

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Department by Resource 12 Months Ended December 31, 2002																		
Name	IBU	Resource	Description 2	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
				Labor OverTime	Labor Straight	Lbr Straight T	Bonus/Comm	Labor OverTime	Incantive	Severance	LT Incentive	Tax Fringe Bd	Labor Standb	Labor Standb	Labor Callout	Payroll Other	Labor Other	
Sum of Sum Total Amt				0	2,223	2,517	482	236	1,050	6,666								
1026	UPS-General		Production	0	148,100			227	538	11,497								
1039	Wholesale Customer SvcsA		Production		209,998			83	2,783			288						5,070
1042	Regulated Mktg&DispatchA				456,421	(4,720)			(0)									
1043	Regulated Power Group				203,041													
1044	Fuel and Purchased PowerA				162,489													
1056	Trade AdministrationA				51,194													
1057	Financial Mgmt UPS				103,777													
2301	GSS Planning & Operations				1,026													
2303	GSS Financial Accounting				24,490													
2304	GSS General Allocation				27,520													
2308	GSS Administration				1,355			18										
2309	GSS Cost Management				1,039													
2312	Gss Pepl				4,594													
2313	GSS Williams Pipeline				12,909													
4402	UED Benefits Residual																	
4403	UPS Benefits Residual																	
4420	GSS Benefits Residual																	
4452	GSS Accounting Accruals				1,801													
4474	UED Accounting Accruals				114,538													
4475	UPS Accounting Accruals				(23,452)						(4,004)							13,411
5001	Elec Trans Ops-MO/ST Gen				87,287													
5002	Elec Trans Ops-ROW-MO/CO/KS				16,965													
5023	Elec Trans Business Ops-Genl				95,398													
5028	Transmission Eng MO-Gen				63,661													
5030	Systems Operations, MO General			807	475,457	15,484		161							64			6,131
5032	Transmission Ops MO-Gen				61,082													
5038	SCADA - General				29,143													
5080	V.P. Transmission Svcs				63,287			61	(0)	11,987			411					
5083	Business Ops - Energy Delivery				58,527		2,870	46		24,561								
5090	Energy Del Products & Services				10,691					12,092								
5100	VP of Network Management				27,806				0									
5130	MO Elec Business Support				45,009													
5190	General KS/COMO Gas Assels				14,756					10,790								
5250	MO Elec Engineering Service				63,462													
5251	MO Electric Planning & Design				655,391	23,534	2,143	73										
5252	UED Gas Planning & Design				27,562			10		5,363								
5253	MO Electric Standards				85,317													
5254	Network Gas Svcs & Safety Trng				18,879			234		1,855								
5255	Forestry MO/CO/KS				26,720													
5257	UED Gas Technical Support				9,091					1,964								
5260	Safety & Tech Trng USU				59,073					19,612								
5304	VP of Network Operations				118,610		417	531	(0)	145,797		3,819						
5305	Net Ops Work Management				46,565	3,648	3,654											
5352	General MO Elec Nwrk Ops				52,774													
5360	General Elec Measurement																	
5361	Warensburg Meter Shop			501	16,090	29,098												
5362	Field Metering Services			8,634	605	153,760									630			
5370	General Substation Maintenance				27,303													
5379	VP - Gas Field Operations				4,980													
5381	Gen Gas Nwrk Ops MO/KS/CO				17,364													
5405	General MO Gas Network				6,446			134										
5490	General Gas Measurement				8,424													
5491	Small Volume Repair (CB)				5,252					172								
5492	Large Volume Warehouse (CB)				7,896			363										
5493	Field Measurement			178	25,099	6,042		579		2,082					12	4		3
5494	Measurement Information				3,550													
5550	Gen MM-Combo Gas & Electric				32,754		287		0	11,507								
5559	Manager of MIs-MO				79,808		72	8										

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002														
Name	IBU													
Sum of Sum Total Amt	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	
Description	Materials Stor	Materials Pur	Materials Sm	Purchase Lat	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular	Phone	Phone	Data Commu	Commun Equ	
										Pagers	Equipm	Radio Equipm	Voica Tech H	
1026	UPS-General													
1029	Production	287					124		(1)	1,493	17			
1042	Wholesale Customer SvcsA								273	1,038	446			
1043	Regulated Mktg&DispatchA						815	269	358	295		576		31
1044	Regulated Power Group						80	590	(1)	32				
1056	Fuel and Purchased PowerA							59	77					
1057	Trade AdministrationA													
2301	Financial Mgmt-UPS						4	93	15					
2303	GSS Planning & Operations													
2304	GSS Financial Accounting													
2308	GSS General Allocation	46					12	122	126	105				
2309	GSS Administration						121	12	6		517			923
2312	GSS Cost Management							19						
2313	Gas Pepl													
4402	GSS Williams Pipeline													
4402	UED Benefits Residual													
4403	UPS Benefits Residual													
4420	GSS Benefits Residual													
4452	GSS Accounting Accruals													
4474	UED Accounting Accruals													
4475	UPS Accounting Accruals													
5001	Elec Trans Ops-MO/SJ Gen				400			283	260	147				
5002	Elec Trans Ops-HOW-MO/CO/KS			5,548					156	116				
5023	Elec Trans Business Ops-Genl						77	131	222	140				
5028	Transmission Eng MO-Gen						14	52	696					
5030	Systems Operations MO-General		1,475					111	743	74				
5032	Transmission Ops MO-Gen		341					189	133	38				
5038	SCADA - General								43					
5080	V P Transmission Svcs						91	131	322	117				
5083	Business Ops - Energy Delivery						5	100	(25)					
5090	Energy Del Products & Services													
5100	VP of Network Management													
5130	MO Elec Business Support							16	135					
5190	General KS/COMO Gas Assets							147	101	30				
5250	MO Elec Engineering Service							101	24	52				
5251	MO Electric Planning & Design	1,591	32					512	1,427	896				
5252	UED Gas Planning & Design						0	27	192	10				
5253	MO Electric Standards						304							
5254	Network Gas Svcs & Safety Trng		12		74				22					
5255	Forestry MO/CO/KS			11				(119)	344	(75)				
5257	UED Gas Technical Support		1				342	8	13	9				
5260	Safety & Tech Trng-USU	3			4,110		7	57	369	78				
5304	VP of Network Operations		16					9	244	93				116
5305	Net Ops Work Management								24	121				
5352	General MO Elec Ntwk Ops	42							445	132				
5360	General Elec Measurement	163							744	294				
5361	Warrensburg Meter Shop	10,829	46				451	110	80					
5362	Field Metering Services	3,106	175				2,617	302	2,163	387				
5370	General Substation Maintenance						1		816	130				
5379	VP - Gas Field Operations								33					
5381	Gen Gas Ntwk Ops MO/KS/CO								33					
5405	General MO Gas Networks						7		44					
5490	General Gas Measurement	371												
5491	Small Volume Repair (CB)	66					984							
5492	Large Volume Repair (CB)	139					1,049		30					
5493	Field Measurement	325	82				4,170	4	627	59				
5494	Measurement Information	3							4					
5550	Gen MM-Combo Gas & Electric						1		70	110				
5559	Manager of MIs-MO	52							145	144				

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

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

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402	
		Mobile Radio	Cellular Data	Other Comm	Mainframe Hq	Software Cost	PC Supplies	Computer	Eq Comp	Wrkstn	Printer	Hdwrt	WINTEL	Ser	Midrange	Fee	Maps
DeptID	Description																
1028	UPS-General																
1029	Production						221									129	
1039	Wholesale Customer SvcsA					1,485	62			980						445	216
1042	Regulated Mktg&Dispatch		5			1,185	445			38						125	212
1043	Regulated Power Group						21									633	
1044	Fuel and Purchased PowerA					733				224							
1056	Trade AdministrationA									20							
1057	Financial Mgmt-UPS															260	
2301	GSS Planning & Operations					1,905										38	
2303	GSS Financial Accounting							3									
2304	GSS General Allocation					729										461	4
2308	GSS Administration					4										81	
2309	GSS Cost Management															30	
2312	Gas Pepl																
2313	GSS Williams Pipeline																
4402	UED Benefits Residual																
4403	UPS Benefits Residual																
4420	GSS Benefits Residual																
4452	GSS Accounting Accruals																
4474	UED Accounting Accruals																
4475	UPS Accounting Accruals																
5001	Elec Trans Ops-MO/SJ Gen																
5002	Elec Trans Ops-ROW-MO/CO/KS															451	
5023	Elec Trans Business Ops-Genl															1	22
5028	Transmission Eng MO-Gen																
5030	Systems Operations, MO General																
5032	Transmission Ops MO-Gen																
5038	SCADA - General																
5080	V P Transmission Svcs			9		74	31			263							38
5083	Business Ops - Energy Delivery					37										55	
5090	Energy Del Products & Services																
5100	VP of Network Management															20	
5130	MO Elec Business Support									284							
5190	General KS/CO/MO Gas Assets									25							
5250	MO Elec Engineering Service																
5251	MO Electric Planning & Design					339										698	
5252	UED Gas Planning & Design					5							1,398			27	4
5253	MO Electric Standards															107	
5254	Network Gas Stds & Safety Trng					76										148	2
5257	UED Gas Technical Support															12	
5260	Safety & Tech Trng-USU					179										4	8
5304	VP of Network Operations					122				102						1,232	6
5305	Nat Ops Work Management									619						261	
5352	General MO Elec Ntwrk Ops									22							
5360	General Elec Measurement																
5361	Warrensburg Meter Shop																
5362	Field Metering Services															18	
5370	General Substation Maintenance																
5379	VP - Gas Field Operations																
5381	Gen Gas Ntwrk Ops MO/KS/CO									34							
5405	General MO Gas Networks																
5490	General Gas Measurement																
5491	Small Volume Repair (CB)															10	35
5492	Large Volume Warehouse (CB)																10
5493	Field Measurement																286
5494	Measurement Information																
5550	Gen MM-Combo Gas & Electric			19	1	2,208				168						4	
5559	Manager of Mts-MO							18		647							

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

Name	IBU	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
Sum of Sum Total Amt		Office and Wk Postage and Utilities	Janitorial Serv	Equipment & Security Exps	Office and Mgt Safety and Mgt Exps	Printing Exps	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic De	Office Rent/L	MEALS for BU				
1026	UPS General															
1029	Production	94														163
1039	Wholesale Customer SvcsA	656														785
1042	Regulated Mktg/DispatchA	1,463														597
1043	Regulated Power Group	2,550				401						5,648				796
1044	Fuel and Purchased PowerA															108
1056	Trade AdministrationA	18														99
1057	Financial Mgmt-UPS	8														11
2301	GSS Planning & Operations	69														80
2303	GSS Financial Accounting	1														80
2304	GSS General Allocation	1,832														967
2308	GSS Administration	263														100
2309	GSS Cost Management	69														22
2312	Gas Pepl															30
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	4,215														155
5002	Elec Trans Ops-ROW/MO/CO/KS															13
5023	Elec Trans Business Ops Genl	9														
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs	610														6
5083	Business Ops - Energy Delivery															13
5090	Energy Del Products & Services															67
5100	VP of Network Management															26
5130	MO Elec Business Support	3														8
5190	General KS/COMO Gas Assets	2														31
5250	MO Elec Engineering Service															6
5251	MO Electric Planning & Design	2,375														
5252	UED Gas Planning & Design	25														90
5253	MO Electric Standards	15														
5254	Network Gas Svcs & Safety Trng	159														
5255	Forestry MO/CO/KS	31														14
5257	UED Gas Technical Support	12														
5260	Safety & Tech Trng-USU	365														
5304	VP of Network Operations	518														
5305	Net Ops Work Management	9														311
5352	General MO Elec Ntwrk Ops	950														555
5360	General Elec Measurement	289														38
5361	Warrensburg Meter Shop	330														253
5362	Field Metering Services	40														
5370	General Substation Maintenance	3,553														
5379	VP - Gas Field Operations	1														12
5381	Gen Gas Ntwrk Ops MO/KS/CO															1
5405	General MO Gas Networks															4
5490	General Gas Measurement	6														46
5491	Small Volume Repair (CB)	1														41
5492	Large Volume Repair (CB)	239														1
5493	Field Measurement	1														4
5494	Measurement Information	9														35
5550	Gen MM-Combo Gas & Electric	7														70
5559	Manager of MIs-MO	1,854														

