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Service Commission

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

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-L&P
CASE NO. HR-_____**

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 financial
8 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 major
11 in Accounting from Rockhurst University in Kansas City. I am a Certified Management
12 Accountant and a member of the Institute of Management Accountants. In 1976, I began
13 working for Missouri Public Service, now Aquila Networks-MPS ("MPS"), a division of
14 Aquila, and held various positions in the accounting and regulatory departments. In 1988,
15 I joined Kansas Public Service, previously a division of Aquila, as Manager of
16 Accounting and Regulatory Affairs. Since 1995, I have held various positions in Aquila's
17 Accounting, Regulatory Services, and Financial Management groups. I transferred to my
18 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 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 and 2) describe the utility allocation factors developed for L&P and the purpose
10 and use of these allocation factors including the allocation factors used to allocate
11 operating and maintenance (“O&M”) expense at the L&P Lake Road Generating Station
12 between electric and industrial steam jurisdictions. Adjustment CS-16 is illustrated in
13 Schedule SKB-4 included with the direct testimony of Aquila witness Susan Braun for
14 L&P.

15 **CORPORATE COST ALLOCATIONS**

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

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

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

22 A. The method was developed to assign the cost of a service to the specific Business Unit(s)
23 that drives that specific cost. A Business Unit is a strategic business unit, operational

1 group, or legal entity that requires its own (balanced) set of books because of regulatory
2 or legal requirements. Costs are either "directly assigned" to Business Units, allocated to
3 Business Units based upon a specific "cost driver" or allocated to Business Units based
4 upon the "Massachusetts Formula." The Aquila preference is to directly assign costs
5 wherever possible to facilitate the proper matching of costs to the appropriate Business
6 Units that utilize the service.

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

9 A. From time to time, a department will provide a specific service to a specific Business
10 Unit. For example, the Aquila department entitled HR-UED ("Human Resources") may
11 place a newspaper ad in order to recruit prospective applicants for an open position. The
12 cost of this newspaper ad is then directly assigned to the Business Unit requesting this
13 service.

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

16 A. A cost driver has a direct cause and effect relationship to the costs incurred to provide a
17 specific service. The allocation of the corporate headquarters department entitled Payroll
18 is a good example of this concept. All payroll costs are allocated to the Business Units
19 receiving the service based upon the number of paychecks issued to employees of each
20 Business Unit. Allocating payroll costs to the Business Units based upon employee
21 paychecks issued, "cost driver," results in each Business Unit absorbing an appropriate
22 level of cost. Furthermore, by understanding what drives the costs, Aquila will be in a
23 better position to control those costs.

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

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

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

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

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

14 A. Costs to the international operations are assigned directly. Each employee on his or her
15 timesheet or business expense report direct charges any work performed for a foreign or
16 international unit, such as Canada. The costs assigned through timesheet reporting
17 include labor, fringe loadings, and an overhead loading factor designed to fully distribute
18 overhead costs associated with the individual's employment. The overhead loading
19 factor includes such costs as corporate headquarter building costs (e.g., depreciation),
20 information technology support costs, telecom costs, and human resource costs. There
21 are specific Business Unit chart field designations in the financial accounting system
22 structure that identify the foreign unit. These direct foreign unit costs are then

1 accumulated and billed to the foreign partners by the corporate international reporting
2 department.

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

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

14 Q. Please describe how the allocation process works.

15 A. System allocations are performed and maintained in two groups: IBU ("Intra-Business
16 Unit") allocations and ESF ("corporate headquarters") allocations. Each month, the costs
17 incurred in designated centralized allocable departments that have not been directly
18 charged out are systematically processed in the PeopleSoft Financial Accounting System
19 based on the allocation drivers and statistics associated with the drivers as more fully
20 explained in the Aquila Corporate Cost Allocation Manual ("CAM"). The 2002 CAM
21 was included with Aquila's March 2003 Fully Distributed Costing Filing to the
22 Commission.

23 Q. Please describe Operations Adjustment CS-16.

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

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

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

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

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

18 Q. Besides adjusting the ESF and IBU allocated dollars to the current allocation factors, have
19 you made other adjustments to the pool dollars that were allocated to L&P during the test
20 year?

21 A. Yes. Contained in the test year ESF and IBU centralized support function groups are
22 costs pertaining to events surrounding Aquila’s negative financial results from our non-
23 regulated businesses. It is Aquila’s intention and desire to insulate the ratepayer from

1 these events and not pass any of these costs through in the cost of service to Aquila's
2 regulated utility customers. Aquila witness Keith Stamm further elaborates on this
3 subject.

4 Q. How were these costs identified for elimination?

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

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

11 A. The departments entitled "Strategic Initiatives," "Capital Structure and Analysis-
12 Domestic," "Strategic Planning & Analysis," "Chief Executive Officer," "Chief Financial
13 Officer," and "UED Headquarters President" were removed from the allocations
14 adjustment. The first three departments were removed because their function during the
15 test period mainly focused on selling off business units. It is anticipated this type of work
16 will continue. With the resignation of Mr. Robert Green, Mr. Richard Green assumed
17 dual roles of Chairman and Chief Executive Officer. Therefore, it was proper to
18 eliminate the residual expenses in the separate Chief Executive Officer department. In
19 2002, the Chief Financial Officers, Messrs. Dan Streek and Rick Dobson, extensively
20 focused on maintaining the solvency of Aquila. It is anticipated this focus will continue
21 for at least a couple of years. With the restructure of Aquila's domestic utility operations
22 to a state based organization, the department entitled "UED (UtiliCorp Energy Delivery)
23 Headquarters President" was eliminated and it was therefore proper to eliminate the

1 residual expenses in this department. With the elimination of allocations from these six
2 departments and miscellaneous adjustments to other allocated departments,
3 approximately \$17.4 million was removed from the allocation pool and incorporated in
4 Operations Adjustment CS-16.

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

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

14 Schedule BRA-1 (L&P) - Statement of Allocated Charges for Balance Sheet Accounts

15 Schedule BRA-2 (L&P) - Statement of Allocated Charges for Income Statement
16 Accounts

17 Schedule BRA-3 (L&P) - Statement of ESF Allocated Charges by Department by
18 Resource

19 Schedule BRA-4 (L&P) - Statement of IBU Allocated Charges by Department by
20 Resource

21 In addition, I have included schedules summarizing the basis of the "ESF/IBU
22 Allocations Adjustment," Operations Adjustment CS-16.

23 Schedule BRA-5 - ESF Cost Allocations – Actuals Effective January 1, 2003. This

1 schedule lists the source departments (“pool”), the target business units, the allocation
2 driver, and the allocation percentages effective January 1, 2003.

3 Schedule BRA-6 - IBU Cost Allocations – Actuals Effective February 1, 2003. This
4 schedule lists the source IBU departments (“pool”), the target business units, the
5 allocation driver, and the allocation percentages effective February 1, 2003.

6 **UTILITY ALLOCATIONS**

7 Q. Do you know whether in prior L&P rate cases there was an additional electric allocation
8 for the industrial steam operations?

9 A. Yes, it is my understanding there was such an allocation. Schedule BRA-7 incorporates
10 the results of the industrial steam allocations. We’ve used and adopted the same O&M
11 steam allocation process approved and utilized by the Commission for the last several
12 years.

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

14 A. Two separate products are produced at the L&P Lake Road Station: electricity for Aquila
15 Networks’ electric power grid, and process steam (referred to as “Industrial Steam”)
16 delivered to several industrial customers located near the Lake Road Station. The two
17 business operations are referred to as the electric and steam jurisdictions.

18 Q. Could you summarize how the O&M expense allocation process for L&P’s Lake Road
19 Station works?

20 A. Yes. Operations and maintenance expenses are first collected using a system of accounts
21 designed to separate the various costs between the two jurisdictions. Where possible,
22 different accounts are used to separate expenses between jurisdictions. There are many
23 instances, however, where shared functions are involved and it is not possible to separate

1 expenses simply by using different accounts. For those situations, expenses are placed in
2 shared, or common accounts that need to be allocated between the two jurisdictions using
3 a system of allocations factors.

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

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

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

11 A. A listing of all the allocation factors and their definitions is provided on Schedule BRA-8.

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

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

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

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

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

3 A. Yes. There are three new allocation factors including the "Missouri Air Law Fee Factor,"
4 the "Total Plant #2 Oil Burn Allocation Factor," and the "Turbine 1-4 Extraction
5 Allocation Factor."

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

7 A. Yes. Per the merger agreement in Case No. EM-00-292, Aquila has been keeping
8 separate accounting ledgers for the L&P industrial steam operations. Implementation and
9 maintenance of the formal O&M expense allocation process described above is, however,
10 extremely tedious and time consuming on a monthly accounting basis. Thus, Aquila has
11 a proposal concerning this process.

