	43,385	36,409	9,080

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Empl	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting Se	Tax Services	Audit Services	
6333	Safety & Tech Trng-Gas Trng																
6340	USU Risk Solutions & Credit																
6348	GNG IT Business Office			16,402				58					1,814				
6349	GNG IT GSS Applications							727				25					
6352	GNG IT Enrgy Deliv Application			1,483				262									
6353	GNG IT Energy Res Applications							466									
6356	GNG IT Webb Applications							192									
6357	GNG IT Field Support			(32)				48									
6358	GNG IT Support Center							2									
6359	GNG IT Support Center - Tier 2							56									
6360	GNG IT Cust Serv Applications			225				227									
6361	GNG IT Telecom Services																
6362	GNG IT Client/Server Svcs							14									
6363	GNG IT InfoCenter-Open Sys Svc																
6364	GNG IT DataCenter-Ops Svcs																
6365	GNG IT Data Base Support							327									
6366	GNG IT DataCntr-Tech Svcs																
6367	GNG IT InfoCntr-Prod Ctrl Svcs							11									
6368	GNG IT Infrastructure Mgmt																
6369	GNG IT Communication Services		(5)										7,882				
6370	Regulatory Administration												49,596				
6371	Regulatory Services Electric												17,143				
6372	Regulatory Services-Gas			6,541				25					5,280				
6373	Regulatory PGA											1					
6374	Regulatory Analytical Support							53									
6376	Reg Legislative Svcs-MO							286									
6381	E-Business							1,401									
6382	Regulatory Acctg Svcs-Electric							798						6,340			
6384	Regulatory Acctg Svcs-Gas							5									
6386	USU Risk Assessment & Audit															17,370	
6388	Property							65									
6390	Environmental			11,182									48,136				
6392	Tax- Property Team		13					107					11,026		73		
6393	Tax- Sales Team																
6394	Tax- Income Team																
6397	GNG IT Call Center Engineering		0	3,408				58									
7037	General Gas Tech Svcs												4				
Grand Total		807	1,691	157,312	54,368	360,320	27,415	31,653	(326,630)	(7,037)	(2,928,330)	6,245	638,748	8,897	856	20,240	

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819	
		Computer Fee	Environmental	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Age	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi	
6333	Safety & Tech Trng-Gas Trng													1,531			
6340	USU Risk Solutions & Credit												94				
6348	GNG IT Business Office						15,736							9,215			
6349	GNG IT GSS Applications						20,495										
6352	GNG IT Enrgy Deliv Application						30,651										
6353	GNG IT Energy Res Applications						25,697							11			
6356	GNG IT Webb Applications						1,166										
6357	GNG IT Field Support						1,699							290			
6358	GNG IT Support Center						3,409										
6359	GNG IT Support Center - Tier 2				17		649										
6360	GNG IT Cust Serv Applications						31,231										
6361	GNG IT Telecom Services																
6362	GNG IT Client/Server Svcs						413							957			
6363	GNG IT InfoCenter-Open Sys Svc						184										
6364	GNG IT DataCenter-Ops Svcs						3,787										
6365	GNG IT Data Base Support						2,359										
6366	GNG IT DataCntr-Tech Svcs						1,054										
6367	GNG IT InfoCntr-Prod Ctrl Svcs																
6368	GNG IT Infrastructure Mgmt													175			
6369	GNG IT Communication Services						1,255							3,297			
6370	Regulatory Administration																
6371	Regulatory Services Electric																
6372	Regulatory Services-Gas						1,812										
6373	Regulatory PGA						82									20	
6374	Regulatory Analytical Support						467										
6376	Reg Legislative Svcs-MO																
6381	E-Business						39,661							1,997			
6382	Regulatory Acctg Svcs-Electric						750										
6384	Regulatory Acctg Svcs-Gas						13										
6386	USU Risk Assessment & Audit																
6388	Property						545										
6390	Environmental		1,388											8,874			
6392	Tax- Property Team																
6393	Tax- Sales Team													10,312			
6394	Tax- Income Team						(461)										
6397	GNG IT Call Center Engineering						508						13	10,213			
7037	General Gas Tech Svcs																
Grand Total		21,892	1,410	15	17	4,004	803,525	5,689	201	2,738	243,655	7,969	12,249	169,403	2	36,859	

Regulatory Business Unit MPS																			
Statement of IBU Allocated Charges by Dep																			
12 Months Ended December 31, 2002																			
Name	IBU																		
Sum of Sum Total Amt																			
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000			
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gifts	Business Prom	Promotional E	Internet Adve	Trade Show/C	Other Advertis	Depreciation/I			
6333	Safety & Tech Trng-Gas Trng						3,918												
6340	USU Risk Solutions & Credit				55		6												
6348	GNG IT Business Office		3,821	1,055			5,396			28		243							
6349	GNG IT GSS Applications						135	2											
6352	GNG IT Enrgy Deliv Application						157												
6353	GNG IT Energy Res Applications						12,436												
6356	GNG IT Webb Applications																		
6357	GNG IT Field Support		274									404							
6358	GNG IT Support Center		169																
6359	GNG IT Support Center - Tier 2																		
6360	GNG IT Cust Serv Applications						1,099												
6361	GNG IT Telecom Services		10																
6362	GNG IT Client/Server Svcs		52	5			724												
6363	GNG IT InfoCenter-Open Sys Svc						929												
6364	GNG IT DataCenter-Ops Svcs		36	121															
6365	GNG IT Data Base Support																		
6366	GNG IT DataCntr-Tech Svcs		106	98			751												
6367	GNG IT InfoCntr-Prod Ctrl Svcs																		
6368	GNG IT Infrastructure Mgmt																		
6369	GNG IT Communication Services		534				9												
6370	Regulatory Administration						3,097	6			174	728		474					
6371	Regulatory Services Electric						21												
6372	Regulatory Services-Gas						5												
6373	Regulatory PGA						220												
6374	Regulatory Analytical Support						82			36									
6376	Reg Legislative Svcs-MO									47		225							
6381	E-Business											263							
6382	Regulatory Acctg Svcs-Electric											800							
6384	Regulatory Acctg Svcs-Gas						6												
6386	USU Risk Assessment & Audit																		
6388	Property						24												
6390	Environmental		124				52												
6392	Tax- Property Team						331												
6393	Tax- Sales Team						3,266												
6394	Tax- Income Team						22,754												
6397	GNG IT Call Center Engineering		1,455				451	166											
7037	General Gas Tech Svcs																		
Grand Total		(42,282)	131,842	5,822	72	51,754	418,665	61,483	69,353	2,931	11,606	14,455	25	854	3,376	9,772			

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503	
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bor	
6333	Safety & Tech Trng-Gas Trng																
6340	USU Risk Solutions & Credit																485
6348	GNG IT Business Office									509							
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							251									
6364	GNG IT DataCenter-Ops Svcs		22,874														
6365	GNG IT Data Base Support																
6366	GNG IT DataCntr-Tech Svcs																
6367	GNG IT InfoCntr-Prod Ctrl Svcs																
6368	GNG IT Infrastructure Mgmt																
6369	GNG IT Communication Services																
6370	Regulatory Administration									1,018	307						
6371	Regulatory Services Electric																
6372	Regulatory Services-Gas																
6373	Regulatory PGA																
6374	Regulatory Analytical Support																
6376	Reg Legislative Svcs-MO										9,568		290	208			
6381	E-Business																
6382	Regulatory Acctg Svcs-Electric									300							
6384	Regulatory Acctg Svcs-Gas																
6386	USU Risk Assessment & Audit																
6388	Property																
6390	Environmental																
6392	Tax- Property Team																
6393	Tax- Sales Team					5											
6394	Tax- Income Team							3									
6397	GNG IT Call Center Engineering																
7037	General Gas Tech Svcs																
Grand Total		28,799	22,868	10	(2,068)	5	142	251	(353)	37,068	9,875	12,827	4,670	1,652	187,626	485	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
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 Cc	Interview Exp	Job Placemen	Search Firm A
6333	Safety & Tech Trng-Gas Trng				154					1						
6340	USU Risk Solutions & Credit														15	
6348	GNG IT Business Office				27											
6349	GNG IT GSS Applications				7						(1,797)					
6352	GNG IT Enrgy Deliv Application										(4,727)					
6353	GNG IT Energy Res Applications														14	
6356	GNG IT Webb Applications															
6357	GNG IT Field Support				144			31			0					
6358	GNG IT Support Center			(138)	4						(2)					
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications				9						(10,802)				13	
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				48	20					(66)					
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs										(53)					
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				2										8	
6369	GNG IT Communication Services				688	15	18				(5)				2	
6370	Regulatory Administration				106											
6371	Regulatory Services Electric				41											
6372	Regulatory Services-Gas				8										1	
6373	Regulatory PGA															
6374	Regulatory Analytical Support														13	
6376	Reg Legislative Svcs-MO				578			2,775	56							
6381	E-Business				9											
6382	Regulatory Acctg Svcs-Electric														25	
6384	Regulatory Acctg Svcs-Gas				1											
6386	USU Risk Assessment & Audit				22											
6388	Property															
6390	Environmental				43	27									7	
6392	Tax- Property Team				55											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(705)					
7037	General Gas Tech Svcs									1						
Grand Total		61	47,619	35,990	3,031	83	84	2,928	76	19	(18,467)	20,065	(7,346)	13,866	113	557