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420 Corporate Asst	1499 Other Office	1503 Elns Workers	1600 Car Transp	1601 Rental Car Ex	1602 Mileage Reim	1603 Parking Fees	1604 MEALS - 50%	1605 Lodging	1606 Entertainment	1607 Entertain Cus	1608 Transportation	1698 Unused Alloit	1699 Other Travel	1701 Uniforms
1026	UPS-General		(286)													
1029	Production	2,330	8,101	447	3,737	400	3,655	15	1,682	2,402						145
1039	Wholesale Customer Svcs-A	2,392	3,139	221	1,668	221	2,392	221	1,668	5,218	1,167					123
1042	Regulated Mktg&DispatchA	931	1,420	749	1,086	252	2,038	50	2,479	876	319					99
1043	Regulated Power Group	187	1,086	252	1,086	252	2,038	50	2,479	876	319					6
1044	Fuel and Purchased PowerA	9	941	71	941	71	412	45	370	1,011	24					19
1056	Trade AdministrationA	21	141	141				7	105	648						
1057	Financial Mgmt-UPS	10		99					47		125					
2301	GSS Planning & Operations	144	317	209	317	209	34	7	34	73	6					
2303	GSS Financial Accounting	10	23	11	59	23	157	51	157	51						1
2304	GSS General Allocation	218	860	268	860	268	402	49	452	686	48					31
2308	GSS Administration	90		2					39	21						
2309	GSS Cost Management			0												
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual			384			85		21	49						10
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals	180														
4474	UED Accounting Accruals	2,330														(31,480)
4475	UPS Accounting Accruals	870														
5001	Elec Trans Ops-MO/SJ Gen	796		164		101	1,657	18	1,257	419						18
5002	Elec Trans Ops-ROW-MO/CO/KS	23		127			1,718	20	325	373						
5023	Elec Trans Business Ops-Genl	2,207		3,026		1,569	3,167	133	1,571	2,769						17
5028	Transmission Eng MO-Gen	114					354		365	115						48
5030	Systems Operations_MO General	1,404		1,273		390	3,093	98	583	798						5
5032	Transmission Ops MO-Gen	14					1,305		173		67					
5038	SCADA - General	16		454		59	1,180	21	476	1,154						32
5080	V/P Transmission Svcs	121		1,470		558	798	77	2,246	1,586	663					163
5083	Business Ops - Energy Delivery	331		583		126	579	41	287	864	3					5
5090	Energy Del Products & Services	29					535		65	92						39
5100	VP of Network Management	219		213		103	249	10	402	151						3
5130	MO Elec Business Support						643		355							236
5190	General KSC/CO/MO Gas Assets	91		133			514	4	231	182						4
5250	MO Elec Engineering Service	1,159		132			132		249	12						1
5251	MO Electric Planning & Design	372		184		504	17,259		2,083	881						103
5252	UED Gas Planning & Design	193		712		73	712	10	263	319						16
5253	MO Electric Standards	4,379		197		438	157	19	309	493						385
5254	Network Gas Sids & Safety Tmg	555		20			123		191	270						(1)
5255	Forestry MO/CO/KS	150		140		14	1,087	23	529	187						(17)
5257	UED Gas Technical Support	87		327		73	327	6	118	250						6
5260	Safety & Tech Trng-USU	2,082		581		629	4,332	25	2,269	1,899						21
5304	VP of Network Operations	899		2,462		400	1,198	195	1,184	2,683						29
5305	Net Ops Work Management	64		940		380	380	78	1,742	2,086	33					418
5352	General MO Elec Ntwk Ops			1,329			1,329		292							67
5360	General Elec Measurement	421					1,760		578	229						1,677
5361	Warrensburg Meter Shop						243		327	196						11
5362	Field Metering Services	218														709
5370	General Substation Maintenance	51		3,933		336	2,597	12	1,337	2,267						1,860
5379	VP - Gas Field Operations	23		92		60	60	0	20	45						27
5381	Gen Gas Ntwk Ops MO/KS/CO			32		773	4	265	290							0
5405	General MO Gas Networks			6		459	459	1	8	99						14
5490	General Gas Measurement	317														
5491	Small Volume Repair (CB)	9					11		1	4						2
5492	Large Volume/Warehouse (CB)								129	210						74
5493	Field Measurement	10		123		104	134	3	640	1,224						62
5494	Measurement Information	18							1							19
5550	Gen MM-Combo Gas & Electric	427		362		34	223	20	617	166						
5559	Manager of Mils-MO	81		229		115	1,233	28	1,215	412						18

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																	
Name	IBU	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718	
Sum of Sum Total Amt																	
DeptID	Description	FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Sea	401K	Employ Pension	ESCP	Non Qualified	Employee Gift	Health	Benefit	Life	Benefit	AD&
1026	UPS-General							460									
1029	Production						2,178										
1039	Wholesale Customer SvcsA						3,993					111					
1042	Regulated Mktg&DispatchA						2,871				82	153					
1043	Regulated Power Group						718					7,000					
1044	Fuel and Purchased PowerA						1,191				1,213						
1056	Trade AdministrationA						681										
1057	Financial Mgmt-LUPS						349										
2301	GSS Planning & Operations																
2303	GSS Financial Accounting						95										
2304	GSS General Allocation						312										
2308	GSS Administration												51				
2309	GSS Cost Management																
2312	Gss Pepl																
2313	GSS Williams Pipeline																
4402	UED Benefits Residual							535,257									
4403	LPS Benefits Residual							98,576				24,827					7,481
4420	GSS Benefits Residual							8,314	6,408		4,223	4,822					1,506
4452	GSS Accounting Accruals	9,132	166	80	2,412	(12,028)											94
4474	UED Accounting Accruals	682,805	13,214	7,783	176,502	(852,310)											
4475	LPS Accounting Accruals	97,877	1,665	480	36,125	(91,554)											
5001	Elec Trans Ops MO/SJ Gen										1,243						
5002	Elec Trans Ops ROW-MO/CO/KS																
5023	Elec Trans Business Ops-Genl						1,326										
5028	Transmission Eng MO-Gan																
5030	Systems Operations MO General																
5032	Transmission Ops MO-Gan																
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 KSGO/MO Gas Assets																
5250	MO Elec Engineering Service																
5251	MO Electric Planning & Design																
5252	UED Gas Planning & Design																
5253	MO Electric Standards																
5254	Network Gas Stds & Safety Trng																
5255	Forestry MO/CO/KS																
5257	UED Gas Technical Support																
5260	Safety & Tech Trng-USU																
5304	VP of Network Operations																
5305	Nat Ops Work Management																
5352	General MO Elec Ntwrk Ops																
5360	General Elec Measurement																
5361	Warrensburg Meter Shop																
5362	Field Metering Services																
5370	General Substation Maintenance																
5379	VP - Gas Field Operations																
5381	Gen Gas Ntwrk Ops MO/KS/CO																
5405	General MO Gas Networks																
5490	General Gas Measurement																
5491	Small Volume Repair (CB)																
5492	Large Volume/Warehouse (CB)																
5493	Field Measurement																
5494	Measurement Information																
5550	Gen MM-Combo Gas & Electric																
5559	Manager of Mils-MO																

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	
Name	IBU	Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits LT &	Benefits Grea	Benefits Empl	Long Term In	BENEFITS LD	Benefits Oth	Legal Fees	Accounting S	Tax Services	Audit Services
DeptID	Description																
1026	UPS-General																
1029	Production																
1039	Wholesale Customer SvcsA																
1042	Regulated Mktg&DispatchA			81	24,600												
1043	Regulated Power Group																
1044	Fuel and Purchased PowerA			40	11,078												
1056	Trade AdministrationA																
1057	Financial Mgmt-UPS																
2301	GSS Planning & Operations				240												
2303	GSS Financial Accounting																
2304	GSS General Allocation																
2308	GSS Administration																
2309	GSS Cost Management																
2312	Gss Pepl																
2313	GSS Williams Pipeline																
4402	UED Benefits Residual				76,684												
4403	UPS Benefits Residual				(22,330)												
4420	GSS Benefits Residual																
4452	GSS Accounting Accruals																
4474	UED Accounting Accruals					374											
4475	UPS Accounting Accruals					359,946											
5001	Elec Trans Ops-MO/SJ Gen																
5002	Elec Trans Ops-ROW-MO/COKS																
5023	Elec Trans Business Ops-Genl																
5028	Transmission Erg MO-Gen			21	12,712												
5032	Systems Operations, MO General			316	13,469												
5038	Transmission Ops MO-Gen			55													
5038	SCADA - General																
5080	V P Transmission Svcs																
5083	Business Ops - Energy Delivery																
5090	Energy Del Products & Services				590												
5100	VP of Network Management																
5100	MO Elec Business Support																
5190	General KS/CO/MO Gas Assets																
5250	MO Elec Engineering Service																
5251	MO Electric Planning & Design			388													
5252	UED Gas Planning & Design			13													
5253	MO Electric Standards																
5254	Network Gas Svcs & Safety Trng			1													
5255	Forestry MO/COKS																
5257	UED Gas Technical Support			10													
5260	Safety & Tech Trng-USU			9													
5304	VP of Network Operations																
5305	Net Ops Work Management			24													
5352	General MO Elec Ntwrk Ops																
5360	General MO Elec Measurement			26													
5361	Warrensburg Meter Shop			113	3,037												
5362	Field Metering Services			295													
5370	General Substation Maintenance			25													
5379	VP - Gas Field Operations																
5381	Gen Gas Ntwrk Ops MO/KS/CO																
5405	General MO Gas Networks																
5490	General Gas Measurement			3													
5491	Small Volume Repair (CB)			22													
5492	Large Volume/Warehouse (CB)			18													
5493	Field Measurement			43	50												
5494	Measurement Information			2													
5550	Gen MM-Combo Gas & Electric																
5559	Manager of Mts-MO			10													



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

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

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

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DepID	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 Contri	Social & Com	Lobbying Con	Other Contri	Bank and Crel	Insurance Bo
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA															
1042	Regulated Mktg&DispatchA															
1043	Regulated Power Group															
1044	Fuel and Purchased PowerA															
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations	6,657														
2303	GSS Financial Accounting															
2304	GSS General Allocation		(b)							10						
2308	GSS Administration	22,142														
2309	GSS Cost Management				(2,068)											
2312	Gas Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations, MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assals															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Trng															
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
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															
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume Warehouse (CB)															
5493	Field Measurement															
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum	Total Amt															
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Other	AFUDC	Regulatory C	Interview Exp	Job Placem	Search Firm A
1026	UPS - General															
1029	Production					36										
1039	Wholesale Customer SvcsA					18										
1042	Regulated Mktg&DispatchA					1										
1043	Regulated Power Group					25										
1044	Fuel and Purchased PowerA					11										
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS				0											
2301	GSS Planning & Operations					37										
2303	GSS Financial Accounting											(4,886)				
2304	GSS General Accounting											(4,292)				
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals				0							4				
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				273											
5002	Elec Trans Ops-RCW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl					42										
5028	Transmission Eng MO-Gen															
5030	Systems Operations, MO General					6										
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs					4										
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management					2										
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design				(0)											
5252	UED Gas Planning & Design					10										
5253	MO Electric Standards					20										
5254	Network Gas Stds & Safety Trng					7										
5255	Forestry MO/CO/KS							4								
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU					15										
5304	VP of Network Operations				31											
5305	Net Ops Work Management				20,890											
5352	General MO Elec Ntwrk Ops				633											
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance					8										
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO				412											
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume Warehouse (CB)															
5493	Field Measurement					15										
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of MIs-MO															189

