

**Regulatory Report for
BUSINESS UNIT SJLP**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

Ferc Account	GL Resource	Resource Description	Total
	1605	Lodging	3,351
	1606	Entertainment	4
	1699	Other Travel	62
	1708	Education/Seminar/Training Exp	391
	1809	Consulting Fees	1,299
	1810	Benefit/Payroll Admin Fees	280
	1812	Management Fees	738
	1813	Collection Agency Fees	68,930
	1815	Constr Fee/Contractor Pymts	133
	1817	Temp Employee Services	16,396
	1819	On-Line Service Fees	6
	1820	Agent Fees/Agent Commissions	(11,395)
	1821	Contr Payments - Labor	21,215
	1899	Other Outside Services	13,064
	2700	Vehicles Fuel	42
	2701	Vehicle Maint & Repr-Materials	2
	3307	Search Firm Agency Fees	130
	3399	Other Personnel Services	1
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	51,185
	9112	Incentive Loading Non-Union	(2,675)
	9113	Incentive Loading- Union	75
	9211	FDC ESF Alloc Load USU	165
	9220	FDC USU Alloc Load	227
903000			791,835
	2300	Uncollectible Amounts	(100)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(100)
	1201	Long Distance Costs	3
905000			3
	1000	Labor Overtime Union	90
	1001	Labor Straight Time Non-Union	43,995
	1002	Lbr Straight Time Union	2,162
	1003	Bonus/Commissions	1
	1006	Labor Overtime Non-Union	828
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	51
	1096	Labor Callout Union	11
	1097	Labor Callout Non-Union	216
	1099	Labor Other	30
	1199	Other Materials	2
	1201	Long Distance Costs	34

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Ferc Account	GL Resource	Resource Description	Total
	1202	Cellular Phone Costs	123
	1203	Pagers	128
	1299	Other Communication Costs	34
	1403	Office and Warehouse Supplies	2
	1404	Postage and Delivery	24
	1411	Printing Expenses	125
	1419	MEALS for Bus Mtg - 100%Deduct	1,209
	1499	Other Office Expenses	958
	1600	Air Transportation	41
	1601	Rental Car Expense	89
	1602	Mileage Reimbursement	641
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	619
	1605	Lodging	774
	1606	Entertainment	90
	1699	Other Travel	8
	1708	Education/Seminar/Training Exp	281
	1809	Consulting Fees	1,954
	1817	Temp Employee Services	16
	2700	Vehicles Fuel	11
	9103	COMPENSATED ABSENCES-LABOR	6,454
	9112	Incentive Loading Non-Union	(459)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
907000			60,557
908000			
	1000	Labor Overtime Union	14
	1001	Labor Straight Time Non-Union	11,776
	1002	Lbr Straight Time Union	179
	1006	Labor Overtime Non-Union	635
	1099	Labor Other	55
	1199	Other Materials	108
	1201	Long Distance Costs	22
	1202	Cellular Phone Costs	25
	1215	Directory Listings	20,175
	1404	Postage and Delivery	0
	1409	Security Expenses	14
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	15
	1601	Rental Car Expense	2
	1602	Mileage Reimbursement	29
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	118
	1605	Lodging	70
	1606	Entertainment	15

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Ferc Account	GL Resource	Resource Description	Total
	1699	Other Travel	1
	1708	Education/Seminar/Training Exp	153
	1817	Temp Employee Services	5
	1899	Other Outside Services	15,896
	1900	Magaz/Newspaper/Yellow Pg Ads	16,589
	1903	Handouts/Brochures/Collateral	16,709
	1905	Business Promotion	651
	1906	Promotional Entertainment	98
	1999	Other Advertising & Promo	9
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	1,734
	9112	Incentive Loading Non-Union	17
	9113	Incentive Loading- Union	0
	909000		85,164
	1001	Labor Straight Time Non-Union	8,234
	1006	Labor Overtime Non-Union	501
	1095	Labor Standby Non-Union	14
	1097	Labor Callout Non-Union	53
	1099	Labor Other	7
	1201	Long Distance Costs	13
	1202	Cellular Phone Costs	21
	1203	Pagers	33
	1404	Postage and Delivery	1
	1411	Printing Expenses	174
	1419	MEALS for Bus Mtg - 100%Deduct	7
	1499	Other Office Expenses	220
	1601	Rental Car Expense	181
	1602	Mileage Reimbursement	164
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	214
	1605	Lodging	602
	1606	Entertainment	1
	1699	Other Travel	7
	1708	Education/Seminar/Training Exp	3
	2700	Vehicles Fuel	22
	9103	COMPENSATED ABSENCES-LABOR	1,475
	910000		11,947
	1001	Labor Straight Time Non-Union	6,359
	1006	Labor Overtime Non-Union	6
	1201	Long Distance Costs	12
	1202	Cellular Phone Costs	18
	1203	Pagers	5
	1230	Cellular Data Costs	97
	1411	Printing Expenses	101
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1499	Other Office Expenses	8
	1602	Mileage Reimbursement	366

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

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
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Ferc Account	GL Resource	Resource Description	Total
	1999	Other Advertising & Promo	1,290
	9103	COMPENSATED ABSENCES-LABOR	46
	9112	Incentive Loading Non-Union	(3)
913000			37,127
	1000	Labor Overtime Union	93
	1001	Labor Straight Time Non-Union	65,924
	1002	Lbr Straight Time Union	233
	1006	Labor Overtime Non-Union	108
	1200	Local Phone Service	0
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	41
	1203	Pagers	56
	1230	Cellular Data Costs	663
	1403	Office and Warehouse Supplies	7
	1404	Postage and Delivery	1
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	138
	1499	Other Office Expenses	465
	1600	Air Transportation	692
	1601	Rental Car Expense	215
	1602	Mileage Reimbursement	649
	1603	Parking Fees	69
	1604	MEALS - 50% Tax Deduct	494
	1605	Lodging	711
	1606	Entertainment	75
	1699	Other Travel	35
	1708	Education/Seminar/Training Exp	1,261
	1800	Legal Fees	1,302
	1808	Engineering Fees	539
	1809	Consulting Fees	664
	1899	Other Outside Services	16,257
	2700	Vehicles Fuel	4
	3405	Ground Transportation	1
	9103	COMPENSATED ABSENCES-LABOR	8,860
	9112	Incentive Loading Non-Union	9,589
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	4
	9201	FDC Load HR ESF	1
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
916000			109,251
	1000	Labor Overtime Union	234
	1001	Labor Straight Time Non-Union	2,034,093
	1002	Lbr Straight Time Union	6,326
	1003	Bonus/Commissions	72,521
	1006	Labor Overtime Non-Union	11,741

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Ferc Account	GL Resource	Resource Description	Total
	1090	Incentive	23,582
	1091	Severence	271,826
	1098	Payroll Other	6,314
	1099	Labor Other	(9,548)
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	10
	9103	COMPENSATED ABSENCES-LABOR	265,449
	9104	COMPENSATED ABSENCES-BENEFITS	3
	9112	Incentive Loading Non-Union	96,774
	9113	Incentive Loading- Union	3
920000			2,779,332
	1200	Local Phone Service	12,118
	1201	Long Distance Costs	10,045
	1202	Cellular Phone Costs	14,257
	1203	Pagers	2,137
	1204	Phone System Maintenance	10,317
	1205	Data Communications	335,538
	1207	Radio Equipment Maintenance	46
	1208	Voice Tech Hardware Purch	218
	1212	Toll Free, Dedicated	38,191
	1213	Toll Free, Switched	139
	1214	Calling Card	1,946
	1215	Directory Listings	(1)
	1216	Directory Assistance	21
	1217	Long Distance, Dedicated	12,909
	1218	Long Distance, Switched	12,872
	1219	Premium Calls	106
	1221	SCADA Communication Exp	84
	1222	Radio Communications	4,839
	1223	Voice Networking	20
	1225	TeleConferencing	5,813
	1226	Local Exchange Carrier Circuit	21,123
	1228	Radio Tower Exp	403
	1229	Mobile Radio Exp	97
	1230	Cellular Data Costs	3,568
	1299	Other Communication Costs	(54,467)
	1300	Mainframe Hardware/Suppl/Maint	370,531
	1301	Software Costs/Maint/Licenses	311,734
	1302	PC Supplies and Maintenance	8,334
	1304	Comp Wrkstn Hardware/Supp/Main	9,912
	1305	Weather Data Hardware/Software	6
	1307	Cabling/Wiring DataCtr PlntBui	114
	1308	LAN/WAN Hrdwre/Supp/Maint	2,027
	1309	Printer Hrdwre/Supplies/Maint	129
	1310	WINTEL Server Hrdwre/Supp/Main	344
	1311	MidrangeServer Hrdwre/Supp/Mai	3
	1399	Other IT Costs	5,956

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Ferc Account	GL Resource	Resource Description	Total
	1400	Ind Dues/Fees/Subscript Tax Ded	15,080
	1401	Ind Dues/Fees/Subscript Non Tax	8,411
	1402	Maps Charts and Logs	17
	1403	Office and Warehouse Supplies	32,552
	1404	Postage and Delivery	38,652
	1405	Utilities	58,396
	1406	Janitorial Service	50,704
	1408	Office and Equip Repair/Maint	79,193
	1409	Security Expenses	793
	1410	Safety and Medical Supplies	1,471
	1411	Printing Expenses	56,946
	1412	Cash Over and Short	5
	1416	Economic Development Costs	4,316
	1417	Office Rent/Lease	93,314
	1418	Filing Fees/Incorporation	417
	1419	MEALS for Bus Mtg - 100%Deduct	5,827
	1499	Other Office Expenses	667,730
	1600	Air Transportation	278,426
	1601	Rental Car Expense	5,464
	1602	Mileage Reimbursement	16,939
	1603	Parking Fees	659
	1604	MEALS - 50% Tax Deduct	22,868
	1605	Lodging	27,602
	1606	Entertainment	3,299
	1608	Transportation Deduct Europe	4
	1699	Other Travel	(4,929)
	1701	Uniforms	1,147
	1708	Education/Seminar/Training Exp	83,144
	1713	Employee Gifts & Awards	10,581
	1723	Benefits Suggest One	214
	1724	Relocation Expenses	46,007
	2500	Bank and Credit Card Charges	71,228
	2503	Insurance Bonds	125
	2599	Other Financing Charges	4,731
	2700	Vehicles Fuel	577
	2701	Vehicle Maint & Repr-Materials	51
	2702	Vehicles Insurance	6
	2703	Vehicles Licensing	32
	2706	Vehicle Maint & Repair - Labor	14
	2799	Vehicles Other	1
	3000	AFUDC	164
	3099	Other Interest	15,828
	3300	Interview Expenses	23,132
	3301	Outplacement Services	727
	3302	Job Placement Advertising	288
	3303	College Recruiting Costs	18
	3304	Diversity Expenses	2,745

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Ferc Account	GL Resource	Resource Description	Total
	3305	Career Fair Expenses	5
	3306	New Employee Orientation	731
	3307	Search Firm Agency Fees	1,543
	3399	Other Personnel Services	491
	3403	Aircraft Charter	6,631
	3405	Ground Transportation	3,003
	3504	Coal for Generation	26
	9004	Vehicle Loading	3,337
	9011	PgmMgmt-EAST Allocation	92
	9012	General Allocation Expense	15
	9200	FDC Load Corp Services	6,145
	9201	FDC Load HR ESF	941
	9202	FDC Load Telecom	48
	9203	FDC Load End User Support	5,169
	9204	FDC Load Network Services	3,973
	9205	FDC Load IT Assets	1,270
	9210	FDC ESF Alloc Load AEC	385
	9211	FDC ESF Alloc Load USU	729
	9212	FDC ESF Alloc Load UCS	5
	9220	FDC USU Alloc Load	3,765
921000			2,904,643
	1403	Office and Warehouse Supplies	5
	1499	Other Office Expenses	3
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	1
	9005	A&G Loading	122
	9115	Clearing 184001 FERC 922	(18,712)
922000			(18,574)
	9200	FDC Load Corp Services	(28,416)
	9201	FDC Load HR ESF	(5,605)
	9202	FDC Load Telecom	(153)
	9203	FDC Load End User Support	(22,126)
	9204	FDC Load Network Services	(16,810)
	9205	FDC Load IT Assets	(6,628)
	9211	FDC ESF Alloc Load USU	(3,628)
	9220	FDC USU Alloc Load	(57,876)
922001			(141,241)
	1800	Legal Fees	209,283
	1801	Accounting Services	88,803
	1802	Tax Services	53,857
	1803	Audit Services	208,486
	1804	Computer Fees	1
	1805	Environmental Fees	401
	1807	Geological Fees	5
	1809	Consulting Fees	182,922
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	4

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For the 12 months ended December 31, 2002

Ferc Account	GL Resource	Resource Description	Total
	1817	Temp Employee Services	36,726
	1818	Telemarketing Expenses	0
	1819	On-Line Service Fees	10,862
	1821	Contr Payments - Labor	22,133
	1822	Contr Payments - Materials	7,987
	1823	Broker Insurance Services	44
	1824	3rd Party Insurance Admin	877
	1828	Contracted Security Services	8,485
	1899	Other Outside Services	232,648
923000			1,063,525
924000			
	1501	Ins General Liab/ Umbrella	62
	1502	Ins Directors and Officers	8
	1503	Ins Workers Compensation	2
	1504	Aviation Liability	400
	1520	Fiduciary Liability Insurance	2
	1521	Crime Insurance	2
	1529	Insurance for Wrongful Acts	12
	2603	General Liability Accruals	99,679
	2605	Property Damage Accruals	(90)
	2607	Auto Liability Accruals	(29)
	2610	Workers Comp Claims	18,385
	2611	Workers Comp Accruals	15,966
	9116	Clearing 184001 FERC 925	(1,041)
925000			133,355
	1090	Incentive	(2,627)
	1091	Severance	68,314
	1092	LT Incentive & Stock	(2,002)
	1093	Tax Fringe Ben/Exec Tax Plan	13,008
	1098	Payroll Other	0
	1404	Postage and Delivery	405
	1413	Co Dues/Fees/Subscript Tx Ded	16
	1499	Other Office Expenses	3
	1703	Health Insurance	454
	1707	Other Payroll Taxes	(6,242)
	1709	401K Employer Share	221,782
	1710	Pension Employer Share	40,792
	1711	ESCP	130,496
	1712	Non Qualified SCRIP/CAP Plan	7,573
	1713	Employee Gifts & Awards	7,396
	1715	Benefits Health and Dental	467,138
	1716	Benefits Life Insurance	23,657
	1717	Benefits Educational Reimb	12,785
	1718	Benefits AD&D Insurance	8,042
	1719	Benefits SFAS 106 OPRB	15,674
	1723	Benefits Suggest One	803
	1724	Relocation Expenses	10,062