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
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	COMPENSAT	COMPENSAT	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
6333	Safety & Tech Trng-Gas Trng				4,078				3,621	10,734	6,693	2,876	(0)	(0)		
6340	USU Risk Solutions & Credit								4,224	13,462	4,674	1,987	0	0		
6348	GNG IT Business Office			26					12,989	37,053	(1,542)	(668)	3	175		
6349	GNG IT GSS Applications								5,570	15,963	1,649	709	(154)	(2,197)		
6352	GNG IT Enrgy Deliv Application								6,931	19,900	(655)	(282)	(2)	(20)	0	0
6353	GNG IT Energy Res Applications								6,948	29,413	2,836	1,217	4	48		
6356	GNG IT Webb Applications								4,228	12,314	(2,501)	(1,077)			1	1
6357	GNG IT Field Support			40					4,666	13,723	828	355				
6358	GNG IT Support Center								1,952	5,763	(1,821)	(782)				
6359	GNG IT Support Center - Tier 2								2,360	6,948	2,273	977				
6360	GNG IT Cust Serv Applications		25						16,107	45,611	(12,691)	(5,453)	0	7		
6361	GNG IT Telecom Services								366	1,232	706	300	0	0		
6362	GNG IT Client/Server Svcs								2,044	6,025	307	131				
6363	GNG IT InfoCenter-Open Sys Svc								1,298	3,837	435	187	(13)	(241)		
6364	GNG IT DataCenter-Ops Svcs			17					2,901	8,259	95	41				
6365	GNG IT Data Base Support								7,493	21,337	824	354	74	1,332		
6366	GNG IT DataCntr-Tech Svcs								3,740	10,171	(3,564)	(1,531)				
6367	GNG IT InfoCntr-Prod Ctrl Svcs								1,299	3,887	795	342				
6368	GNG IT Infrastructure Mgmt								2,561	7,668	1,278	549				
6369	GNG IT Communication Services				1,291				7,167	20,397	1,254	539	(37)	(557)	2	1
6370	Regulatory Administration		889						5,773	16,758	529	227	(0)	(2)	1	1
6371	Regulatory Services Electric			16					5,808	17,416	(8,321)	(3,576)	(0)	(0)		
6372	Regulatory Services-Gas		197	2					1,222	3,604	(3,934)	(1,691)		(0)		
6373	Regulatory PGA								393	1,144	(1,360)	(584)	0	(0)		
6374	Regulatory Analytical Support			25					9,855	29,207	1,596	686	0	0		
6376	Reg Legislative Svcs-MO								3,847	11,519	382	164	0	0		
6381	E-Business			14					2,635	8,287	(489)	(219)	1	9		
6382	Regulatory Acctg Svcs-Electric								18,401	55,101	3,254	1,393	(0)	(0)		
6384	Regulatory Acctg Svcs-Gas								3,071	9,198	364	156	0	(0)		
6386	USU Risk Assessment & Audit								3,083	10,095	4,053	1,722	0	0		
6388	Property	(107)							1,031	3,064	(8,945)	(3,844)	(0)	(0)		
6390	Environmental								8,214	24,054	(13,989)	(6,012)	0	(0)		
6392	Tax- Property Team								5,383	16,141	(84)	(36)	(0)	(1)		
6393	Tax- Sales Team								3,666	11,010	(204)	(88)	(0)	0		
6394	Tax- Income Team								3,314	10,270	247	106	0	0		
6397	GNG IT Call Center Engineering								2,165	6,703	1,284	545	42	629		
7037	General Gas Tech Svcs								164	489	9	4		0		
Grand Total		73	7,673	569	50,041	(7,669)	251	36	806,536	2,482,338	(19,794)	(8,627)	103,319	(354,761)	614	298

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	Load
6333	Safety & Tech Trng-Gas Trng												103,701
6340	USU Risk Solutions & Credit			3,514	538	27	3,096	2,218	786				101,614
6348	GNG IT Business Office			867	133	7	1,264	608	157				317,814
6349	GNG IT GSS Applications												151,949
6352	GNG IT Enrgy Deliv Application												217,385
6353	GNG IT Energy Res Applications											4,144	234,092
6356	GNG IT Webb Applications			346	53	3		206	75				116,864
6357	GNG IT Field Support									102			93,555
6358	GNG IT Support Center												44,495
6359	GNG IT Support Center - Tier 2												47,242
6360	GNG IT Cust Serv Applications										20	29	350,283
6361	GNG IT Telecom Services			586	90	5	274	358	131			16	71,633
6362	GNG IT Client/Server Svcs			72	11	1	121	47	17				110,293
6363	GNG IT InfoCenter-Open Sys Svc												117,290
6364	GNG IT DataCenter-Ops Svcs												666,473
6365	GNG IT Data Base Support												139,201
6366	GNG IT DataCntr-Tech Svcs												313,012
6367	GNG IT InfoCntr-Prod Ctrl Svcs												24,927
6368	GNG IT Infrastructure Mgmt										143	204	54,508
6369	GNG IT Communication Services									660		938	209,279
6370	Regulatory Administration												178,746
6371	Regulatory Services Electric			21	3	0	35	19					138,044
6372	Regulatory Services-Gas												33,971
6373	Regulatory PGA										2	3	5,958
6374	Regulatory Analytical Support												214,930
6376	Reg Legislative Svcs-MO												100,440
6381	E-Business			1,561	239	12	659	953	348				108,575
6382	Regulatory Acctg Svcs-Electric			800	123	6	1,342	616	99				362,966
6384	Regulatory Acctg Svcs-Gas												58,332
6386	USU Risk Assessment & Audit			3,485	533	27	1,615	2,132	779				98,441
6388	Property												7,804
6390	Environmental			268	41	2		160	58				228,745
6392	Tax- Property Team												116,090
6393	Tax- Sales Team			150	23	1	207	96	35				87,090
6394	Tax- Income Team												90,074
6397	GNG IT Call Center Engineering			1,069	164	8	1,794	768	187				117,749
7037	General Gas Tech Svcs										0	1	3,601
Grand Total		(26,425)	(1,451)	21,994	3,369	171	18,279	14,193	4,562	277	(6,239)	(229,173)	22,297,305

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department by Resource																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt	Resource	Description2															
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1093	1098	1099	1101	1104	1199	1200	1201	1202
		Labor Overtime	Labor Straight	Lbr Straight Tim	Bonus/Commis	Labor Overtime	Incentive	Severance	Tax Fringe Ben	Payroll Other	Labor Other	Materials Purch	Materials Small	Other Materials	Local Phone S	Long Distance	Cellular Phone
4290	IT Ent Fin Applications		42,159	34	188	6		11,934		6						110	14
4010	Corporate Services - 20W9th		41,087	11	978	599	0	20,630				3				174	532
4014	Corporate Services - Raytown		8,564			21											101
4015	Corp Svcs-1815 Capitol		6,578			184										30	71
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	3	43,625			1,408	55	145	2,590		(935)				21	375	184
4031	Gen Counsel & Corp Secretary		22,451		59,759	27	15		559			0				197	223
4032	Strategic Initiatives		3,535			209		8,773								59	10
4035	Chief Financial Officer		17,438			161	0				(10,217)					13	(8)
4040	Chairman		72,178		14	990	(1,280)	1,098	2,237		(383)		4		0	100	48
4041	Supplier Diversity Group		10,859			5		1,740								1	127
4042	Strategic Planning & Analysis		5,984				2										
4043	Board of Directors Management		187											12		22	
4090	Environmental							3,054									
4100	Cap Struct & Analysis-Domestic		8,967			67	(597)	354	360						17	1	172
4120	External Communications	2	34,701		104	268	1,351	16,763						0	16	62	76
4130	Treasury		37,153	66	305	354	(0)	2,725	342							107	84
4131	Records Management		5,380	54		10						21					
4132	Investor/Shareholder Relations		20,058		1,007	27										733	42
4140	Risk Solutions		26,663		897		0	310								29	174
4150	Office of the CRO		7,809	33		39	(0)	245	255						0	29	12
4151	Credit Risk Management		3,586	82		4	(0)	2,120								34	59
4175	Accounts Payable	50	26,232	159	154	1,936		140						(81)			
4177	General Ledger		22,370		1,341	53		2,768									
4179	Payroll	52	29,762	304	1,283	863		682									
4183	Corp Financial Reporting		34,514	257			2	1,188								25	65
4185	Tax		16,426													15	45
4186	Risk Assessment & Audit Svcs		8,914	88				750			112					0	
4188	ESF Financial Management		32,433		1,693		(0)									20	27
4190	PeopleSoft Reporting		12,043	130	495												
4191	Systems Administration		12,513		940		0	2,914							0	13	13
4192	Tax- Property Team							2,078									
4194	Tax- Income Team		17,836					2,272									
4219	Benefits Administration		17,549			4	(0)									18	
4220	Compensation Administration	10	13,252			100	0					1					
4222	Organization Effectiveness		9,867					10,821									
4223	HR Executive		28,875			6	(0)	102	1,669						73	32	196
4224	Diversity	4	6,795	1,202		46		2,755								2	
4228	Hr-Esf		10,547			149	(0)	8,307									
4229	HR People Center		40,090			100	0	12,213				6				2	
4236	Business Risk Solutions		5,075		653		0	7,030									29
4259	Web Ent Support Team		14,602	58				875									2
4268	Ent Client / Server Services		15,119				(0)	809				9				21	100
4273	Ent. Tech / Network Services		43,473		515			6,206									
4274	ESF Voice Services		5,297			77									312	476	470
4275	Ent Information Centers		26,084		278	600					351				17,507	199	101
4285	IT Business Services		28,365				1,564	7,193	538						4		16
4292	Ent Tech Support Ctr / Svcs		32,929			64									3	21	87
4293	IT Ent HR Applications		42,579	51	1,089	70		2,323							(5)	0	165
4305	Ent Architecture Support Team		9,735		122											25	
4306	Ent. Data Management		8,394														19
4473	UCU Accounting Accruals		(2)					(1,780)		3,277		16	2	5			27
6347	ONG IT Shared Assets		17														
4404	ESF Benefits Residual			75				2,587									
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		120	990,646	2,604	71,815	8,443	1,111	142,124	8,551	3,283	(11,073)	55	6	(63)	17,948	SCHEDULE B	6