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

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

19 Q. Does this conclude your direct testimony?

20 A. Yes.

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/Subscript Tax Ded	317	8	326
		Ind Dues/Fees/Subscript 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					
TOTAL			-12756730.02	-14529200.4	-27285930.42

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
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	Severance	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			

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
	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			

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
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

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
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

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
	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
549000			39,095
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
556000			263,551
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	31,586
	1002	Lbr Straight Time Union	296
	1090	Incentive	(20,037)
	1091	Severance	19,874
	1099	Labor Other	1,864
	1201	Long Distance Costs	21
	1202	Cellular Phone Costs	(9)
	1203	Pagers	17

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
	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

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
	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	Severance	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

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
	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

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
	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

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
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	Severance	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

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
	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)

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
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

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
	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

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
	(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 Storekeepr	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

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
	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
	1804	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

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
	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

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
	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

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
	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

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
	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

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
	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

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
	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

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
	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

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
	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/Subscrpt Tax Ded	15,080
	1401	Ind Dues/Fees/Subscrpt 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

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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
	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

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
	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	Severance	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			

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
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

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
	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
Total			14,441,260

Regulatory Business Unit - L&P																			
Statement of ESF Allocated Charges by Department by Resource																			
12 Months Ended DECEMBER 31, 2002																			
Name	ESF																		
Sum of Sum Total Amt	Resource	Description2	1001	1002	1003	1006	1008	1009	1081	1093	1098	1099	1101	1104	1199	1200	1201	1202	
DebitID	Description	Labor Straight	Lbr Straight	Tot Bonus/Comm	Labor Overtime	Incentive	Severance	Tax Fringe Ben	Payroll Other	Labor Other	Materials	Purh	Materials	Small	Other	Materials	Local Phone S	Long Distance	Cellular Phone
4250	IT Ent Fin Applications	42,198	34	188	6	11,934	0	20,630	6										
4070	Corporate Services - Raytown	41,087	11	978	599	0	0	0											
4015	Corp Svcs-1815 Capital	8,564			21														
4246	IT Assets - Raytown C/CAD	6,578			184														
4250	IT Assets - PeopleSoft																		
4251	IT Assets - Farko																		
4253	IT Assets - UED																		
4255	IT Assets - HRMS																		
4256	IT Assets - PowerPlant																		
4257	IT Assets - Work Management																		
4258	IT Assets - SCADA/Other UED-UFS																		
4262	IT Assets - Qad																		
4269	IT Assets - ESF																		
4308	IT Assets																		
4030	Chief Executive Officer	43,825	3	58,759	1,408	55	145	2,580	(635)										
4031	Gen Counsel & Corp Secretary	22,451			27	15		559											
4032	Strategic Initiatives	3,535	34		209		8,773												
4035	Chief Financial Officer	17,438			161	0													
4040	Chairman	72,178		14	960	(1,280)	1,068	2,237	(10,217)										
4041	Supplier Diversity Group	10,850			5	2	1,740		(833)										
4042	Strategic Planning & Analysis	5,984																	
4043	Board of Directors Management	187																	
4060	Environmental																		
4100	Corp Svcs & Analytics-Domestic	8,987			67	(627)	354	360											
4120	External Communications	34,701		104	288	1,351	16,783												
4130	Treasury	37,153	68	305	354	(0)	2,785	942											
4131	Records Management	5,380	54		10														
4132	Investor/Shareholder Relations	20,058		1,007	27														
4140	Risk Solutions	28,663		897		0	310												
4150	Office of the CFO	7,800	33		39	(0)	245	255											
4151	Credit Risk Management	3,586	82		4	(0)	2,120												
4175	Accounts Payable	26,232	150	154	1,938		140												
4177	General Ledger	22,370		1,341	53		2,768												
4179	Payroll	29,782	304	1,283	863		682												
4183	Corp Financial Reporting	34,514	257			2	1,198												
4185	Tax	16,428																	
4186	Risk Assessment & Audit Svcs	8,914	88				750												
4188	ESF Financial Management	32,433		1,689		(0)													
4189	PeopleSoft Reporting	12,043	130	495															
4191	Systems Administration	12,513		940		0	2,914												
4192	Tax-Property Team						2,078												
4194	Tax- Income Team	17,836					2,272												
4210	Benefits Administration	17,549			4	(0)													
4210	Compensation Administration	13,252			100	0													
4222	Organization Effectiveness	9,967					10,821												
4224	HR Executive	28,875			6	(0)	102	1,669											
4224	Diversity	6,795	1,202		48		2,755												
4228	HR-EF	10,547			149	(0)	8,307												
4229	HR People Center	40,090			100	0	12,213												
4236	Business Risk Solutions	5,075			653	0	7,030												
4259	Wide Ent Support Team	14,602	58				875												
4266	Ent Client / Senior Services	15,119				(0)	809												
4273	Ent Tech / Network Services	43,473			515		6,206												
4274	ESF-voice Services	5,287			77														
4275	Ent Information Centers	29,084			278														
4285	IT Business Services	28,365			600		1,584	539											
4292	Ent Tech Support Ctr / Svcs	32,929			64														
4293	IT Ent HR Applications	42,579	51	1,089	70		2,323												
4305	Ent Architecture Support Team	9,735			122														
4306	Ent Data Management	8,384																	
4473	UCJ Accounting Accruals																		
6347	ESF Benefits Residual	17	75																
4499	TransUCJ Residual Transfer																		
4060	Public Affairs	890,646	2,604	71,815	8,443	1,111	142,124	8,551	3,283	(11,073)									
Grand Total																			

Regulatory Business Unit - L&P
 Statement of ESF Allocated Charges by Dept
 12 Months Ended DECEMBER 31, 2002

Name	1203	1204	1205	1206	1212	1213	1214	1217	1218	1223	1225	1228	1228	1230	1299
ESF	Papers	Phone System	Data Comm/Comm	Common Equip	Voce Tech Hq	Toll Free Dept	Switch Calling Card	Long Distance	Long Distance	Voce Network	Toll Conference	Local Exchange	Tower E	Cellular Data C	Other Commu
Sum of Sum Total Amt															
DeptID	1203	1204	1205	1206	1212	1213	1214	1217	1218	1223	1225	1228	1228	1230	1299
Description	Papers	Phone System	Data Comm/Comm	Common Equip	Voce Tech Hq	Toll Free Dept	Switch Calling Card	Long Distance	Long Distance	Voce Network	Toll Conference	Local Exchange	Tower E	Cellular Data C	Other Commu
4290	169														
4010	123														
4014	51														
4015															
4246															
4250															
4251															
4253															
4255															
4256															
4257															
4258															
4262															
4269															
4308															
4030	12									20	121				87
4031											122				
4032											60				
4035	1														
4040	38														
4041	25														
4042															
4043															
4060															
4100	82														
4130	7														
4131	3														
4132	18														
4140	17				190										992
4150	0														
4151	4														
4175	4														
4177															
4179	32														
4183	9														
4185															
4186															
4188	20														
4190															
4191	10														
4192															
4194															
4219															
4220															
4222	3														
4223	4														
4224															
4228															
4228	25														
4236															
4259	40														
4269	100														
4273	422														
4274	45														
4275	254														
4285	18														
4285	117														
4282	200														
4283															
4305	44														
4306	56														
4473	1														
5347															
4404															
4488															
4090	1,829	2,637	334,095	491	86	21,759	15	473	3,570	8,868	20	2,166	5,273	2	357
Grand Total															

Regulatory Business Unit - L&P		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
Statement of ESF Allocated Charges by Depart		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
12 Months Ended DECEMBER 31, 2002		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
Description		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
Name		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
ESF		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
Sum of Sum Total Amt		1300	1301	1302	1303	1304	1305	1307	1308	1389	1400	1401	1403	1404	1405	1406	
4290	IT Ent Fin Applications																
4014	Corporate Services - Baytown		429														
4015	Corp Svcs-1815 Capitol																
4246	IT Assets - Raytown C/CAD																
4250	IT Assets - Peoplesoft																
4251	IT Assets-Faria																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LJFS																
4262	IT Assets-ESF																
4308	IT Assets																
4309	IT Assets																
4330	Chief Executive Officer		19														
4331	San Counsel & Corp Secretary		16														
4332	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman																
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																
4131	Records Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions																
4150	Office of the CFO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll																
4189	Corp Financial Reporting																
4195	Tax																
4196	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																
4228	HR-Esf																
4229	HR People Center																
4236	Business Risk Solutions																
4239	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent Tech Network Services																
4274	ESF Voice Services																
4275	Ent Information Centers																
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																
4489	ESF Benefits Residual																
4490	TransUCU Residual Transfer																
4490	Public Affairs																
Grand Total		143,618	178,242	1,395	14,811	3,986	6	114	2,027	528	7,236	6,092	28,368	37,263	57,828	50,061	23,811