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Ferc Account	GL Resource	Resource Description	Total
	1725	Benefits Supp Retirement	139,188
	1726	Benefits Restricted Stock	492,014
	1727	Benefits LT & ST Disability	28,842
	1729	Benefits Great Pursuits	13,071
	1730	Benefits Employee Cost	(99,411)
	1731	Long Term Incentive Plan Acrl	(13,580)
	1798	BENEFITS LOADINGS	(1,059,184)
	1799	Benefits Other	2,182
	1800	Legal Fees	1,517
	1803	Audit Services	896
	1809	Consulting Fees	49,195
	1810	Benefit/Payroll Admin Fees	1,392
	1817	Temp Employee Services	125
	1899	Other Outside Services	957
	9005	A&G Loading	(1,868)
	9100	Payroll Taxes Loading	1,087
	9102	Benefits Loading	805,308
	9104	COMPENSATED ABSENCES-BENEFITS	192,492
926000			1,571,751
926001			
926002			
926003			
926004			
926005			
926006			
926007			
927000			
	3200	Regulatory Commission Expenses	(2,449)
928000			(2,449)
929000			
930100			
	1001	Labor Straight Time Non-Union	10,785
	1003	Bonus/Commissions	889
	1006	Labor Overtime Non-Union	56
	1100	Materials Stores	428
	1101	Materials Purchased Storekeepr	52
	1104	Materials Small Equip & Tools	4
	1106	Purchase Land/Land Rights	25
	1109	Purchase Other Assets	2,371
	1199	Other Materials	491
	1201	Long Distance Costs	3
	1203	Pagers	4
	1301	Software Costs/Maint/Licenses	647
	1403	Office and Warehouse Supplies	18
	1404	Postage and Delivery	86

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Ferc Account	GL Resource	Resource Description	Total
	1411	Printing Expenses	3,264
	1413	Co Dues/Fees/Subscript Tx Ded	56,749
	1414	Co Dues/Fees/Subscript Non Tax	12,553
	1419	MEALS for Bus Mtg - 100%Deduct	10
	1499	Other Office Expenses	148
	1600	Air Transportation	69
	1601	Rental Car Expense	0
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	153
	1606	Entertainment	2
	1708	Education/Seminar/Training Exp	59
	1800	Legal Fees	225
	1806	Transfer Agent Fees	41,835
	1809	Consulting Fees	72
	1811	Directors Fees	47,173
	1819	On-Line Service Fees	868
	1899	Other Outside Services	4,106
	1905	Business Promotion	103
	3405	Ground Transportation	113
	9103	COMPENSATED ABSENCES-LABOR	1,297
	9112	Incentive Loading Non-Union	2
	9210	FDC ESF Alloc Load AEC	35
930200			184,734
930201			
	1206	Commun Equip Rent and Leases	1,496
	1303	Computer Equip Rent and Lease	43,553
	1407	Equipment & Storage Rent/Lease	26,752
	2704	Vehicles Rent and Leases	722
931000			72,524
	1001	Labor Straight Time Non-Union	12,592
	1003	Bonus/Commissions	65
	1006	Labor Overtime Non-Union	4
	1201	Long Distance Costs	100
	1202	Cellular Phone Costs	113
	1203	Pagers	65
	1204	Phone System Maintenance	982
	1301	Software Costs/Maint/Licenses	10,342
	1304	Comp Wrkstn Hardware/Supp/Main	(1,953)
	1403	Office and Warehouse Supplies	946
	1404	Postage and Delivery	593
	1405	Utilities	(131)
	1406	Janitorial Service	636
	1408	Office and Equip Repair/Maint	2,604
	1409	Security Expenses	53,042
	1410	Safety and Medical Supplies	2,735
	1411	Printing Expenses	581

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	1419	MEALS for Bus Mtg - 100%Deduct	303
	1499	Other Office Expenses	143
	1600	Air Transportation	377
	1601	Rental Car Expense	43
	1602	Mileage Reimbursement	14
	1603	Parking Fees	12
	1604	MEALS - 50% Tax Deduct	209
	1605	Lodging	248
	1699	Other Travel	16
	1708	Education/Seminar/Training Exp	9
	1800	Legal Fees	(2,127)
	1809	Consulting Fees	12,918
	1815	Constr Fee/Contractor Pymts	3,661
	1817	Temp Employee Services	526
	1821	Contr Payments - Labor	4
	1899	Other Outside Services	1,812
	2901	Retirements	(79)
	9103	COMPENSATED ABSENCES-LABOR	1,507
	9112	Incentive Loading Non-Union	(0)
	9220	FDC USU Alloc Load	10
935000			102,922
Total			14,441,260



Regulatory Business Unit - MPS
 Statement of ESF Allocated Charges by Department by Resource
 12 Months Ended DECEMBER 31, 2002
 Name: ESF

DeptID	Description	Resource Description2		1002	1003	1006	1090	1091	1092	1093	1096	1099	1101	1104	1199	1200	1201	1202	1203	1204	1205	1206	1208	
		1000	1001																					Labor Overtime
4290	IT Ent Fin Applications		84,825		77	338	(1)		27,552			11						255	28	345				
4010	Corporate Services - 20W9th		124,907	34	3,307	1,822		0	62,181									536	1,614	374				
4014	Corporate Services - Raytown		26,159																308	157				
4015	Corp Svcs - 1815 Cassel		20,137			561												62	216					
4246	IT Assets - Raytown CC/CAD																							
4250	IT Assets - PeopleSoft																							
4251	IT Assets - FAME																							
4253	IT Assets - UED																							
4255	IT Assets - HRMS																							
4256	IT Assets - PowerPlant																							
4257	IT Assets - Work Management																							
4258	IT Assets-SCADA/Other UED-UPS																							
4262	IT Assets-Cad																							
4269	IT Assets ESF																							
4308	IT Assets																							
4030	Chief Executive Officer	10	146,013			4,868	165	495		8,823		(3,005)				71	1,258		625	40				
4031	Gen Counsel & Corp Secretary		75,183			89	50			1,906									647	749				
4032	Strategic Initiatives		11,470			808			28,212										200	33				
4035	Chief Financial Officer		57,908			541	(0)					(35,063)							41	(33)			4	
4040	Chairman		241,596			48	3,322	(3,583)	3,530	7,823									329	164	123			
4041	Supplier Diversity Group		36,166				17		5,606										5	424	84			
4042	Strategic Planning & Analysis		20,366					5																
4043	Board of Directors Management		830																					
4090	Environmental							9,669																
4100	Cap Struct & Analysis-Domestic		30,134				227	(2,035)	1,205	1,225									58	2	566			
4120	External Communications	8	116,563			355	912	3,828	55,850								2	52	204	258	274			
4130	Treasury		123,202		220	1,020	1,184	0	8,832	1,143									348	280	23			
4131	Records Management		17,866		179		31														10			
4132	Investor/Shareholder Relations		67,588			3,431	91																646	
4140	Risk Solutions		105,528			3,588		0	1,239															
4150	Office of the CRO		28,467		119		141	(0)	899	935									111	895	67			
4151	Credit Risk Management		11,989		280		13	(0)	6,867										0	106	45	2		
4175	Accounts Payable	207	103,441		660	630	7,911		581										4	113	201	13		
4177	General Ledger		50,853			3,017	119		6,573															
4179	Payroll	95	59,019		559	2,444	1,618		1,786														84	
4183	Corp Financial Reporting		115,730				877	6	3,821											85	221	30		
4185	Tax		54,349																	48	148			
4186	Risk Assessment & Audit Svcs		31,069		317		0	2,687				404								0				
4188	ESF Financial Management		99,084			5,197		(2)												63	81	60		
4190	PeopleSoft Reporting		36,791		396				1,508															
4191	Systems Administration		38,221			2,869		0	8,686															
4192	Tax- Property Team								7,320															
4194	Tax- Income Team		59,157						7,597															
4219	Benefits Administration		34,963				7	(0)												38				
4270	Compensation Administration	16	26,392				187	(0)																
4272	Organizational Effectiveness		18,839						22,226															
4223	HR Executive		57,318				12	0	191	3,313														
4224	Diversity	7	13,325		2,227		99		6,535								136		74	366	5			
4228	Hi-ESF		19,678				278	(0)	15,292															
4229	HR People Center		78,325				196	(0)	22,787											3			51	
4236	Business Risk Solutions		9,469		1,219			(0)	13,117															
4259	Health Ent Support Team		49,237		196				2,968															
4268	Ent Client / Server Services		37,946					0	2,034															
4273	Ent Tech / Network Services		145,358			1,736			20,832															
4274	ESF Voice Services		16,110				235										1,061	1,587	1,581	1,421	16	1,110,503	1,016	443
4275	Ent Information Centers		72,040			766	1,658										53,236	604	308	138	8,006	535		
4285	IT Business Services		83,838					5,003	21,140	1,582									8	61	44	702		
4292	Ent Tech Support Ctr / Svcs		107,019				207				969													
4293	IT Ent HR Applications		84,453		96	2,031	130		4,682											(16)	1	536	649	
4305	Ent Architecture Support Team		33,035			414																		
4306	Ent Data Management		24,669																			65	(61)	
4473	UCU Accounting Accruals		(677)						(5,503)	0		10,133										80	165	
6347	GNG IT Shared Assets		62																			4		
4404	ESF Benefits Residual				229				7,999															
4499	TransUCU Residual Transfer																							
4060	Public Affairs																							
Grand Total		345	2,905,930	6,467	230,751	27,026	3,458	386,211	0	26,550	10,143	(37,929)	160	20	(277)	54,608	9,536	10,373	5,488	8,022	1,111,385	1,663	312	

Regulatory Business Unit - IRS
Statement of ESF Allocated Charges by Dept
12 Months Ended DECEMBER 31, 2002
Name1 ESF

Sum of Sum Total Amt		1212		1213	1214	1217	1218	1223	1225	1226	1228	1230	1299	1300	1301	1302	1303	1304	1305	1307	1308	1399	1400	1401	
DeptID	Description	Toll Free	Dedc	Toll Free	Swild	Gainng Card	Long Distance	Long Distance	Voice Network	Tele Conferenc	Local Exchang	Radio Tower E	Cellular Data C	Other Commu	Mainframe Har	Software Costs	PC Supplies a	Computer Equ	Comp Wkln	Weather Data	Cabling/Wiring	LAN/WAN Hrd	Other IT Cnls	Ind Dues/Fees	Ind Dues/Fees
4290	IT Ent Fin Applications								29						83,733			33							
4010	Corporate Services - 20W9th								26					69		1,308			38		347	6,261		392	910
4014	Corporate Services - Raytown																							81	
4015	Corp Svcs-1815 Capitol																		46					50	
4246	IT Assets - Raytown CC/CAD																								
4250	IT Assets - PeopleSoft																								
4251	IT Assets-Fame														56,977										
4253	IT Assets- UED																								
4255	IT Assets- HRMS																								
4256	IT Assets- PowerPlant																								
4257	IT Assets - Work Management																								
4258	IT Assets-SCADA/Other UED-UPS																								
4262	IT Assets-Cad																								
4280	IT Assets-ESF														130,038										
4308	IT Assets																								
4030	Chief Executive Officer								68	409			280				64	26					6,340	2,416	
4031	Gen Counsel & Corp Secretary									414					56			159					1,300		
4032	Strategic Initiatives								194																
4035	Chief Financial Officer											199			127			20		20			(15)	128	
4040	Chairman								254			91			32			480					3,700	721	
4041	Supplier Diversity Group								35						62			114					2		
4042	Strategic Planning & Analysis																	13					37	3	
4043	Board of Directors Management								629																
4090	Environment																								
4100	Cap Street & Analysis-Domestic								17									9					97	91	
4120	External Communications											129				275							5,444	99	
4130	Treasury								50			75	9,207			7		109					46		
4137	Records Management															20							511	231	
4132	Investor/Shareholder Relations								2,671				3,379		2,190			28					671	667	
4140	Risk Solutions								9														5		
4150	Office of the CRO								13						83		31	59					148	54	
4151	Credit Risk Management								27																
4175	Accounts Payable														102	775		(96)							
4177	General Ledger																								
4179	Payroll														104								31		
4183	Corp Financial Reporting								13				10				10	(81)					10		
4185	Tax								77						1,080			113					3,684	28	
4186	Risk Assessment & Audit Svcs								52						677			192					73	27	
4188	ESF Financial Management												47		61										
4190	PeopleSoft Reporting														197										
4191	Systems Administration						5						60		475			809							
4192	Tax-Property Team																								
4194	Tax-Income Team														13,614								615		
4219	Benefits Administration								38						49								152	18	
4220	Compensation Administration								21								112	78					21	1,116	
4222	Organization Effectiveness								7														18		
4223	HR Executive								129			55			35								15	6,886	
4224	Diversity														19								10	560	
4228	HR-ESF																10	64					50		
4229	HR People Center														269										
4236	Business Risk Solutions																								
4259	Web Ent Support Team													130											
4268	Ent Client / Server Services								154				45		239	(612)	22								
4273	Ent Tech / Network Services	70,239		74	636	5,840	29,719	233		6,241		6	(137,264)	153,277	20,797	600		1,627				1,664			
4274	ESF Voice Services	2,298		23	866	5,583	18	102		10,410				29	7,321	249		10,487						25	
4275	Ent Information Control							339																	
4285	IT Business Services						10							297,634	71,194	584	40,439	(10)							
4287	Ent Tech Support Ctr / Svcs							511					54	(34,809)	243	87	522	1,305				10	34	61	
4293	IT Ent HR Applications							378					19		289	1,791		927				108	77		
4305	Ent Architecture Support Team														80,727										
4306	Ent Data Management														2,968										
4306	Ent Data Management							63							1,002								9		
4473	UCIU Accounting Accruals														570			(5,248)							
6347	GGG IT Shared Assets																								
6404	ESF Benefits Residual																								
6499	TransUCIU Residual Transfer																								
4060	Public Affairs																								
Grand Total		72,537		47	1,501	11,428	29,745	68	6,850	16,651	6	1,117	(124,371)	416,341	476,087	4,337	40,961	10,648	20	347	6,261	1,775	23,778	13,937	