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1203	1204	1205	1206	1208	1212	1213	1214	1217	1218	1223	1225	1226	1228	1230	1299
DeptID	Description	Pagers	Phone System	Data Communi	Commun Equip	Voice Tech Har	Toll Free, Dedic	Toll Free, Switd	Calling Card	Long Distance	Long Distance	Voice Networki	TeleConferenci	Local Exchang	Radio Tower E	Cellular Data C	Other Commun
4290	IT Ent Fin Applications	168											14				
4010	Corporate Services - 20W9th	123											8				23
4014	Corporate Services - Raytown	51															
4015	Corp Srvc-1815 Capitol																
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	12															87
4031	Gen Counsel & Corp Secretary												20	121			
4032	Strategic Initiatives													122			
4035	Chief Financial Officer	1												60			
4040	Chairman	36												78			61
4041	Supplier Diversity Group	25												11			28
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental													191			
4100	Cap Struct & Analysis-Domestic													5			
4120	External Communications	82															40
4130	Treasury	7															23
4131	Records Management	3												15			2,755
4132	Investor/Shareholder Relations	16			190									804			992
4140	Risk Solutions	17												2			
4150	Office of the CRO	0												3			
4151	Credit Risk Management	4												8			
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll	32															
4183	Corp Financial Reporting	9												4			3
4185	Tax													3			
4186	Risk Assessment & Audit Srvs													15			
4188	ESF Financial Management	20															15
4190	PeopleSoft Reporting																
4191	Systems Administration	10								2							26
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration													20			
4220	Compensation Administration													11			
4222	Organization Effectiveness	3												4			
4223	HR Executive	4												57			21
4224	Diversity																
4228	Hr-Esf																
4229	HR People Center	25												2			
4236	Business Risk Solutions													10			
4259	Web Ent Support Team	40															40
4268	Ent Client / Server Services	100												61			18
4273	Ent. Tech / Network Services	422	5	333,802		301		138	21,003	7	188	1,733	8,860	69	1,850	2	(40,720)
4274	ESF Voice Services	45	2,632	176					756	7	285	1,836	5	34	3,423		38
4275	Ent Information Centers	254												123			
4285	IT Business Services	18		117								3		171			18
4292	Ent Tech Support Ctr / Svcs	200												116			6
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team	44															
4306	Ent. Data Management	56												22			
4473	UCU Accounting Accruals	1															
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		1,829	2,637	334,095	491	86	21,759	15	473	3,570	8,868	20	2,166	5,273	2		SCHEDULE (B) 6

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1300	1301	1302	1303	1304	1305	1307	1308	1399	1400	1401	1403	1404	1405	1406	1407
		Mainframe Har	Software Costs	PC Supplies ar	Computer Equi	Comp Wrkstn H	Weather Data	Cabling/Wiring	LAN/WAN Hrdw	Other IT Costs	Ind Dues/Fees/	Ind Dues/Fees/	Office and War	Postage and D	Utilities	Janitorial Serv	Equipment & S
4290	IT Ent Fin Applications		36,182			18							20	51			
4010	Corporate Services - 20W9th		429			13		114	2,027		129	297	14,063	19,321	26,870	27,524	6,189
4014	Corporate Services - Raytown										27		6,443	4,187	11,206	8,041	5,551
4015	Corp Svcs-1815 Capitol					15					16		1,627	3,279	19,853	14,496	4,549
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame		16,281														
4253	IT Assets - UED														(0)		
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF		42,542														
4308	IT Assets																
4030	Chief Executive Officer			19		8					1,960	709	195	200			
4031	Gen Counsel & Corp Secretary		16			47					382		142	633			
4032	Strategic Initiatives												140	7			
4035	Chief Financial Officer		39			6	6			(4)	38		138	11			
4040	Chairman		9			141					1,132	216	57	522			
4041	Supplier Diversity Group		18			34					1		298	198			
4042	Strategic Planning & Analysis					4					11	1		0			
4043	Board of Directors Management												100	159			
4090	Environmental													0			
4100	Cap Struct & Analysis-Domestic					3					28	27	171	9	1		
4120	External Communications		81								1,598	31	2,193	4,219			379
4130	Treasury		2			32					(5)			316			
4131	Records Management		6								14		55	31			6,324
4132	Investor/Shareholder Relations		679			8					151	68	88	290			
4140	Risk Solutions										168	168		60			
4150	Office of the CRO		23	8		27					1		6	6			
4151	Credit Risk Management										43	17	4	60			
4175	Accounts Payable		26	187		(23)							6	18			
4177	General Ledger										8			3			
4179	Payroll		57								17		21	1,383			
4183	Corp Financial Reporting				3	(25)					3		9	2			
4185	Tax		323			34					1,121	9	45	2			
4186	Risk Assessment & Audit Svcs		193			53					20	7		10			
4188	ESF Financial Management		20										132	5			
4190	PeopleSoft Reporting		65														
4191	Systems Administration		156			266							(28)				
4192	Tax- Property Team																
4194	Tax- Income Team		4,190								184			1			
4219	Benefits Administration		26								87	9	37	77			
4220	Compensation Administration			60		42					9	502	104	196			
4222	Organization Effectiveness										10		39	7			
4223	HR Executive		19								8	3,691	14	25			
4224	Diversity		8								5	311		5			
4228	Hr-Esf			6		34					27		10	41	28		
4229	HR People Center		144										13	317			
4236	Business Risk Solutions												16	49			
4259	Web Ent Support Team		74	(195)										1			
4268	Ent Client / Server Services		8,299	239		647							13	44			
4273	Ent. Tech / Network Services		47,621	2,211	74	3,219				493			5	150			
4274	ESF Voice Services										8			9			
4275	Ent Information Centers		107,765	25,814	212	14,633	(4)					11	2,155	5			821
4285	IT Business Services		(11,844)	83	30	178	437			3	11	21	21	24			
4292	Ent Tech Support Ctr / Svcs			89	551	285				33	24		42	144			
4293	IT Ent HR Applications			39,004													
4305	Ent Architecture Support Team			875						3							
4306	Ent. Data Management			341													
4473	UCU Accounting Accruals			187		(1,924)								2	(132)		
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual													1,181			
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		143,616	178,242	1,395	14,811	3,396	6	114	2,027	528	7,236	6,092	28,398	37,263	57,826		

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Depart																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1408	1409	1410	1411	1413	1414	1417	1418	1419	1499	1501	1502	1504	1520	1521	1529
		Office and Equi	Security Expen	Safety and Mec	Printing Expen	Co Dues/Fees	Co Dues/Fees	Office Rent/Lea	Filing Fees/Inco	MEALS for Bus	Other Office Ex	Ins General Lia	Ins Directors ar	Aviation Liabil	Fiduciary Liabil	Crime Insuranc	Insurance for V
4290	IT Ent Fin Applications				77					57	119						
4010	Corporate Services - 20W9th	48,722	28,587	2,804	6,259	12	14	1,480		474	65,064						
4014	Corporate Services - Raytown	25,565	14,713	594	48			70,626		140	19,848						
4015	Corp Svcs-1815 Capitol	7,241	10,535	217	215			18,590		17	17,167						
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer				692		6,309			64	959						
4031	Gen Counsel & Corp Secretary				498				412	13	2,871						
4032	Strategic Initiatives				0					2	31						
4035	Chief Financial Officer				222					(31)	31,998						
4040	Chairman				404		2,867			55	250						
4041	Supplier Diversity Group				88					12	837						
4042	Strategic Planning & Analysis				0						0						
4043	Board of Directors Management				259						4						
4090	Environmental																
4100	Cap Struct & Analysis-Domestic				(242)			9		2	2						
4120	External Communications				23,783		1,540			21	421						
4130	Treasury	75			1,676	1,043			5		1,058						
4131	Records Management				31						46						
4132	Investor/Shareholder Relations	78			8,599	472	6			253	487						
4140	Risk Solutions				198					127	163	62	8	400	2	2	12
4150	Office of the CRO				27					30	60						
4151	Credit Risk Management				3	1,242	70			10	22						
4175	Accounts Payable				808					7	323						
4177	General Ledger				3						17						
4179	Payroll				1,530					117	1,909						
4183	Corp Financial Reporting				6,764	284				15	394						
4185	Tax				82					21	185						
4186	Risk Assessment & Audit Svcs				4						160						
4188	ESF Financial Management				5					29	99						
4190	PeopleSoft Reporting				8					4	16						
4191	Systems Administration				125					21	137						
4192	Tax- Property Team																
4194	Tax- Income Team					38				4	4						
4219	Benefits Administration				75					10	24						
4220	Compensation Administration				96					8	1						
4222	Organization Effectiveness				213					18	21						
4223	HR Executive				26		4			724	93						
4224	Diversity				151					1	266						
4228	Hr-Esf				44					50	333						
4229	HR People Center				199					25	96						
4236	Business Risk Solutions				51					22	88						
4259	Web Ent Support Team				2						21						
4268	Ent Client / Server Services				2					33	206						
4273	Ent. Tech / Network Services	35			1					3	420						
4274	ESF Voice Services					8					21						
4275	Ent Information Centers				29					37	37						
4285	IT Business Services				60					432	495						
4292	Ent Tech Support Ctr / Svcs				7					22	74						
4293	IT Ent HR Applications									36	4						
4305	Ent Architecture Support Team				2					14	13						
4306	Ent. Data Management						11				4						
4473	UCU Accounting Accruals	1			2						499,039						
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual				3						3						
4499	TransUCU Residual Transfer																
4060	Public Affairs										(49)						
Grand Total		81,718	53,835	3,415	53,126	3,099	10,829	90,695	417	2,899	645,861	62	8	400	2		