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chant	Ground Trans	Vehicle Load	A&G Loading	Pgm Mgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General															
1029	Production								341	1,031	659	282	1	15		
1039	Wholesale Customer SvcsA								7,086	31,431	(8,957)	(3,829)	87	2,114		
1042	Regulated Mktg&DispatchA			45					10,051	45,034	(172)	(74)	106	2,708		
1043	Regulated Power Group								21,075	93,820	1,367	569	(1,367)	(35,134)		
1044	Fuel and Purchased PowerA			25					9,437	42,211	6,356	2,719	55	1,303		
1056	Trade AdministrationA			33					9,150	39,248	(6,106)	(2,609)		0		
1057	Financial Mgmt-UPS								2,471	10,920	418	179	(139)	(4,171)		
2301	GSS Planning & Operations	114							672	915	4,479	1,915		0		
2303	GSS Financial Accounting								1,668	5,070	(378)	(162)	(0)	0		
2304	GSS General Allocation		101	1					1,873	5,679	3,594	1,536	0	0		
2308	GSS Administration		114						110	304	2,344	1,002				
2309	GSS Cost Management								82	235	2,263	967				
2312	Gss Pepl								317	957	602	257	(0)			
2313	GSS Williams Pipeline								891	2,690	1,691	723	0			
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals					(31)			966	2,407	489	209	(10,343)	(0)		
4474	UED Accounting Accruals					(7,482)			13,451	57,048	(20,342)	(8,741)	121,447	(265,000)		
4475	UPS Accounting Accruals					(478)			929	6,349	5,836	2,495	(3,437)	(3,926)		
5001	Elec Trans Ops-MO/SJ Gen								6,051	18,131	876	376	(214)	(3,535)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,173	3,529	(1,549)	(666)	1	12		
5023	Elec Trans Business Ops-Genl								7,043	19,817	968	416	0	(0)		
5028	Transmission Eng MO-Gen								4,395	13,162	205	88	(0)	0		
5030	Systems Operations MO General								34,483	101,904	5,903	2,538	0	0		
5032	Transmission Ops MO-Gen								4,247	12,656	556	239	(0)	0		
5038	SCADA - General								2,049	5,933	278	121	0	0		
5080	V P Transmission Svcs			30					9,631	27,997	3,835	1,648	(0)	(0)		
5083	Business Ops - Energy Delivery								5,935	15,959	195	84	0	(0)		
5090	Energy Del Products & Services								1,502	3,882	205	88	(0)	(0)		
5100	VP of Network Management								1,896	5,691	205	88	(0)	(0)		
5130	MO Elec Business Support								3,175	9,501	(1,012)	(435)	205	3,394		
5190	General KS/CO/MO Gas Assets								1,767	4,755	(0)	(0)	0	0		
5251	MO Elec Engineering Service								4,419	13,248	776	333	(343)	(5,663)		
5252	UED Gas Planning & Design				175				47,201	140,871	1,004	434	(2,108)	(34,016)	34	17
5253	MO Electric Standards								2,270	6,518	(2)	(1)	34	565		
5254	Network Gas Stds & Safety Trng				462				5,894	17,665	(1,109)	(476)	(131)	(2,156)		
5255	Forestry MO/CO/KS								1,846	5,536	112	48	0	0		
5257	UED Gas Technical Support								765	2,180	34	14	11	183		
5260	Safety & Tech Trng-USU								5,949	17,153	(4,411)	(1,902)	83	1,250		
5304	VP of Network Operations			85					18,898	47,688	(2,577)	(1,107)	0	0		
5305	Net Ops Work Management								3,715	11,148	(324)	(139)	(0)	(0)	2	1
5352	General MO Elec Ntwk Ops		75						4,182	12,565	(716)	(307)	(0)	(0)		
5360	General Elec Measurement				691				3,663	10,965	280	120	(112)	(1,887)		
5361	Warrensburg Meter Shop				158				3,119	9,392	(3,435)	(1,476)	(61)	(1,014)	45	22
5362	Field Metering Services				30,378				11,233	33,591	(9,524)	(4,092)	(61)	(1,014)	194	97
5370	General Substation Maintenance								1,869	5,605	(157)	(67)	(0)	0		
5379	VP - Gas Field Operations								349	1,029	(0)	0	0	0		
5381	Gen Gas Ntwk Ops MO/KS/CO		25						1,208	3,556	223	97	0	0		
5405	General MO Gas Networks			2					461	1,376	(262)	(113)	(0)	0		
5490	General Gas Measurement								633	1,897	149	64	(0)	(0)		
5491	Small Volume Repair (CB)								366	1,070	(616)	(265)	(7)	(37)		
5492	Large Volume Warehouse (CB)				2,704				550	1,625	(223)	(96)	(3)	21		
5493	Field Measurement				7,403				1,912	5,495	277	119	3	371	(2)	(1)
5494	Measurement Information								271	813	(373)	(160)	(0)	(0)		
5550	Gen MM-Combo Gas & Electric								3,068	8,986	(1,097)	(471)	(0)	(0)		
5559	Manager of MIs-MO								5,468	16,461	1,242	534	98	1,108		

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002														
Name	IBU													
Sum of Sum Total Amt														
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total	
		Clearing 184C	Clearing 184C	FDC Load Co	FDC Load Co	HF FDC Load	FDC Load Tel	FDC Load En	FDC Load Net	FDC Load IT	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	Load
1026	UPS-General			201	31	2	142		125	46	466	778	28,241	
1029	Production			13	2	0			8	3		1,269	290,371	
1039	Wholesale Customer SvcsA												345,620	
1042	Regulated Mktg&DispatchA									53			632,374	
1043	Regulated Power Group										292	415	338,724	
1044	Fuel and Purchased PowerA									51	149	784	330,038	
1056	Trade AdministrationA											613	64,938	
1057	Financial Mgmt-UPS												144,285	
2301	GSS Planning & Operations											89	24,293	
2303	GSS Financial Accounting												128,230	
2304	GSS General Allocation												27,871	
2308	GSS Administration												128,230	
2309	GSS Cost Management									30			7,154	
2312	Gas Pepl												5,132	
2313	GSS Williams Pipeline												6,728	
4402	UED Benefits Residual												19,456	
4403	UPS Benefits Residual												(405,535)	
4420	GSS Benefits Residual												(117,235)	
4420	GSS Benefits Residual												(2,404)	
4452	GSS Accounting Accruals		(68)										(10,241)	
4474	UED Accounting Accruals	(25,723)	(1,359)										(227,807)	
4475	UPS Accounting Accruals	(635)	(87)										(8,394)	
5001	Elec Trans Ops-MO/SJ Gen												(14,297)	
5002	Elec Trans Ops-RD-W-MO/CO/KS												(17,532)	
5023	Elec Trans Business Ops-Gen												210,128	
5028	Transmission Eng MO-Gen												40,932	
5030	Systems Operations_MO General									3,134			191,552	
5032	Transmission Ops MO-Gen												83,458	
5038	SCADA - General												3,134	
5080	V P Transmission Svcs												4,461	
5083	Business Ops - Energy Delivery												81,163	
5090	Energy Del Products & Services												501	
5100	VP of Network Management												169,889	
5130	MO Elec Business Support												111,887	
5190	General KS/COMO Gas Assets												30,109	
5250	MO Elec Engineering Service												80,056	
5251	MO Electric Planning & Design												353	
5252	UED Gas Planning & Design												248	
5253	MO Electric Standards												55,033	
5254	Network Gas Stds & Safety Trng												78,033	
5255	Forestry MO/CO/KS												859	
5257	UED Gas Technical Support												872,063	
5260	Safety & Tech Trng-USU												19	
5304	VP of Network Operations												113,509	
5305	Net Ops Work Management												32,664	
5352	General MO Elec Ntwrk Ops												47,710	
5360	General Elec Measurement												5	
5361	Warrensburg Meter Shop												8	
5362	Field Metering Services												17,162	
5370	General Substation Maintenance												118	
5381	Gen Gas Ntwrk Ops MO/KS/CO												166	
5405	General MO Gas Networks												483	
5490	General Gas Measurement												683	
5491	Small Volume Repair (CB)												73,204	
5492	Large Volume Warehouse (CB)												122,240	
5493	Field Measurement												71,735	
5494	Measurement Information												14	
5550	Gen MM-Combo Gas & Electric												82,656	
5559	Manager of Mths-MO												242,842	
													46,530	
													8,757	
													25,906	
													9,496	
													14,972	
													7,549	
													15,129	
													57,989	
													5,003	
													67,113	
													113,419	

Regulatory Business Unit MPS		Statement of IBU Allocated Charges by Department by Resource														
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overhead	Labor Straight	Lbr Straight	Bonus/Comm	Labor Overhead	Incentive	Severance	LT Incentive	Tax Fringe B	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
5566	Network Fleet Management		1,359	2,764				10,311								
5567	Procurement		161,628			552	403	34,516								
5699	Centralized Services VP		70,395	598				39,906		988						1,016
5700	Business Solutions		54,872													
5701	Cust Service Center-Lincoln	21,120	53,921	270,878	113	1,769					350		62	343		2,367
5702	Customer Srv Cir-Raytown	1,406	324,581	5,882	841	24,020								931		2,838
5703	Customer Service Center-Monroe							(60,904)								
5704	Revenue Management Dir		18,214				162	9,776								
5706	Billing Omaha		159,564	1,307		6,166		26,411								
5708	Accounts Receivable Mgmt	172	20,432			932		5,630								
5709	Remittance Processing	358	49,248	1,505		5,547										3
5710	Credit and Collections	334	114,750	2,649	169	16,468		89,741								1,354
5711	Cust Communic Svcs-Director		23,633			49										
5712	Bill Processing		(4,526)			2,000										
5713	Market/Sales Communications															
5714	Market/Sales Communications															
5716	Cust Operations UED-Vice Pres		(0)					9,794								
5717	Field Resources Center-Raytown	1,258	440,427	9,823		12,440		9,128			63		79	1,351		12,401
5722	Field Resource Center Director		12,934													
5723	Utility Operations Dir		2,204													
5725	Customer Srv Centers-Director		20,991				8	(2,685)								
5726	Revenue Mgmt Back Office Supl	140	43,850	1,377		3,965		879								542
5763	Billing-Raytown	23	42,706	605		6,352					26					19
5890	MO MPS Customer Service		(53,117)													
6000	Retail Energy Markets		12,158					3,301								
6001	UED Pricing & Econ Analysis		8,291					18,508								
6002	Marketing Solutions Leadership		17,786					16,195								
6003	Energy Forecasting & Research		13,084				75	17,105								
6004	Consumer Energy Program		1,387													
6006	Customer Choice Programs		12,730					10,934								
6007	Retail Operations		8,497					21,054								
6016	Training Director		53,913	1,938				9,787								1,574
6017	Business Analysis Director		11,490													
6020	UED Principal Markets		252													
6021	Market Research		8,738					5,715								
6023	Retail Svcs Gas Alloc - Reg		25,577	232			45									
6024	Retail Svcs Elec Alloc	283	182,112	650		271										
6027	Community Communications Dir		11,724													
6028	Quality Assurance	18	26,760			146		12,813								
6031	Retail Services Leadership		9,634					18,839					1,016			
6033	SE Region Sales Leadership		27,605		7,998		(0)	43,881								
6100	Community Relations - General		6,267					4,084								
6101	Community Relations - Central		2,212					2,511								
6111	Economic Development-General		10,166					1,957								
6124	Community Relations MO		103,483													
6124	Community Relations MO		322,830													
6130	UED Headquarters President		97,843			596	0									
6131	President-Global Networks Grp	309	97,843	4,364		4,708	798									
6132	Business Services Team		58,742					2,502								
6160	MO Electric SR VP		58,742													
6161	PS Procurement		4,544													
6162	PS Engr/Generations Svcs	176	29,461	2,096		53										
6163	North MO Elect Dist Mgt		30,111													
6166	IAMMO Gas VPHQ		23,538					447								
6167	IAMMO Gas Business Ops Mgr		39,577													
6311	Financial Mgmt-AQIN State Supp		253,633	928				22,530								
6312	Financial Mgmt-AQIN Central Sup		252,519	1,842				12,512								
6327	HR & Central Safety		236,502			221		17,431								
6332	Safety & Tech Trng-Elect Trng		19,148			853	(0)									