Regulatory Business Unit - MPS
Statement of ESF Allocated Charges by Dept
12 Months Ended DECEMBER 31, 2002
Name: ESF

Sum of Sum Total Amt	1403	1404	1405	1406	1407	1408	1409	1410	1411	1413	1414	1417	1418	1419	1499	1501	1502	1504	1520	1521	1529	1600
DeptID Description Office and Wkr Postage and D Utilities Janitorial Serv Equipment & S Office and Equ Security Expen Safety and Ma Printing Expen Co Dues/Fees Co Dues/Fees Office Rent/Le Flng Fees/Ince MEA/ R for Bus Other Office Ex Ins General Lic Ins Directors an Aviation Liabil Fidelity Liab Crime Insuranc Insurance for W/Air Transport																						
4290 IT End Fin Applications	35	97							160						97	225						150
4010 Corporate Services - 2049th	42,745	58,831	81,905	83,945	18,917	148,483	87,215	7,925	19,047	35	42	4,509		1,438	198,237							(89)
4014 Corporate Services - Raytown	19,578	12,800	34,231	34,573	16,991	78,241	45,048	1,821	145			215,917			427	60,635						
4015 Corp Svcs-1815 Capitol	4,978	10,046	60,776	44,379	13,945	22,180	32,774	664	657			56,967			52	52,550						539
4248 IT Assets - Raytown CCICAD																						
4250 IT Assets - PeopleSoft																						
4251 IT Assets-Fame																						
4253 IT Assets - UED		(2)																				
4255 IT Assets - HRMS																						
4256 IT Assets - PowerPlant																						
4257 IT Assets - Work Management																						
4258 IT Assets-SCADA/Other UED-UPS																						
4262 IT Assets-Cad																						
4269 IT Assets ESF																						
4308 IT Assets																						
4030 Chief Executive Officer	660	673							2,353		21,492				219	3,252						33,690
4031 Gen Counsel & Corp Secretary	482	2,110							1,680				1,368		44	9,373						9,290
4032 Strategic Initiatives	455	23							1						7	101						376
4035 Chief Financial Officer	458	35							759						(110)	103,439						934
4040 Chairman	192	1,737							1,351		9,266				188	833						10,113
4041 Supplier Diversity Group	990	645							293						41	2,798						651
4042 Strategic Planning & Analysis		0							0							1						
4043 Board of Directors Management	340	527							851							12						6,032
4090 Environmental		1																				
4100 Cap Struct & Analysis-Domestic	584	29	3						(824)		31				6	5						46
4120 External Communications	7,458	13,663		1,268					80,904		5,025				70	1,436						71
4130 Treasury		1,045				247			5,576	3,454				15		3,466						4,097
4131 Records Management	184	103			20,911				105							150						46
4132 Investor/Shareholder Relations	299	988				286			29,169	1,608	20				858	1,603						3,508
4140 Risk Solutions		238							769						500	634	238	30	1,532	7	6	47
4150 Office of the CRO	20	20							97						109	221						1,445
4151 Credit Risk Management	15	206							10	4,148	240				34	75						859
4175 Accounts Payable	22	67							3,232						24	1,163						
4177 General Ledger		6							7							39						
4179 Payroll	55	2,748							3,148						214	3,647						104
4183 Corp Financial Reporting	30	8							22,312		967				51	1,296						1,253
4185 Tax	147	6							266						70	609						306
4186 Risk Assessment & Audit Svcs		38							13							544						302
4188 ESF Financial Management	403	16							17						88	301						199
4190 PeopleSoft Reporting									25						13	50						28
4191 Systems Administration	(86)								379						63	420						360
4192 Tax-Property Team																						
4194 Tax-Invoice Team		3													14	15						77
4219 Benefits Administration	73	154							151		128				19	50						856
4220 Compensation Administration	200	436							184						16	2						342
4222 Organization Effectiveness	73	14							399						34	41						
4223 HR Executives	26	53							45		8				1,402	187						672
4224 Diversity		9							282						3	494						465
4228 HR-ESF	12	76	51						83						83	621						144
4229 HR People Center	29	597							373						48	199						251
4236 Business Risk Solutions	34	91							95						48	206						306
4259 Web Em Support Team		3							8							68						
4268 Em Client / Server Services	32	111							4						82	519						482
4273 Em Tech / Network Services	17	497				118			4						9	1,411						1,469
4274 ESF Voice Services		28								25						64						
4275 Em Information Centers	5,946	14			2,263				79						102	103						487
4285 IT Business Services	61	71							176						1,270	1,459						526
4292 Em Tech Support Ctr / Svcs	138	469							22						71	240						523
4293 IT Em HR Applications															68	10						154
4305 Em Architecture Support Team									6						49	43						
4306 Em Data Management											31					12						124
4473 UCU Accounting Accruals		5	(402)			5										1,542,962						
ES47 OUCU IT Shared Assets									9													
ES44 ESF Benefits Residual		3,632																				
ES46 TransUCU Residual Transfer																						1,851,173
4090 Public Affairs																(152)						
Grand Total	86,784	112,973	176,464	152,897	74,296	249,539	164,637	10,410	174,431	10,366	36,155	277,393	1,404	7,833	1,995,896	238	30	1,532	7	6	47	1,936,616

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

Name: ESF

Sum of Sum Total Amt		1601	1602	1603	1604	1605	1606	1699	1701	1702	1703	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716
DeptID	Description	Rental Car Exp	Mileage Reimb	Parking Fees	MEALS - 50%	Lodging	Entertainment	Other Travel	Uniforms	FICA (OASDI)	Health Insurance	FUTA	SUTA	Medicare	Other Payroll	Education/Sem	401K Employer	Pension Empl	ESCP	Non Qualified	Employee Cntd	Benefits Health	Benefits Life In
4290	IT Ent Fin Applications	(12)	66	12	1,340				1	(114)						1,672						75	44
4010	Corporate Services - ZOW9h	624	155	49	1,987		878		73	309						2,165							
4014	Corporate Services - Raytown		62		137				13	53						358							4
4015	Corp Svcs - IB15 Capital	123			(245)	10	107			91						48							
4246	IT Assets - Raytown CC/CAD																						
4250	IT Assets - PeopleSoft																						
4251	IT Assets - Fame																						
4253	IT Assets - UED																						
4255	IT Assets - HRMS																						
4256	IT Assets - PowerPlant																						
4257	IT Assets - Work Management																						
4258	IT Assets - SCADA/Other UED-UP5																						
4262	IT Assets - Cad																						
4289	IT Assets - ESF																						
4308	IT Assets																						
4030	Chief Executive Officer	160	45	47	4,435	5,254			202							35,034				4,598		383	
4031	Gen Counsel & Corp Secretary	388	69	88	1,676	4,491		4	477							36,730				480			
4032	Strategic Initiatives	5			51	112			11														
4035	Chief Financial Officer	78			366	930																	17
4040	Chairman	204	157	34	7,415	3,797		3,742	1,140		1,545										8,439		411
4041	Supplier Diversity Group	184			58	1,378		389	15														5
4042	Strategic Planning & Analysis																						
4043	Board of Directors Management	5			2,002	854			24														
4050	Environmental																						
4100	Cap Struct & Analysis-Domestic		28		249																		
4120	External Communications	95	42	17	368	523			70														4
4130	Treasury	88	19	26	1,559	1,270			108														
4131	Records Management				22				4														
4132	Investor/Shareholder Relations	213	3	33	2,033	6,783	693		305														67
4140	Risk Solutions	499	113	156	900	1,455		6	144														
4150	Office of the CRO	84	4	7	473	351		41	20														
4151	Credit Risk Management	82	9	35	185	437		31	5														
4175	Accounts Payable		43		550																		639
4177	General Ledger		5		56																		3,214
4179	Payroll		1		75				254														70
4183	Corp Financial Reporting	128	19	19	488	1,411							264										
4185	Tax	46	78	7	782	339			4														
4186	Risk Assessment & Audit Svcs	89	121	7	659	644			42														
4188	ESF Financial Management		7		294	142			46														
4190	PeopleSoft Reporting	5	32	17	60	185			31														
4191	Systems Administration	123	14	6	359	430		22	49														
4192	Tax Property Team																						
4194	Tax Income Team	44	19	4	32	160			18														445
4219	Benefits Administration	10	35	28	523	399			30														315
4220	Compensation Administration	55		9	176	115			34														212
4222	Organization Effectiveness		18		302																		
4223	HR Executive	38		10	1,149	161			140														
4224	Diversity	73	133	37	776	349		19	2	46													27,397
4228	HR-ESF		12		438			85															
4229	HR People Center	32	2		116	392			68														
4236	Business Risk Solutions	129	33	11	136	698			11														
4259	Web Ent Support Team				40																		
4268	Ent Client / Server Services	261		13	274	311																	
4273	Ent Tech / Network Services	343	782	18	218	769			64														
4274	ESF Voice Services		46	1	35																		
4275	Ent Information Centers	200	606	8	315	931			10														
4285	IT Business Services	129	290	9	1,280	314			29														
4289	Ent Tech Support Ctr / Svcs	185	639	33	252	374			21														
4293	IT Ent HR Applications	12	14	3	205	290			82														
4326	Ent Architecture Support Team		27		69																		
4306	Ent Data Management	87	230	7	126	253			9														
4473	UCU Accounting Accruals								(356)														
5347	GNG IT Shared Assets									188,784		4,679	1,348	123,505	(148,252)								
4404	ESF Benefits Residual																						
4499	Transf/UCU Residual Transfer																						
4060	Public Affairs																						
Grand Total		4,811	4,051	585	30,874	37,164	4,858	3,285	539	188,784	1,545	4,679	1,612	123,505	(148,252)	139,984	178,093	122,348	166,238	12,988	15,098	363,701	38,100

Regulatory Business Unit - MPS
 Statement of ESF Allocated Charges by Dept
 12 Months Ended DECEMBER 31, 2002
 Name: ESF

DeptID	Description	1717	1718	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	1804	1806	1808	1810	1811
		Benefits Educa	Benefits AD&D	Benefits SFAS	Benefits Sugg	Relocation Exp	Benefits Supp	Benefits Resid	Benefits LT & S	Benefits Great	Benefits Empl	Long Term Inc	BENEFITS LO	Benefits Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fee	Transfer Agent	Consulting Fee	Benefits Payrol	Directors Fees
4290	IT Ent Fin Applications									1,742													12,520
4010	Corporate Services - 20W9th									269					9,491								35,825
4014	Corporate Services - Raytown									61													15,155
4015	Corp Svcs-1815 Capitol									142													5,243
4246	IT Assets - Raytown CC/CAD													(13)									
4250	IT Assets - PeopleSoft																						
4251	IT Assets - Fame																						
4253	IT Assets - UED																						
4255	IT Assets - HRMS																						
4256	IT Assets - PowerPlant																						
4257	IT Assets - Work Management																						
4258	IT Assets - SCADA/Other UED-UPS																						
4262	IT Assets - Cad																						
4289	IT Assets - ESF									119													
4306	IT Assets																						
4030	Chief Executive Officer														148,227								833
4031	Gen Counsel & Corp Secretary									263					5,732								
4032	Strategic Initiatives																						
4035	Chief Financial Officer					366																	
4040	Chairman																						
4041	Supplr/Operatl Group									439													
4042	Strategic Planning & Analysis									122													
4043	Board of Directors Management																						
4090	Environmental																						21,297
4100	Cap Struct & Analysis - Domestic					2,305																	1,273
4120	External Communications														3,519								2,098
4130	Treasury				100										10,817					4			5,550
4131	Records Management														20,379	3,348							(115,321)
4132	Investor/Shareholder Relations														3,974								92
4140	Risk Solutions									236					5,188						136,441		6,745
4150	Office of the CFO					520				258					1,612								11,473
4151	Credit Risk Management									2					8,012								821
4175	Accounts Payable				81					49					1,526								1,059
4177	General Ledger									2,374													2,385
4179	Payroll									178													884
4183	Corp Financial Reporting									31													1,173
4185	Tax									79					9,536	272,326							613,413
4186	Risk Assessment & Audit Svcs					500				142					15,205		62,088						2,136
4188	ESF Financial Management				1					367													1,533
4190	PeopleSoft Reporting									267													
4191	Systems Administration					87				752					399								1,841
4192	Tax - Property Team																						1,551
4194	Tax - Income Team																112,800						846
4219	Benefits Administration									12					93								
4220	Compensation Administration									248													37,657
4222	Organization Effectiveness					3,615				58							468	1,930					5,837
4223	HR Executive									3					13,326								673
4224	Diversity																						1,612
4228	Hr-Eat									3													2,026
4229	HR People Center					8,451				604					0								4,458
4236	Business Risk Solutions																						1,187
4239	Web Ent Support Team									145													1,216
4268	Ent Client Support Services									62													613
4273	Ent Tech/Network Services									14													1,628
4274	ESF Voice Services					50				93													2,057
4275	Ent Information Centers																						2,175
4285	IT Business Services					6,274				(428)													3,330
4282	Ent Tech Support Ctr / Svcs																						1,319
4293	IT Ent HR Applications									435													2,418
4305	Ent Architecture Support Team																						
4306	Ent Data Management									306													1,007
4473	UCU Accounting Accruals							1,241,254				(34,230)			0								
6347	ONG IT Shared Assets																						
4404	ESF Benefits Residual	9,811	17,442	47,802	1,966	992	404,520		66,871		(53,302)		(980,939)	5,923	8,671			717					38,012
4499	Trans/UCU Residual Transfer																						890
4060	Public Affairs	9,811	17,442	47,802	2,846	23,093	404,520	1,241,254	66,871	9,643	(53,302)	(34,230)	(980,979)	2,373	345,379	284,430	175,356	693,694	4	140,216	138,907	890	156,477
Grand Total																							