Regulatory Business Unit - LAP		1408	1410	1409	1411	1413	1414	1417	1418	1419	1498	1501	1502	1504	1520	1521	1528
Statement of ESF Allocated Charges by Depart		Offices and Equip	Salary and Equip	Security Equip	Printing Equip	Co Dues/Fees/Expans	Co Dues/Fees/Le	Office Rent/Le	Fees/Incl/MEALS for Bud	Other Office Ex	Ins General Liab	Ins Directors of	Aviation Liabil	Crime Insured	Insurance for V		
12 Months Ended DECEMBER 31, 2002																	
Name/	ESF																
Sum of Sum Total Amt																	
4290	IT Ent Ptn Applications				77												
4010	Corporate Services - 20W/Wh	48,722	28,587		6,258	12	14	1,480		474		119					
4014	Corporate Services - Paytown	25,565	14,713		584	48		70,628		140		19,848					
4015	Corp Svcs-1815 Capitol	7,241	10,535		217	215		18,590		17		17,167					
4246	IT Assets - Baytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets-Frime																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LPS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4309	IT Assets																
4030	Chief Executive Officer						8,509			64		859					
4031	Gen Counsel & Corp Secretary								412		13	2,871					
4032	Strategic Initiatives									2		31					
4035	Chief Financial Officer											31,988					
4040	Chairman											250					
4041	Supplier Diversity Group						2,887			55		837					
4042	Strategic Planning & Analysis									12		0					
4043	Board of Directors Management											4					
4090	Environmental																
4190	Cap Struct & Analysis-Domestic																
4190	External Communications																
4190	Treasury	75					1,540										
4191	Records Management																
4131	Investor/Shareholder Relations																
4140	Risk Solutions																
4150	Office of the CFO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll																
4183	Corp Financial Reporting																
4185	Tax																
4188	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																
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	35															
4274	ESF Voice Services																
4275	Ent Information Centers																
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	UCSU Accounting Accruals	1															
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4090	Public Affairs																
Grand Total		81,718	53,835	3,415	53,128	3,089	10,829	80,655	417	2,899	645,861	400	82	8	2	2	12

Regulatory Business Unit - L&P
 Statement of ESF Allocated Charges by Depart
 12 Months Ended DECEMBER 31, 2002

Name#	ESF	1600	1601	1602	1603	1604	1605	1606	1608	1609	1701	1702	1703	1704	1706	1707	1708
		Air Transportat	Rental Car Exp	Mileage Reimb	Printing Fees	MEALS - 50%	Loging	Enrollment	Other Travel	Utilities	FICA (OASDI)	Health Insuranc	FUTA	SUTA	Medicare	Other Payroll T	Education/Sam
		(5)	(23)	(5)	18	723	(43)		6	24	102	24	721				(725)
4280	IT Ent Pm Applications	92	208	20	16	45	290		4	31							117
4010	Corporate Services - 20/With																18
4014	Corporate Services - Raytown																
4015	Corp Svcs-1815 Capitol																
4246	IT Assets - Raytown CC/CAD	176	40		(80)	3	35										
4250	IT Assets - Peoplesoft																
4251	IT Assets-Frmo																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LIPS																
4262	IT Assets-Cad																
4288	IT Assets ESF																
4308	IT Assets																
4330	Chief Executive Officer	9,910	50	14	14	1,323	1,850		59								10,774
4331	Gen Counsel & Corp Secretary	2,777	120	20	27	503	1,366	1	143								11,275
4332	Strategic Initiatives	114	2			16	33		3								
4035	Chief Financial Officer	278	24			109	282		22								
4040	Chairman	61	48			725	1,134	1,163	335				454				60
4041	Supplier Diversity Group	3,006	198	55	18	412	118	5	2								49
4042	Strategic Planning & Analysis																
4043	Board of Directors Management	1,788	1			596	253		7								
4090	Environmental																
4100	Cap Struct & Analysis-Domestic	14		8		73											
4120	External Communications	21	28	13	5	108	154		21								16
4190	Treasury	1,246	27	6	8	489	388		33								67
4191	Records Management	15				7			1								
4132	Investor/Shareholder Relations	1,030	63	1	10	598	1,891	203	91								185
4140	Risk Solutions	1,050	128	29	38	227	368	2	36								148
4150	Office of the CFO	366	23	1	2	131	98	11	5								5,961
4151	Credit Risk Management	263	24	3	10	54	128	9	2								75
4175	Accounts Payable					140			2								10
4177	General Ledger					25											
4179	Payroll	55				36											
4183	Corp Financial Reporting	374	36	6	6	149	420		76								68
4185	Tax	93	14	23	2	86	103		1								145
4186	Risk Assessment & Audit Svcs	85	26	35	2	184	184		12								107
4188	ESF Financial Management	65	2			96	47		15								145
4190	PeopleSoft Reporting	9	2	11	6	20	61		10								114
4191	Systems Administration	118	40	5	2	117	141	7	16								
4192	Tax Property Team																
4194	Tax Income Team	23	13	6	1	9	48		5								133
4316	Benefits Administration	430	4	17	14	287	198		18								158
4220	Compensation Administration	170	29		5	86	62		15								114
4222	Organization Effectiveness					158											227
4224	HR Executive	360	20		5	615	83		75								12,729
4224	Diversity	260	32		18	407	174	10	1								176
4228	HR-Edf	77	6			235			46								667
4229	HR People Center	128	17		6	62	205		36								816
4236	Business Risk Solutions	138	57	18	8	60	342		6								215
4239	Web Ent Support Team					112											
4250	Ent Client / Server Services	102	104	28	5	110	124		25								172
4273	Ent Tech Network Services	444	102	233	5	65	228		11								544
4274	ESF Voice Services																
4275	Ent Information Centers	176	72	200	2	114	337		4								13
4285	IT Business Services	179	44	87	3	436	107		10								244
4282	Ent Tech Support Ctr / Svcs	161	57	197	10	77	115		6								472
4303	IT Ent HR Applications	82	6	7	2	108	156		33								224
4305	Ent Architecture Support Team					30											929
4306	Ent Data Management	42	30	78	3	43	96		3								171
4473	UCU Accounting Accruals																
6347	GGG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Risk/Qual Transfer	548,847															
4060	Public Affairs	574,862	1,556	1,351	181	10,524	11,685	1,458	1,048	187							
Grand Total																	

Regulatory Business Unit - L&P
Statement of ESF Allocated Charges by Depart
12 Months Ended DECEMBER 31, 2002

Name1	ESF	1709	1710	1711	1712	1713	1715	1716	1717	1718	1719	1724	1725	1726	1727	1729
Description	401X Employee	ESCP	Non Qualified	Employee Gifts	Benefits Health	Benefits Life	Benefits AD&D	Benefits SFAS	Benefits Suppl	Benefits Realloc	Benefits LT &	Benefits Great				
4280	IT Ent Fin Applications						42									
4014	Corporate Services - 20Weth						14									89
4015	Corporate Services - Raytown						1									20
4246	Corp Svcs-1815 Capital															46
4250	IT Assets - Raytown C/C/CAD															
4251	IT Assets - PacSoft															
4253	IT Assets - Farns															
4255	IT Assets - UED															
4255	IT Assets - HRMS															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets - SCAD/Other UED-LIPS															
4262	IT Assets - Cad															
4269	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		1,890		5					116						129
4040	Chairman				121											37
4041	Supplier Diversity Group				2											
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Struct & Analysis-Domestic		112							677						1
4120	External Communications		40													81
4130	Treasury		44						31							
4131	Records Management															
4132	Investor/Shareholder Relations				20											71
4140	Risk Solutions		16													64
4150	Office of the CFO		58							142						1
4151	Credit Risk Management				1					27						14
4175	Accounts Payable				196											564
4177	General Ledger				1,414											80
4179	Payroll				1,228											17
4183	Corp Financial Reporting				20											23
4185	Tax															42
4186	Risk Assessment & Audit Svcs									138						
4188	ESF Financial Management		4		295											120
4190	PeopleSoft Reporting				500					0						94
4191	Systems Administration				719					28						247
4192	Tax-Property Team															
4194	Tax-Income Team															
4219	Benefits Administration		25													6
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive		173							1,477						133
4224	Diversity															2
4228	HR-EF		287													
4229	HR People Center				6					4,530						324
4236	Business Risk Solutions															
4256	Web Ent Support Team															
4258	Ent Client / Senior Services				15											43
4273	Ent Tech / Network Services				3											25
4274	ESF Voice Services															4
4275	Ent Information Centers				49											31
4282	IT Business Services															
4282	Ent Tech Support Ctr / Svcs															
4283	IT Ent HR Applications															
4305	Ent Architecture Support Team															
4306	Ent Data Management															
4306	Ent Data Management															
4473	UCU Accounting Accruals															
4404	ESF Benefits Residual		58,547							3,211	5,739	15,578				21,988
4469	TransUCU Residual Transfer															
4090	Public Affairs															
Grand Total		40,030	54,125	3,903	5,463	118,107	12,848	3,211	5,739	15,578	722	9,557	130,835	406,564	21,988	3,468

Regulatory Business Unit - LBP
 Statement of ESY Allocated Charges by Depart
 12 Months Ended DECEMBER 31, 2002