Regulatory Business Unit MPS 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 Lar	Purchase Out	Other Material	Local Phone	Long Distance	Cellular Phone	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5566	Network Fleet Management											11				
5699	Procurement			14							(29)	682				
5700	Centralized Services VP	40									228	176				
5701	Business Solutions										9	338				
5702	Cust Service Center-Lincoln										823	577				
5703	Customer Svc Ctr-Raytown										138	433				
5704	Customer Service Center-Montroe							6	502	30,722		21,630			76	4,798
5705	Revenue Management Dir							0								
5706	Revenue Management Dir							0								
5707	Billing Omaha							3			14	18				
5708	Accounts Receivable Mgmt										32					
5709	Remittance Processing										45					
5710	Credit and Collections							3			45					
5711	Cust Communic Svcs-Director							3	162	20	85					
5712	Bill Processing							372	24	83	0					
5713	Market/Sales Communications							147								
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director			169					185	503		708				
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown										9					
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research								521	21	187					
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								7	58	178					
6027	Community Communications Dir								7	253	2,058					
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership								152		111	68				
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO															
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	I/AMO Gas VPHQ															
6166	I/AMO Gas Business Ops Mgr															
6167	West/AMMO Ops Mgr															
6311	Financial Mgmt-ACN State Supp															
6312	Financial Mgmt-ACN Central Supp															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng															



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

Name	IBU	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory Listi	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Comm	Radio Comm	TeleConten	Local Exchan	Radio Tower				
DenID	Description																			
5566	Network Fleet Management																			
	Procurement																			
5699	Centralized Services VP																			
	Business Solutions																			
5701	Cust Service Center-Lincoln		8,844																	
5702	Customer Srv Dir-Raytown							2,249												
5703	Customer Service Center-Monroe		170,564					13,120								11,201			5,139	
	Revenue Management Dir																			16,875
5706	Billing-Omaha																			
5708	Accounts Receivable Mgmt																			
5709	Remittance Processing																			
5710	Credit and Collections		2,089																	
5711	Cust Communic Svcs-Director								736											
5712	Bill Processing																			
5713	Market/Sales Communications																			
5714	Cust Operations UED-Vice Pres																			
5716	Field Resources Center-Raytown																			
5722	Field Resource Center-Director																			
5723	Utility Operations Dir																			
5725	Customer Serv Centers-Director																			
5726	Revenue Mgmt Back Office Supt																			
5763	Billing-Raytown																			
5890	MO MPS Customer Service																			
6000	Retail Energy Markets																			
6001	UED Pricing & Econ Analysis																			
6002	Marketing Solutions Leadership																			
6003	Energy Forecasting & Research																			
6004	Consumer Energy Program																			
6006	Customer Choice Programs																			
6007	Retail Operations																			
6016	Training Director																			
6017	Business Analysis Director																			
6020	UED Principal Markets																			
6021	Market Research																			
6023	Retail Svcs Gas Alloc - Reg																			
6024	Retail Svcs Elec Alloc																			
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																			
6124	Community Relations MO																			
6130	UED Headquarters-President																			
6131	President-Global Networks Gp																			
6132	Business Services Team																			
6160	MO Electric SR VP																			
6161	PS Procurement																			
6162	PS Engr/Generations Svcs																			
6163	North MO Elect Dist Mgt																			
6165	IAMMO Gas VPHQ																			
6166	IAMMO Gas Business Ops Mgr																			
6167	WestIA/InHMO Ops Mgr																			
6311	Financial Mgmt-ACN State Supp																			
6312	Financial Mgmt-ACN Central Supp																			
6327	HR & Central Safety																			
6332	Safety & Tech Trng-Elect Trng																			

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1311	1310	1399	1400	1401	1402	
		Mobile Radio	Cellular Data	Other Comm	Mainframe Hd	Software Cos	PC Supplies	Computer Eq	Comp Wkstn	Printer Hdw	WINTEL Serv	Other IT Cost	Midrange Serv	Ind Dues/Fee	Ind Dues/Fee	Maps Charts	
5566	Network Fleet Management																
5567	Procurement					470	72		39					134			
5699	Centralized Services VP					23			6					745		25	
5700	Business Solutions					111											
5701	Cust Service Center-Lincoln																
5702	Customer Svc Ctr-Raytown								179					62			
5703	Customer Service Center-Monroe																
5704	Revenue Management Dir																
5706	Billing-Omaha																
5708	Accounts Receivable Mgmt																
5709	Remittance Processing																
5710	Credit and Collections					13											
5711	Cust Communic Svcs-Director					(2,106)							87				6
5712	Bill Processing																
5713	Market/Sales Communications																
5714	Cust Operations UED-Vica Pres																
5716	Field Resources Center-Raytown																
5722	Field Resource Center-Director																
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director																
5726	Revenue Mgmt Back Office Supt																
5763	Billing-Raytown																
5890	MO MPS Customer Service																
6000	Retail Energy Markets																
6001	UED Pricing & Econ Analysis																
6002	Marketing Solutions Leadership																
6003	Energy Forecasting & Research																
6004	Consumer Energy Program																
6006	Customer Choice Programs																
6007	Retail Operations																
6016	Training Director																
6017	Business Analysis Director																
6020	UED Principal Markets																
6021	Market Research																
6023	Retail Svcs Gas Alloc - Reg																
6024	Retail Svcs Elec Alloc																
6027	Community Communications Dir																
6028	Quality Assurance																
6031	SE Region Sales Leadership																
6100	Community Relations - General																
6101	Community Relations - Central																
6111	Economic Development-General																
6120	Econ Development - Marketing																
6124	Community Relations-MO																
6130	UED Headquarters-President																
6131	President-Global Networks Gp																
6132	Business Services Team																
6160	MO Electric SR VP																
6161	PS Procurement																
6162	PS Engr/Generations Svcs																
6163	North MO Elect Dist Mgt																
6165	IA/MO Gas VPHO																
6166	IA/MO Gas Business Ops Mgr																
6167	WestIA/NrthMO Ops Mgr																
6311	Financial Mgmt-ACN State Supp																
6312	Financial Mgmt-ACN Central Sup																
6327	HR & Central Safety																
6332	Safety & Tech Trng-Elect Trng																

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002														
Name	IBU	1403 Office and W/	1404 Postage and Utilities	1405 Janitorial Serv	1406 Equipment & Office and Eq	1407 Security Expe	1408 Safety and M	1409 Printing Expe	1410 Cash Over an	1411 Co Dues/Fees	1412 Co Dues/Fees	1413 Economic De	1414 Office Rent/L	1415 MEALS for Bu
Sum of Sum Total Amt														
5566	Network Fleet Management		136				49							
5567	Procurement	1,760	951					691						111
5699	Centralized Services VP	1,047	104					912		24				3,867
5700	Business Solutions	43	35					31		204				204
5701	Cust Service Center- Lincoln	405						24						781
5702	Customer Srv Ctr-Raytown	2,259	25					970						1,577
5703	Customer Service Center-Monroe													
5704	Revenue Management Dir		2					113						134
5706	Billing-Omaha		225					20						
5708	Accounts Receivable Mgmt	72	7					6		116				38
5709	Renittance Processing	70	131					752		84				193
5710	Credit and Collections	15	388					32		(13)				16
5711	Cust Communc Svcs-Director		30			52		2,100		66				2
5712	Bill Processing	(4,575)	878,457		1,708	12,663		174,402		21				
5713	Market/Sales Communications													
5714	Cust Operations UED-Vice Pres		1					255						390
5716	Field Resources Center-Raytown	5,827	6											
5722	Field Resource Center Director													
5723	Utility Operations Dir													
5725	Customer Srv Centers Director							46						24
5726	Revenue Mgmt Back Office Supt	87	61					237						34
5763	Billing-Raytown	97	7					9		442				86
5890	MO MPS Customer Service		(81,799)											
6000	Retail Energy Markets		23											379
6001	UED Pricing & Econ Analysis		5					301		6				79
6002	Marketing Solutions Leadership	176	88					1		82				134
6003	Energy Forecasting & Research							136						17
6004	Consumer Energy Program		14					553		13				10
6006	Customer Choice Programs							102						69
6007	Retail Operations	13	21					874						184
6016	Training Director	5	109					5						
6017	Business Analysis Director							70						
6020	UED Principal Markets													
6021	Market Research													
6023	Retail Svcs Gas Alloc - Reg	96	63					98		745				10
6024	Retail Svcs Elec Alloc	50	40					30		32,510				542
6027	Community Communications Dir	30	36					23		984				815
6028	Quality Assurance		1			80		131						37
6031	Retail Services Leadership		43					7						1,049
6033	SE Region Sales Leadership		33											45
6100	Community Relations - General		3					0						15
6101	Community Relations - Central		1							219				10
6111	Economic Development-General		0					10		41				33
6120	Econ Development - Marketing	34	4					883		22				22
6124	Community Relations MO	86	203					475		5,208				1,565
6130	UED Headquarters-President	202	200				8	1,325		438				242
6131	President-Global Networks Grp	616	231	1,712				8,007		152,566				193
6132	Business Services Team		1,266					5		82				114
6160	MO Electric SR VP	1,494	20											38
6161	PS Procurement		0											12
6162	PS Engr/Generators Svcs		14				117							18
6163	North MO Elect Dist Mgt	12												50
6165	IAMMO Gas VPHQ	145	250	14	38	215		44		6,885			1,344	57
6166	IAMMO Gas Business Ops Mgr		14					25						49
6167	West/IAMMO Ops Mgr													
6311	Financial Mgmt-ACN State Supp	123	26					76						241
6312	Financial Mgmt-ACN Central Supp	38	498		19			90						204
6327	HR & Central Safety						122	917		21				757
6332	Safety & Tech Trng-Elect Trng		6											

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Asst	Other Office B	Ins Workers	Cl Air Transport	Rental Car	Ex Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airtel	Other Travel	Uniforms
DepID	Description															
5566	Network Fleet Management															
5567	Procurement		1,413	7	437	279	318	33	1,179	1,404					83	
5699	Centralized Services VP		1,266	341	2,000	378	43	2,000	509		1,138				32	
5700	Business Solutions		1,676	263	578	242	15	424	833						7	
5701	Cust Service Center-Lincoln		4,861	100	270	2,145	1	1,510	2,652		3				7	
5702	Customer Svc Ctr-Raytown		4,162	71	1,030	1,193	9	1,869	3,501			1			37	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		139		1,604	717	972	94	640	4,432					34	
5706	Billing-Omaha		1,244		359	110	1,377	6	1,158	1,267		1			39	
5708	Accounts Receivable Mgrt	11	256		152	100	6		135	74						
5709	Remittance Processing		1,407		493	52	30	3	140							
5710	Credit and Collections		1,128		350	265	340	4	994	761						
5711	Cust Communic Svcs-Director		56		25	9	125	11	433	254	51				4	
5712	Bill Processing		1,119						15	20						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		3,181		207	1,162	2,443	33	4,291	5,116	15				158	
5722	Field Resource Center Director								20							
5723	Utility Operations Dir				31		73		18	24						
5725	Customer Svc Centers-Director		42		203	16	25	5	271	82	44				13	
5726	Revenue Mgmt Back Office Supt		1,023				292		119	469					10	
5763	Billing-Raytown		100				737	6	252	1,243						
5890	MO MPS Customer Service															
6000	Retail Energy Markets				42		7		217							
6001	UED Pricing & Econ Analysis		735													
6002	Marketing Solutions Leadership		25		137			27	2	47	16					
6003	Energy Forecasting & Research		50		15		109									
6004	Consumer Energy Program								85							
6006	Customer Choice Programs															
6007	Retail Operations		365		30				17							
6016	Training Director		206			37	463	1	362	375					4	
6017	Business Analysis Director		274		39			1	16						5	
6020	UED Principal Markets															
6021	Market Research		1		51	11	127	20	112	236	4				3	
6023	Retail Svcs Gas Alloc - Reg		155		189	139	705	11	729	758	42				7	
6024	Retail Svcs Elec Alloc		501		1,172	417	4,778	105	3,986	3,667	1,280				108	
6027	Community Communications Dir		199		390		71	10	27	150					2	
6028	Quality Assurance		150		298	14	73	7	69	183					2	
6031	Retail Services Leadership		27,632		253				18							
6033	SE Region Sales Leadership															
6100	Community Relations - General		228		42		154	0	79	29						
6101	Community Relations - Central		18		104	51	29	7	185	149	10				1	
6111	Economic Development-General		23		131	43	56	3	20	115					0	
6120	Econ Development - Marketing		36		15	19	101	1	34	103	37				0	
6124	Community Relations MO		1,383		337	120	7,601	26	3,177	1,491	1,294				71	
6130	UED Headquarters-President		5,723		484,094	395	446	36	665	2,191	14				28	
6131	President-Global Networks Grp		341		8,700	96	84	16	1,814	443					25	
6132	Business Services Team		12,236		1,616	352	527	18	358	1,480					21	
6160	MO Electric SR VP															
6161	PS Procurement		3						14							
6162	PS Engr/Generations Svcs		1,512			14	136	101	201						11	
6163	North MO Elect Dist Mgt								246	109						
6165	IA/MO Gas VPHQ		886				636	9	891	551					22	
6166	IA/MO Gas Business Ops Mgr		329		100	1,548	2,270	8	1,471	2,007						
6167	West/MtMmo Ops Mgr		71		147	1,069			205	508						
6311	Financial Mgmt-AQN State Supp		166		1,474	579	2,028	77	767	1,587	6				77	
6312	Financial Mgmt-AQN Central Supp		1,389		818	159	372	8	264	348					1	
6327	HR & Central Safety		2,313		4,026	1,202	4,730	130	3,536	4,809	79				162	
6332	Safety & Tech Trng Elect Trng		165				114		280						16	