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt		1600	1601	1602	1603	1604	1605	1606	1699	1701	1702	1703	1704	1705	1706	1707	1708
DeptID	Description	Air Transportat	Rental Car Exp	Mileage Reimb	Parking Fees	MEALS - 50%	Lodging	Entertainment	Other Travel	Uniforms	FICA (OASDI)	Health Insuran	FUTA	SUTA	Medicare	Other Payroll T	Education/Sem
4290	IT Ent Fin Applications	92	(5)	36	6	723	(43)		6								(725)
4010	Corporate Services - 20W9th	(23)	206	51	16	652	290		24	102							721
4014	Corporate Services - Raytown			20		45			4	31							117
4015	Corp Svcs-1815 Capitol	176	40		(80)	3	35			30							16
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	9,910	50	14	14	1,326	1,850			59							10,774
4031	Gen Counsel & Corp Secretary	2,777	120	20	27	503	1,368	1	143								11,275
4032	Strategic Initiatives	114	2			16	33			3							
4035	Chief Financial Officer	279	24			109	282			22							
4040	Chairman	3,006	61	48	10	725	1,134	1,163	335			454					60
4041	Supplier Diversity Group	198	55		18	412	118	5	2								49
4042	Strategic Planning & Analysis																
4043	Board of Directors Management	1,789	1			596	253		7								
4090	Environmental																
4100	Cap Struct & Analysis-Domestic	14		8		73											16
4120	External Communications	21	28	13	5	108	154		21								3
4130	Treasury	1,246	27	6	8	469	388		33								67
4131	Records Management	15		7		7			1								50
4132	Investor/Shareholder Relations	1,030	63	1	10	598	1,991	203	91								185
4140	Risk Solutions	1,050	128	29	39	227	368	2	36								148
4150	Office of the CRO	396	23	1	2	131	96	11	5								5,961
4151	Credit Risk Management	263	24	3	10	54	129	9	2								75
4175	Accounts Payable			12	0	140											10
4177	General Ledger			2		25											
4179	Payroll	56		1		36											68
4183	Corp Financial Reporting	374	38	6	6	149	420		76								145
4185	Tax	93	14	23	2	86	103		1				79				107
4186	Risk Assessment & Audit Svcs	85	26	35	2	184	184		12								145
4188	ESF Financial Management	65		2		96	47		15								114
4190	PeopleSoft Reporting	9	2	11	6	20	61		10								
4191	Systems Administration	118	40	5	2	117	141	7	16								
4192	Tax- Property Team			6		9			5								
4194	Tax- Income Team	23	13	6	1	9	48		5								133
4219	Benefits Administration	430	4	17	14	267	199		15								158
4220	Compensation Administration	170	29		5	86	62		18								114
4222	Organization Effectiveness			10		158											227
4223	HR Executive	360	20		5	616	83		75								12,729
4224	Diversity	260	32	66	18	407	174	10	1	25							176
4228	Hr-Esf	77		6		235		46									667
4229	HR People Center	128	17	1		62	205		36								816
4236	Business Risk Solutions	139	57	18	6	60	342		6								215
4259	Web Ent Support Team					12											387
4268	Ent Client / Server Services	192	104	28	5	110	124										172
4273	Ent. Tech / Network Services	444	102	233	5	65	228		25								544
4274	ESF Voice Services			15	0	11											13
4275	Ent Information Centers	176	72	220	2	114	337		4								244
4285	IT Business Services	179	44	97	3	436	107		10								472
4292	Ent Tech Support Ctr / Svcs	161	57	197	10	77	115		6								224
4293	IT Ent HR Applications	82	6	7	2	108	156		33								929
4305	Ent Architecture Support Team			8		20											
4306	Ent. Data Management	42	30	78	3	43	86		3								171
4473	UCU Accounting Accruals								(115)		61,935		1,522	443	40,362	(49,298)	
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer	548,847															
4060	Public Affairs																
Grand Total		574,862	1,556	1,351	181	10,524	11,665	1,458	1,048	187	61,935	454	1,522	522	40,362		6

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Depart																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1709	1710	1711	1712	1713	1715	1716	1717	1718	1719	1723	1724	1725	1726	1727	1729
		401K Employer	Pension Emplo	ESCP	Non Qualified	Employee Gifts	Benefits Health	Benefits Life In	Benefits Educa	Benefits AD&D	Benefits SFAS	Benefits Suggest	Relocation Exp	Benefits Supp	Benefits Restr	Benefits LT & S	Benefits Great
4290	IT Ent Fin Applications					42											865
4010	Corporate Services - 20W9th						14										89
4014	Corporate Services - Raytown																20
4015	Corp Svcs-1815 Capitol						1										46
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																39
4308	IT Assets																
4030	Chief Executive Officer				1,350	112											
4031	Gen Counsel & Corp Secretary				141												84
4032	Strategic Initiatives																
4035	Chief Financial Officer					5							116				
4040	Chairman				1,890	121											129
4041	Supplier Diversity Group					2											37
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic				112								677				1
4120	External Communications				40		1										61
4130	Treasury				44							31					
4131	Records Management																
4132	Investor/Shareholder Relations					20											71
4140	Risk Solutions				16												64
4150	Office of the CRO				58								142				1
4151	Credit Risk Management					1											14
4175	Accounts Payable					186						27					564
4177	General Ledger					1,414											80
4179	Payroll					1,226											17
4183	Corp Financial Reporting					20											23
4185	Tax																42
4186	Risk Assessment & Audit Svcs												138				
4188	ESF Financial Management				4	295					0						120
4190	PeopleSoft Reporting					590											94
4191	Systems Administration					719						28					247
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration				25												6
4220	Compensation Administration																133
4222	Organization Effectiveness												1,477				31
4223	HR Executive				173												2
4224	Diversity																
4228	Hr-Esf	287															2
4229	HR People Center					6							4,530				324
4236	Business Risk Solutions																
4259	Web Ent Support Team																43
4268	Ent Client / Server Services					15											25
4273	Ent. Tech / Network Services					3											4
4274	ESF Voice Services												17				31
4275	Ent Information Centers																
4285	IT Business Services				49	45							2,135				(146)
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																233
4305	Ent Architecture Support Team																
4306	Ent. Data Management																104
4473	UCU Accounting Accruals														406,564		
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual	58,547	40,030	54,125		582	119,090	12,848	3,211	5,739	15,578	636	326	130,835		21,968	
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		58,834	40,030	54,125	3,903	5,403	119,107	12,848	3,211	5,739	15,578	722	9,557	130,835	406,564		

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Depart																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1730	1731	1798	1799	1800	1801	1802	1803	1804	1806	1809	1810	1811	1817	1819	1821
		Benefits Empl	Long Term Inc	BENEFITS LO	Benefits Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fees	Transfer Agent	Consulting Fee	Benefit/Payroll	Directors Fees	Temp Employee	On-Line Service	Contr Payment
4290	IT Ent Fin Applications											6,327			3		(192)
4010	Corporate Services - 20W9th					3,080						11,777			526		3,694
4014	Corporate Services - Raytown											4,964					2,334
4015	Corp Svcs-1815 Capitol				(4)							1,715					456
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer					45,335						245			101	585	
4031	Gen Counsel & Corp Secretary				1,725	(92)						(0)			1,292	22	5
4032	Strategic Initiatives					481						365				344	
4035	Chief Financial Officer				(2,895)	5,936			22,000		1,100						
4040	Chairman				6	19,335	2,570					3,694				13	
4041	Supplier Diversity Group											234				75	
4042	Strategic Planning & Analysis															22	
4043	Board of Directors Management											6,622		47,114			
4090	Environmental											394			125		
4100	Cap Struct & Analysis-Domestic					1,062						616				606	
4120	External Communications			(12)		3,221				1		1,629			3,014	74	318
4130	Treasury					6,124	1,001					(38,484)				616	
4131	Records Management					1,200						27			790		
4132	Investor/Shareholder Relations					1,521					40,731	1,980				7,496	
4140	Risk Solutions					405						2,868					8
4150	Office of the CRO					1,665						224				66	
4151	Credit Risk Management					448						555			32	5	
4175	Accounts Payable											256			5,091		
4177	General Ledger											1,005					
4179	Payroll				134							337			5,714		
4183	Corp Financial Reporting					2,816	82,990			180,057		365			13	276	
4185	Tax					4,580		18,567									
4186	Risk Assessment & Audit Svcs								591			424			0		
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration				129							600					629
4192	Tax- Property Team											440					
4194	Tax- Income Team							34,800				253					
4219	Benefits Administration					46											
4220	Compensation Administration							251	1,035			15,670					
4222	Organization Effectiveness					(0)						2,944					
4223	HR Executive					6,790						361					
4224	Diversity											680					
4228	Hr-Esf											1,083			607		
4229	HR People Center											2,411					
4236	Business Risk Solutions											600					
4259	Web Ent Support Team											506					220
4268	Ent Client / Server Services											244			109		437
4273	Ent. Tech / Network Services											483			56		9,569
4274	ESF Voice Services														1,029		
4275	Ent Information Centers											745			474		59
4285	IT Business Services											740			85		
4292	Ent Tech Support Ctr / Svcs											1,025			659		
4293	IT Ent HR Applications											707					218
4305	Ent Architecture Support Team											712					
4306	Ent. Data Management																
4473	UCU Accounting Accruals		(10,908)			0						326					1,130
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual	(17,431)		(321,449)	1,909	2,895			232			12,448	293		26		
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		(17,431)	(10,908)	(321,460)	1,004	106,848	86,561	53,619	203,914	1	41,831	51,115	293	47,114	19,746		