1817	1819	1821	1822	1823	1824	1828	1898	1900	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400
1817	1819	1821	1822	1823	1824	1828	1898	1900	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300																																																																																																				

Regulatory Business Unit - MPS
 Statement of ESF Allocated Charges by Depa
 12 Months Ended DECEMBER 31, 2002
 Name: ESF

Sum of Sum Total Amt	9116	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
DepID Description	Clearing 18400	FDC Load Core	FDC Load HR	FDC Load Tel	FDC Load End	FDC Load Netw	FDC Load IT A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
4290 IT Ent Fin Applications		28	4	0	46	18	7				336	229,156
4010 Corporate Services - 20V59h	(66,403)											2,134,657
4014 Corporate Services - Raytown								0				1,052,330
4015 Corp Svcs-1815 Capitol												443,821
4246 IT Assets - Raytown C/CAD												561,421
4250 IT Assets - PeopleSoft												1,110,423
4251 IT Assets-Fame												562,883
4253 IT Assets- UED												1,193,946
4255 IT Assets - HRMS												103,133
4256 IT Assets - PowerPlant												66,279
4257 IT Assets - Work Management												97,186
4258 IT Assets-SCADA/Other UED-UPS												269,344
4262 IT Assets-Cad												385,024
4269 IT Assets-ESF							(20,219)					843,555
4308 IT Assets												30,353
4030 Chief Executive Officer											760	482,430
4031 Gen Counsel & Corp Secretary								47				371,214
4032 Strategic Initiatives								48				58,083
4035 Chief Financial Officer								444				237,148
4040 Chairman											186	611,935
4041 Supplier Diversity Group											774	59,935
4042 Strategic Planning & Analysis												25,817
4043 Board of Directors Management												200,783
4090 Environmental												13,591
4100 Cap Struct & Analysis-Domestic											850	39,957
4120 External Communications												521,937
4130 Treasury											96	1,213,160
4131 Records Management												56,592
4132 Investor-Shareholder Relations								253			(140)	375,240
4140 Risk Solutions											537	617,281
4150 Office of the CRO											3	73,642
4151 Credit Risk Management												31,041
4175 Accounts Payable								12				176,306
4177 General Ledger												82,324
4179 Payroll												119,419
4183 Corp Financial Reporting									120		(304)	1,060,827
4185 Tax												155,080
4186 Risk Assessment & Audit Svcs											84	49,527
4188 ESF Financial Management												160,737
4190 PeopleSoft Reporting												51,965
4191 Systems Administration											64	73,020
4192 Tax-Property Team												10,496
4194 Tax-Income Team												256,423
4219 Benefits Administration												46,317
4220 Compensation Administration												96,469
4222 Organization Effectiveness												68,937
4223 HR Executive											4	129,465
4224 Diversity											10	39,769
4228 HR-Ent			(10,879)									41,059
4229 HR People Center												147,002
4236 Business Risk Solutions												32,752
4259 Web Ent Support Team								28			159	68,719
4268 Ent Client / Server Services				(384)								80,688
4273 Ent Tech / Network Services						(56,206)		185			268	1,471,276
4274 ESF Voice Services												103,103
4275 Ent Information Centers												551,863
4285 IT Business Services								70			1,124	123,222
4292 Ent Tech Support Ctr / Svcs					(71,905)						54	76,975
4293 IT Ent HR Applications		49	7	0	82	32	12				39	212,225
4305 Ent Architecture Support Team												45,192
4306 Ent Data Management												27,990
4473 UCU Accounting Accruals	(2,097)											3,327,695
4347 CHG IT Shared Assets												(577)
4404 ESF Benefits Residual									44			456,169
4499 TransUCU Residual Transfer												1,851,173
4060 Public Affairs												(152)
Grand Total	(2,097)	(66,327)	(10,867)	(384)	(71,760)	(56,156)	(20,201)	1,207	44	10	5,270	25,265,841



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

Name1 ESF

Sum of Sum Total Amt	1718	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803	1804	1806	1809	1810	1811	1817			
Depth0	Description	Benefits AD&D	Benefits SFAS	Benefits Sugg	Relocation Exp	Benefits Supp	Benefits Restr	Benefits LT & S	Benefits Great	Benefit Empl	Long Term Inc	BENEFITS LOA	Benefits Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fees	Transfer Agent	Consulting Fees	Benefit Payrol	Directors Fees	Temp Employm		
	4290	IT Ent Fin Applications							865											6,327			3		
	4290	Corporate Services - 20090m							89					3,080						11,777			526		
	4294	Corporate Services - Raytown							20											4,964					
	4295	Corp Svcs - TRIS Capitol							46				(4)							1,715					
	4346	IT Assets - Raytown GCACAD																							
	4250	IT Assets - PeopleSoft																							
	4251	IT Assets - Fame																							
	4253	IT Assets - UED																							
	4255	IT Assets - HRMS																							
	4256	IT Assets - PowerPlant																							
	4257	IT Assets - Work Management																							
	4258	IT Assets-SCADA/Other UED-UPS																							
	4262	IT Assets-Cad																							
	4289	IT Assets ESF							39																
	4308	IT Assets																							
	4030	Chief Executive Officer												45,335						245			101		
	4031	Gen Counsel & Corp Secretary							84				1,725	(92)						(0)			1,292		
	4032	Strategic Initiatives											481							365					
	4035	Chief Financial Officer			116								(2,895)	5,936			22,000		1,100						
	4040	Chairman							129				6	19,335	2,570					3,694					
	4041	Support Diversity Group							37											234					
	4042	Strategic Planning & Analysis																							
	4043	Board of Directors Management																		6,622		47,114			
	4090	Environmental																		384			125		
	4100	Cap Struct & Analysis-Domestic			677				1					1,062						616					
	4120	External Communications							61				(12)	3,221						1,629			3,014		
	4130	Treasury			31									1,200	1,001					(38,454)					
	4131	Records Management																		27			790		
	4132	Investor/Shareholder Relations							71					1,521					40,731	1,960					
	4140	Risk Solutions							64					425						2,868					
	4150	Office of the CEO			142				1					1,665						224					
	4151	Credit Risk Management							14					448						565			32		
	4175	Accounts Payable			27															256			5,091		
	4177	General Ledger							80											1,005					
	4179	Payroll							17					134						337			5,714		
	4183	Corp Financial Reporting							23					2,816	82,990		180,057			365			13		
	4195	Tax							42					4,580		18,567				591			0		
	4196	Risk Assessment & Audit Svcs			138															424					
	4188	ESF Financial Management			0				120																
	4190	PeopleSoft Reporting							94																
	4191	Systems Administration			28				247											129			800		
	4192	Tax- Property Team																					440		
	4194	Tax- Income Team														34,800							253		
	4219	Benefits Administration							6					45											
	4220	Compensation Administration							133							251	1,035						15,670		
	4222	Organization Effectiveness			1,477				31					(0)									2,944		
	4223	HR Executive							2					6,790									361		
	4224	Diversity							2														680		
	4228	HR-ESF																					1,063		
	4229	HR People Center			4,530				324														2,411		
	4236	Business Risk Solutions																					609		
	4259	Web Ent Support Team							43														506		
	4268	Ent Client / Server Services							25														244		
	4273	Ent Tech / Network Services							4														483		
	4274	ESF Vaca Services			17				31														745		
	4275	Ent Information Centers																					740		
	4285	IT Business Services			2,135				(146)														1,025		
	4292	Ent Tech Support Ctr / Svcs																					707		
	4293	IT Ent HR Applications							233														712		
	4305	Ent Architecture Support Team																					326		
	4306	Ent Data Management							104														0		
	4473	UCU Accounting Accounts							406,564			(10,908)													
	6347	ONG IT Shared Assets																					1,909		
	4404	ESF Benefits Residual	5,739	15,578	636	326	130,835		21,968			(17,431)		(321,449)	2,895					232			12,448		
	4499	TransUCU Residual Transfer																					293		
	4060	Public Affairs																							
	Grand Total		5,739	15,578	722	9,557	130,835		406,564			(17,431)	(10,908)	(321,450)	1,004	106,840	66,561	53,619	203,914	1	41,831	51,115	293	47,114	19,746

Regulatory Business Unit - L&P
 Statement of ESF Allocated Charges by Depart
 12 Months Ended DECEMBER 31, 2009

Name: ERF

Sum of	Sum of	Total	2402	2408	2509	2507	2500	2509	2603	2605	2617	2610	2611	2700	2701	2702	2704	2706	2709	2804	3000	3002	3005	3300
DeptID	Description		Social & Com	Other Contol	Bank and Credit	A/R Sales Proj	Insurance Bond	Other Financial	General Liabil	Property Dam	Auto Liability	Workers Comp	Workers Comp	Vehicle Maint	Vehicle Maint	Vehicle Maint	Vehicle Maint	Vehicle Maint	Vehicle Maint	Vehicle Maint	AFUDC	Capital Charge	Other Interest	Interview E
4196	IT Ent Km Applications																				791			3
4019	Corporate Services - 20AVGN															68		39			641	256,774		
4014	Corporate Services - Raytown																				2,881	72,515		
4015	Corp Svcs-1815 Cap&M																				237	11,987		8
4246	IT Assets - Raytown ODCAD																					58,220		
4252	IT Assets - PeopleSoft																					167,156		
4253	IT Assets - Oracle																					51,711		
4253	IT Assets - UED																					120,407		
4255	IT Assets - HRMS																					17,394		
4256	IT Assets - PowerPlant																					8,763		
4257	IT Assets - Work Management																					8,585		
4258	IT Assets-SCADA/Other UED-LPS																					45,130		
4267	IT Assets-Data																					39,812		
4269	IT Assets-ESF																				(261)	89,305		
4308	IT Assets																					4,562		
4030	Chief Executive Officer		10																					
4031	Gen Counsel & Corp Secretary							3																
4032	Strategic Initiatives																							
4035	Chief Financial Officer																							
4040	Chairman		61	697																				18,412
4041	Strategic Advisory Group																							
4042	Strategic Planning & Analysis																							
4043	Board of Directors Management																							
4044	Strategic Initiatives																							
4100	ESG Stock & Analysis-Generic																							
4120	External Communications																							
4130	Treasury				18,067	17,118		4,548															251,596	
4131	Records Management							326																
4132	Investor/Shareholder Relations																							
4141	Risk Solutions							7	99,879	(90)	(41)	3,548	6,171	10		9								
4150	Office of the CRO																	90						685
4151	Credit Risk Management				70																			
4175	Accounts Payable																							10
4177	General Ledger																							
4179	Payroll				27			16																3
4183	Corp Financial Reporting																							3
4185	ESG																							
4186	Risk Assessment & Audit Svcs																							4
4188	ESF Financial Management																							2
4190	PeopleSoft Reporting																							0
4191	Systems Administration																							
4192	Tax - Property Econ																					65		
4194	Tax - Income Term																							
4219	Benefits Administration																							
4223	Compensation Administration																							7
4222	Organization Effectiveness																							
4223	HR Executive																							1
4224	Diversity				8																			27
4228	HR - ESF																							1
4229	HR - People Center																							120
4236	Business Risk Solutions													10										
4239	Web 2.0 Support Team																							
4268	ESF Client / Support Services																							
4273	ESF Tech Support Services								160															
4274	ESF Mktg Services																							
4275	ESF Information Centers																							
4285	IT Business Services																							
4287	ESF Tech Support Cl / Svcs																							
4293	IT Ent HR Applications																							
4305	ESF Infrastructure Support System																							
4306	ESF Data Management																							
4347	ESF Accounting Accounts																							
4347	ESF IT Shared Assets																							
4304	ESF Benefits Residual																							
4396	ESF L&P Residual Transfer																							
4080	Public Affairs																							
Grand Total			90	660	18,094	17,118	3	5,057	99,879	(90)	(37)	3,548	6,255	44	28	6	176	3	1	(125)	4,853	944,190	275,792	19,309