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

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1719	1723	1724	1725	1726	1727	1728	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugi	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Grea	Benefits Empl	Long Term Im	BENEFITS LC	Benefits, Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5566	Network Fleet Management		35														
5567	Procurement							829						24,574			
5699	Centralized Services VP			3,049				828						16,781			
5700	Business Solutions			2,852				681									
5701	Cust Service Center-Lincoln							2,103									
5702	Customer Srv Ctr-Raytown			582				643					516				
5703	Customer Service Center-Monroe							90						1,405			
5704	Revenue Management Dir							774									
5706	Billing-Omaha							71									
5708	Accounts Receivable Mgmt							501					33				
5709	Remittance Processing							940					16				
5710	Credit and Collections			6,418				1,134									
5711	Cust Communic Svcs-Director																
5712	Bill Processing																
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres																
5716	Field Resources Center-Raytown		43	17,738				1,053									
5722	Field Resource Center Director							477									
5723	Utility Operations Dir																
5725	Customer Serv Centers-Director							43									
5726	Revenue Mgmt Back Office Supt			6,553				48					1				
5763	Billing-Raytown							3									
5890	MO MPS Customer Service																
6000	Retail Energy Markets							792									
6001	UED Pricing & Econ Analysis							220									
6002	Marketing Solutions Leadership							300						212			
6003	Energy Forecasting & Research																
6004	Consumer Energy Program																
6006	Customer Choice Programs			(1,356)													
6007	Retail Operations							541						1,708			
6016	Training Director			11,416				284									
6017	Business Analysis Director							48									
6020	UED Principal Markets																
6021	Market Research							560									
6023	Retail Svcs Gas Alloc - Reg							698									
6024	Retail Svcs Elec Alloc																
6027	Community Communications Dir							2,307									
6028	Quality Assurance							60									
6031	Retail Services Leadership							277						35,186			
6033	SE Region Sales Leadership							461						96			
6100	Community Relations - General							203						4,858			
6101	Community Relations - Central							12									
6111	Economic Development-General							15									
6120	Econ Development - Marketing							212									
6124	Community Relations MO							85									
6130	UED Headquarters-President							28						59,296			
6131	President-Global Networks Grp													6,238			
6132	Business Services Team													56,752			
6160	MO Electric SR VP							166						1,347			783
6161	PS Procurement		18														
6162	PS Engr/Generations Svcs		44														
6163	North MO Elect Dist Mgt		15														
6165	IA/MO Gas VPHQ			2,359													
6166	IA/MO Gas Business Ops Mgr			1,797													
6167	WestIA/IN/MO Ops Mgr		5														
6311	Financial Mgmt-ACN State Supp			961													16
6312	Financial Mgmt-ACN Central Supp																609
6327	HR & Central Safety		5														5
6332	Safety & Tech Trng-Elect Trng					14											2,097

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmental	Transfer Agent	Geological Fee	Engineering Fee	Consulting Fee	Benefit/Payro	Directors Fee	Management	Collection Agt	Tree Trimmng	Const Fee/C	Temp Employ	Telemarketing	On-Line Servi
DepID	Description															
5566	Network Fleet Management						299							5		
5699	Centralized Services VP						1,981							473		
5700	Business Solutions						44,393									
5701	Cust Service Center-Lincoln					111								1,771		
5702	Customer Service Center-Montro						(8,199)							12,107		
5704	Revenue Management Dir						253							2,144		
5706	Billing-Omaha						253									
5708	Accounts Receivable Mgmt							48	201					17,570		
5709	Remittance Processing							984	2,738				492	55,340		20
5710	Credit and Collections						11,506							45		
5711	Cust Communic Svcs-Director															
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													14,341		
5890	MO MPS Customer Service													548		
6000	Retail Energy Markets						706									172
6001	UED Pricing & Econ Analysis						706									
6002	Marketing Solutions Leadership						3,153									
6003	Energy Forecasting & Research						601									61
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations						1,074									
6016	Training Director						853							5		
6017	Business Analysis Director						1,972									
6020	UED Principal Markets															
6021	Market Research						502									
6023	Retail Svcs Gas Alloc - Reg						1,446									
6024	Retail Svcs Elec Alloc						29,858									
6027	Community Communications Dir															
6028	Quality Assurance						251									
6031	Retail Services Leadership						862									
6033	SE Region Sales Leadership						1,131									
6100	Community Relations - General						132									
6101	Community Relations - Central						66									
6111	Economic Development-General						1,517									
6120	Econ Development - Marketing						245									
6124	Community Relations MO						6,394									
6130	UED Headquarters-President						122,837									
6131	President-Global Networks Grp						8,514							194		
6132	Business Services Team						94,700							1,004		113
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	I/AMO Gas VPHQ						540									
6166	I/AMO Gas Business Ops Mgr															
6167	WestIA/withMO Ops Mgr															
6311	Financial Mgmt-ACN State Supp						1,608									
6312	Financial Mgmt-ACN Central Supp						11,841									
6327	HR & Central Safety				15		1,335									
6332	Safety & Tech Trng-Elect Trng															424

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prof	Promotional E	Internal Adver	Trade Show	(Other Adver)	Depreciation
5566	Network Fleet Management															
5567	Procurement						4,271									
5699	Centralized Services VP						6,656									
5700	Business Solutions						96					1,952				
5701	Cust Service Center-Lincoln						103									
5702	Customer Srv Ctr-Raytown		106,684				5,565									
5703	Customer Service Center-Montroe						0									
5704	Revenue Management Dir						(4,574)									
5706	Billing-Omaha		(51,186)													
5708	Accounts Receivable Mgmt															
5709	Remittance Processing						26,036									
5710	Credit and Collections		84		6		3,550									
5711	Cust Communic Svcs-Director						21,777		57,807		2,415					34
5712	Bill Processing						19,612									
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres				12		72			15						
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						1,125									
5763	Billing-Raytown															
5890	MO MPS Customer Service						(126)									
6000	Retail Energy Markets								263							
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership						73	254	182							
6004	Energy Forecasting & Research						5,033									
6006	Consumer Energy Program		4,359				5		1,152							66
6006	Customer Choice Programs								20							
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg						4,399									
6024	Retail Svcs Elec Alloc						1,394		966	346						100
6027	Community Communications Dir						67,084		8,373	1,556						3,040
6028	Quality Assurance						98									
6031	Retail Services Leadership						203									
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central						101			1						
6111	Economic Development-General						12									
6120	Econ Development - Marketing						1									
6124	Community Relations MO						285	678	561							
6130	UED Headquarters-President						21,718									116
6131	President-Global Networks Grp															
6132	Business Services Team						600		50,578							
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Eng/Generations Svcs															
6163	North MO Elect Dist Mgr						26									
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/IntrMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Supp															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng															
	Sum of Sum Total Amt															



Regulatory Business Unit MPS														
Statement of IBU Allocated Charges by Dep														
12 Months Ended December 31, 2002														
Name	IBU													
Sum of Sum	Total Amt													
2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Conit	Social & Com	Lobbying Con	Other Contrib	Bank and Cria	Insurance Bo
6566	Network Fleet Management													
5667	Procurement													
5699	Centralized Services VP							43						
5700	Business Solutions													
5701	Cust Service Center-Lincoln													
5702	Customer Srv Ctr-Raytown													
5703	Customer Service Center-Montroe													
5704	Revenue Management Dir													
5706	Billing Omaha						(353)							
5708	Accounts Receivable Mgmt													
5709	Remittance Processing													
5710	Credit and Collections				7									
5711	Cust Communic Svcs-Director											(364)	187,871	
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 Srv Centers-Director													
5726	Revenue Mgmt Back Office Supt													
5763	Billing-Raytown													
5890	MO MPS Customer Service													
6000	Retail Energy Markets													
6001	UED Pricing & Econ Analysis													
6002	Marketing Solutions Leadership													
6003	Energy Forecasting & Research													
6004	Consumer Energy Program													
6006	Customer Choice Programs													
6007	Retail Operations													
6016	Training Director													
6017	Business Analysis Director													
6020	UED Principal Markets													
6021	Market Research													
6023	Retail Svcs Gas Alloc - Reg													
6024	Retail Svcs Elec Alloc													
6027	Community Communications Dir							1,686						
6028	Quality Assurance													
6031	Retail Services Leadership													
6033	SE Region Sales Leadership													
6100	Community Relations - General													
6101	Community Relations - Central													
6111	Economic Development-General													
6120	Econ Development - Marketing													
6124	Community Relations MO							33,463						
6130	UED Headquarters-President									12,096				
6131	President-Global Networks Grp													
6132	Business Services Team													
6160	MO Electric SR VP													
6161	PS Procurement													
6162	PS Engr/Generators Svcs													
6163	North MO Elect Dist Mgt													
6165	IAMMO Gas VPHQ													
6166	IAMMO Gas Business Ops Mgr													
6167	WestAMMO Ops Mgr													
6311	Financial Mgmt-AQN State Supp													
6312	Financial Mgmt-AQN Central Supp													
6327	HR & Central Safety													
6332	Safety & Tech Trng-Elect Trng												1,807	

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

Name	IBU	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
DepID - Description		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Other	Other AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placement	Search Firm A
5566 Network Fleet Management				(1,44)												
5689 Procurement				34,579	14	9					6			16		
5700 Business Solutions				(0)	3						(255)					110
5701 Cust Service Center-Lincoln				844	33											
5702 Customer Srv Ctr-Raytown				886	144									1	79	
5703 Customer Service Center-Montrose																
5704 Revenue Management Dir					8											
5706 Billing-Omaha					14											
5708 Accounts Receivable Mgmt					7											
5709 Remittance Processing				180	2											
5710 Credit and Collections				(92)	4											446
5711 Cust Communic Svcs-Director					1											
5712 Bill Processing																
5713 Marke/Sales Communications																
5714 Cust Operations UED-Vice Pres				(0)	48											
5716 Field Resources Center-Raytown																
5722 Field Resource Center Director																
5723 Utility Operations Dir																
5725 Customer Srv Centers-Director																
5726 Revenue Mgmt Back Office Supt					21	5								7		
5763 Billing-Raytown														8		
5890 MO MPS Customer Service																
6000 Retail Energy Markets																
6001 UED Pricing & Econ Analysis																
6002 Marketing Solutions Leadership																
6003 Energy Forecasting & Research																
6004 Consumer Energy Program																
6006 Customer Choice Programs																
6007 Retail Operations						3										
6016 Training Director																
6017 Business Analysis Director																
6020 UED Principal Markets																
6021 Market Research																
6023 Retail Svcs Gas Alloc - Reg					6											
6024 Retail Svcs Elec Alloc					11											
6027 Community Communications Dir																
6028 Quality Assurance																
6031 Retail Services Leadership																
6033 SE Region Sales Leadership																
6100 Community Relations - General																
6101 Community Relations - Central																
6111 Economic Development-General																
6120 Econ Development - Marketing					2											
6124 Community Relations MO					13											
6130 UED Headquarters-President					21											
6131 President-Global Networks Grp			26,739	(1,474)												
6132 Business Services Team												12,367				
6160 MO Electric SR VP																
6161 PS Procurement																
6162 PS Engr/Generations Svcs					83											
6163 North MO Elect Dist Mgt																
6165 IANMO Gas VPHO																
6166 IANMO Gas Business Ops Mgr					9											
6167 West/ArtnMO Ops Mgr					151											
6311 Financial Mgmt-AON State Supp					46											
6312 Financial Mgmt-ACN Central Supp					10											
6327 HR & Central Safety					141											
6332 Safety & Tech Trng-Elect Trng																5,750