Name#	ESF	Sum of Sum Total Amt	1822	1823	1824	1825	1899	1900	1904	1905	1906	1907	1908	1989	2000	2100	2200	2202
CoepID	Description	Coefr Payment	Broker Insuran	3rd Party Insur	Other Outside	Magaz/Newspap	Business Gifts	Business Prom	Promotional Et	Internal Advert	Trade Show/C	Other Adverti	Depreciation/D	Amortization	Property Tax	City/County Ta		
4290	IT Ent Fin Applications	187			4													
4014	Corporate Services - 20Vtgh	6,182	5,028		1,630													
4015	Corporate Services - Raytown	188	2,709		430													
4246	IT Assets - Raytown CCCCAD		748		48													
4250	IT Assets - PeoplesSoft																	
4251	IT Assets - Farris																	
4253	IT Assets - UED																	
4255	IT Assets - HRMS																	
4256	IT Assets - PowerPlant																	
4257	IT Assets - Work Management																	
4258	IT Assets - SCADA/Other UED-LIPS																	
4262	IT Assets - Cad																	
4269	IT Assets - ESF																	
4308	IT Assets																	
4030	Child Executive Officer				3,954													
4031	Gen Counsel & Corp Secretary				4,852													
4032	Strategic Initiatives																	
4035	Chief Financial Officer																	
4040	Chairman				16,211	211	7											
4041	Supplier Diversity Group				439													
4042	Strategic Planning & Analysis				2													
4043	Board of Directors Management				288													
4090	Environmental				2,136		408											
4100	Cap Struct & Analysis-Domestic				(1,787)													
4120	External Communications				39,882													
4130	Treasury				43,313	6,219												
4131	Records Management				865													
4132	Investor/Shareholder Relations				10,821		115											
4140	Risk Solutions			44	32													
4150	Office of the CFO			884	226													
4151	Credit Risk Management				1													
4175	Accounts Payable				4													
4177	General Ledger				5,139													
4179	Payroll				54													
4183	Corp Financial Reporting				827													
4185	Tax				7,883													
4186	Risk Assessment & Audit Svcs				3													
4188	ESF Financial Management				9													
4190	PeoplesSoft Reporting				129													
4191	Systems Administration				154													
4192	Tax - Property Team				12,920													
4194	Inv - Income Team				10,270													
4219	Benefits Administration				4,000													
4220	Compensation Administration				202													
4222	Organization Effectiveness				131													
4223	HR Executive				186													
4224	Diversity				283													
4228	HR-Eff				230													
4229	HR People Center				5													
4236	Business Risk Solutions				875													
4238	Web Ent Support Team				869													
4239	Ent Client / Servn Services				1,957													
4288	Ent Tech / Network Services				20													
4273	ESF Voice Services				60													
4274	ESF Information Centers				278													
4275	IT Business Services				5													
4285	IT Tech Support Ctr / Svcs				40													
4293	IT Ent HR Applications				284													
4305	Ent Architecture Support Team				5													
4306	Ent Data Management				40													
4373	UCU Accounting Accruals				284													
4404	GNG IT Shared Assets				183,923													
4489	ESF Benefits Residual				864													
4489	TransUCU Residual Transfer				44													
4080	Public Affairs				7,580													
Grand Total					864													
					864													
					8,485													
					183,923													
					549													
					712													
					5,916													
					50													
					1,856													
					387													
					1,227,889													
					53,467													
					53,921													
					62,754													

Regulatory Business Unit - LAP
 Statement of ESF Allocated Charges by Depart
 12 Months Ended DECEMBER 31, 2002

Name#	ESF	2210	2298	2400	2401	2402	2499	2500	2502	2503	2508	2603	2605	2607	2610	2611	2700
		Real & Personal	Other Taxes	Charitable Con	Political Commi	Social & Comm	Other Certifid	Bank and Crod	APT Sales Prog	Insurance Bond	Other Finan	General Liabil	Property Damag	Auto Liability	Workers Comp	Workers Comp	Vehicles Fuel
Sum of Sum Total Amt																	
4290	IT Em Applications																
4010	Corporate Services - 20W/9th																
4014	Corporate Services - Raytown																
4015	Corp Svcs-1815 Capitol																
4248	IT Assets - Raytown CC/CAD																12
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-UFS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer					10											
4031	Gen Counsel & Corp Secretary																
4032	Strategic Initiatives																
4035	Chair Financial Officer																
4040	Chairman																
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																
4131	Records Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions																
4150	Office of the CRO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll																
4183	Corp Financial Reporting																
4185	Tax																
4186	Risk Assessment & Audit Sys																
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																
4228	HR-ESF																
4228	HR People Center																
4236	Business Risk Solutions																
4259	Web Em Support Team																
4268	Em Client / Server Services																
4273	Em Tech / Network Services																
4274	ESF Voice Services																
4275	Em Information Centers																
4285	IT Business Services																
4282	Em Tech Support Ctr / Svcs																
4293	IT Em HR Applications																
4305	Em Architecture Support Team																
4306	Em Data Management																
4473	UCU Accounting Accruals																
4347	BAG IT Shared Assets																
4404	ESF Benefits Residual																
4489	TransUCU Residual Transfer																
4060	Public Affairs																
Grand Total		49	11	1,574	3,978	92	669	18,094	17,118	3	5,057	99,879	(90)	(37)	3,548	6,255	44

Regulatory Business Unit -- L&P
 Statement of ESF Allocated Charges by Depart
 12 Months Ended DECEMBER 31, 2002

Name	ESF	Sum of Sum Total Amt	2701	2702	2704	2706	2799	2801	3000	3002	3099	3300	3301	3302	3303	3304	3305	3306
			Vehicle Maint & Vehicles Insur	Vehicle Maint & Vehicles Insur	Vehicles Rent	Vehicle Maint & Vehicles Insur	Other	Retirements	AFUDC	Capital Charge	Other Interest	Interview Expense	Outplacement	Job Placement	College Recruit	Diversity Expense	Career Fair	Ext New Employee
4290	IT Ent Fin Applications	18							752				3					
4010	Corporate Services - 20W/9h				28				641	258,774								
4014	Corporate Services - Raytown				3				2,891	72,515								
4015	Corp Svcs-1815-Capital	11			56				237	11,897			8					
4246	IT Assets - Raytown CC/CAD									56,220								
4250	IT Assets - Peoplesoft									161,158								
4251	IT Assets-Fin									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									9,565								
4258	IT Assets-SCADA/Other UED-LPS									45,132								
4262	IT Assets-Cad								281	89,905								
4269	IT Assets ESF									4,982								
4308	IT Assets																	
4030	Chief Executive Officer																	
4031	Gen Counsel & Corp Secretary																	
4032	Strategic Initiatives																	
4035	Chief Financial Officer																	
4040	Chairman																	
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																	
4131	Records Management																	
4132	Investor/Shareholder Relations																	
4140	Risk Solutions																	
4150	Office of the CRO				90				89									
4151	Credit Risk Management																	
4175	Accounts Payable																	
4177	General Ledger																	
4179	Payroll																	
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																	
4228	HR-Ed																	
4229	HR People Center																	
4236	Business Risk Solutions																	
4259	Web Ent Support Team																	
4268	Ent Client / Server Services																	
4274	ESF Voice Services																	
4275	Ent Information Centers																	
4285	IT Business Services																	
4292	Ent Tech Support Ctr / Svcs																	
4293	IT Ent HF Applications																	
4305	Ent Architecture Support Team																	
4306	Ent Data Management																	
4473	UCU Accounting Accruals																	
6347	GNG IT Shared Assets																	
4404	ESF Benefits Residual																	
4409	TransUCU Residual Transfer																	
4060	Public Affairs																	
Grand Total		28	6	178	3	1	1	1	4,653	644,190	275,792	19,308	727	288	18	2,759	5	791

Regulatory Business Unit - L4P
Statement of ESR Allocated Charges by Depart
12 Months Ended DECEMBER 31, 2002