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

Name: ERF

Fun of Sum (Yr) Amt	3301	3302	3303	3304	3305	3306	3307	3309	3403	3405	3504	3606	3103	3102	3103	3104	3105	3112	3113	3114	3115	3518
	Overplacement	Inv. Placement	College Recruit	Diversity Expt	Career Fair Ex	New Employee	Search Firm Ad	Other Recruit	Recruit Chartr	Grndm Trans	Coll/Gr Genes	AMG Loading	Payroll Taxes	Benefits Load	COMPENSA TT	COMPENSA TT	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load	Cleaning 15402	Cleaning 18402
4990 IT Exp Adm/Adm													1,500	10,500	(2,960)	(1,251)	(131)	(1,420)	D	D		
4918 Corporate Services - 25M/25M						76							4,232	12,044	9	4	(6)	0				
4914 Corporate Services - Raytheon													528	1,775	180	68	(10)	(10)				
4915 Corp Svcs - BJS Capitol													416	1,386	139	59	8	(10)				
4246 IT Assets - Raytheon CC/CAO																						
4250 IT Assets - PeopleSoft																						
4251 IT Assets - Oracle																						
4252 IT Assets - UED																						
4255 IT Assets - HRMS																						
4256 IT Assets - PowerPlant																						
4257 IT Assets - Work Management																						
4258 IT Assets - SAP/Production UED/UPS																						
4263 IT Assets - Cad																						
4264 IT Assets - EIT																						
4266 IT Assets																						
4010 Chief Executive Officer									1,166	469			2,876	9,316	(3,258)	(1,384)	2	6				
4011 Chief Counsel & Corp Secretary										75			5,110	4,663	(1,384)	(1,091)	1	1				
4012 Strategic Initiatives										5			776	3,654	(437)	(185)						
4013 Chief Financial Officer										33			1,643	3,642	(81)	(13)	2	(6)				
4040 Chairman			13						3,646	1,782			4,543	15,183	164	70	7	10				
4041 Supplier Diversity Group													774	2,502	(1,293)	(544)	0	0				
4042 Strategic Planning & Analysis													365	1,222	(237)	(100)	0	2				
4043 Board of Directors Management										38			12	58	22	10						
4060 Environmental													168	443	22	10						
3101 Cap Xtract & Analysis-Domestic										33			611	1,822	(1,394)	(520)	13	203				
4126 External Communications										130			2,862	8,440	380	161	1	7				
4132 Treasury										261			2,528	2,509	(280)	(788)	2	10				
4133 Benefits Management										17			334	1,120	182	78	0	0				
4132 Investor/Shareholder Relations										52			1,244	4,191	471	176	3	4				
4140 Real Solutions										17			1,720	5,574	468	200	0	0				
4160 Office of the CFO							388			26			513	1,647	(697)	(298)	0	(1)				
4151 Credit Risk Management										8			366	1,088	(613)	(345)	0	(2)				
4175 Accounts Payable							304						1,766	5,912	43	18	0	0				
4177 General Ledger													1,634	5,187	(11)	(4)	0	(2)				
4179 Payroll							600						1,988	6,435	28	11	0	0				
4183 Corp Financial Reporting								118		8			2,185	7,390	279	118	0	6				
4185 Tax													1,918	3,427	156	66	0	3				
4186 Risk Assessment & Audit Svcs										1			618	1,917	(361)	(268)	0	0				
4186 IT SF Financial Management													2,007	6,708	258	108	3	13				
3100 Financial Reporting													291	2,571	88	42	0	0				
4191 Systems Administration													1,033	3,053	(166)	(66)	0	0				
4192 Tax Property Team													129	330								
4194 Tax Income Team													1,239	4,082	111	47	0	0				
4218 Benefits Administration										20			1,080	3,631	(430)	(180)	0	0				
4220 Compensation Administration													422	2,782	18	7	0	0				
4222 Organization Effectiveness													1,282	3,727	(125)	(57)	0	0				
4223 HR Executive			3	2,756									1,881	5,997	(501)	(210)	0	0				
4224 Diversity										18	28		650	2,088	20	13	0	0				
4228 HR-Ext	8												1,509	3,581	0	0	0	0				
4228 HR People Center		220				5	737						3,228	10,238	(2,200)	(80)	0	0				
4236 Business Risk Solutions													787	2,784	(2,077)	(127)	0	0				
4259 Web Ext Support Team		60											945	3,139	(684)	(310)	1	26				
4266 Ext Client Support Services													375	3,341	(437)	(179)	0	0				
4273 Ext Tech / Network Services								380					3,080	9,948	69	30	0	0				
4274 ERF Voice Services													373	1,067	(733)	(315)	0	0				
4275 Ext Information Centers													1,665	5,294	(438)	(186)	0	0				
4285 IT Business Services													2,382	6,968	(560)	(220)	0	0				
4287 Ext Tech Support EIT / Svcs													1,953	6,858	(1,361)	(520)	0	0				
4293 IT Ext HR Applications													2,799	9,185	(2,341)	(85)	215	2,859	Q	0		
4295 Ext Architecture Support Team													598	1,659	(568)	(241)	0	0				
4299 Ext Data Management													505	1,968	(1,468)	(673)	0	0				
4271 UED Accounting Accounts													932	1,294	(18,932)	(6,471)	569	150,953			(12,405)	(698)
4247 CMC IT Shared Assets													1	4	2	1	0	2				
4248 ERF Benefits Residual		127											6	18	11	5						
4489 Trans/IGU Residual Transfer																						
4060 Public Affairs																						
Grand Total	221	288	18	2,758	5	731	1,543	498	4,754	3,017	26	(3,796)	76,383	232,866	(40,918)	(17,387)	702	151,736	0	0	(12,405)	(698)

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

Name ESF		Sum of Sum Total Amt											Grand Total
DeptID	Description	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220		
		FDC Load Corp	FDC Load HR	FDC Load Tel	FDC Load Eng	FDC Load Mkt	FDC Load IT A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc		
4290	IT Ent For Applications	12	2	0	21	8	3				153	107,539	
4010	Corporate Services - 20W9th	(28,416)										700,266	
4014	Corporate Services - Raytown							0				344,199	
4015	Corp Srvcs-1815, Gasdon											144,927	
4246	IT Assets - Raytown C/CAD											160,713	
4250	IT Assets - PeopleSoft											460,006	
4251	IT Assets - FAME											120,756	
4253	IT Assets - UED											340,544	
4255	IT Assets - HRMS											51,222	
4256	IT Assets - PowerPlant											19,804	
4257	IT Assets - Vbrk Management											25,467	
4258	IT Assets - SCADA/Other UED-UPS											92,374	
4262	IT Assets - Cad											106,993	
4269	IT Assets - ESF							(6,676)				275,936	
4308	IT Assets											14,247	
4309	Chief Executive Officer										223	145,124	
4031	Gen Counsel & Corp Secretary							14			2	111,967	
4032	Strategic Initiatives							15				18,016	
4035	Chief Financial Officer							129				71,763	
4040	Chairman										55	183,281	
4041	Supplier Diversity Group										231	18,001	
4042	Strategic Planning & Analysis											7,578	
4043	Board of Directors Management											59,681	
4090	Environmental										250	4,206	
4100	Map Struct & Analysis-Domestic											12,002	
4120	External Communications										29	154,939	
4130	Treasury											365,372	
4131	Records Management											17,060	
4132	Investor/Shareholder Relations							74			(45)	110,722	
4140	Risk Services							207				153,471	
4150	Office of the CRO										1	19,983	
4151	Credit Risk Management											9,362	
4175	Accounts Payable							3				44,490	
4177	General Ledger											35,684	
4179	Payroll								35			58,983	
4183	Corp Financial Reporting										(97)	46,670	
4185	Tax										23	14,127	
4186	Risk Assessment & Audit Svcs											52,504	
4188	B.S.F. Financial Management											17,006	
4190	PeopleSoft Reporting										21	21,692	
4191	Systems Administration											2,980	
4192	Tax - Property Team											78,185	
4194	Tax - Income Team											23,233	
4219	Benefits Administration											45,851	
4270	Compensation Administration											34,561	
4272	Organization Effectiveness										2	84,176	
4273	HR Executive										5	19,695	
4274	Diversity											20,347	
4276	HR-ESF		(5,605)									76,266	
4279	HR People Center											17,320	
4286	Business Risk Solutions										47	20,339	
4290	Web-Ent Support Team							8				32,245	
4268	Ent Client / Server Services			(153)							79	443,746	
4273	Ent Tech / Network Services					(18,810)		57				33,905	
4274	ESF Voice Services											199,819	
4275	Ent Information Centers											41,543	
4285	IT Business Services				(22,126)			24			17	23,485	
4292	Ent Tech Support Ctr / Svcs			0	44	17	6				21	105,736	
4293	IT Ent HR Applications	26	4									13,317	
4305	Ent Architecture Support Team											6,504	
4306	Ent Data Management											1,084,385	
4473	UCU Accounting Accounts										5	(156)	
6347	UCU IT Shared Assets										21	147,351	
4404	ESF Benefits Residual								14			548,847	
4409	TransfUCU Residual Transfer											(49)	
4060	Public Affairs											8,184,737	
Grand Total		(28,378)	(5,599)	(153)	(22,061)	(18,784)	(6,618)	359	14	5	1,617	8,184,737	



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

Name IBU

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

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Sto	Materials Pur	Materials Sm	Purchase Lar	Purchase Off	Other Mater	Local Phone	Long Distanc	Cellular Phor	Pagers	Phone System	Data Commu	Commun Eq	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Producton		267				124		(1)	1,493	17					
1039	Wholesale Customer SvcsA								273	1,038	446					
1042	Regulated Mktg&DispatchA							815	289	358	295		576			31
1043	Regulated Power Group							80	590	(1)	32					
1044	Fuel and Purchased PowerA								59	77						
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							4	93	15						
2303	GSS Financial Accounting															
2304	GSS General Allocation		46					12	122	126	105					
2308	GSS Administration							121	12	6		517				923
2309	GSS Cost Management								19							
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				400				283	260	147					
5002	Elec Trans Ops-ROW-MO/CO/KS				5,548					156	116					
5023	Elec Trans Business Ops-Genl								131	222	140					
5028	Transmission Eng MO-Gen					77			52	896						
5030	Systems Operations_MO General			1,475		14			111	743	74					
5032	Transmission Ops MO-Gen			341					189	133	38					
5038	SCADA - General									43						
5080	V P Transmission Svcs					91			131	322	117					
5083	Business Ops - Energy Delivery					5			100	(25)						
5090	Energy Del Products & Services								15	112						
5100	VP of Network Management								16	135						
5130	MO Elec Business Support								147	101	30					
5190	General KS/CO/MO Gas Assets										52					
5250	MO Elec Engineering Service								101	24						
5251	MO Electric Planning & Design		1,591	32					512	1,427	896					
5252	UED Gas Planning & Design					0			27	132	10					
5253	MO Electric Standards					304										
5254	Network Gas Stds & Safety Trng			12		74	3			22						
5255	Forestry MO/CO/KS				11				(119)	344	(75)					
5257	UED Gas Technical Support			1			342		8	13	9					
5260	Safety & Tech Trng-USU		3			4,110	7		57	369	78					
5304	VP of Network Operations		16					1	9	244	93				116	
5305	Net Ops Work Management	42								24	121					
5352	General MO Elec Ntwrk Ops		163							445	132					
5360	General Elec Measurement							302	110	744	294					
5361	Warrensburg Meter Shop		10,829	46			451				80					
5362	Field Metering Services		3,106	175			2,617		302	2,163	387					
5370	General Substation Maintenance									816	130					
5379	VP - Gas Field Operations					1				33						
5381	Gen Gas Ntwrk Ops MO/KS/CO									33						
5405	General MO Gas Networks								7							
5490	General Gas Measurement		371			7			4	44						
5491	Small Volume Repair (CB)		66				984									
5492	Large Volume Warehouse (CB)		139				1,049			30						

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

Name IBU

Sum of Sum Total Amt

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

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 H	Software Cos	PC Supplies	Computer Eq	Comp Wrkst	Printer Hrdwr	INTEL Ser	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General						221							129		
1029	Production						62		980					445	216	
1039	Wholesale Customer SvcsA					1,485										
1042	Regulated Mktg&DispatchA		5			1,165	445		38					125	212	
1043	Regulated Power Group						21							633		
1044	Fuel and Purchased PowerA					733			224							
1056	Trade AdministrationA								20							
1057	Financial Mgmt-UPS													260		
2301	GSS Planning & Operations					1,905								38		
2303	GSS Financial Accounting								3							
2304	GSS General Allocation					729								461	4	
2308	GSS Administration					4								81		
2309	GSS Cost Management													30		
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													451		
5002	Elec Trans Ops-ROW-MO/CO/KS													1		22
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	VP Transmission Svcs			9		74	31		263						38	
5083	Business Ops - Energy Delivery					37								55		
5090	Energy Del Products & Services															
5100	VP of Network Management													20		
5130	MO Elec Business Support								284							
5190	General KS/CO/MO Gas Assets								25							
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					339								698		
5252	UED Gas Planning & Design					5							1,398	27	4	
5253	MO Electric Standards													107		
5254	Network Gas Stds & Safety Trng					76								148	2	40
5255	Forestry MO/CO/KS													12		
5257	UED Gas Technical Support													4	8	
5260	Safety & Tech Trng-USU					179			102					1,232	6	
5304	VP of Network Operations					122			619					261		
5305	Net Ops Work Management								22							
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services													18		
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								34							
5405	General MO Gas Networks															
5490	General Gas Measurement													10	35	10
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)														286	

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

Name IBU

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

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

Name IBU

Sum of Sum Total Amt		1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
DeptID	Description	Corporate Ass	Other Office	Ins Workers	Air Transport	Rental Car E	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airt	Other Travel	Uniforms
1026	UPS-General		(286)													145
1029	Production		2,330		447	400	3,655	15	1,682	2,402						
1039	Wholesale Customer SvcsA		8,101		3,737	1,139	2,392	221	1,668	5,218	1,167					123
1042	Regulated Mktg&DispatchA		931		1,420	456	749	90	584	1,402	62					99
1043	Regulated Power Group		187		1,086	252	2,038	50	2,479	876	319					6
1044	Fuel and Purchased PowerA		9		941	71	412	45	370	1,011	24					19
1056	Trade AdministrationA		21		141		43	7	105	648						
1057	Financial Mgmt-UPS		10				99			47	125					
2301	GSS Planning & Operations		144		317	209	3	7	34	73	6					
2303	GSS Financial Accounting		10		23	11	59		157	51						1
2304	GSS General Allocation		218		860	268	402	49	452	686	48					31
2308	GSS Administration		90				2		39	21						
2309	GSS Cost Management					9	0	0								
2312	Gss Pepl															
2313	GSS Williams Pipeline				384	4	85		21	49						10
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		180													
4474	UED Accounting Accruals		2,330													(31,480)
4475	UPS Accounting Accruals		870													
5001	Elec Trans Ops-MO/SJ Gen		796		164	101	1,657	18	1,257	419						18
5002	Elec Trans Ops-ROW-MO/CO/KS		23		127		1,718	20	325	373						
5023	Elec Trans Business Ops-Genl		2,207		3,026	1,569	3,187	133	1,571	2,769						17
5028	Transmission Eng MO-Gen		114				354		385	115						48
5030	Systems Operations MO General		1,404		1,273	330	3,093	98	583	798						5
5032	Transmission Ops MO-Gen		14				1,305		173		67					
5038	SCADA - General		16		454	59	1,180	21	476	1,154						32
5080	V P Transmission Svcs		121		1,470	558	798	77	2,246	1,596	663			(50)		163
5083	Business Ops - Energy Delivery		331		583	126	579	41	287	864	3					5
5090	Energy Del Products & Services		29				535		65	92						39
5100	VP of Network Management		219		213	103	249	10	402	151						3
5130	MO Elec Business Support						643		355							236
5190	General KS/CO/MO Gas Assets		91		133		514	4	231	182						4
5250	MO Elec Engineering Service		1,159				132		249	12						1
5251	MO Electric Planning & Design		372		184	504	17,259		2,083	881						103
5252	UED Gas Planning & Design		193		110	73	712	10	283	319						16
5253	MO Electric Standards		4,379		197	438	157	13	309	493						385
5254	Network Gas Stds & Safety Trng		555			20	123		191	270						(1)
5255	Forestry MO/CO/KS		150			14	1,087	23	529	187						(17)
5257	UED Gas Technical Support		87		140	73	327	6	118	250						5
5260	Safety & Tech Trng-USU		2,082		581	629	4,332	25	2,269	1,899						21
5304	VP of Network Operations		899		2,462	400	1,138	195	1,184	2,683						418
5305	Net Ops Work Management		84		940	1,429	380	78	1,742	2,086	33					67
5352	General MO Elec Ntwrk Ops						1,329		292							1,677
5360	General Elec Measurement		421				1,760		578	229						11
5361	Warrensburg Meter Shop						243		327	135						709
5362	Field Metering Services		218													1,860
5370	General Substation Maintenance		51		3,933	336	2,597	12	1,337	2,267						27
5379	VP - Gas Field Operations		23		27		60	0	20	45						0
5381	Gen Gas Ntwrk Ops MO/KS/CO				32		773	4	285	290						14
5405	General MO Gas Networks						459		169	519						
5490	General Gas Measurement		317		6		60	1	8	99						
5491	Small Volume Repair (CB)		9				11	0	1	4						2
5492	Large Volume/Warehouse (CB)								129	210						74
																62