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

Name	IBU	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
Sum of Sum Total Amt		Other Person	Aircraft Chant	Ground Trans	Vehicle Load	A&G Loading	Pgm Mgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
5566	Network Fleet Management				753				1,005	2,553	(4,091)	(1,756)	(0)	0	0	4
5567	Procurement								14,100	40,421	1,883	808	0	0	0	2
5699	Centralized Services VP								5,843	17,150	2,774	1,189	25	447		
5700	Business Solutions								7,226	18,145	(4,242)	(1,823)	13	228		
5702	Customer Sv Ctr-Raytown								27,370	81,357	11,911	5,118	(68)	309	147	
5703	Customer Service Center-Monroe								28,617	84,911	12,338	5,301	(435)	(10,269)	1	1
5704	Revenue Management Dir								2,136	5,915	62	27	4	66		
5706	Billing-Omaha								14,515	42,126	2,016	866	47	857	1	1
5708	Accounts Receivable Mgmt								2,028	5,861	984	423	2	29		
5709	Remittance Processing								4,589	13,721	630	271	17	308	1	1
5710	Credit and Collections	3							19,611	50,592	3,768	1,620	226	3,783	2	1
5711	Crst Commun Svcs-Director								2,143	6,414	634	273	6	117		
5712	Bill Processing								1,815	5,436	160	69	5	96		
5713	Market/Sales Communications								686							
5714	Cust Operations UED-Vice Pres								33,583	96,233	3,548	1,525	0			
5716	Field Resources Center-Raytown								1,009	3,020	249	107	3	55	7	3
5722	Field Resource Center Director								141	441						
5723	Utility Operations Dir								1,625	4,847	642	276	(4)	(69)		
5725	Customer Serv Centers-Director								4,009	11,855	247	106	11	205	1	0
5726	Revenue Mgmt Back Office Supt								4,055	12,131	2,031	873	(14)	(250)	1	0
5763	Billing-Raytown								0							
5890	MO MPS Customer Service								1,052	3,037	(3,794)	(1,630)				
6000	Retail Energy Markets	30							1,668	4,684	(2,391)	(1,027)		0		
6001	UED Pricing & Econ Analysis								2,336	6,230	(1,487)	(639)	(0)	(0)		
6002	Marketing Solutions Leadership								2,079	5,460	(2,828)	(1,215)	(12)	(190)		
6003	Energy Forecasting & Research								90	280	54	23	(2)	(35)		
6004	Consumer Energy Program								1,644	4,368	(1,811)	(778)	(13)	(211)		
6006	Customer Choice Programs								2,047	5,068	(1,719)	(738)	3	158		
6007	Retail Operations								5,161	14,628	1,533	659	14	254	2	1
6016	Training Director								947	2,836	190	82	3	52		
6017	Business Analysis Director								15	50	32	14				
6020	UED Principal Markets								1,007	2,713	(951)	(151)	0	0		
6021	Market Research								1,837	5,373	3,416	1,488	0	(0)	0	0
6023	Retail Svcs Gas Alloc - Reg	5							12,593	37,407	23,491	10,094	0	(0)	1	
6024	Retail Svcs Elec Alloc								957	2,866	69	30	3	58		
6027	Community Communications Dir								2,988	8,325	506	218	5	90		
6028	Quality Assurance								2,041	5,118	(1,451)	(627)				
6031	Retail Services Leadership								5,510	12,736	(6,985)	(3,001)	0	0		
6033	SE Region Sales Leadership								328	856	8	3	(0)	(0)		
6100	Community Relations - General	50							1,037	2,981	1,538	661				
6101	Community Relations - Central								373	1,004	77	33	(0)	(0)		
6111	Economic Development-General								7,244	21,710	(6,617)	(2,843)				
6120	Econ Development - Marketing								19,579	66,011	9,120	3,902	(1)	(9)		
6124	Community Relations MO								8,047	23,715	(1,446)	(625)	(59)	(969)	4	1
6130	UED Headquarters-President	326							6,021	18,729	4,280	1,822	(1)	(9)		
6131	President-Global Networks Grp	5,554			114				4,069	12,336	(792)	(341)				
6132	Business Services Team	47							216	965	(3,354)	(1,434)				
6160	PS Procurement								1,608	6,664	(8,857)	(2,930)				
6162	PS Engr/Generations Svcs								2,108	6,323	261	112				
6163	North MO Elect Dist Mgt								1,679	5,015	(464)	(199)				
6165	IAM/O Gas Business VPHO								2,770	8,311	(598)	(257)				
6166	IAM/O Gas Business Ops Mgr								1,618	4,854	(503)	(216)				
6167	WestIA/IntnMO Ops Mgr								19,069	55,945	(14,804)	(6,361)	(254)	(4,193)	1	1
6311	Financial Mgmt-AQN State Supp	81							18,548	54,978	(1,116)	(479)	0	0	2	
6312	Financial Mgmt-AQN Central Supp								17,669	51,848	(704)	(302)	0	0		
6327	HR & Central Safety	48							1,334	3,938	(672)	(246)	0	0		
6332	Safety & Tech Trng-Elect Trng								36				0	0		

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

Name	IBU	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1844	Clearing 1844	FDC Load Co	FDC Load H	FDC Load IT	FDC Load Em	FDC Load Ne	FDC Load No	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	Grand Total
Sum of Sum Total Amt													
5566	Network Fleet Management												13,116
5567	Procurement			96			77		60	22			312,743
5699	Centralized Services VP			459			120		277	101			187,314
5700	Business Solutions										122		167,970
5701	Cust Service Center-Lincoln										11		520,886
5702	Customer Srv Ctr-Raytown												917,720
5703	Customer Service Center-Montee												(83,497)
5704	Revenue Management Dir										24	35	47,822
5706	Billing-Omaha										13	19	212,210
5708	Accounts Receivable Mgmt												37,545
5709	Remittance Processing												323,598
5710	Credit and Collections			28			13		16	6			664,539
5711	Cust Communic Svcs-Director				4								208,329
5712	Bill Processing												1,082,704
5713	Market/Sales Communications												(7)
5714	Cust Operations UED-Vice Pres												10,481
5716	Field Resources Center-Raytown												667,511
5722	Field Resource Center Director												17,930
5723	Utility Operations Dir												3,186
5725	Customer Serv Centers-Director												26,821
5726	Revenue Mgmt Back Office Supt												91,847
5763	Billing-Raytown												72,288
5890	MO MPS Customer Service										51	73	(134,916)
6000	Retail Energy Markets												35,760
6001	UED Pricing & Econ Analysis												45,856
6002	Marketing Solutions Leadership												46,895
6003	Energy Forecasting & Research												7,538
6004	Consumer Energy Program												30,373
6006	Customer Choice Programs												38,940
6007	Retail Operations												108,192
6016	Training Director												57,399
6017	Business Analysis Director												939
6020	UED Principal Markets												24,283
6021	Market Research												49,240
6023	Retail Svcs Gas Alloc - Reg			1	0	0	0		1	0			421
6024	Retail Svcs Elec Alloc			11	2	0	0		7	2			216
6027	Community Communications Dir												452,956
6028	Quality Assurance												24,672
6031	Retail Services Leadership			490			71		294	108			54,367
6033	SE Region Sales Leadership												113,457
6100	Community Relations - General												91,554
6101	Community Relations - Central												19,010
6111	Economic Development-General										10	13	7,014
6120	Econ Development - Marketing												25,159
6124	Community Relations MO												8,154
6130	UED Headquarters-President			3,940	604	30	4,063		2,646	752			223,002
6131	President-Global Networks Gp			758	116	6	453		476	162	29		471,683
6132	Business Services Team			2,578	395	20	2,918		1,695	540	43		1,189,536
6160	MO Electric SR VP												309,779
6161	PS Procurement												78,683
6162	PS Engr/Generations Svcs												1,228
6163	North MO Elect Dist Mgt												34,747
6165	I/MO Gas VPHO												40,626
6166	I/MO Gas Business Ops Mgr												47,816
6167	West/Irr/MO Ops Mgr												60,840
6311	Financial Mgmt-AON State Supp												30,961
6312	Financial Mgmt-AON Central Supp												340,592
6327	HR & Central Safety												356,878
6332	Safety & Tech Trng-Elect Trng												376,196
													30,182

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Department by Resource 12 Months Ended December 31, 2002																		
Name	IBU	Resource	Description 2	1000	1001	1002	1003	1006	1000	1091	1092	1093	1094	1095	1096	1097	1098	1099
Sum of Sum Total Amt		Labor Overlbr	Labor Straight	Bonus/Comm	Labor Overlbr	Labor Straight	T	Comm	Incentive	Severance	L.T. Incentive	Tax Fringe B	Labor Standb	Labor Standb	Labor Callout	Payroll Other	Labor Other	
6333		40	Safety & Tech Trng Gas Trng	52,292														
6340			USU Risk Solutions & Credit		540													
6348			GNG IT Business Office	59,806														
6349			GNG IT GSS Applications	115,105														
6352			GNG IT Energy Deliv Application	85,254														
6353			GNG IT Energy Res Applications	81,980		57												
6356			GNG IT Webb Applications	137,168			482											
6357			GNG IT Field Support	51,172														
6358			GNG IT Support Center	60,485														
6359			GNG IT Support Center - Tier 2	25,965														
6360			GNG IT Cust Serv Applications	31,076				70										
6361			GNG IT Telecom Services	179,882														
6362			GNG IT Client/Server Svcs	6,260														
6363			GNG IT InfoCenter-Open Sys Svc	26,771														
6364		26	GNG IT DataCenter-Open Sys Svc	17,402														
6365			GNG IT Data Base Support	35,416				2,045										
6366			GNG IT DataCntr-Tech Svcs	59,706														
6367			GNG IT DataCntr-Prod Svcs	33,009			171											
6368			GNG IT Infrastructure Mgmt	18,227														
6369			GNG IT Communication Services	36,513														
6370		6	Regulatory Administration	80,389														
6371		28	Regulatory Services Electric	79,639														
6372			Regulatory Services-Gas	85,017														
6373			Regulatory PGA	17,341														
6374			Regulatory Analytical Support	4,888														
6376			Reg Legislative Svcs-MO	137,012														
6381			E-Business	55,719														
6382			Regulatory Acctg Svcs-Electric	39,465														
6384			Regulatory Acctg Svcs-Gas	284,543														
6386			USU Risk Assessment & Audit	44,442														
6388			Property	48,506			228											
6390			Environmental	13,997														
6392			Tax-Property Team	115,991														
6393			Tax-Sales Team	77,991														
6394			Tax-Income Team	53,047														
6397			GNG IT Call Center-Engineering	55,046														
7037			General Gas Tech Svcs	32,436														
Grand Total		35,818		9,931,119		544,072	20,913	94,452	(485)	1,084,168	(4,004)	14,811	376	300	847	2,628	13,870	38,180