DeptID	Description	3307	3366	3403	3405	3504	9005	9100	9102	9103	9104	9106	9112	9113	9114	9115	9116
		Search Firm Ad	Other Personnel	Aircraft Charter	Ground Transport	Coal for Gener	AAG Loading	Payroll Taxes	Liabilities	Leadership	COMPENSATE	COMPENSATE	P/R Tax Load	Incentive Load	P/R Tax Load	Incentive Load	Clearing
4290	IT Ent Fin Applications							3,500	10,586	(2,969)	(1,261)	4	(131)	0	0	0	
4014	Corporate Services - Raytown				76			4,222	12,044	9				0	0	0	
4015	Corp Svcs-1815 Capital							528	1,775	180		68	(0)	(0)			
4246	IT Assets - Raytown, CCCCAD							416	1,395	138		59	0	(0)			
4250	IT Assets - Pegasus																
4251	IT Assets-Flame																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LIFS																
4262	IT Assets-Cad																
4269	IT Assets ESF																
4328	IT Assets																
4338	IT Assets																
4339	Chief Executive Officer			1,166		468		2,876	9,376	(3,259)	(1,384)		0	6			
4031	Gen Counsel & Corp Secretary				15			5,119	4,663	(7,308)	(3,106)		0	3			
4032	Strategic Initiatives				5			778	3,654	(437)	(185)						
4035	Chief Financial Officer				33			1,043	3,862	(86)	(37)		(0)				
4040	Chairman				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							12	39	22	10						
4090	Environmental							188	443								
4100	Cap Struct & Analysis-Domestic				33			1,822	(1,394)	(592)			13	388			
4120	External Communications				130			2,862	6,849	390	181		1	7			
4130	Treasury				261			2,526	6,228	(390)	(186)		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			574	5,574	469	200		0	0			
4150	Office of the CFO				26			513	1,647	(897)	(298)		0	0			
4151	Credit Risk Management				8			356	1,059	(813)	(345)		(0)	(0)			
4175	Accounts Payable							1,786	5,912	43	18		0	0			
4177	General Ledger							1,534	5,187	(11)	(4)		(0)	(0)			
4179	Payroll							1,899	6,435	26	11		0	0			
4183	Corp Financial Reporting				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	1,967	(908)	(365)		0	0			
4188	ESF Financial Management							2,087	6,708	255	108		7	73			
4190	Process/Reporting							781	2,521	68	42		(0)	(0)			
4191	Systems Administration							1,009	3,053	(119)	(49)		(0)	(0)			
4192	Tax-Property Team							129	333								
4194	Tax-Income Team							1,259	4,057	111	47		(0)	0			
4219	Benefits Administration				20			1,080	3,631	(430)	(183)		0	0			
4220	Compensation Administration							622	2,767	16	7		(0)	0			
4222	Organization Effectiveness							1,292	3,721	(135)	(57)		0	(0)			
4223	HR Executive							1,881	5,887	(501)	(213)		0	0			
4224	Diversity				16		26	660	2,068	30	13		(0)	0			
4228	HR-Esf							1,500	3,551	0	0		0	0			
4233	HR People Center							3,226	10,239	(229)	(89)		0	0			
4236	Business Risk Solutions							787	2,164	(237)	(101)		0	0			
4259	Wild Emr Support Team							945	3,139	(494)	(210)		1	28			
4268	Emr Offert / Server Services							976	3,241	(418)	(178)		0	0			
4279	Emr Tech / Network Services				7			3,000	9,848	69	30		0	0			
4274	ESF Voice Services							323	1,082	(733)	(311)		(2)	(43)			
4275	Emr Information Centers							1,655	5,364	(438)	(186)		(2)	(37)			
4285	IT Business Services							2,302	6,968	(598)	(252)		0	0			
4292	Emr Tech Support Ctr / Svcs							2,902	8,635	(126)	(54)		0	(0)			
4293	IT-Emr Applications							2,799	9,185	2,241	950		215	2,689			
4305	Emr Architecture Support Team							598	1,959	(569)	(241)		0	0			
4306	Emr Data Management							508	1,668	(1,466)	(623)		0	0			
4473	UCU Accounting Accruals							932	3,204	(19,832)	(6,471)		596	150,053			
6347	GNG IT Shared Assets							1	4	2	1		0	0			
4404	ESF Benefits Restraint							6	16	11	5		2				
4469	TransUCJ Residual Transfer																
4260	Public Affairs																
Grand Total		1,543	488	4,754	3,017	26	(3,796)	76,383	232,866	(40,818)	(17,387)	702	151,736	0	0	0	(12,405)

Regulatory Business Unit - L&P
Statement of ESF Allocated Charges by Depart
12 Months Ended DECEMBER 31, 2002

DeptID	Description	9200		9201		9202		9203		9204		9205		9210		9211		9212		Grand Total	
		FDC Load	Cont	FDC Load	HR	FDC Load	HR	FDC Load	Tele	FDC Load	End	FDC Load	New	FDC Load	IT	FDC Load	IT	FDC Load	ESF Alloc		FDC Load
	IT Ent Fin Applications	12		2		2	0	0	21		8	3								153	107,539
4010	Corporate Services - 20W0th	(28,416)																			700,966
4014	Corporate Services - Raytown																				344,189
4015	Corp Svcs-1813 Credit																				144,927
4248	IT Assets - Raytown C/CAD																				160,713
4250	IT Assets - ProdigySoft																				489,006
4251	IT Assets-Fairfax																				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
4259	IT Assets-SCADA/Other UED-LPS																				92,374
4262	IT Assets-Cad																				109,993
4269	IT Assets ESF											(6,628)									275,936
4308	IT Assets																				14,247
4000	Chief Executive Officer																				145,124
4031	Gen Counsel & Corp Secretary																				111,987
4032	Strategic Initiatives																				18,010
4035	Chief Financial Officer																				71,763
4040	Chairman																				183,281
4041	Supplier Diversity Group																				231
4042	Strategic Planning & Analysis																				7,578
4043	Board of Directors Management																				4,206
4090	Environmental																				12,002
4100	Cap Struct & Analysis-Domestic																				154,939
4120	External Communications																				365,372
4130	Treasury																				17,080
4131	Records Management																				110,722
4132	Investor/Shareholder Relations																				183,471
4140	Risk Solutions																				19,983
4150	Office of the CFO																				9,362
4151	Credit Risk Management																				44,480
4175	Accounts Payable																				58,003
4177	General Ledger																				321,383
4179	Payroll																				35,608
4183	Corp Financial Reporting																				17,006
4185	Tax																				2,980
4188	Risk Assessment & Audit Svcs																				14,122
4189	ESF Financial Management																				52,504
4190	PeopleSoft Reporting																				17,006
4191	Systems Administration																				46,670
4192	Tax-Property Team																				23
4194	Tax-Income Team																				21
4219	Benefits Administration																				23,892
4220	Compensation Administration																				78,185
4222	Organization Effectiveness																				23,233
4223	HR Executive																				45,851
4224	Diversity																				34,861
4228	HR-Est																				64,176
4229	HR People Center																				19,985
4236	Business Risk Solutions																				22,347
4259	Web Ent Support Team																				78,686
4268	Ent Client / Server Services																				17,320
4273	Ent Tech / Network Services																				20,359
4274	ESF Voice Services																				32,245
4275	Ent Information Centers																				443,748
4285	IT Business Services																				33,905
4292	Ent Tech Support Ctr / Svcs																				199,819
4293	IT Ent HR Applications																				41,543
4305	Ent Architecture Support Team																				23,685
4306	Ent Data Management																				105,788
4473	UCU Accounting Accruals																				13,317
6347	GNG IT Shared Assets																				9,524
7404	ESF Benefits Reekial																				1,084,485
7409	TransUCU Residual Transfer																				(156)
8080	Public Affairs																				147,351
	Grand Total	(28,378)		(5,589)		(153)		(22,061)		(16,784)		(6,618)									8,184,793

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	Severance	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General	0	829	941			90									
1029	Producton		55,836			183	86	525	2,531							
1039	Wholesale Customer SvcsA		78,978					269	4,358							
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	12,478							
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 Accruats		129						1,422							
4474	UED Accounting Accruats		28,248						24,568							2,893
4475	UPS Accounting Accruats		(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		17,878				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							
5280	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

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 Equi	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Production		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								76	62	38					
5002	Elec Trans Ops-ROW-MO/CO/KS					95				20	10					
5023	Elec Trans Business Ops-Genl					467										
5028	Transmission Eng MO-Gen						22		33	53	35					
5030	Systems Operations_MO General			422			4		14	200						
5032	Transmission Ops MO-Gen			96					31	212	21					
5038	SCADA - General								54	38	11					
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			48		1	2	1					
5260	Safety & Tech Trng-USU		2			2,114	4		31	198	38					
5304	VP of Network Operations		5					0	3	80	31					
5305	Net Ops Work Management	11								6	34				38	
5352	General MO Elec Ntwrk Ops		54							148	43					
5360	General Elec Measurement									245	95					
5361	Warrensburg Meter Shop		3,573	15			149	99	33	245	95					
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, Ded	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Commu	Voice Network	TaleConferen	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															
2308	GSS Administration								20						1	
2309	GSS Cost Management															114
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														205	
5023	Elec Trans Business Ops-Gen														24	
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														128	
5090	Energy Del Products & Services														92	
5100	VP of Network Management														12	
5130	MO Elec Business Support														53	
5190	General KS/CO/MO Gas Assets														32	
5250	MO Elec Engineering Service														14	
5251	MO Electric Planning & Design														13	
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng														57	
5255	Forestry MO/CO/KS														1	
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU														1	
5304	VP of Network Operations															
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops														146	
5360	General Elec Measurement														852	
5361	Warrensburg Meter Shop														8	
5370	General Substation Maintenance								167							
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO														4	
5405	General MO Gas Networks														19	
5490	General Gas Measurement								44							
5491	Small Volume Repair (CB)														6	
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																
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	MidrangeSer	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					682	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															
5491	Small Volume Repair (CB)													1	5	1
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement								12						38	

Regulatory Business Unit L&P
 Statement of IBU Allocated Charges by Dept
 12 Months Ended DECEMBER 31, 2002