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	1822	1823	1824	1828	1899	1900	1904	1905	1906	1907	1908	1999	2000	2100	2200	2202
		Contr Payment	Broker Insuran	3rd Party Insura		Other Outside	Magaz/Newsp	Business Gifts	Business Prom	Promotional Er	Internet Advert	Trade Show/Cu	Other Advertisi	Depreciation/D	Amortization	Property Tax	City/County Ta
4290	IT Ent Fin Applications					4											
4010	Corporate Services - 20W9th	187			5,028	1,630				232				121,320		43,646	(52,754)
4014	Corporate Services - Raytown	6,182			2,709	430				1,211			23	36,193	36,237		
4015	Corp Svcs-1815 Capitol	188			748	49								5,221	17,230		
4246	IT Assets - Raytown CC/CAD													104,493			
4250	IT Assets - PeopleSoft													307,850			
4251	IT Assets-Fame													92,764			
4253	IT Assets - UED													218,048			
4255	IT Assets - HRMS													33,828			
4256	IT Assets - PowerPlant													13,043			
4257	IT Assets - Work Management													16,902			
4258	IT Assets-SCADA/Other UED-UPS													47,242			
4262	It Assets-Cad													71,381			
4289	IT Assets ESF													150,338			
4308	IT Assets													9,265			
4030	Chief Executive Officer					3,954				1,134							
4031	Gen Counsel & Corp Secretary					4,652			3	128							
4032	Strategic Initiatives																
4035	Chief Financial Officer									141							
4040	Chairman					16,211	211	7		1,815							
4041	Supplier Diversity Group					439		13				315					
4042	Strategic Planning & Analysis					2				298							
4043	Board of Directors Management					2,136		408									
4090	Environmental																
4100	Cap Struct & Analysis-Domestic					(1,767)											
4120	External Communications					39,882	6,219										
4130	Treasury					43,313			95	434							
4131	Records Management					965		3									
4132	Investor/Shareholder Relations					10,921		115	617		59	1,541	364				
4140	Risk Solutions		44	864		32				120							
4150	Office of the CRO					229											
4151	Credit Risk Management					1											
4175	Accounts Payable																
4177	General Ledger					4											
4179	Payroll					5,139											
4183	Corp Financial Reporting					54											
4185	Tax																
4186	Risk Assessment & Audit Svcs					627											
4188	ESF Financial Management					7,866				129							
4190	PeopleSoft Reporting																
4191	Systems Administration					3											
4192	Tax- Property Team																
4194	Tax- Income Team					12,920											
4219	Benefits Administration																
4220	Compensation Administration					10,270											
4222	Organization Effectiveness					4,000											
4223	HR Executive									154							
4224	Diversity					202											
4228	Hr-Esf					136		131									
4229	HR People Center					262											
4236	Business Risk Solutions					230											
4259	Web Ent Support Team					5											
4268	Ent Client / Server Services	39				875											
4273	Ent. Tech / Network Services	885				899											
4274	ESF Voice Services																
4275	Ent Information Centers	109				1,957										9,675	
4285	IT Business Services					20	278			120							
4292	Ent Tech Support Ctr / Svcs					60											
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team																
4306	Ent. Data Management					5											
4473	UCU Accounting Accruals					40											
6347	GNG IT Shared Assets																
4404	ESF Benefits Residual					264											
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		7,590	44	864	8,485	168,923	6,839	549	712	5,916	59	1,856	387	1,227,888	53,467		SCHEDULE (B) 6

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	2210	2299	2400	2401	2402	2499	2500	2502	2503	2599	2603	2605	2607	2610	2611	2700
		Real & Person	Other Taxes	Charitable Con	Political Contrib	Social & Comm	Other Contribu	Bank and Cred	A/R Sales Prog	Insurance Bond	Other Financi	General Liabil	Property Dama	Auto Liability A	Workers Comp	Workers Comp	Vehicles Fuel
4290	IT Ent Fin Applications																
4010	Corporate Services - 20W9th																
4014	Corporate Services - Raytown																
4015	Corp Svcs-1815 Capitol															78	12
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer					10											2
4031	Gen Counsel & Corp Secretary									3							3
4032	Strategic Initiatives																
4035	Chief Financial Officer		11														
4040	Chairman			1,008	3,978	81	591										2
4041	Supplier Diversity Group			87													1
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic																
4120	External Communications			16													
4130	Treasury							18,067	17,118		4,548						
4131	Records Management										326						
4132	Investor/Shareholder Relations																
4140	Risk Solutions										2	99,679	(90)	(41)	3,548	6,171	10
4150	Office of the CRO																1
4151	Credit Risk Management						70							4			0
4175	Accounts Payable															6	
4177	General Ledger																
4179	Payroll							27			16						
4183	Corp Financial Reporting																
4185	Tax																
4186	Risk Assessment & Audit Svcs																0
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Diversity			463			8										
4228	Hr-Esf																
4229	HR People Center																
4236	Business Risk Solutions																10
4259	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent. Tech / Network Services										165						3
4274	ESF Voice Services																
4275	Ent Information Centers	49															
4285	IT Business Services																
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team																
4306	Ent. Data Management																
4473	UCU Accounting Accruals																
6347	NGG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4060	Public Affairs			0													
Grand Total		49	11	1,574	3,978	92	669	18,094	17,118	3	5,057	99,679	(90)	(37)	3,548		

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	2701	2702	2704	2706	2799	2901	3000	3002	3099	3300	3301	3302	3303	3304	3305	3306
		Vehicle Maint &	Vehicles Insura	Vehicles Rent a	Vehicle Maint &	Vehicles Other	Retirements	AFUDC	Capital Charge	Other Interest	Interview Expe	Outplacement	Job Placement	College Recruit	Diversity Expe	Career Fair Ex	New Employee
4290	IT Ent Fin Applications							752			3						
4010	Corporate Services - 20W9th	18			29			641	256,774								
4014	Corporate Services - Raytown				3			2,891	72,515								
4015	Corp Svcs-1815 Capitol	11			56			237	11,967		8						
4246	IT Assets - Raytown CC/CAD								56,220								
4250	IT Assets - PeopleSoft								161,156								
4251	IT Assets-Fame								51,711								
4253	IT Assets - UED								122,497								
4255	IT Assets - HRMS								17,394								
4256	IT Assets - PowerPlant								6,761								
4257	IT Assets - Work Management								8,565								
4258	IT Assets-SCADA/Other UED-UPS								45,132								
4262	It Assets-Cad								38,612								
4289	IT Assets ESF							(261)	89,905								
4308	IT Assets								4,982								
4030	Chief Executive Officer																
4031	Gen Counsel & Corp Secretary										2						
4032	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman										18,412			14			
4041	Supplier Diversity Group																
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic																
4120	External Communications																
4130	Treasury									251,596							
4131	Records Management										3						
4132	Investor/Shareholder Relations																
4140	Risk Solutions		6					89									
4150	Office of the CRO				90						685						
4151	Credit Risk Management																
4175	Accounts Payable										10						
4177	General Ledger																
4179	Payroll							(2)			3						
4183	Corp Financial Reporting										3						
4185	Tax																
4186	Risk Assessment & Audit Svcs										4						
4188	ESF Financial Management										2						
4190	PeopleSoft Reporting										0						
4191	Systems Administration							65									
4192	Tax- Property Team																
4194	Tax- Income Team																
4219	Benefits Administration																
4220	Compensation Administration										7						
4222	Organization Effectiveness																
4223	HR Executive										1						
4224	Diversity										21			3	2,759		
4228	Hr-Esf										1	0					
4229	HR People Center										120		229			5	731
4236	Business Risk Solutions																
4259	Web Ent Support Team							136			2		60				
4268	Ent Client / Server Services							622									
4273	Ent. Tech / Network Services					1	(129)	(35)			10						
4274	ESF Voice Services																
4275	Ent Information Centers										2						
4285	IT Business Services										2						
4292	Ent Tech Support Ctr / Svcs							(3)			3						
4293	IT Ent HR Applications							(100)									
4305	Ent Architecture Support Team										3						
4306	Ent. Data Management																
4473	UCU Accounting Accruals							9		24,196							
6347	GNG IT Shared Assets							(187)									
4404	ESF Benefits Residual											727					
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		28	6	176	3	1	(129)	4,853	944,190	275,792	19,308	727	288	18	2,759		SCHEDULE BRA16