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DepID	Description	1100	1101	1104	1106	1109	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Stor	Materials Pur	Materials Sm	Purchase Lar	Purchase Lar	Other Mater	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equi	Radio Equipm	Voice Tech H
6333	Safety & Tech Trng-Gas Trng	766						466			51	209	9				
6340	USU Risk Solutions & Credit								0		339	22,243	239				
6348	GNG IT Business Office								211		36	63	21				
6349	GNG IT GSS Applications										82	(2,946)		14			
6352	GNG IT Energy Deliv Application										15	207					
6353	GNG IT Energy Res Applications										54	27					
6356	GNG IT Web Applications										150						
6357	GNG IT Field Support	28									6	16	79				
6358	GNG IT Support Center								1		22	48	17				
6359	GNG IT Support Center - Tier 2										19	384	803				
6360	GNG IT Cust Serv Applications								0		21	124	16,099	1,714	2,519		
6361	GNG IT Telecom Services								(24,855)	3,730	36	5	60				
6362	GNG IT Client/Server Svcs										29	91					
6363	GNG IT InfoCenter-Open Sys Svc										74						
6364	GNG IT DataCenter-Ops Svcs										56	140					
6365	GNG IT Data Base Support										12	208					
6366	GNG IT DataCenter-Tech Svcs																
6367	GNG IT InfoCtr-Prod Cntr Svcs																
6368	GNG IT Infrastructure Mgmt										332	116	51				
6369	GNG IT Communication Services	62							35	42	90	6,730	190	1,599	334	488	
6370	Regulatory Administration										358	132					
6371	Regulatory Services Electric										10	349					
6372	Regulatory Services Gas										16	73					
6373	Regulatory PGA																
6374	Regulatory Analytical Support																
6376	Reg Legislative Svcs-MO																
6381	E-Business																
6382	Regulatory Actg Svcs-Electric																
6384	Regulatory Actg Svcs-Gas																
6386	USU Risk Assessment & Audit																
6388	Property																
6390	Environmental																
6392	Tax-Property Team																
6393	Tax-Sales Team																
6394	Tax-Income Team																
6397	GNG IT Call Center Engineering																
7037	General Gas Tech Svcs																
Grand Total		996	17,151	2,164	6,305	4,696	5	11,830	(8,829)	58,947	54,859	8,367	60,386	5,238	2,594	604	5,904

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

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe Hq	Software Cos	PC Supplies	Computer Eq	Comp Wkstn	Primar Hdw	WINTEL Serv	Midrange Serv	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6340	Safety & Tech Trng-Gas Trng					209	94									
6348	USU Risk Solutions & Credit															
6349	GNG IT Business Office			780												
6349	GNG IT GSS Applications					6,969	1,819		4,478						11	
6352	GNG IT Energy Deliv Application					5,681	989								163	1,060
6353	GNG IT Energy Res Applications					61,552	6		184						39	13
6356	GNG IT Web Applications					23									56	
6356	GNG IT Web Applications					39,806										
6357	GNG IT Field Support					35	507									
6358	GNG IT Support Center					7,391										
6359	GNG IT Support Center - Tier 2					82										
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services				176	10,954	17,998		143				253			
6362	GNG IT Client/Server Svcs		584				22								13	
6363	GNG IT InfoCenter-Open Sys Svc					1,062	(380)		62	28			8			
6364	GNG IT DataCenter-Ops Svcs					7,229	81,957									
6365	GNG IT Data Base Support					(31,233)	9,635									
6366	GNG IT DataCtr-Tech Svcs					20,377			1,277							
6367	GNG IT InfoCtr-Prod Ctr Svcs					186,639	154		(445)	542					25	
6368	GNG IT Infrastructure Mgmt						149									
6369	GNG IT Communication Services		1,017	35	1,479	114	6,775		1,683						57	1,331
6370	Regulatory Administration														80	
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						5		79				15,483		715	40
6373	Regulatory PGA					13									34	
6374	Regulatory Analytical Support					22,474										
6376	Reg Legislative Svcs-MO							1,771							101	
6381	E-Business					1,496										
6382	Regulatory Actg Svcs-Electric														159	
6384	Regulatory Actg Svcs-Gas														461	
6386	USU Risk Assessment & Audit								575							
6388	Property															
6390	Environmental															
6392	Tax- Property Team					1,085	36								864	111
6393	Tax- Sales Team														1,307	
6394	Tax- Income Team														1,700	
6397	GNG IT Call Center Engineering					4,558									1,078	
7037	General Gas Tech Svcs					18	44								287	
Grand Total		1,017	24,908	(63,085)	674,915	442,480	29,442	92,918	18,045	413	1,159	47	17,678	26,974	8,443	205



Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
Dept/ID	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/	IMEALS for B
		2,187	3	4	1,348	1,516	182	77				3,641				444
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	ONG IT Business Office		423							99						563
6349	ONG IT GSS Applications		18			55				13					28	260
6352	ONG IT Energy Deliv Application		4							15						157
6353	ONG IT Energy Res Applications															
6356	ONG IT Web Applications															
6357	ONG IT Field Support		136													1
6358	ONG IT Support Center		2							0						20
6359	ONG IT Support Center - Tier 2		13													26
6360	ONG IT Cust Serv Applications		50	69						22						3
6361	ONG IT Telecom Services		13													46
6362	ONG IT Client/Server Svcs		37	303												17
6363	ONG IT InfoCenter-Open Sys Svc					1,149				4						11
6364	ONG IT DataCenter-Ops Svcs					551										72
6365	ONG IT Data Base Support															5
6366	ONG IT DataCntr-Tech Svcs		50	412		2,287										22
6367	ONG IT InfoCntr-Prod Cntrl Svcs			10												
6368	ONG IT Infrastructure Mgmt		4	7		73										101
6369	ONG IT Communication Services		55	601						90						281
6370	Regulatory Administration		248	114		187				55						190
6371	Regulatory Services Electric		337	527						408			72			242
6372	Regulatory Services Gas		381	575						697						30
6373	Regulatory PGA		10	98												
6374	Regulatory Analytical Support		719	91						303						106
6376	Reg Legislative Svcs-MO			6								1,911				23
6381	E-Business		42	173						120						148
6382	Regulatory Acctg Svcs-Electric		1,120	197						3,266						118
6384	Regulatory Acctg Svcs Gas		89	89						2,987						266
6386	USU Risk Assessment & Audit									345						1
6398	Property		45	1												257
6390	Environmental		4,606	521		344				19						25
6392	Tax-Property Team		105	60						1,470						378
6393	Tax-Sales Team		574	365						61						5
6394	Tax-Income Team		101	10						1,824						
6397	ONG IT Call Center Engineering		1	14												
7037	General Gas Tech Svcs		1	11												2
Grand Total		40,242	814,557	2,914	13,779	19,090	18,091	70	1,938	215,218	152	210,971	4,947	14,442	22,226	24,095

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1699	1701	
		Corporate Asst	Other Office	Ins Workers C	Air Transporta	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Aidin	Other Travel	Uniforms
6333	Safety & Tech Imp-Gas Trng	672			1,282	478	1,434	16	1,951	2,699						
6340	USU Risk Solutions & Credit	370			1,033	111	104		210	501	7				(284)	3
6348	GNG IT Business Office	791			8,496	903	1,094	115	888	3,415					227	
6349	GNG IT GSS Applications	1,209			808	114	696	13	377	641					18	
6352	GNG IT Energy Deliv Application	265			311	8	188	9	863	242					9	
6353	GNG IT Energy Hrs Applications						97								806	
6356	GNG IT Webb Applications	117					101		64							
6357	GNG IT Field Support	223			19	197	822	0	175	173	8				5	
6358	GNG IT Support Center	36				16	2		13	15						
6359	GNG IT Support Center - Tier 2	24							10							
6360	GNG IT Cust Serv Applications	443			1,183	188	1,304	256	539	1,472			12		9	
6361	GNG IT Telecom Services						32									
6362	GNG IT Client/Server Svcs	55			122	86	190		117	214						
6363	GNG IT InfoCenter-Open Sys Svc	11			159				17	161						
6364	GNG IT DataCenter-Ops Svcs	756					3	6	3							
6365	GNG IT Data Base Support	40					326		12	204						
6366	GNG IT DataCntr-Tech Svcs	23			551	85	465		183	849					25	
6367	GNG IT InfoCntr-Prod Cnl Svcs	17														
6368	GNG IT Infrastructure Mgmt	21			438	232	1,707	17	732	1,077						
6369	GNG IT Communication Services	866			1,731	602	768	87	1,042	395					38	
6370	Regulatory Administration	1,397			4,170	1,120	1,057	26	385	1,892	961				36	
6371	Regulatory Services Electric	391			491	155	1,153	113	869	1,518					75	
6372	Regulatory Services-Gas	42			502	87	36	3	124	95	7				1	
6373	Regulatory PGA	10			24			0	58	7						
6374	Regulatory Analytical Support	635			526	66	295	42	77	596					34	
6376	Reg Legislative Svcs-MO	917			190			178	7,138	2,777	565				145	
6381	E-Business	399			1,179	136	247	42	669	1,814					83	
6382	Regulatory Actg Svcs-Electric	204			173	4	151	1	233							
6384	Regulatory Actg Svcs-Gas	295			144				96							
6386	USU Risk Assessment & Audit	22			647	265	644	19	640	1,634					18	
6388	Property	77			561				28							
6390	Environmental	2,618			2,431	1,503	691	135	1,163	2,363	534				404	
6392	Tax-Property Team	165			792	614	232	17	362	678	80				18	
6393	Tax-Sales Team	476			87				101							
6394	Tax-Income Team	2														
6397	GNG IT Call Center Engineering	88			192	79	251	6	95	231						
7037	General Gas Tech Svcs	17			48		212	0	36	82					2	
Grand Total		11	124,817	7	564,325	28,877	112,753	3,172	85,034	106,125	9,228	2	12	(50)	(26,724)	4,983

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6303	Safety & Tech Trng Gas Trng						742									
6340	USU Risk Solutions & Credit						187									
6348	GNG IT Business Office						1,260									
6349	GNG IT GSS Applications						1,144					70				
6352	GNG IT Energy Dairv Application						824									
6353	GNG IT Energy Res Applications						3,615									
6356	GNG IT Web Applications															
6357	GNG IT Field Support						100					0				
6358	GNG IT Support Center						15									
6359	GNG IT Support Center - Tier 2						14									
6360	GNG IT Cust Serv Applications						1,351					10				
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						10,916									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						930									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Svcs															
6370	Regulatory Administration															
6371	Regulatory Services Electric						421									
6372	Regulatory Services Gas						612									
6373	Regulatory PGA						1,436									
6374	Regulatory Analytical Support						22									
6376	Reg Legislative Svcs MO						1,205									
6381	E-Business															
6382	Regulatory Acq Svcs-Electric						574									
6384	Regulatory Acq Svcs-Gas						553									
6386	USU Risk Assessment & Audit						75									
6388	Property						9									
6390	Environmental															
6392	Tax-Property Team						2,843					1				
6393	Tax-Sales Team						368									
6394	Tax-Income Team						288									
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs						910									
							35									
Grand Total		769,878	15,045	8,323	215,040	(955,991)	142,696	641,822	6,408	318,803	12,532	45,179	1,397,740	43,365	36,409	9,080

Regulatory Business Unit MFS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum	Total Aml																
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	
		Benefit SFA	Benefit Sugg	Relocation Ex	Benefit Supp	Benefit Resi	Benefit Resi	Benefit LT &	Benefit Grea	Benefit Empl	Long Term In	BENEFITS LC	Benefit Othe	Legal Fees	Accounting S	Tax Services	Audit Service
6333	Safety & Tech Trng-Gas Trng																
6340	USU Risk Solutions & Credit			16,402					58					1,814			
6348	ONG IT Business Office								262				25				
6349	ONG IT GSS Applications			1,483					466								
6352	ONG IT Enrgy Deliv Application								192								
6353	ONG IT Enrgy Res Applications								48								
6356	ONG IT Webb Applications			(32)					2								
6357	ONG IT Field Support								56								
6358	ONG IT Support Center								227								
6359	ONG IT Support Center - Tier 2								14								
6360	ONG IT Cust Serv Applications			225													
6361	ONG IT Telecom Services																
6362	ONG IT Client/Server Svcs																
6363	ONG IT Infcnter-Open Sys Svc																
6364	ONG IT DataCenter-Ops Svcs																
6365	ONG IT Data Base Support								327								
6366	ONG IT DataCntr-Tech Svcs																
6367	ONG IT Infcnter-Prod Cntr Svcs								11								
6368	ONG IT Infrastructure Mgmt																
6369	ONG IT Communication Svcs			(5)													
6370	Regulatory Administration																
6371	Regulatory Services Electric								25								
6372	Regulatory Services Gas			6,541													
6373	Regulatory PGA																
6374	Regulatory Analytical Support																
6376	Reg Legislative Svcs-MO																
6381	E-Business								53								
6382	Regulatory Acctg Svcs-Electric								286								
6384	Regulatory Acctg Svcs-Gas								1,401								
6386	USU Risk Assessment & Audit								798					6,340			
6388	Property								5								
6390	Environmental								65								
6392	Tax-Property Team			13													
6393	Tax-Sales Team								107								
6394	Tax-Income Team																
6397	ONG IT Call Center Engineering			0					58								
7037	General Gas Tech Svcs																
Grand Total		807	1,691	157,312	54,368	360,320	27,415	27,415	31,653	(326,630)	(7,037)	(2,928,930)	6,245	638,748	8,897	856	20,240