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

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

Name

Sum of Sum Total Amt

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugs	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grad	Benefits Emp	Long Term In	BENEFITS L	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
1026	UPS-General												364			
1029	Production												45,960			
1039	Wholesale Customer SvcsA							316					14,624			
1042	Regulated Mktg&DispatchA		81	24,600				1,179				5				
1043	Regulated Power Group							278					19,704			
1044	Fuel and Purchased PowerA		40	11,078									455			
1056	Trade AdministrationA							351				5				
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			240				55								
2303	GSS Financial Accounting							117				8		1,227		
2304	GSS General Allocation							97				40	27,373			
2308	GSS Administration							29								
2309	GSS Cost Management							29								
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual				76,684		23,053		(272,302)		(2,481,763)		3,922			2,486
4403	UPS Benefits Residual				(22,330)		4,024		(47,512)		(411,350)		566			336
4420	GSS Benefits Residual	807					337		(6,815)		(35,217)		54			47
4452	GSS Accounting Accruals					374										
4474	UED Accounting Accruals				359,946					0		0				
4475	UPS Accounting Accruals								(7,037)							
5001	Elec Trans Ops-MO/SJ Gen												655			
5002	Elec Trans Ops-ROW-MO/CO/KS												9,380			
5023	Elec Trans Business Ops-Geni		21	12,712									16,222			
5028	Transmission Eng MO-Gen							53				34				
5030	Systems Operations, MO General		316	13,469				53				5				
5032	Transmission Ops MO-Gen		55					55								
5038	SCADA - General															
5080	V P Transmission Svcs							223				1,955	30,152	1,330		
5083	Business Ops - Energy Delivery							45								
5090	Energy Del Products & Services			590				19								
5100	VP of Network Management											197	41,050			
5130	MO Elec Business Support							53								
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service							13								
5251	MO Electnc Planning & Design		388					923				162				
5252	UED Gas Planning & Design		13					28								
5253	MO Electnc Standards							40								
5254	Network Gas Stds & Safety Trng		1										158			
5255	Forestry MO/CO/KS							32								
5257	UED Gas Technical Support		10					72								
5260	Safety & Tech Trng-USU		9					1,292								
5304	VP of Network Operations							123				1,060	41,043			
5305	Net Ops Work Management		24					66								
5352	General MO Elec Ntwrk Ops							710					26,343			
5360	General Elec Measurement		26					32								
5361	Warrensburg Meter Shop		113	3,037				32				23				
5362	Field Metenng Services		295					171				1,956				
5370	General Substation Maintenance		25					389								
5379	VP - Gas Field Operations							82				175	627			
5381	Gen Gas Ntwrk Ops MO/KS/CO												599			
5405	General MO Gas Networks															
5490	General Gas Measurement		3					10								
5491	Small Volume Repair (CB)		22					10								
5492	Large Volume/Warehouse (CB)		18													

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

Name

Sum of Sum Total Amt

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fe	Environmen	Transfer Age	Geological Fe	Engineering	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarket	On-Line Serv
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						5,407							737		160
1044	Fuel and Purchased PowerA	21,892				1,516	46,876									624
1056	Trade AdministrationA						106									
1057	Financial Mgmt-UPS						723									
2301	GSS Planning & Operations						134									348
2303	GSS Financial Accounting						(51)									20
2304	GSS General Allocation														2	2,527
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						128,710	3,813						342		
4403	UPS Benefits Residual						18,455	508						45		
4420	GSS Benefits Residual						1,784	44						4		
4452	GSS Accounting Accruals						472									
4474	UED Accounting Accruals						4,050									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												1,514			
5023	Elec Trans Business Ops-Genl						12,342									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						194							2,695		12,968
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery						401									
5090	Energy Del Products & Services						399									
5100	VP of Network Management						219									
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						383									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						2,267							692		
5252	UED Gas Planning & Design						367									
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng						110	184						467		
5255	Forestry MO/CO/KS											7,969				
5257	UED Gas Technical Support						92									
5260	Safety & Tech Trng-USU						557							1,185		
5304	VP of Network Operations						2,349									
5305	Nel Ops Vwork Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			1												
5491	Small Volume Repair (CB)						100						173			
5492	Large Volume Warehouse (CB)			21												

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

Name IBU

Sum of Sum Total Amt		1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
DeptID	Description	Agent Fees/A	Contr Payme	Contr Payme	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Br	Business Gift	Business Pro	Promotional	Internet Adve	Trade Show	Other Advert	Depreciation
1026	UPS-General						1,678									
1029	Production						3,356									
1039	Wholesale Customer SvcsA					5,588	3,533	551		604	108	(2,328)				
1042	Regulated Mktg&DispatchA			3,999		24,271	24			216		282				
1043	Regulated Power Group		984			21,895	14					811				
1044	Fuel and Purchased PowerA						7					2,197				
1056	Trade AdministrationA						3									
1057	Financial Mgmt-UPS						7									
2301	GSS Planning & Operations						194	3				51				
2303	GSS Financial Accounting						5					128				
2304	GSS General Allocation						(494)	49		3	75	987		11		9,772
2308	GSS Administration						191	2								
2309	GSS Cost Management						177	2								
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						2,322									
4403	UPS Benefits Residual						361									
4420	GSS Benefits Residual						30									
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen						15,469									
5002	Elec Trans Ops-ROW-MO/CO/KS						7					1,647				
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						30,120									
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs						3	6				545				
5083	Business Ops - Energy Delivery						3									
5090	Energy Del Products & Services															
5100	VP of Network Management						16									
5130	MO Elec Business Support											224				
5190	General KS/CO/MO Gas Assets						2									
5250	MO Elec Engineering Service						11									
5251	MO Electric Planning & Design		151	164			462									
5252	UED Gas Planning & Design						13	22								
5253	MO Electric Standards						46									
5254	Network Gas Sids & Safety Trng						3									
5255	Forestry MO/CO/KS						1,863									
5257	UED Gas Technical Support						7									
5260	Safety & Tech Trng-USU						68,379									
5304	VP of Network Operations						15									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops						20	9,164								
5360	General Elec Measurement		185	132												
5361	Warrensburg Meter Shop		12,899	248												
5362	Field Metering Services						125									
5370	General Substation Maintenance															
5379	VP - Gas Field Operations						1,185					43				
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks						70									
5490	General Gas Measurement						952									
5491	Small Volume Repair (CB)						77									
5492	Large Volume/Warehouse (CB)						1									

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

Name IBU

Sum of Sum Total Amt		2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
DeptID	Description	Amortization	Property Tax	State and Local	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Cor	Other Contrib	Bank and Cre	Insurance Bo
1026	UPS-General															
1029	Production											482	4,380			
1039	Wholesale Customer SvcsA											145				
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	22,142	(6)							10						
2308	GSS Administration				(2,058)											
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						100			40						
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng															
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support			10												
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations										99					
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop						8									
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Con	Workers Con	Vehicles Fuel	Vehicle Main	Vehicles Lic	Vehicles Ren	Vehicle Main	Vehicles Other	AFUDC	Other Interes	Regulatory C	Interview Exp	Job Placeme	Search Firm
1026	UPS-General											16,877				
1029	Production				36									14		
1039	Wholesale Customer SvcsA				18											
1042	Regulated Mktg&DispatchA				1									364		
1043	Regulated Power Group				25											
1044	Fuel and Purchased PowerA				11											
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS			0												
2301	GSS Planning & Operations				37											
2303	GSS Financial Accounting											(4,886)				
2304	GSS General Allocation				13							(4,292)				
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals			0							4					
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen			273												
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl				42											
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General				6											
5032	Transmission Ops MO-Gen															
5036	SCADA - General															
5080	V P Transmission Svcs				4					8						
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management				2											
5130	MO Elec Business Support												(7,346)			
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design			(0)												
5252	UED Gas Planning & Design	61			10											
5253	MO Electric Standards				20											
5254	Network Gas Sids & Safety Trng				7		4									
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU				15						446			14		
5304	VP of Network Operations		20,880	31												
5305	Net Ops Work Management				10											
5352	General MO Elec Ntwrk Ops			633												
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services										(495)					
5370	General Substation Maintenance				8									30		
5379	VP - Gas Field Operations									1						
5381	Gen Gas Ntwrk Ops MO/KS/CO			412												
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)					6			15							

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

Name IBU

Sum of Sum Total Amt		3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
DeptID	Description	Other Person	Aircraft Chrt	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
1026	UPS-General								341	1,031	659	282	1	15		
1029	Production								7,086	31,431	(8,957)	(3,829)	87	2,114		
1039	Wholesale Customer SvcsA			45					10,051	45,034	(172)	(74)	106	2,708		
1042	Regulated Mktg&DispatchA								21,075	93,820	1,331	569	(1,367)	(35,134)		
1043	Regulated Power Group								9,437	42,211	6,356	2,719	55	1,303		
1044	Fuel and Purchased PowerA				25				9,150	39,248	(6,106)	(2,609)		0		
1056	Trade AdministrationA			33					2,471	10,920	418	179	(139)	(4,171)		
1057	Financial Mgmt-UPS								5,183	22,836	287	123	(0)	0		
2301	GSS Planning & Operations		114						672	915	4,479	1,915				
2303	GSS Financial Accounting								1,668	5,070	(378)	(162)	(0)	0		
2304	GSS General Allocation			101	1				1,873	5,679	3,594	1,536	0	0		
2308	GSS Administration		114						110	304	2,344	1,002				
2309	GSS Cost Management								82	235	2,263	967				
2312	Gss Pepl								317	957	602	257	(0)			
2313	GSS Williams Pipeline								891	2,690	1,691	723	0			
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals					(31)			966	2,407	489	209	(10,343)	(0)		
4474	UED Accounting Accruals					(7,492)			13,451	57,048	(20,342)	(8,741)	121,447	(265,000)		
4475	UPS Accounting Accruals					(478)			929	6,349	5,836	2,495	(3,437)	(3,926)		
5001	Elec Trans Ops-MO/SJ Gen								6,051	18,131	876	376	(214)	(3,535)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,173	3,529	(1,549)	(666)	1	12		
5023	Elec Trans Business Ops-Genl								7,043	19,817	968	416	0	(0)		
5028	Transmission Eng MO-Gen								4,395	13,182	205	88	(0)	0		
5030	Systems Operations_MO General								34,483	101,904	5,903	2,538		0		
5032	Transmission Ops MO-Gen								4,247	12,656	556	239	(0)			
5038	SCADA - General								2,049	5,993	278	121		0		
5080	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	0	0	0	(0)		
5100	VP of Network Management								1,896	5,691	205	88	(0)	(0)		
5130	MO Elec Business Support								3,175	9,501	(1,012)	(435)	205	3,394		
5190	General KS/CO/MO Gas Assets								1,767	4,755	(0)	(0)	0	0		
5250	MO Elec Engineering Service								4,419	13,248	776	333	(343)	(5,665)		
5251	MO Elec Inc Planning & Design				175				47,201	140,871	1,004	434	(2,108)	(34,016)	34	17
5252	UED Gas Planning & Design								2,270	6,518	(2)	(1)	34	565		
5253	MO Elec Inc Standards								5,894	17,665	(1,109)	(476)	(131)	(2,158)		
5254	Network Gas Sids & Safety Trng				462				1,613	4,740	342	147	12	199		
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				1,160	333	251		5,949	17,153	(4,411)	(1,902)	83	1,250		
5304	VP of Network Operations			85					18,898	47,688	(2,577)	(1,107)		0		
5305	Net Ops Work Management								3,715	11,148	(324)	(139)	(0)	(0)	2	1
5352	General MO Elec Ntwrk Ops	75							4,182	12,565	(716)	(307)	(0)	(0)		
5360	General Elec Measurement				691				3,663	10,965	280	120	(112)	(1,887)		
5361	Warrensburg Meter Shop				158				3,119	9,392	(3,435)	(1,476)	(61)	(1,014)	45	22
5362	Field Metering Services				30,379				11,233	33,591	(9,524)	(4,092)			194	97
5370	General Substation Maintenance								1,869	5,605	(157)	(67)	(0)	0		
5379	VP - Gas Field Operations								349	1,029	(0)	0	0	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO	25							1,208	3,556	223	97	0	0		
5405	General MO Gas Networks								461	1,376	(262)	(113)	(0)	0		
5490	General Gas Measurement			2					633	1,897	149	84	(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)	(86)	(3)	21		