Regulatory Business Unit -- L&P																	
Statement of ESF Allocated Charges by Department																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum Total Amt																	
DeptID	Description	3307	3399	3403	3405	3504	9005	9100	9102	9103	9104	9106	9112	9113	9114	9115	9116
		Search Firm Ag	Other Personne	Aircraft Charter	Ground Transp	Coal for Gener	A&G Loading	Payroll Taxes	Benefits Loadin	COMPENSATE	COMPENSATE	P/R Tax Loadin	Incentive Loadi	Incentive Loadi	P/R Tax Loadin	Clearing 18400	Clearing 18400
4290	IT Ent Fin Applications							3,500	10,586	(2,969)	(1,261)	(131)	(1,432)	0	0		
4010	Corporate Services - 20W9th				76			4,222	12,044	9	4	(0)	0				
4014	Corporate Services - Raytown							528	1,775	160	68	(0)	(0)				
4015	Corp Svcs-1815 Capitol							416	1,396	138	59	0	(0)				
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Fame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPS																
4262	It Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer			1,166	469			2,876	9,376	(3,258)	(1,384)	0	6				
4031	Gen Counsel & Corp Secretary				15			5,119	4,663	(7,308)	(3,106)	0	3				
4032	Strategic Initiatives				5			776	3,654	(437)	(185)						
4035	Chief Financial Officer				33			1,043	3,682	(89)	(37)	0	(0)				
4040	Chairman			3,588	1,783			4,542	15,183	164	70	1	10				
4041	Supplier Diversity Group							778	2,502	(1,281)	(544)	0	0				
4042	Strategic Planning & Analysis							365	1,222	(235)	(100)	0	2				
4043	Board of Directors Management				39			12	39	22	10						
4090	Environmental							189	443								
4100	Cap Struct & Analysis-Domestic				33			611	1,922	(1,394)	(592)	13	388				
4120	External Communications				130			2,862	8,849	380	161	1	7				
4130	Treasury				261			2,526	8,228	(390)	(166)	0	(0)				
4131	Records Management				17			334	1,120	182	78	0	0				
4132	Investor/Shareholder Relations				52			1,244	4,141	417	178	0	4				
4140	Risk Solutions				17			1,723	5,574	469	200	0	0				
4150	Office of the CRO	388			26			513	1,647	(697)	(296)	0	(0)				
4151	Credit Risk Management				8			356	1,089	(813)	(345)	(0)	(0)				
4175	Accounts Payable		504					1,766	5,912	43	18	0	0				
4177	General Ledger							1,634	5,187	(11)	(4)	(0)	(0)				
4179	Payroll		650					1,999	6,435	26	11	(0)	0				
4183	Corp Financial Reporting			118	8			2,186	7,390	279	118	0	6				
4185	Tax							1,018	3,421	156	66	0	0				
4186	Risk Assessment & Audit Svcs				1			610	1,997	(908)	(386)	0	0				
4188	ESF Financial Management							2,097	6,708	255	108	7	73				
4190	PeopleSoft Reporting							781	2,521	98	42	(0)	(0)				
4191	Systems Administration							1,009	3,053	(116)	(49)	(0)	(0)				
4192	Tax- Property Team							129	333								
4194	Tax- Income Team							1,239	4,057	111	47	(0)	0				
4219	Benefits Administration				20			1,080	3,631	(430)	(183)	0	0				
4220	Compensation Administration							822	2,767	16	7	(0)					
4222	Organization Effectiveness							1,282	3,721	(135)	(57)	0	(0)				
4223	HR Executive							1,881	5,997	(501)	(213)	0	0				
4224	Diversity				16	26		660	2,088	30	13	(0)	0				
4228	Hr-Esf							1,509	3,591	0	0	0	(0)				
4229	HR People Center							3,226	10,238	(220)	(93)	0	0				
4236	Business Risk Solutions							787	2,164	(237)	(101)	(0)	0				
4259	Web Ent Support Team							945	3,139	(494)	(210)	1	26				
4268	Ent Client / Server Services				7			976	3,241	(418)	(178)	0	0				
4273	Ent. Tech / Network Services			380				3,090	9,948	69	30	0	0				
4274	ESF Voice Services							323	1,082	(733)	(311)	(2)	(43)				
4275	Ent Information Centers							1,655	5,364	(438)	(186)	(2)	(37)				
4285	IT Business Services							2,302	6,968	(596)	(252)	0	0				
4292	Ent Tech Support Ctr / Svcs							2,002	6,635	(126)	(54)	0	(0)				
4293	IT Ent HR Applications							2,799	9,185	2,241	950	215	2,669	0	0		
4305	Ent Architecture Support Team							598	1,959	(568)	(241)	0	0				
4306	Ent. Data Management							506	1,688	(1,466)	(623)	0	0				
4473	UCU Accounting Accruals						(3,796)	932	3,294	(19,932)	(8,471)	599	150,053			(12,405)	(688)
6347	ONG IT Shared Assets							1	4	2	1	0	2				
4404	ESF Benefits Residual							6	16	11	5						
4499	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		1,543	498	4,754	3,017	26	(3,796)	76,383	232,866	(40,918)	(17,387)	702	151,736	0	0		

SCHEDULE BRA6

Regulatory Business Unit -- L&P												
Statement of ESF Allocated Charges by Depart												
12 Months Ended DECEMBER 31, 2002												
Name1	ESF											
Sum of Sum Total Amt												
DeptID	Description	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
		FDC Load Corp	FDC Load HR	FDC Load Tele	FDC Load End	FDC Load Netw	FDC Load IT A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
4290	IT Ent Fin Applications	12	2	0	21	8	3				153	107,539
4010	Corporate Services - 20W9th	(28,416)										700,266
4014	Corporate Services - Raytown							0				344,189
4015	Corp Svcs-1815 Capitol											144,927
4246	IT Assets - Raytown CC/CAD											160,713
4250	IT Assets - PeopleSoft											469,006
4251	IT Assets-Fame											160,756
4253	IT Assets - UED											340,544
4255	IT Assets - HRMS											51,222
4256	IT Assets - PowerPlant											19,804
4257	IT Assets - Work Management											25,467
4258	IT Assets-SCADA/Other UED-UPS											92,374
4262	It Assets-Cad											109,993
4289	IT Assets ESF						(6,628)					275,936
4308	IT Assets											14,247
4030	Chief Executive Officer										223	145,124
4031	Gen Counsel & Corp Secretary							14			2	111,967
4032	Strategic Initiatives							15				18,010
4035	Chief Financial Officer							129				71,763
4040	Chairman										55	183,281
4041	Supplier Diversity Group										231	18,001
4042	Strategic Planning & Analysis											7,578
4043	Board of Directors Management											59,981
4090	Environmental											4,206
4100	Cap Struct & Analysis-Domestic										250	12,002
4120	External Communications											154,939
4130	Treasury										29	365,372
4131	Records Management											17,090
4132	Investor/Shareholder Relations							74			(45)	110,722
4140	Risk Solutions										207	153,471
4150	Office of the CRO										1	19,983
4151	Credit Risk Management											9,362
4175	Accounts Payable							3				44,490
4177	General Ledger											35,898
4179	Payroll											59,903
4183	Corp Financial Reporting							35			(97)	321,389
4185	Tax											46,670
4186	Risk Assessment & Audit Svcs										23	14,122
4188	ESF Financial Management											52,504
4190	PeopleSoft Reporting											17,006
4191	Systems Administration										21	23,892
4192	Tax- Property Team											2,980
4194	Tax- Income Team											78,195
4219	Benefits Administration											23,233
4220	Compensation Administration											45,851
4222	Organization Effectiveness											34,661
4223	HR Executive										2	64,176
4224	Diversity									5		19,695
4228	Hr-Esf		(5,605)									22,347
4229	HR People Center											76,266
4236	Business Risk Solutions											17,320
4259	Web Ent Support Team							8			47	20,359
4268	Ent Client / Server Services			(153)								32,245
4273	Ent. Tech / Network Services					(16,810)		57			79	443,746
4274	ESF Voice Services											33,905
4275	Ent Information Centers											199,819
4285	IT Business Services							24			374	41,543
4292	Ent Tech Support Ctr / Svcs				(22,126)						17	23,685
4293	IT Ent HR Applications	26	4	0	44	17	6				21	105,738
4305	Ent Architecture Support Team											13,317
4306	Ent. Data Management											9,524
4473	UCU Accounting Accruals											1,084,485
6347	NGG IT Shared Assets										5	(156)
4404	ESF Benefits Residual								14		21	147,351
4499	TransUCU Residual Transfer											548,847
4060	Public Affairs											(49)
Grand Total		(28,378)	(5,599)	(153)	(22,061)	(16,784)	(6,618)	359	14	5	1,617	8,184,793

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 %	
<b>Step 4 (Charge From Product = 999) Employee Headcount (USU/AEC/UCS)</b>							
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%
<b>Step 5 (Charge From Product = 999) AP Voucher Lines (USU/AEC/UCS)</b>							
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%
<b>Step 8 (Charge From Product = 999) Premium Alloc %</b>							

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 %	
<b>Step 9 (Charge From Product = 999) ESF Weighted Avg (USU/AEC/UCS)</b>							
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%
<b>Step 19 (Charge From Product = 120) MASS (UPS/UED)</b>							
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 %		
<b>Step 20 (Charge From Product = 999) Paychecks Issued (USU/AEC/UCS)</b>									
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%
<b>Step 23 (Charge From Product = 999) Avg of Direct reports (USU/AEC/UCS)</b>									
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 %	
<b>Step 25 (Charge From Product = 999) Gross Property (USU)</b>							
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%	
<b>Step 26 (Charge From Product = 999) Customers (UED)</b>							
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 %	
<b>Step 28 (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
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 %	
<b>Step 28B (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
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 %	
<b>Step 28C (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
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 %	
<b>Step 28E (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
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%
<b>Step 31 (Charge From Product = 999) MASS (USU)</b>							
4090		Envrinmental	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 %	
<b>Step 33 (Charge From Product = 999) ESF Weighted Avg (USU)</b>							
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%	
<b>Step 33A (Charge From Product = 999) Omaha ESF Wgtd Sq Ft</b>							
4015		Corp Svcs-1815 Capitol	UCU		566		
	7002	AEC General	AEC	MEP	566	2.5%	
	6144	MI General- MGD	MGD	MGD	566	9.2%	
	6140	MO General- MPD	MPD	MPD	566	19.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	566	6.0%	
	6148	CO General- PND	PND	PND_CO	566	3.2%	
	6147	IA General- PND	PND	PND_IA	566	7.9%	
	6149	KS General- PND	PND	PND_KS	566	6.5%	
	6145	MN General- PND	PND	PND_MN	566	8.6%	
	6146	NE General- PND	PND	PND_NE	566	10.2%	
	6151	MN General- NMU	PND	PND_NMU	566	2.9%	
	5055	PNG Pipeline	PNP	PNP	566	0.2%	
	5058	Seward County Pipeline	SCP	SCP	566	0.0%	
	6152	MO General-SJD	SJD	SJD	566	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	566	2.7%	
	6141	CO General- WCD	WCD	WCD	566	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	566	1.7%	
	6142	KS General- WKD	WKD	WKD	566	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	566	2.4% 100.0%	
<b>Step 34 (Charge From Product = 999) Customers (UED)</b>							
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 %	
<b>Step 40 (Charge From Product = 140) MASS (UED)</b>							
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%
<b>Step 41 (Charge From Product = 999) Internal Audit Forecast (USU/AEC/UCS)</b>							
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%
<b>Step 42 (Charge From Product = 140) Customers (UED)</b>							
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 %	
<b>Step 43 (Charge From Product = 999) PS Jrnl Line Weighted (USU/AEC/UCS)</b>							
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%
<b>Step 44 (Charge From Product = 960) Customers</b>							
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%
<b>Step 51 (Charge From Product = 999) Net Energy Sales (UPS)</b>							
			<b>KEEP??</b>	<b>STEP??</b>			
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 %	
<b>Step 53 ESF Weighted Avg/Sq Footage (USU/AEC/UCS)</b>							
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%	
<b>Step 55 (Charge From Product = 999) Jrnl Line (USU/AEC/UCS)</b>							
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 %	
<b>Step 55A (Charge From Product = 999) Headcount (USU/AEC/UCS)</b>							
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%
<b>Step 57 Weighted Gross Revenue (USU/AEC/UCS)</b>							
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 %
<b>Step 60 Customers (USU)</b>							
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%
END							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				
<b>Step 1 (Charge From Product = 120) Net Energy Sales</b>										
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%			
<b>Step 2 (Charge From Product = 120) Mass Formula</b>										
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%			
<b>Step 3 (Charge From Product = 123) MW Capacity</b>										
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%			
<b>Step 4 (Charge From Product = 123) Megawatt Capacity</b>										
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%			
<b>Step 8 (Charge From Product = 121) Mass Formula</b>										
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%			
<b>Step 9b (Charge From Product = 121) Mass Formula</b>										
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%			
<b>Step 11a (Charge From Product = 140) Customers</b>										
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%			
<b>Step 11b (Charge From Product = 122) Customers</b>										
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%			