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819	
		Computer Fee	Environment	Transfer Agent	Geological	Engineering	Consulting	Benefit/Payroll	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv	
6333	Safety & Tech Trng-Gas Trng													1,531			
6340	USU Risk Solutions & Credit																
6348	ONG IT Business Office						15,736						94	9,215			
6349	ONG IT GSS Applications						20,495										
6352	ONG IT Energy Deliv Application						30,651										
6353	ONG IT Energy Res Applications						25,637								11		
6356	ONG IT Webb Applications						1,166										
6357	ONG IT Field Support						1,699										
6358	ONG IT Support Center						3,403										
6359	ONG IT Support Center - Tier 2				17		649										
6360	ONG IT Cust Serv Applications						31,231										
6361	ONG IT Telecom Services																
6362	ONG IT Client/Server Svcs						413										
6363	ONG IT InfoCenter-Open Sys Svc						184										
6364	ONG IT DataCenter-Open Svcs						3,787										
6365	ONG IT Data Base Support						2,339										
6366	ONG IT DataCenter-Tech Svcs						1,054										
6367	ONG IT InfoCntr-Prod Cntr Svcs																
6368	ONG IT Infrastructure Mgmt																
6369	ONG IT Communication Services						1,255							175			
6370	Regulatory Administration													3,297			
6371	Regulatory Services Electric																
6372	Regulatory Services Gas						1,812										
6373	Regulatory PGA						82										
6374	Regulatory Analytical Support						467										
6376	Reg Legislative Svcs-MO																
6381	E-Business						39,661										
6382	Regulatory Acctg Svcs-Electric						750							1,997			
6384	Regulatory Acctg Svcs-Gas						13										
6386	USU Risk Assessment & Audit																
6388	Property						545										
6390	Environmental																
6392	Tax-Property Team																
6393	Tax-Sales Team																
6394	Tax-Income Team																
6397	ONG IT Call Center Engineering						(461)										
7037	General Gas Tech Svcs						508										
Grand Total		21,892	1,410	15	17	4,004	803,525	5,689	201	2,738	243,655	7,969	12,249	169,403		2	36,859

Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Payment	Contr Payment	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prof	Promotional E	Internet Adver	Trade Show/C	Other Adverti	Depreciation/
6333	Salary & Tech Trng-Gas Trng						3,918	6								
6340	USU Risk Solutions & Credit						5,396			28		243				
6348	GNG IT Business Office		3,821	1,055		55	135									
6349	GNG IT GSS Applications						157		2							
6352	GNG IT Enrgy Deliv Application						12,436									
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support		274													
6358	GNG IT Support Center		169													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications						1,099									
6361	GNG IT Telecom Services		10													
6362	GNG IT Client/Server Svcs		52	5			724									
6363	GNG IT InfoCenter-Open Sys Svc						929									
6364	GNG IT DataCenter-Ops Svcs		36	121												
6365	GNG IT DataCenter-Open Sys Svc															
6366	GNG IT DataCntr-Tech Svcs		106	98			751									
6367	GNG IT InfoCntr-Prod Cnl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		534													
6370	Regulatory Administration						9									
6371	Regulatory Services Electric						3,097		6		174			474		
6372	Regulatory Services-Gas						21									
6373	Regulatory PGA						5									
6374	Regulatory Analytical Support						220									
6376	Reg Legislative Svcs-MO						82									
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax-Property Team		124				24									
6393	Tax-Sales Team						331									
6394	Tax-Income Team						52									
6397	GNG IT Call Center Engineering						3,266									
7037	General Gas Tech Svcs		1,455				22,754									
							451		166							
Grand Total		(42,282)	131,942	5,822	72	51,754	418,665	61,483	69,353	2,931	11,606	14,455	25	854	3,376	9,772

Regulatory Business Unit MFS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100 Amortization	2200 Property Tax	2203 State and Loc Income Tax	2204 Sales Tax	2205 Business/Occ	2209 Real & Persol Uncollectible / Charitable Co	2400 Political Contr	2401 Social & Com	2402 Lobbying Con	2403 Other Contrib	2500 Bank and Cre	2503 Insurance Bot			
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office															
6349	GNG IT GSS Applications															
6352	GNG IT Enrgy Deliv Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO															
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax-Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
Grand Total		28,789	22,868	10	(2,068)	5	142	251	(353)	37,068	9,875	12,827	4,670	1,652	187,626	485

Regulatory Business Unit MPS																	
Statement of IBU Allocated Charges by Dep																	
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2759	3000	3099	3200	3300	3302	3307	
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Maint	Vehicles Licen	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm A
6333	Safety & Tech Trng-Gas Trng																
6340	USU Risk Solutions & Credit				154		10	57							15		
6348	GNG IT Business Office				27							(1,797)					
6349	GNG IT GSS Applications				7							(4,727)					
6352	GNG IT Emrgy Dvlp Application																
6353	GNG IT Emrgy Res Applications																
6355	GNG IT Webb Applications														14		
6357	GNG IT Field Support				144				31		0						
6358	GNG IT Support Center			(188)	4							(2)					
6359	GNG IT Support Center - Tier 2																
6360	GNG IT Cust Serv Applications				9							(10,802)					
6361	GNG IT Telecom Services																
6362	GNG IT Client/Server Svcs				48		20					(66)					
6363	GNG IT InfoCenter-Open Svc																
6364	GNG IT DataCenter-Ops Svcs											(53)					
6365	GNG IT Data Base Support																
6366	GNG IT DataCntr-Tech Svcs																
6367	GNG IT InfoCntr-Prod Cntr Svcs				2										8		
6368	GNG IT Infrastructure Mgmt														2		
6369	GNG IT Communication Services				688	15		18				(5)					
6370	Regulatory Administration				106												
6371	Regulatory Services Electric				41												
6372	Regulatory Services-Gas				8										1		
6373	Regulatory PGA																
6374	Regulatory Analytical Support																
6376	Reg Legislative Svcs-MO				578				2,775	56					13		
6381	E-Business				9												
6382	Regulatory Actg Svcs-Electric																
6384	Regulatory Actg Svcs-Gas				1												
6386	USU Risk Assessment & Audit				22												
6388	Property																
6390	Environmental				43												
6392	Tax- Property Team				55												
6393	Tax- Sales Team																
6394	Tax- Income Team																
6397	GNG IT Call Center Engineering											(705)					
7037	General Gas Tech Svcs										1						
Grand Total		61	47,619	35,990	3,031	83	84	2,928	76		19	(18,467)	20,065	(7,346)	13,866	113	557



Regulatory Business Unit MPS Statement of IBU Allocated Charges by Dep 12 Months Ended December 31, 2002														
Name	IBU													
3399	3403	3405	3404	9005	9011	8012	9100	9102	9103	9104	9106	9112	9113	9114
Other Person	Aircraft Chg	Ground Trans	Vehicle Load	A&G Loading	Prm/Mgmt EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
Description														
6333							4,078		10,734	6,693	2,876	(0)		
6340								13,462	4,674	1,987	(0)			
6348								12,989	37,053	(1,542)	(668)	0		
6349			26					5,570	15,963	1,549	3	175		
6352								6,931	19,900	(655)	(154)	(2,197)		
6353								6,948	29,413	2,836	(2)	(20)		
6356								4,228	12,314	(2,501)	(1,077)	48		
6357			40					4,668	13,723	828				
6358								1,952	5,763	(1,821)	(782)			
6359								2,360	6,948	2,273	977			
6360		25						16,107	45,611	(12,691)	0	7		
6361								366	1,232	706	300	0		
6362								2,044	6,025	307	131			
6363								1,298	3,837	435	187			
6364			17					2,901	8,259	95	41	(24)		
6365								7,493	21,337	824	354	1,332		
6366								3,740	10,171	(3,564)	(1,531)			
6367								1,299	3,887	795	342			
6368								2,561	7,668	1,278	549			
6369								7,167	20,397	1,254	539			
6370		889						5,773	16,758	529	227	(557)		2
6371								5,808	17,416	(8,321)	(3,576)	(0)		1
6372		197						1,222	3,604	(3,934)	(1,691)	(0)		
6373								393	1,144	(1,360)	(584)	(0)		
6374			25					9,855	29,207	1,596	666	0		
6376								3,847	11,519	382	164	0		
6381			14					2,635	8,287	(489)	(219)	1		
6382								18,401	55,101	3,254	1,393	(0)		
6384								3,071	9,198	364	156	0		
6386								3,063	10,095	4,053	1,722	0		
6388		(107)						1,031	3,064	(8,945)	(3,844)	(0)		
6390								8,214	24,054	(13,969)	(6,012)	0		
6392								5,363	16,141	(64)	(36)	(0)		
6393								3,666	11,010	(204)	(68)	(0)		
6394								3,314	10,270	247	106	0		
6397								2,165	6,703	1,284	545	629		
7037								164	489	9	4	0		
Grand Total	73	7,673	569	50,041	7,669	251	36	806,536	2,482,338	(19,794)	(8,627)	103,319	614	298

Regulatory Business Unit MPS														
Statement of IBU Allocated Charges by Dep														
12 Months Ended December 31, 2002														
Name	IBU													
Sum of Sum	Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total	
6333	Safety & Tech Trng Gas Trng	Clearing 1840	Clearing 1840	FDC Load Cg	FDC Load Cg	FDC Load Hf	FDC Load Tel	FDC Load Ent	FDC Load Net	FDC Load IT	FDC ESF Allg	FDC ESF Allg	FDC ESF Allg	Grand Total
6340	USU Risk Solutions & Credit			3,514		538	27	3,096	2,218	786			103,701	
6348	GNG IT Business Office			867		133	7	1,284	608	157			101,614	
6349	GNG IT GSS Applications												317,814	
6352	GNG IT Energy Data Applications												151,949	
6353	GNG IT Energy Res Applications												217,385	
6356	GNG IT Webb Applications			346		53	3		206	75		4,144	234,092	
6357	GNG IT Field Support										102		116,864	
6358	GNG IT Support Center												93,555	
6359	GNG IT Support Center - Tier 2												44,495	
6360	GNG IT Cust Serv Applications										20		47,242	
6361	GNG IT Telecom Services			586		90	5	274	358	131			350,283	
6362	GNG IT Client/Server Svcs			72		11	1	121	47	17			71,533	
6363	GNG IT InfoCenter-Open Sys Svc												110,293	
6364	GNG IT DataCenter-Ops Svcs												117,290	
6365	GNG IT Data Base Support												666,473	
6366	GNG IT DataCntr-Tech Svcs												139,201	
6367	GNG IT InfoCntr-Prod Cntr Svcs												313,012	
6368	GNG IT Infrastructure Mgmt												24,927	
6369	GNG IT Communication Services										143		54,508	
6370	Regulatory Administration										660		209,279	
6371	Regulatory Services Electric			21		3	0	35	19				178,746	
6372	Regulatory Services-Gas												138,044	
6373	Regulatory PGA											2	33,971	
6374	Regulatory Analytical Support												5,958	
6376	Reg Legislative Svcs-MO												214,930	
6381	E-Business			1,561		239	12	659	953	348			100,440	
6382	Regulatory Accto Svcs-Electric			800		123	6	1,342	616	99			108,575	
6384	Regulatory Accto Svcs-Gas												362,966	
6386	USU Risk Assessment & Audit			3,485		533	27	1,615	2,132	779			58,332	
6388	Property												98,441	
6390	Environmental			268		41	2		160	58			7,804	
6392	Tax- Property Team												228,745	
6393	Tax- Sales Team			150		23	1	207	96	35			116,090	
6394	Tax- Income Team												87,090	
6397	GNG IT Call Center Engineering			1,069		164	6	1,794	768	187			90,074	
7037	General Gas Tech Svcs												117,749	
	Grand Total	(26,425)	(1,451)	21,994	3,369	171	16,279	14,193	4,582	277	(6,239)	(229,173)	22,267,305	