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

Name IBU

Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 1840	Clearing 1840	FDC Load Cd	FDC Load Hr	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	Load
1026	UPS-General			201	31	2	142	125	46		486	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												64,938
1057	Financial Mgmt-UPS											613	144,285
2301	GSS Planning & Operations												24,293
2303	GSS Financial Accounting											89	27,871
2304	GSS General Allocation												128,230
2306	GSS Administration											30	7,154
2309	GSS Cost Management												5,132
2312	Gss Pepl												6,728
2313	GSS Williams Pipeline												19,456
4402	UED Benefits Residual												(405,535)
4403	UPS Benefits Residual												(117,235)
4420	GSS Benefits Residual												(2,404)
4452	GSS Accounting Accruals	(68)	(6)							(10,241)	(14,297)		(17,532)
4474	UED Accounting Accruals	(25,723)	(1,359)									(227,807)	210,128
4475	UPS Accounting Accruals	(635)	(87)							(6,394)	(8,971)		2,532
5001	Elec Trans Ops-MO/SJ Gen												138,184
5002	Elec Trans Ops-ROW-MO/CO/KS												40,932
5023	Elec Trans Business Ops-Genl												191,552
5028	Transmission Eng MO-Gen												83,458
5030	Systems Operations MO General										3,134	4,461	737,971
5032	Transmission Ops MO-Gen												81,163
5038	SCADA - General										352	501	41,901
5080	V P Transmission Svcs												169,889
5083	Business Ops - Energy Delivery			8	1	0	14	8					111,897
5090	Energy Del Products & Services												30,109
5100	VP of Network Management										248	353	80,056
5130	MO Elec Business Support												55,033
5190	General KS/CO/MO Gas Assets												33,933
5250	MO Elec Engineering Service												78,033
5251	MO Electric Planning & Design										619	859	872,063
5252	UED Gas Planning & Design										19	27	46,251
5253	MO Electric Standards												113,509
5254	Network Gas Stds & Safety Trng												32,664
5255	Forestry MO/CO/KS												47,710
5257	UED Gas Technical Support										5	8	17,162
5260	Safety & Tech Trng-USU			672	103	5		400	146		118	166	194,788
5304	VP of Network Operations										483	683	414,278
5305	Nel Ops Work Management												73,204
5352	General MO Elec Ntwrk Ops												122,240
5360	General Elec Measurement												71,735
5361	Warrensburg Meter Shop										10	14	82,656
5362	Field Metering Services												242,842
5370	General Substation Maintenance												46,530
5379	VP - Gas Field Operations												8,757
5381	Gen Gas Ntwrk Ops MO/KS/CO										288	395	25,906
5405	General MO Gas Networks												9,496
5490	General Gas Measurement												14,972
5491	Small Volume Repair (CB)												7,549
5492	Large Volume/Warehouse (CB)												15,129

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

Name IBU

Sum of Sum Total Amt		Resource		Description2													
		1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	
DeptID	Description	Labor Overtim	Labor Straight	Lbr Straight	Bonus/Comm	Labor Overtim	Incentive	Severence	LT Incentive	Tax Fnng B	Labor Standt	Labor Standt	Labor Callou	Labor Callou	Payroll Other	Labor Other	
5493	Field Measurement	179	25,099	6,042		579		2,082					12	4		3	
5494	Measurement Information		3,550														
5550	Gen MM-Combo Gas & Electric		32,754		287		0	11,507									
5559	Manager of MIs-MO		79,808		72	8											
5566	Network Fleet Management		1,359	2,764		131		10,311									
5567	Procurement		181,628		552	757		34,516									
5699	Centralized Services VP		70,395	598		425	403			938						1,016	
5700	Business Solutions		54,872			(35)		39,906									
5701	Cust Service Center-Lincoln	21,120	53,921	270,878	113	1,769					350	225	62	343		2,367	
5702	Customer Srv Ctr-Raytown	1,406	324,581	5,882	841	24,020						12		931		2,838	
5703	Customer Service Center-Monroe		(301)					(60,904)									
5704	Revenue Management Dir		18,214			162		9,776									
5706	Billing-Omaha		159,564	1,307		6,166		26,411									
5708	Accounts Receivable Mgmt	172	20,432	259		932		5,630									
5709	Remittance Processing	358	49,248	1,505		5,547										3	
5710	Credit and Collections	334	114,750	2,649	169	16,468		89,741								1,354	
5711	Cust Communic Svcs-Director		23,633			49											
5712	Bill Processing		(4,526)			2,000											
5713	Market/Sales Communications																
5714	Cust Operations UED-Vice Pres		(0)					9,794									
5716	Field Resources Center-Raytown	1,258	440,427	9,823		12,440		9,128				63	79	1,351		12,401	
5722	Field Resource Center Director		12,934														
5723	Utility Operations Dir		2,204														
5725	Customer Serv Centers-Director		20,991			8		(2,685)									
5726	Revenue Mgmt Back Office Supt	140	43,850	1,377		3,965		879								542	
5763	Billing-Raytown	23	42,706	605		6,352					26					19	
5890	MO MPS Customer Service		(53,117)														
6000	Retail Energy Markets		12,158					3,301									
6001	UED Pricing & Econ Analysis		8,291					18,508									
6002	Marketing Solutions Leadership		17,786					16,195									
6003	Energy Forecasting & Research		13,084			75		17,105									
6004	Consumer Energy Program		1,387														
6006	Customer Choice Programs		12,730					10,934									
6007	Retail Operations		8,497					21,054									
6016	Training Director		53,913	1,938				9,787								1,574	
6017	Business Analysis Director		11,490														
6020	UED Principal Markets		252														
6021	Market Research		8,738					5,715									
6023	Retail Svcs Gas Alloc - Reg		25,577	232		45											
6024	Retail Svcs Elec Alloc	283	182,112	650		271											
6027	Community Communications Dir		11,724														
6028	Quality Assurance	18	26,760			146		12,613									
6031	Retail Services Leadership		9,634				(0)	18,839		1,016							
6033	SE Region Sales Leadership		27,605		7,998			43,881									
6100	Community Relations - General		6,267					4,084									
6101	Community Relations - Central		2,212					2,511									
6111	Economic Development-General		10,166					2,563									
6120	Econ Development - Marketing		3,369					1,957									
6124	Community Relations MO		103,483														
6130	UED Headquarters-President		322,830			596	0										
6131	President-Global Networks Grp	309	97,843	4,364		4,708	798			2,502							
6132	Business Services Team		90,872														
6160	MO Electric SR VP		58,742														
6161	PS Procurement		4,544			53											
6162	PS EngrGenerations Svcs	176	29,461	2,096													

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Sto	Materials Pur	Materials Sm	Purchase Lan	Purchase Off	Other Mater	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech F
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					
5566	Network Fleet Management										11					
5567	Procurement		14						137	(29)	682					76
5699	Centralized Services VP	40							227	228	176					
5700	Business Solutions								1	9	338					
5701	Cust Service Center-Lincoln								224	823	577	8,198				
5702	Customer Srv Ctr-Raytown						6	502	30,722	138	433	21,630		76		4,798
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0		42							
5706	Billing-Omaha								3	14	18					
5708	Accounts Receivable Mgmt									32						
5709	Remittance Processing										45					
5710	Credit and Collections						3	162	20		45	8,812				
5711	Cust Communic Svcs-Director						372	24	83	85	0					
5712	Bill Processing		17				147		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		169						185	503	708					
5722	Field Resource Center Director										45					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								1							
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown								2	9						
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis									202	10					
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							521	21	187						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations									12	3					
6016	Training Director									8	84					
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research							0			51					
6023	Retail Svcs Gas Alloc - Reg					40		7	58	178			1			
6024	Retail Svcs Elec Alloc							7	253	2,058			5			
6027	Community Communications Dir						1			1						
6028	Quality Assurance															
6031	Retail Services Leadership							152		111	68					
6033	SE Region Sales Leadership															
6100	Community Relations - General									4	1					
6101	Community Relations - Central									22						
6111	Economic Development-General								0	4						
6120	Econ Development - Marketing								5	2						
6124	Community Relations MO								1,059	33						
6130	UED Headquarters-President								311	91	75					
6131	President-Global Networks Crp							4	507	595	4					
6132	Business Services Team							78	174							
6160	MO Electric SR VP						12		83	21						
6161	PS Procurement															
6162	PS Engr/Generations Svcs						264			128						

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

Name IBU

Sum of Sum Total Amt

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, De	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Cal	SCADA Com	Radio Comm	Voice Networ	TeleConferer	Local Exchar	Radio Tower
5493	Field Measurement													28		
5494	Measurement Information													1		
5550	Gen MM-Combo Gas & Electric	31												44		
5559	Manager of Mts-MO													11		
5566	Network Fleet Management													203		
5567	Procurement													492		
5699	Centralized Services VP													1,045		
5700	Business Solutions													3	5,139	
5701	Cust Service Center-Lincoln		8,844					2,249								
5702	Customer Srv Ctr-Raytown		170,564					13,120	16,399				11,201	786	18,875	
5703	Customer Service Center-Monroe													349		
5704	Revenue Management Dir													692		
5706	Billing-Omaha								23							
5708	Accounts Receivable Mgmt															
5709	Remittance Processing															
5710	Credit and Collections		2,089	736				11,954	82					16	2,247	
5711	Cust Communic Svcs-Director					92,048								202		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown													62		
5722	Field Resource Center Director													11		
5723	Utility Operations Dir													7		
5725	Customer Serv Centers-Director													12		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service													69		
6000	Retail Energy Markets													389		
6001	UED Pncing & Econ Analysis													198		
6002	Marketing Solutions Leadership													50		
6003	Energy Forecasting & Research							244								
6004	Consumer Energy Program															
6006	Customer Choice Programs													168		
6007	Retail Operations													65		
6016	Training Director													259		
6017	Business Analysis Director													21		
6020	UED Principal Markets															
6021	Market Research													3		
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													12		
6028	Quality Assurance															
6031	Retail Services Leadership													63		
6033	SE Region Sales Leadership													69		
6100	Community Relations - General													8		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													63		
6130	UED Headquarters-President													101		
6131	President-Global Networks Grp													587		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															

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

Name

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 H	Software Cos	PC Supplies	Computer Eq	Comp Wrkstr	Printer Hrdwr	INTEL Serv	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5493	Field Measurement								89							
5494	Measurement Information		19	1												
5550	Gen MM-Combo Gas & Electric					2,208			168					4		
5559	Manager of MIs-MO						18		647							
5566	Network Fleet Management															
5567	Procurement					470	72		39					134		
5699	Centralized Services VP					23								745	25	
5700	Business Solutions					111			6							
5701	Cust Service Center-Lincoln			59										62		
5702	Customer Srv Ctr-Raytown			147				20	179							
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt						20									
5709	Remittance Processing								88							
5710	Credit and Collections			706		(2,106)							87	9	6	
5711	Cust Communic Svcs-Director			(4,664)												
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown						107						661			
5722	Field Resource Center Director															
5723	Utility Operations Dir					152										
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt					25			40							5
5763	Billing-Raytown						125									5
5890	MO MPS Customer Service															
6000	Retail Energy Markets													17		
6001	UED Pricing & Econ Analysis		3,481													
6002	Marketing Solutions Leadership								3					1	9	
6003	Energy Forecasting & Research		31												1,586	
6004	Consumer Energy Program					4,181										
6006	Customer Choice Programs					117										
6007	Retail Operations		16			83										
6016	Training Director					318			27					50		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research													308		
6023	Retail Svcs Gas Alloc - Reg													8	11	
6024	Retail Svcs Elec Alloc		20,416			1,177			453					100	127	
6027	Community Communications Dir															
6028	Quality Assurance					25										
6031	Retail Services Leadership								93					12,198		
6033	SE Region Sales Leadership															
6100	Community Relations - General													3		
6101	Community Relations - Central															
6111	Economic Development-General													56	2	
6120	Econ Development - Marketing					29			13						17	
6124	Community Relations MO													61	2,333	
6130	UED Headquarters-President					22,953									50	
6131	President-Global Networks Grp		146			145			1,097				9	94		70
6132	Business Services Team													167		
6160	MO Electric SR VP													15		
6161	PS Procurement															
6162	PS Engr/Generations Svcs														51	64

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

Name IBU

Sum of Sum Total Amt		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Exps	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for B
5493	Field Measurement		9	(620)	32	33			23	30						35
5494	Measurement Information		14	83												
5550	Gen MM-Combo Gas & Electric	7	44		5											70
5559	Manager of MIs-MO	1,854	30							206						
5566	Network Fleet Management		136						49	(568)						
5567	Procurement	1,760	951							691						111
5699	Centralized Services VP	1,047	104							912		24				3,887
5700	Business Solutions	43	35							31						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	Remittance Processing	70	131							752	117	84				193
5710	Credit and Collections	15	388							32		(13)				16
5711	Cust Communic 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													
5716	Field Resources Center-Raytown	5,827	6							255						390
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director									46						24
5726	Revenue Mgmt Back Office Supt	87	61													34
5763	Billing-Raytown	97	7							237						86
5890	MO MPS Customer Service		(81,799)													
6000	Retail Energy Markets		23							9			442			379
6001	UED Pricing & Econ Analysis		5													79
6002	Marketing Solutions Leadership	176	88							301		6	82			134
6003	Energy Forecasting & Research									1						
6004	Consumer Energy Program		14							136						17
6006	Customer Choice Programs									553			13			10
6007	Retail Operations	13	21							102						69
6016	Training Director	5	109							874						184
6017	Business Analysis Director									5						
6020	UED Principal Markets									70						
6021	Market Research															10
6023	Retail Svcs Gas Alloc - Reg	96	63							98		745	2			542
6024	Retail Svcs Elec Alloc	50	40							30		32,510	984			815
6027	Community Communications Dir	30	38							25						37
6028	Quality Assurance		1				80			131						1,049
6031	Retail Services Leadership		43							7						45
6033	SE Region Sales Leadership		33													15
6100	Community Relations - General		3							0						10
6101	Community Relations - Central		1										219			33
6111	Economic Development-General		0							10		41	22	337		28
6120	Econ Development - Marketing	34	4											164		22
6124	Community Relations MO	86	203							883		5,208	2,560	13,941		1,565
6130	UED Headquarters-President	202	200						8	475			438			242
6131	President-Global Networks Grp	616	231	1,712						1,325		152,586				193
6132	Business Services Team		1,286							8,007		82				114
6160	MO Electric SR VP	1,494	20							5			68			38
6161	PS Procurement		0													12
6162	PS Engr/Generations Svcs		14						117							18