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Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<b>Step 14 (Charge From Product = 140) Mass Formula</b>						
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%
<b>Step 14a (Charge From Product = 140) No of Fleet Vehicles</b>						
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%
<b>Step 17 (Charge From Product = 122) Mass Formula</b>						
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%
<b>Step 18 (Charge From Product = 122) Customers</b>						
5251		MO Electric Planning & Design	UED		318	
	5131	MPS Electric General	MPD	MPD - 122	318	100.0%
<b>Step 19 (Charge From Product = 103) Customers</b>						
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%

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<b>Step 22 (Charge From Product = 122) Mass Formula</b>										
		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%			
<b>Step 23 (Charge From Product = 122) Mass Formula</b>										
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%			
<b>Step 23A (Charge From Product = 122) Reg Elec Customers</b>										
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%			
<b>Step 24 (Charge From Product = 103) Base 40 (payroll/customers)</b>										
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%			
<b>Step 24A (Charge From Product = 103) Mass Formula</b>										
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%			
<b>Step 25 (Charge From Product = 103) Base 40 (payroll/customers)</b>										
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%			
<b>Step 26 (Charge From Product = 140) Mass Formula</b>										
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%			
<b>Step 26A (Charge From Product = 122) Mass Formula</b>										
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%			

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<b>Department</b>							
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>	
<b>Step 27 (Charge From Product = 103) Customers</b>							
<b>5494</b>		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%
<b>Step 27a (Charge From Product = 103) Customers</b>							
<b>5490</b>		General Gas Measurement	UED		356		
<b>5491</b>		Small Volume Repair (CB)	UED		356		
<b>5492</b>		Large Volume/Warehouse (CB)	UED		356		
<b>5493</b>		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%
<b>Step 27c (Charge From Product = 103) Customers</b>							
<b>5495</b>		Gas Telecom (Michigan)	UED		358		
<b>5496</b>		Coldwater Meter Shop	UED		358		
	5434	General MI Gas Network Ops	MGD	MGD - 103	358	100.0%	100.0%
<b>Step 28 (Charge From Product = 122) Customers</b>							
<b>5360</b>		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%
<b>Step 31 (Charge From Product = 120) Mass Formula</b>							
<b>5370</b>		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%

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<b>Step 33A (Charge From Product = 999) Customers</b>						
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%
<b>Step 33C (Charge From Product = 999) Customers</b>						
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%
<b>Step 33F (Charge From Product = 340) Customers</b>						
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%
<b>Step 33G (Charge From Product = 999) Customers</b>						
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%

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<b>Step 35 (Charge From Product = 103) Weighted Meters by state</b>							
<b>6201</b>		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%
<b>Step 39 (Charge From Product = 999) Mass Formula</b>							
<b>4409</b>		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%
<b>Step 40 (Charge From Product = 960) Customers</b>							
<b>6002</b>		Marketing Solutions Leadership	UED		340		
<b>6021</b>		Market Research	UED		340		
<b>6031</b>		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%
<b>Step 44 (Charge From Product = 999) Customers</b>							
<b>6056</b>		CA Sales MI/CO Leadership	UED		344		
	6057	CA Sales MI	MGD	MGD - 103	344	51.3%	
	5207	General CO Gas Assets	PND	PND_CO	344	20.3%	
	5113	General CO Electric Assets	WCD	WCD	344	28.4%	100.0%

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<b>Step 45 (Charge From Product = 999) Mass Formula</b>						
<b>5567</b>		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%
<b>Step 46 (Charge From Product = 999) Mass Formula</b>						
<b>4402</b>		UED Benefits Residual	UED		346	
<b>4474</b>		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%

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<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>	
<b>Step 47 (Charge From Product = 140) Customers</b>							
<b>6100</b>		Community Relations - General	UED			347	
<b>6101</b>		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%
<b>Step 47A (Charge From Product = 999) Customer Commitment</b>							
<b>6111</b>		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%
<b>Step 50 (Charge From Product = 140) Customers</b>							
<b>6109</b>		Community Relations USU - KS	UED			366	
<b>6118</b>		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%
<b>Step 54 (Charge From Product = 121) ROW Projects by state</b>							
<b>5002</b>		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%
<b>Step 55 (Charge From Product = 999) Customers</b>							
<b>5790</b>		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%
<b>Step 56 (Charge From Product = 999) Customers</b>							
<b>5820</b>		MN Business Operations	PND			372	
<b>6060</b>		CA Sales MN	PND				
<b>6173</b>		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%
<b>Step 57 (Charge From Product = 999) Customers</b>							
<b>5860</b>		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%

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<b>Step 58a (Charge From Product = 150) Non- Reg Customers</b>						
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%
<b>Step 64 (Charge From Product = 998) Gas Customers</b>						
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%
<b>Step 65A (Charge from Product = 998) Pipeline Customers</b>						
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%
<b>Step 65B (Charge from Product = 998) Pipeline Customers</b>						
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%
<b>Step 65C (Charge from Product = 103) Pipeline Customers</b>						
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%
<b>Step 65D (Charge from Product = 998) Pipeline Customers</b>						
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%

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<b>Step 65E (Charge from Product = 998) Pipeline Customers</b>							
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%
<b>Step 65F (Charge from Product = 103) Pipeline Customers</b>							
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%
<b>Step 65G (Charge from Product = 998) Pipeline Customers</b>							
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%
<b>Step 65H (Charge from Product = 103) Pipeline Customers</b>							
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%
<b>Step 67 (Charge From Product = 140) Mass Formula</b>							
5559		Manager of MtIs-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%
<b>Step 74 (Charge From Product = 122) Customers</b>							
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%
<b>Step 77 (Charge From Product = 103) Customers</b>							
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%
<b>Step 78 (Charge From Product = 103) NNG Sales</b>							
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%

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<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>					
<b>Step 81 (Charge from Procud 999)- Mass Formula</b>											
<b>6130</b>		UED Headquarters-President	UED		826						
<b>6131</b>		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%				
<b>Step 82(Charge from Prod 122)- Customers</b>											
<b>5253</b>		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%				

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

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<b>BASED ON 2001 DRIVER STATISTICS</b>							
<b>Department</b>							
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>	
<b>Step 86 (Charge From Product = 999) MASS (UPS)</b>							
<b>6353</b>		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%
<b>Step 87 (Charge From Product = 998) MASS (UED/UPL)</b>							
<b>6372</b>		State Regulatory Services Gas	UED		832		
<b>6384</b>		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%
<b>Step 89 (Charge From Product = 999) MASS (UPS/UPL/UED)</b>							
<b>6376</b>		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%
<b>Step 90 (Charge From Product = 999) MASS (UPS/UED)</b>							
<b>6377</b>		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%

<b>Aquila Inc.</b>							
<b>IntraBusiness Unit (IBU) Allocations</b>							
<b>10/1/2002 through 6/30/2003</b>							
<b>BASED ON 2001 DRIVER STATISTICS</b>							
<b>Department</b>							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
<b>Step 91 (Charge From Product = 999) MASS (UED)</b>							
<b>6378</b>		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%
<b>Step 94 (Charge From Product = 100) Customers (UED)</b>							
<b>6373</b>		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%
<b>Step 96 (Charge From Product = 999) Customers (UED)</b>							
<b>6360</b>		GNG IT Cust Serv Applications	UED		808		
<b>6397</b>		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%
<b>Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)</b>							
<b>6357</b>		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%

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<b>Step 96F (Charge From Product = 999) Cust/Journal Line Weighted (USU/AEC/UCS)</b>						
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%

<b>Aquila Inc.</b>						
<b>IntraBusiness Unit (IBU) Allocations</b>						
<b>10/1/2002 through 6/30/2003</b>						
<b>BASED ON 2001 DRIVER STATISTICS</b>						
<b>Department</b>						
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>
<b>Step 96G (Charge From Product = 999) Mass Formula</b>						
<b>6348</b>		GNG IT Business Office	UED		870	
<b>6365</b>		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%
<b>Step 97 (Charge From Product = 999) Customers (USU)</b>						
<b>6349</b>		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				
<b>Step 97A (Charge From Product = 999) Mass Form</b>										
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%			