Name IBU

Sum of Sum Total Amt

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	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 Det	Office Rent/L	MEALS for Bu	
1028	UPS-General									12							
1029	Production		36						227	23						61	
1039	Wholesale Customer SvcsA	249	58							32		2,128				298	
1042	Regulated Mktg&DispatchA	680	71			166				185						289	
1043	Regulated Power Group	961	18							18						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-MO/CO/KS		12							5		11				2	
5023	Elec Trans Business Ops-Genl	2			1,107					1							
5028	Transmission Eng MO-Gen																
5030	Systems Operations_MO General		160	183	2,234	2,850	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 Dept
12 Months Ended DECEMBER 31, 2002

Name IBU

Sum of Sum Total Amt

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office E	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airtel	Other Travel	Uniforms
1026	UPS-General		(108)													
1029	Production		880		170	152	1,386	8	638	911						55
1039	Wholesale Customer SvcsA		2,987		1,410	428	904	83	630	1,979	441					47
1042	Regulated Mktg&DispatchA		373		702	233	359	47	274	669	25					53
1043	Regulated Power Group		69		399	92	758	18	923	326	119					2
1044	Fuel and Purchased PowerA		3		335	25	146	16	132	360	9					7
1056	Trade AdministrationA		8		65		19	2	46	238						
1057	Financial Mgmt-UPS		4				38		18			48				
2301	GSS Planning & Operations		15		32	21	0	1	3	7	1					
2303	GSS Financial Accounting		1		3	1	8		19	7						0
2304	GSS General Allocation		28		109	33	50	6	56	86	6					4
2308	GSS Administration		9				0		4	2						
2309	GSS Cost Management					1	0	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		18													
4474	UED Accounting Accruals		496													
4475	UPS Accounting Accruals		319													(6,790)
5001	Elec Trans Ops-MO/SJ Gen		209		39	24	434	4	305	100						4
5002	Elec Trans Ops-ROW-MO/CO/KS		3		14		162	2	31	39						
5023	Elec Trans Business Ops-Genl		601		753	394	782	32	386	680						4
5028	Transmission Eng MO-Gen		31				102		111	33						14
5030	Systems Operations_MO General		401		365	95	880	28	167	229						2
5032	Transmission Ops MO-Gen		4				371		48		18					
5038	SCADA - General		5		129	17	336	6	136	329						9
5080	V P Transmission Svcs		34		423	160	221	22	641	451	191			(14)		47
5083	Business Ops - Energy Delivery		91		184	34	186	12	82	243	1					2
5090	Energy Del Products & Services		7				155		19	27						11
5100	VP of Network Management		63		61	30	72	3	116	44						1
5130	MO Elec Business Support						211		116							79
5190	General KS/CO/MO Gas Assets		20		29		111	1	50	39						1
5250	MO Elec Engineering Service		344				35		73	3						0
5251	MO Electric Planning & Design		1			19	198		25	36						6
5252	UED Gas Planning & Design		26		15	10	96	1	38	43						2
5253	MO Electric Standards		1,121				60		38	49						
5254	Network Gas Stds & Safety Trng		74			3	17		25	36						(0)
5255	Forestry MO/CO/KS		47			5	348	8	174	60						(5)
5257	UED Gas Technical Support		12		19	10	44	1	16	34						1
5260	Safety & Tech Trng-USU		1,078		298	338	2,329	14	1,220	1,021						11
5304	VP of Network Operations		294		807	131	373	64	389	879						137
5305	Net Ops Work Management		18		269	410	105	22	500	591	9					18
5352	General MO Elec Ntwrk Ops						443		97							
5360	General Elec Measurement		138				572		188	78						559
5381	Warrensburg Meter Shop						80		108	45						4
5370	General Substation Maintenance		16		1,208	103	798	4	411	697						234
5379	VP - Gas Field Operations		4		4		9	0	3	7						8
5381	Gen Gas Ntwrk Ops MO/KS/CO				7		164	1	61	62						0
5405	General MO Gas Networks						132		48	149						3
5490	General Gas Measurement		43		1		8	0	1	13						0
5491	Small Volume Repair (CB)		1				1	0	0	0						0
5492	Large Volume/Warehouse (CB)								17	28						0
5493	Field Measurement		1		17	14	18	0	88	165						8
																3
																43

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		1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
DeptID	Description	FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
1026	UPS-General						175									
1029	Production						825									
1039	Wholesale Customer SvcsA						1,512				327	42				
1042	Regulated Mktg&DispatchA						1,393				45	84				
1043	Regulated Power Group						273					2,625				
1044	Fuel and Purchased PowerA						424				432					
1056	Trade AdministrationA						377									
1057	Financial Mgmt-UPS						133									
2301	GSS Planning & Operations															
2303	GSS Financial Accounting						12									
2304	GSS General Allocation						40									
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 Sids & Safety Trng													0		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support						1							0		
5260	Safety & Tech Trng-USU						304					32				
5304	VP of Network Operations															
5305	Net Ops Work Management						395									
5352	General MO Elec Ntwrk Ops											175				
5360	General Elec Measurement						14							1		
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance						2									
5379	VP - Gas Field Operations						7									
5381	Gen Gas Ntwrk Ops MO/KS/CO						37									
5405	General MO Gas Networks						9									
5490	General Gas Measurement						8									
5491	Small Volume Repair (CB)						5									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						0									

Regulatory Business Unit L&P
Statement of IBU Allocated Charges by Dept
12 Months Ended DECEMBER 31, 2002

Name IBU

Sum of Sum Total Amt

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocallon Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting Sd	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				488				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)		1,488		(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										
4475	UPS Accounting Accruals									0		0				
5001	Elec Trans Ops-MO/SJ Gen									(2,672)						
5002	Elec Trans Ops-ROW-MO/CO/KS												157			
5023	Elec Trans Business Ops-Genl		5	3,077									521			
5028	Transmission Eng MO-Gen							15					4,030			
5030	Systems Operations_MO General		90	3,866				15				10				
5032	Transmission Ops MO-Gen		16					16				1				
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															
5252	UED Gas Planning & Design		2					4				1				
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng		0													
5255	Forestry MO/CO/KS												21			
5257	UED Gas Technical Support		1					10								
5260	Safety & Tech Trng-USU		3					694								
5304	VP of Network Operations							40								
5305	Net Ops Work Management		7					19				347	13,107			
5352	General MO Elec Ntwrk Ops							237								
5360	General Elec Measurement		8					11					6,680			
5361	Warrensburg Meter Shop		37	1,002				11								
5370	General Substation Maintenance		8					120				7				
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO							12				27	95			
5405	General MO Gas Networks												112			
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																
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/Payrol	Directors Fee	Management	Collection Ag	Tree Trimm	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															
2917	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 Services															
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design							49						151		
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng						15	25								
5255	Forestry MO/CO/KS											2,628		63		
5257	UED Gas Technical Support							12								
5260	Safety & Tech Trng-USU							300								
5304	VP of Network Operations							770						637		
5305	Nat 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								
5492	Large Volume/Warehouse (CB)			3									23			
5493	Field Measurement							28								

Regulatory Business Unit L&P
 Statement of IBU Allocated Charges by De
 12 Months Ended DECEMBER 31, 2002

Name IBU

Sum of Sum Total Amt

Dept/ID	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 Pro	Promotional E	Internet Advel	Trade Show/D	Other Adverti	Depreciation/
1026	UPS-General						637									
1029	Production						1,245									
1039	Wholesale Customer SvcsA					2,049	1,299	209		229	41	(829)				
1042	Regulated Mktg&DispatchA			1,470		8,922	13			118						
1043	Regulated Power Group		361			8,030	5									
1044	Fuel and Purchased PowerA						3									
1056	Trade AdministrationA						2									
1057	Financial Mgmt-UPS						3									
2301	GSS Planning & Operations						20	0								
2303	GSS Financial Accounting						1									
2304	GSS General Allocation						(9)	6		0	10	114				
2308	GSS Administration						19	0							1	1,161
2309	GSS Cost Management						18	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						552									
4403	UPS Benefits Residual						137									
4420	GSS Benefits Residual						4									
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen						4,368									
5002	Elec Trans Ops-ROW-MO/CO/KS						1									
5023	Elec Trans Business Ops-Genl											188				
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						680									
5267	UED Gas Technical Support						1									
5280	Safety & Tech Trng-USU						36,778									
5304	VP of Network Operations						5									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops						7	2,862								
5360	General Elec Measurement			61	44											
5361	Warrensburg Meter Shop		4,256	82												
5370	General Substation Maintenance															
5379	VP - Gas Field Operations							180								
5381	Gen Gas Ntwrk Ops MO/KS/CO												6			
5405	General MO Gas Networks							20								
5490	General Gas Measurement							128								
5491	Small Volume Repair (CB)							10								
5492	Large Volume/Warehouse (CB)							0								
5493	Field Measurement							36								

Regulatory Business Unit L&P
Statement of IBU Allocated Charges by Dept
12 Months Ended DECEMBER 31, 2002