<b>Aquila Inc.</b>							
<b>IntraBusiness Unit (IBU) Allocations</b>							
<b>10/1/2002 through 6/30/2003</b>							
<b>BASED ON 2001 DRIVER STATISTICS</b>							
<b>Department</b>							
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>	
<b>Step 98 (Charge From Product = 999) MASS (USU)</b>							
<b>6390</b>		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%
<b>Step 99 (Charge From Product = 999) Cust Weighted Sq Ftg (PND)</b>							
<b>6313</b>		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%
<b>Step 100 (Charge From Product = 103) Customers (PND)</b>							
<b>6319</b>		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%

<b>Aquila Inc.</b>						
<b>IntraBusiness Unit (IBU) Allocations</b>						
<b>10/1/2002 through 6/30/2003</b>						
<b>BASED ON 2001 DRIVER STATISTICS</b>						
<b>Department</b>						
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>
<b>Step 101 (Charge From Product = 999) Employee Headcount (USU)</b>						
<b>6327</b>		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%
<b>Step 102 (Charge From Product = 140) Customers (UED)</b>						
<b>6352</b>		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%
<b>Step 103 (Charge From Product = 999) Machine Support UED/AEC)</b>						
<b>6369</b>		USU Wireless Technology Services	UED		815	
<b>6361</b>		USU Wireless Technology Services	UED			
	1150	MEP General	MEP	MEP	815	20.7%
	6144	MI General- MGD	MGD	MGD - 103	815	5.7%
	5131	MPS Electric General	MPD	MPD - 122	815	10.2%
	5198	MO MPD Gas Assets	MPD	MPD - 103	815	2.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG	815	6.8%
	6148	CO General- PND	PND	PND_CO - 103	815	1.5%
	6147	IA General- PND	PND	PND_IA	815	8.5%
	6149	KS General- PND	PND	PND_KS	815	6.1%
	6145	MN General- PND	PND	PND_MN	815	6.0%
	6146	NE General- PND	PND	PND_NE	815	7.4%
	6151	MN General- NMU	PND	PND_NMU	815	2.0%
	5151	SJ Elec Assets	SJD	SJD - 122	815	4.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	815	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	815	3.0%
	6141	CO General- WCD	WCD	WCD - 122	815	3.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG - 123	815	1.6%
	6142	KS General- WKD	WKD	WKD	815	6.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	815	3.6%
						100.0%

<b>Aquila Inc.</b>							
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<b>10/1/2002 through 6/30/2003</b>							
<b>BASED ON 2001 DRIVER STATISTICS</b>							
<b>Department</b>							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
<b>Step 104 (Charge From Product = 140) Employee Headcount (UED)</b>							
<b>5260</b>		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%	
<b>Step 105 (Charge From Product = 340) # of Service Contracts</b>							
<b>6331</b>		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%	
	<b>6146</b>	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%	
<b>Step 106 (Charge From Product = 120) Employee Headcount (UED)</b>							
<b>6332</b>		Safety & Tech Trng-Elect Trng	UED		818		
	<b>5131</b>	MPS Electric General	MPD	MPD	818	41.4%	
	<b>5151</b>	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%	
<b>Step 107 (Charge From Product = 100) Employee Headcount (UED)</b>							
<b>6333</b>		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%	
<b>Step 108 (Charge From Product = 120) MASS (USU)</b>							
<b>6382</b>		Regulatory Acctg Svcs-Electric	UED		820		
<b>6371</b>		Regulatory Services Electric	UED		820		
<b>6374</b>		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.						
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Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<b>Step 110 (Charge From Product = 999) MASS (UED)</b>						
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%
<b>Step 111 (Charge From Product = 122) MASS (USU)</b>						
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%
<b>Step 112 (Charge From Product = 121) MASS (USU)</b>						
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%
<b>Step 114 (Charge From Product = 121) MASS (USU)</b>						
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%
<b>Step 116 (Charge From Product = 121) MASS (USU)</b>						
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%
<b>Step 118 (Charge from Product = 999) Alloc Premium % (USU)</b>						
6340		USU Risk Solutins & Credit	UED	<b>(Alloc Type 842, Acct 900125)</b>		
	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%

<b>Aquila Inc.</b>										
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<b>Department</b>										
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>				
<b>Step 119 (Charge from Product = 999) Internal Audit Fcst (USU)</b>										
<b>6386</b>		USU Risk Assessment	UED	<b>(Alloc Type 843, Acct 900121)</b>						
	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%			
<b>Step 121 (Charge From Product = 140) Customers</b>										
<b>6124</b>		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%			
<b>Step 122 (Charge From Product = 999) Customers</b>										
<b>6028</b>		Quality Assurance	UED		846					
<b>6016</b>		Training Director	UED		846					
<b>6017</b>		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%			
<b>Step 123 (Charge From Product = 140) Customers</b>										
<b>6001</b>		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%			

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<b>Department</b>						
<b>Chg From</b>	<b>Chg To</b>	<b>Description</b>	<b>Bus Unit</b>	<b>Sub Unit</b>	<b>Alloc Type</b>	<b>Alloc Percent</b>
<b>Step 124 (Charge From Product = 960) Customers</b>						
<b>6003</b>		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%
<b>Step 125 (Charge From Product = 999) MASS (UED)</b>						
<b>6381</b>		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%
<b>Step 126 (Charge From Product = 980) Mass Formula</b>						
<b>6165</b>		IA/MO Gas VPHQ	UED		862	
<b>6166</b>		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%
<b>Step 127 (Charge From Product = 980) Base 40</b>						
<b>6167</b>		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%
<b>Step 128 (Charge From Product = 999) No. Fleet Vehicles</b>						
<b>5569</b>		Missouri Fleet Management	UED	UED	309	
	5131	MPS Electric General	MPD	MPD	309	100.0%
<b>Step 129 (Charge From Product = 999) No. Fleet Vehicles</b>						
<b>5572</b>		Missouri SJ Fleet Management	UED	UED	309	
	5151	SJ Elec Assets	SJD	SJD	309	100.0%
<b>END</b>						

**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

$$\text{Combustion Turbine/Plant capacity factor} = \frac{c}{a+b+c+d \times e} = \frac{1,403}{3,760} = 37.3\%$$

**Equivalent Employment Factor**

- (a) Lake Road Operation personnel manhours per shift = 32
- (b) Manhours per shift required to operate steam sales = 9.5

$$\text{Equivalent employment factor} = \frac{b}{a} = \frac{9.5}{32} = 29.7\%$$

**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.

$$900 \text{ lb Steam Demand Allocation Factor} = 21.3\%$$

**BASIS OF ALLOCATION  
UTILITY FACTORS-ELECTRIC**

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

**ELECTRIC UTILITY ALLOCATION FACTORS**

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

**BASIS OF ALLOCATION  
JURISDICTIONAL FACTORS**

**MISSOURI PUBLIC SERVICE (“MPS”)**

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

**ST. JOSEPH LIGHT AND POWER (“L&P”)**

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

**MPS JURISDICTIONAL ALLOCATION FACTORS**

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

**GENERAL PROCEDURE**

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

**ALLOCATION OF RATE BASE**

**Plant and Reserve**

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

**Fuel Inventories**

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

1 **Materials and Supplies**

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

7  
8 **Prepayments**

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

12  
13 **Emission Allowances**

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

16  
17 **Rate Base Offsets**

18  
19 Deferred Income Taxes are allocated using **Juris Number 3**, Demand, and **Juris**  
20 **Number 6**, Total Plant  
21 Customer Advances are allocated 100% to Jurisdictional, **Juris Number 1**.  
22 Customer Deposits are allocated 100% to Jurisdictional, **Juris Number 1**.

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

25  
26 **Operating Revenues**

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

31  
32 **Production Expense**

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

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

39 All Production demand expenses are distributed using this basis.

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

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

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

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

4 **Transmission Expense**

5  
6 **Juris Number 4:** Transmission expenses are allocated on the same basis as  
7 Demand related expenses. All transmission expenses are allocated using this  
8 method.

9  
10 **Distribution Expense**

11  
12 **Juris Number 5:** Distribution Plant is analyzed to determine what portion is  
13 attributable to Jurisdictional operations. The resulting percentage is applied to all  
14 distribution expenses.

15  
16 **Customer Accounting and Collection Expense**

17  
18 **Juris Number 9:** Customer Accounting Expenses are allocated based on the  
19 number of customers in each Jurisdiction. Accounts 901 through 905 are  
20 allocated using this method except for account 904 which is considered 100%  
21 Jurisdictional.

22  
23 **Customer Service and Information Expense**

24  
25 Accounts 907 through 910 are considered to be 100% Missouri Jurisdictional expense.

26  
27 **Sales Expense**

28  
29 Accounts 911 through 916 are considered to be 100% Missouri Jurisdictional expense.

30  
31 **Administrative & General Expense**

32  
33 Account 928, Regulatory Commission Expense, is analyzed to allow a direct assignment to  
34 Jurisdictions when possible. The remaining “common” charges are allocated using **Juris**  
35 **Number 6 or Juris Number 10** as described below.

36  
37 **Juris Number 6:** A composite rate is determined by allocating individual  
38 components of total plant using Juris Numbers 3, 4 and 5. The resulting rate is  
39 used to allocate the following account:

40  
41 924 - Property Insurance

42  
43  
44 **Juris Number 10:** The Payroll Factor is calculated by examining payroll charges  
45 and allocating them using Juris Numbers 3, 4, 5 and 10 above. The composite  
46 rate arrived at is used to allocate the following accounts.

47  
48 920 - Administrative and General Salaries

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

10

11 **Depreciation & Amortization**

12

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

15

16 **Taxes Other Than Income Taxes**

17

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

22

23 **Current Income Taxes**

24

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

27

28 **Deferred Income Taxes & ITC**

29

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

31

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**SUMMARY  
MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

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

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

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