Name **IBU**

Sum of Sum Total Amt

DeptID	Description	2100 Amortization	2200 Property Tax	2203 State and Loc	2204 Income Tax	2205 Sales Tax	2209 Business/Occ	2210 Real & Person	2300 Uncollectible	2400 Charitable Co	2401 Political Contr	2402 Social & Com	2403 Lobbying Con	2499 Other Contrib	2500 Bank and Cre	2503 Insurance Bo
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						
2306	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															
5252	UED Gas Planning & Design									13						
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															
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															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Other	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placem	Search Firm
1026	UPS-General															
1029	Producton				14							6,320				
1039	Wholesale Customer SvcsA				7										5	
1042	Regulated Mktg&DispatchA				0											
1043	Regulated Power Group				9										199	
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															
5190	General KS/CO/MO Gas Assets												(2,449)			
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											
5379	VP - Gas Field Operations									0						9
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

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
1026	UPS-General								128	385	246	105	1	7		
1029	Production								2,671	11,851	(3,391)	(1,449)	43	1,057		
1039	Wholesale Customer SvcsA			17					3,780	16,939	(64)	(27)	53	1,354		
1042	Regulated Mktg&DispatchA								9,130	40,809	474	209	(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															
4474	UED Accounting Accruals					(4)			120	295	49	21	(1,323)			
4475	UPS Accounting Accruals					(1,763)			3,443	14,300	(4,388)	(1,885)	28,929	(63,000)		
5001	Elec Trans Ops-MO/SJ Gen					(180)			273	2,305	2,140	915	(1,755)	(1,612)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,525	4,571	247	106	(55)	(902)		
5023	Elec Trans Business Ops-Genl								111	329	(151)	(65)	(2)	(21)		
5028	Transmission Eng MO-Gen								1,742	4,914	266	114	(0)	0		
5030	Systems Operations_MO General								1,252	3,754	57	24	0	(0)		
5032	Transmission Ops MO-Gen								9,817	29,011	1,663	715		(0)		
5038	SCADA - General								1,209	3,604	157	67	0			
5080	V P Transmission Svcs			9					584	1,708	79	34	(0)	(0)		
5083	Business Ops - Energy Delivery								2,713	7,892	1,024	440	(0)	(0)		
5090	Energy Del Products & Services								1,704	4,582	43	19	0	(0)		
5100	VP of Network Management								435	1,124			(0)	(0)		
5130	MO Elec Business Support								547	1,641	59	25	(0)	(0)		
5190	General KS/CO/MO Gas Assets								1,017	3,043	(279)	(120)	73	1,213		
5250	MO Elec Engineering Service								381	1,026	(0)		0	0		
5251	MO Electric Planning & Design				2				1,353	4,056	233	100	(121)	(1,993)		
5252	UED Gas Planning & Design								805	2,738	(28)	(12)	180	2,047	2	1
5253	MO Electric Standards								305	877	(0)	(0)	5	76		
5254	Network Gas Stds & Safety Trng				61				966	2,897	(298)	(128)	(167)	(2,752)		
5255	Forestry MO/CO/KS								216	634	45	19	2	27		
5257	UED Gas Technical Support								596	1,787	30	13	(0)	0		
5260	Safety & Tech Trng-USU					624	122	92	103	293	5	2	1	25		
5304	VP of Network Operations			28					3,015	8,622	(2,726)	(1,174)	31	459		
5305	Net Ops Work Management								6,191	15,622	(818)	(351)	0	(0)		
5352	General MO Elec Ntwrk Ops	25							1,045	3,137	(115)	(49)	0	0	1	0
5360	General Elec Measurement					219			1,394	4,188	(238)	(102)	0	0		
5361	Warrensburg Meter Shop								1,184	3,544	79	34	(37)	(623)		
5370	General Substation Maintenance				52				1,029	3,099	(1,133)	(487)	(20)	(335)	15	7
5379	VP - Gas Field Operations								574	1,722	(48)	(21)	0	(0)		
5381	Gen Gas Ntwrk Ops MO/KS/CO	5							53	156	0	0	(0)	0		
5405	General MO Gas Networks								258	755	47	21	0	0		
5490	General Gas Measurement			0					132	395	(75)	(32)	0	(0)		
5491	Small Volume Repair (CB)								85	254	20	8	0	(0)		
5492	Large Volume/Warehouse (CB)					363			49	144	(83)	(36)	(1)	(5)		
5493	Field Measurement					996			74	218	(30)	(13)	(0)	3		
									257	740	37	16	0	50	(0)	(0)

Regulatory Business Unit L&P													
Statement of IBU Allocated Charges by Dept													
12 Months Ended DECEMBER 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	
1026	UPS-General			75	12	1		47	17			291	10,583
1029	Producton			5	1	0	54	3	1		182	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					8,711
5090	Energy Del Products & Services												23,001
5100	VP of Network Management										71	102	17,816
5130	MO Elec Business Support												7,319
5190	General KS/CO/MO Gas Assets												23,577
5250	MO Elec Engineering Service												20,571
5251	MO Electric Planning & Design												6,225
5252	UED Gas Planning & Design										3	4	15,748
5253	MO Electric Standards												4,371
5254	Network Gas Stds & Safety Trng												15,418
5255	Forestry MO/CO/KS												2,309
5257	UED Gas Technical Support										1	1	101,205
5260	Safety & Tech Trng-USU			246	38	2		147	54		63	90	135,408
5304	VP of Network Operations										158	224	20,682
5305	Net Ops Work Management												40,452
5352	General MO Elec Ntwrk Ops												23,172
5360	General Elec Measurement												27,272
5361	Warrensburg Meter Shop										3	5	14,296
5370	General Substation Maintenance												1,330
5379	VP - Gas Field Operations												5,484
5391	Gen Gas Ntwrk Ops MO/KS/CO										61	84	2,725
5405	General MO Gas Networks												2,006
5490	General Gas Measurement												1,013
5491	Small Volume Repair (CB)												2,029
5492	Large Volume/Warehouse (CB)												7,804
5493	Field Measurement										18	26	

DeptID	Description	1000 Labor Overtr	1001 Labor Straigh	1002 Lbr Straight T	1003 Bonus/Comm	1006 Labor Overtr	1090 Incentive	1091 Severance	1092 LT Incentive	1093 Tax Fringe Be	1094 Labor Standb	1095 Labor Standb	1096 Labor Callout	1097 Labor Callout	1098 Payroll Other	1099 Labor Other
5494	Measurement Information		475													
5550	Gen MM-Combo Gas & Electric		8,929		78		(0)	3,127								
5558	Manager of Mts-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		1,811								
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		2,805				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					1,668								
6023	Retail Svcs Gas Alloc - Reg		3,441	31		6										
6024	Retail Svcs Elec Alloc	93	60,087	214		90										
6027	Community Communications Dir		3,372													
6028	Quality Assurance	5	7,642			43		3,676								
6031	Retail Services Leadership		2,792				0	5,490		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		770				10,607								
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		88,163		89	309	(0)	6,947		499						
6332	Safety & Tech Tmg-Elect Tmg		10,275													
6333	Safety & Tech Tmg-Gas Tmg		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 Lar	Purchase Oth	Other Mater	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 Mtls-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						
5708	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															
6033	SE Region Sales Leadership							44		32	20					
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	WestA/NrthMO Ops Mgr											4				
6311	Financial Mgmt-AQN State Supp		5													
6312	Financial Mgmt-AQN Central Sup							33	7	4	24					
6327	HR & Central Safety								30	8						
6332	Safety & Tech Trng-Elect Trng						0		60	541	24					
6333	Safety & Tech Trng-Gas Trng	412				251	481		52	24						

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	To Free, Dec	To Free, Sw	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	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							86							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															
6332	Safety & Tech Tmg-Elect Tmg														199	
6333	Safety & Tech Tmg-Gas Tmg															

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe Hd	Software Cos	PC Suppl	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 Mts-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 Operatlons 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					3,269		
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															
6163	North MO Elect Dist Mgt														18	23
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								
6327	HR & Central Safety		39													
6332	Safety & Tech Tmg-Elect Tmg					51		8	49				2	94	1	
6333	Safety & Tech Tmg-Gas Tmg					77		50						177	317	

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic De	Office Rent/L	MEALS for Bu
5494	Measurement Information		2	11												
5550	Gen MM-Combo Gas & Electric	2	12		1											19
5559	Manager of Mts-MO	515	8							57						
5566	Network Fleet Management		51						19	(240)						
5567	Procurement	412	221							162						25
5699	Centralized Services VP	298	30							261		7				1,050
5700	Business Solutions	13	10							8						58
5701	Cust Service Center-Lincoln	116								7						224
5702	Customer Srv Ctr-Raytown	647	7							267						447
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		0							33						39
5706	Billing-Omaha		65							6						
5708	Accounts Receivable Mgmt	21	2							2			34			10
5709	Remittance Processing	20	38							210	34	25				53
5710	Credit and Collections	4	113							9		(4)				4
5711	Cust Communic Svcs-Director		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				31			38						306
6031	Retail Services Leadership		12							2						13
6033	SE Region Sales Leadership		10													4
6100	Community Relations - General		4							0						14
6101	Community Relations - Central		1										324			49
6111	Economic Development-General		0							15		61	32	498		41
6120	Econ Development - Marketing	50	6										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						41							7
6163	North MO Elect Dist Mgt	4														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													
6332	Safety & Tech Tmg-Elect Tmg		3							56		5				228
6333	Safety & Tech Tmg-Gas Tmg	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	Ins Workers	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airline	Other Travel	Uniforms
5494	Measurement Information		2						0							
5550	Gen MM-Combo Gas & Electric		116		99	9	61	6	168	45						
5559	Manager of Mtlg-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		1,367		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					11	
5708	Accounts Receivable Mgmt	3	73		42	27	2	0	38	21						
5709	Remittance Processing		407		140	14	9	1	26	40			0			
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				72							
6001	UED Pricing & Econ Analysis		243													
6002	Marketing Solutions Leadership		7		40		8	1	14	5						
6003	Energy Forecasting & Research		14		4		32									
6004	Consumer Energy Program								25							
6006	Customer Choice Programs															
6007	Retail Operations		97		8				5							
6016	Training Director		59			11	132	0	105	106					1	
6017	Business Analysis Director		79			11		0	5	5					1	
6020	UED Principal Markets															
6021	Market Research		0		15	3	37	6	33	69	1				1	
6023	Retail Svcs Gas Alloc - Reg		21		25	19	95	1	98	102	6				1	
6024	Retail Svcs Elec Alloc		165		387	137	1,577	35	1,315	1,210	422				36	
6027	Community Communications Dir		55		114		21	3	8	44					0	
6028	Quality Assurance		44		87	4	21	2	20	52					0	
6031	Retail Services Leadership		8,053		74				5						0	
6033	SE Region Sales Leadership															
6100	Community Relations - General		336		62		227	0	117	42						
6101	Community Relations - Central		27		153	75	43	10	273	220	15				2	
6111	Economic Development-General		35		194	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				0	
6130	UED Headquarters-President		1,585		133,975	110	124	10	184	609	4				19	
6131	President-Global Networks Grp		94		2,012	26	22	5	438	115					8	
6132	Business Services Team		3,384		447	97	146		99	409					7	
6160	MO Electric SR VP						37		35		143				6	
6161	PS Procurement		1				10		6							
6162	PS Engr/Generations Svcs		539			5	48		37	75						
6163	North MO Elect Dist Mgt						188		77	33					4	
6165	IA/MO Gas VPHQ		108				47		101	36						
6166	IA/MO Gas Business Ops Mgr		31			53	187	1	68	94					3	
6167	WestIA/NrthMO Ops Mgr		12			26	196		39	95						
6311	Financial Mgmt-AQN State Supp		44		384	151	536	20	203	416	2				20	
6312	Financial Mgmt-AQN Central Sup		418		251	49	114	2	80	107					0	
6327	HR & Central Safety		795		1,412	401	1,646	49	1,228	1,621	29				0	
6332	Safety & Tech Trng-Elect Trng		89				61		151	209					65	
6333	Safety & Tech Trng-Gas Trng		338		889	249	771	9	1,034	1,436					9	
															2	

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	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 Mills-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						108					135				
5722	Field Resource Center Director															
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															
6165	IA/MO Gas VPHQ													5		
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		
6332	Safety & Tech Tmg-Elect Tmg						2,424							6		
6333	Safety & Tech Tmg-Gas Tmg						399									

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LC	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5494	Measurement Information		0													
5550	Gen MM-Combo Gas & Electric							90					1,668			
5559	Manager of Mts-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							148				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															
5718	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			
6160	MO Electric SR VP												416		216	
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							
6312	Financial Mgmt-AQN Central Sup								183							
6327	HR & Central Safety											4				
6332	Safety & Tech Trng-Elect Trng			2		3			138				2	807		
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Ager	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimmn	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						351									
5559	Manager of Mts-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															
5714	Cust Operations UED-Vice Pres										(2)					
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									
6001	UED Pricing & Econ Analysis						233									57
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									
6017	Business Analysis Director													1		
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									
6033	SE Region Sales Leadership						329									24
6100	Community Relations - General						194									
6101	Community Relations - Central						97									
6111	Economic Development-General						484									
6120	Econ Development - Marketing						362							1,630		
6124	Community Relations MO						1,723									181
6130	UED Headquarters-President						33,968									
6131	President-Global Networks Grp						2,354							54		
6132	Business Services Team						26,187							278		31
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									
6166	IA/MO Gas Business Ops Mgr													150		
6167	West/IA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						410									
6312	Financial Mgmt-AQN Central Sup						3,649									
6327	HR & Central Safety				4		478									
6332	Safety & Tech Trng-Elect Trng													168		
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 Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Pro	Promotional B	Internet Adve	Trade Show/G	Other Advert	Depreciation/
5494	Measurement Information							90								
5550	Gen MM-Combo Gas & Electric							1								
5559	Manager of Mts-MO							2								
5566	Network Fleet Management															
5567	Procurement							1,006								
5699	Centralized Services VP							1,940							4	
5700	Business Solutions							28				534				
5701	Cust Service Center-Lincoln							30								
5702	Customer Srv Ctr-Raytown		29,157					1,528								
5703	Customer Service Center-Monroe											5				
5704	Revenue Management Dir							0								
5706	Billing-Omaha	(13,801)						(1,324)								
5708	Accounts Receivable Mgmt															
5709	Remittance Processing	2,381										28				
5710	Credit and Collections	25						8,170								
5711	Cust Communic Svcs-Director				2			992								
5711	Cust Communic Svcs-Director							6,303								
5712	Bill Processing								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															
5722	Field Resource Center Director				3			21			4			94		
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							303				11				
5783	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets							(41)								
6001	UED Pricing & Econ Analysis								87							
6002	Marketing Solutions Leadership							21								
6003	Energy Forecasting & Research		1,254					1,467		74	53					2
6004	Consumer Energy Program							1								
6006	Customer Choice Programs								338		16	9				19
6006	Customer Choice Programs								6		653					
6007	Retail Operations															
6016	Training Director											192				
6017	Business Analysis Director											2				
6017	Business Analysis Director							11,823								
6020	UED Principal Markets															
6021	Market Research											147				
6023	Retail Svcs Gas Alloc - Reg							1,282								
6024	Retail Svcs Elec Alloc							188		130	47	87				13
6024	Retail Svcs Elec Alloc							22,134		2,763	513	1,187				
6027	Community Communications Dir															
6028	Quality Assurance															828
6031	Retail Services Leadership							28								
6031	Retail Services Leadership							59								
6033	SE Region Sales Leadership											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								
6124	Community Relations MO							77				10	37			
6130	UED Headquarters-President								197	159		170			1	34
6130	UED Headquarters-President							6,007			17	499				
6131	President-Global Networks Grp															
6132	Business Services Team								12,024			24	279			
6132	Business Services Team							168								
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															
6167	West/ANrthMO Ops Mgr							45								
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup							28								
6327	HR & Central Safety							2								
6327	HR & Central Safety							2,080			7	41				
6332	Safety & Tech Trng-Elect Trng							89								8
6333	Safety & Tech Trng-Gas Trng							2,107								

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bot
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mtls-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															
6167	WestIA/NrthMO Ops Mgr							3								
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng														730	
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 Lic	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placem	Search Firm A
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO														51	
5586	Network Fleet Management			(56)				48								
5587	Procurement				3											
5699	Centralized Services VP			9,334	2					1				4		
5700	Business Solutions			(0)	1											32
5701	Cust Service Center-Lincoln			237	10						(76)					
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															
5763	Billing-Raytown				6	2									2	
5913	MO SJD Customer Service														2	
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)												
6132	Business Services Team											3,423			1,575	
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	West/ArthMO Ops Mgr				8											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				3											
6327	HR & Central Safety				43						(3)					
6332	Safety & Tech Tmg-Elect Tmg														2,321	
6333	Safety & Tech Tmg-Gas Tmg				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								838	2,339	(295)	(127)		(0)		
5559	Manager of Mtlg-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	68		
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	18				
6167	West/IA/NrthMO Ops Mgr								306	918	(106)	(46)				
6311	Financial Mgmt-AQN State Supp		21						5,182	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 Tmg-Elect Tmg				363				716	2,112	(12)	(5)	(0)	(0)		
6333	Safety & Tech Tmg-Gas Tmg				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 HF	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Allo	
5494	Measurement Information											6	669
5550	Gen MM-Combo Gas & Electric											4	18,288
5559	Manager of Mills-MO										13	19	31,218
5566	Network Fleet Management												5,089
5567	Procurement			23	3	0	18	14	5				72,430
5699	Centralized Services VP			130	20	1	35	79	29		36	51	52,998
5700	Business Solutions												48,450
5701	Cust Service Center-Lincoln										3	4	148,967
5702	Customer Srv Ctr-Raytown												280,389
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	119,587
6132	Business Services Team			713	109	5	807	469	149				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												12,585
6165	IA/MO Gas VPHQ												3,710
6166	IA/MO Gas Business Ops Mgr												3,022
6167	WestIA/NthMO 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	Severance	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		34,666			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		53,888		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								
6365	GNG IT Data Base Support		18,099					6,825								529
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 Commu	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