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

Name IBU

Sum of Sum Total Amt

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate As	Other Office	Ins Workers	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
5493	Field Measurement		10		123	104	134	3	640	1,224					19	321
5494	Measurement Information		18						1							
5550	Gen MM-Combo Gas & Electnc		427		362	34	223	20	617	166						
5559	Manager of Mtls-MO		81		229	115	1,233	28	1,215	412					18	
5566	Network Fleet Management		8						37							150
5567	Procurement		1,413		7	437	279	318	33	1,179	1,404				83	
5699	Centralized Services VP		130		1,266	341	378	43	2,000	509	1,138				32	
5700	Business Solutions		1,676		578	263	242	15	424	833					7	
5701	Cust Service Center-Lincoln		4,861		100	270	2,145	1	1,510	2,652	3				7	
5702	Customer Srv Ctr-Raytown		4,162		71	1,030	1,193	9	1,869	3,501		1			37	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		139		1,604	717	972	94	640	4,492					34	
5706	Billing-Omaha		1,244		359	110	1,377	6	1,158	1,267		1			39	
5708	Accounts Receivable Mgmt	11	256		152	100	6	1	135	74						
5709	Remittance Processing		1,407		493	52	30	3	90	140						
5710	Credit and Collections		1,128		350	265	340	4	994	761						
5711	Cust Communic Svcs-Director		56		25	9	125	11	433	254	51				4	
5712	Bill Processing		1,119						15	20						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		3,181		207	1,162	2,443	33	4,291	5,116	15				158	
5722	Field Resource Center Director								20							
5723	Utility Operations Dir				31		73		18	24						
5725	Customer Serv Centers-Director		42		203	16	25	5	271	82	44				13	
5726	Revenue Mgmt Back Office Supt		1,023				292		119	469					10	
5763	Billing-Raytown		100				737	6	252	1,243						
5890	MO MPS Customer Service															
6000	Retail Energy Markets		32		42		7		217							
6001	UED Pricing & Econ Analysis		735													
6002	Marketing Solutions Leadership		25		137		27	2	47	16						
6003	Energy Forecasting & Research		50		15		109									
6004	Consumer Energy Program								85							
6006	Customer Choice Programs															
6007	Retail Operations		365		30				17							
6016	Training Director		206			37	463	1	362	375					4	
6017	Business Analysis Director		274			39		1	16	16					5	
6020	UED Principal Markets															
6021	Market Research		1		51	11	127	20	112	236	4				3	
6023	Retail Svcs Gas Alloc - Reg		155		189	139	705	11	729	758	42				7	
6024	Retail Svcs Elec Alloc		501		1,172	417	4,778	105	3,986	3,667	1,280				108	
6027	Community Communications Dir		199		390		71	10	27	150					2	
6028	Quality Assurance		150		298	14	73	7	69	183					2	
6031	Retail Services Leadership		27,632		253				18							
6033	SE Region Sales Leadership															
6100	Community Relations - General		228		42		154	0	79	29						
6101	Community Relations - Central		18		104	51	29	7	185	149	10				1	
6111	Economic Development-General		23		131	43	56	3	20	115					0	
6120	Econ Development - Marketing		36		15	19	101	1	34	103	37				0	
6124	Community Relations MO		1,383		337	120	7,601	26	3,177	1,491	1,294				71	
6130	UED Headquarters-President		5,728		484,094	396	446	36	665	2,191	14				28	
6131	President-Global Networks Grp		341		8,700	96	84	16	1,814	443					25	
6132	Business Services Team		12,236		1,616	352	527		358	1,480					21	
6160	MO Electric SR VP						116		112		462					
6161	PS Procurement		3				23		14							
6162	PS Engr/Generations Svcs		1,512			14	136		101	201					11	

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 (OASD)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gi	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
5493	Field Measurement						3									
5494	Measurement Information													1		
5550	Gen MM-Combo Gas & Electric						135					11				
5559	Manager of Mills-MO						449									
5566	Network Fleet Management															
5567	Procurement						776									
5699	Centralized Services VP						4,173					427				
5700	Business Solutions						293									
5701	Cust Service Center-Lincoln						174					773		51		
5702	Customer Srv Ctr-Raytown						627					2,519				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						76					38				
5706	Billing-Omaha						308						30			
5708	Accounts Receivable Mgmt						8					25				
5709	Remittance Processing						339					44				
5710	Credit and Collections						443	(324)				1,897				
5711	Cust Communic Svcs-Director						141									
5712	Bill Processing						38						3			
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown						372					462				
5722	Field Resource Center Director															
5723	Utility Operations Dir						94									
5725	Customer Serv Centers-Director						321					4				
5726	Revenue Mgmt Back Office Supt						120					7				
5763	Billing-Raytown						44					48				
5890	MO MPS Customer Service															
6000	Retail Energy Markets											24				
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						50									
6004	Consumer Energy Program															
6006	Customer Choice Programs						129									
6007	Retail Operations						204									
6016	Training Director						1,960									
6017	Business Analysis Director						71									
6020	UED Principal Markets															
6021	Market Research						210									
6023	Retail Svcs Gas Alloc - Reg						43					20				
6024	Retail Svcs Elec Alloc						(254)					215				
6027	Community Communications Dir						38					818				
6028	Quality Assurance						157									
6031	Retail Services Leadership						470									
6033	SE Region Sales Leadership															
6100	Community Relations - General						7									
6101	Community Relations - Central															
6111	Economic Development-General						21									
6120	Econ Development - Marketing						60									
6124	Community Relations MO						277									
6130	UED Headquarters-President						2,971				2,451					
6131	President-Global Networks Grp						64,283				2,553	30				
6132	Business Services Team										494					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															

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

Name: IBU

Sum of Sum Total Amt

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation E	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Gre	Benefits Emp	Long Term In	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5493	Field Measurement		43	50												
5494	Measurement Information		2													
5550	Gen MM-Combo Gas & Electric							329					6,100			
5559	Manager of Mills-MO		10													
5565	Network Fleet Management		35					(69)								
5567	Procurement							829					24,574			
5699	Centralized Services VP			3,049				828					16,781			
5700	Business Solutions			2,852				681								
5701	Cust Service Center-Lincoln							2,103								
5702	Customer Srv Ctr-Raytown			562				643				516				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							90					1,405			
5706	Billing-Omaha							774								
5708	Accounts Receivable Mgmt							71								
5709	Remittance Processing							501				33				
5710	Credit and Collections			6,418				940				16	138			
5711	Cust Communic Svcs-Director							1,134								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		43	17,738				1,053								
5722	Field Resource Center Director							477								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							43								
5726	Revenue Mgmt Back Office Supt			6,553				48				1				
5763	Billing-Raytown							3								
5890	MO MPS Customer Service															
6000	Retail Energy Markets							792								
6001	UED Pricing & Econ Analysis							220								
6002	Marketing Solutions Leadership							300					212			
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs			(1,356)				541								
6007	Retail Operations							284					1,708			
6016	Training Director			11,416												
6017	Business Analysis Director							48								
6020	UED Principal Markets															
6021	Market Research							560								
6023	Retail Svcs Gas Alloc - Reg							698				4				
6024	Retail Svcs Elec Alloc											3				
6027	Community Communications Dir							2,307								
6028	Quality Assurance							60								
6031	Retail Services Leadership							277					35,186			
6033	SE Region Sales Leadership							461					96			
6100	Community Relations - General							142					4,858			
6101	Community Relations - Central							203								
6111	Economic Development-General							12					20			
6120	Econ Development - Marketing							15								
6124	Community Relations MO							212								
6130	UED Headquarters-President							85					59,296			
6131	President-Global Networks Grp							28					6,238			
6132	Business Services Team												56,752		783	
6160	MO Electric SR VP												1,347			
6161	PS Procurement			18				166								
6162	PS Engr/Generations Svcs			44												

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Fe	Environmenta	Transfer Age	Geological Fe	Engineering	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Tnmmin	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
5493	Field Measurement						203									
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						1,292									
5559	Manager of MIs-MO													1,419		
5566	Network Fleet Management						299							5		
5567	Procurement						12,950							3,850		
5699	Centralized Services VP						1,981							473		
5700	Business Solutions						44,393									
5701	Cust Service Center-Lincoln													1,771		
5702	Customer Srv Cir-Raytown					111								12,107		
5703	Customer Service Center-Monroe						(8,199)									
5704	Revenue Management Dir						253									
5706	Billing-Omaha						4,257								2,144	
5708	Accounts Receivable Mgmt						253									
5709	Remittance Processing							48	201						17,570	
5710	Credit and Collections						11,506	984		2,738	243,662		492	55,340		20
5711	Cust Communic Svcs-Director													45		
5712	Bill Processing															
5713	Market/Sales Communications										(7)					
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							292						14,341		
5763	Billing-Raytown													548		
5890	MO MPS Customer Service															
6000	Retail Energy Markets						706									172
6001	UED Pricing & Econ Analysis						706									
6002	Marketing Solutions Leadership						3,153									
6003	Energy Forecasting & Research						601									61
6004	Consumer Energy Program															
6006	Customer Choice Programs						1,074									
6007	Retail Operations						853									
6016	Training Director						1,972							5		
6017	Business Analysis Director															
6020	UED Pnnopal Markets															
6021	Market Research						502									
6023	Retail Svcs Gas Alloc - Reg						1,446									
6024	Retail Svcs Elec Alloc						29,858									
6027	Community Communications Dir													86		
6028	Quality Assurance						251							53		
6031	Retail Services Leadership						862									82
6033	SE Region Sales Leadership						1,131									
6100	Community Relations - General						132									
6101	Community Relations - Central						66									
6111	Economic Development-General						1,517							3,750		
6120	Econ Development - Marketing						245									123
6124	Community Relations MO						6,394									
6130	UED Headquarters-President						122,837							194		
6131	President-Global Networks Grp						8,514							1,004		113
6132	Business Services Team						94,700									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															

**Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Payme	Contr Payme	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Brc	Business Gift	Business Pro	Promotional	Internet Adve	Trade Show/	Other Advert	Depreciation
5493	Field Measurement						267									
5494	Measurement Information						674									
5550	Gen MM-Combo Gas & Electnc						4									
5559	Manager of MIs-MO						8									
5566	Network Fleet Management															
5567	Procurement						4,271							15		
5699	Centralized Services VP						6,656					1,952				
5700	Business Solutions						96									
5701	Cust Service Center-Lincoln						103									
5702	Customer Srv Ctr-Raytown		106,684				5,565					16				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0									
5706	Billing-Omaha	(51,186)					(4,574)									
5708	Accounts Receivable Mgmt											97				
5709	Remittance Processing	8,820					28,036									
5710	Credit and Collections	84			6		3,550									
5711	Cust Communic Svcs-Director						21,777		57,807		2,415	330			34	
5712	Bill Processing						13,612									
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown				12		72			15				350		
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director											38				
5726	Revenue Mgmt Back Office Supt						1,125									
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets						(126)		263							
6001	UED Pricing & Econ Analysis						73									
6002	Marketing Solutions Leadership							254	182				7			
6003	Energy Forecasting & Research		4,359				5,033									
6004	Consumer Energy Program						5		1,152		54	31			66	
6006	Customer Choice Programs								20		2,241					
6007	Retail Operations												724			
6016	Training Director												7			
6017	Business Analysis Director						41,305									
6020	UED Principal Markets										506					
6021	Market Research						4,399									
6023	Retail Svcs Gas Alloc - Reg						1,394		966	346	649	24			100	
6024	Retail Svcs Elec Alloc						67,084		8,373	1,556	3,597					
6027	Community Communications Dir															3,040
6028	Quality Assurance						98									
6031	Retail Services Leadership						203						30			
6033	SE Region Sales Leadership										908	1,097				
6100	Community Relations - General						101			1	164					
6101	Community Relations - Central						12									
6111	Economic Development-General						1									
6120	Econ Development - Marketing						1						7	25		
6124	Community Relations MO						285	678	591		630	1,774		3	116	
6130	UED Headquarters-President						21,718			61						
6131	President-Global Networks Grp							50,578			85	970				
6132	Business Services Team						600									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															

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

Name IBU

Sum of Sum Total Amt

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Local	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Cont	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bon
5493	Field Measurement															
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of MTS-MO															
5566	Network Fleet Management															
5567	Procurement									43						
5699	Centralized Services VP															
5700	Business Solutions														(245)	
5701	Cust Service Center-Lincoln															
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt								(353)					(364)		
5709	Remittance Processing														187,871	
5710	Credit and Collections															
5711	Cust Communic Svcs-Director						7									
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														1	
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir									1,686						
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General											5				
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO									33,463		12,096				
6130	UED Headquarters-President															
6131	President-Global Networks Crp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															

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

Name IBU

Sum of Sum Total Amt		2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
DeptID	Description	Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Ren	Vehicle Maint	Vehicles Oth	AFUDC	Other Interes	Regulatory C	Interview Exp	Job Placeme	Search Firm A
5493	Field Measurement				15		5			2	(0)			(3)		
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of MIs-MO														189	
5566	Network Fleet Management			(144)				123								
5567	Procurement				14					6				16		
5699	Centralized Services VP			34,579	9											110
5700	Business Solutions			(0)	3						(255)					
5701	Cust Service Center-Lincoln			844	33											
5702	Customer Srv Ctr-Raytown			886	144									1	79	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				8											
5706	Billing-Omaha				14											
5708	Accounts Receivable Mgmt				7											
5709	Remittance Processing			180	2											
5710	Credit and Collections			(92)	4									752		446
5711	Cust Communic Svcs-Director				1									2		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			(0)	48											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt													7		
5763	Billing-Raytown				21	5								8		
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															34
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director				3											
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				6											
6024	Retail Svcs Elec Alloc				11											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing				2											
6124	Community Relations MO				13											
6130	UED Headquarters-President		26,739		21											
6131	President-Global Networks Grp			(1,474)								12,367		6,625		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				83				5							

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Chartr	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
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 & Electrc								3,068	8,586	(1,097)	(471)		(0)		
5559	Manager of Mts-MO								5,468	16,461	1,242	534	98	1,108		
5566	Network Fleet Management				753				1,005	2,553	(4,091)	(1,758)	(0)	0	4	2
5567	Procurement								14,100	40,421	1,883	808	0	(0)		
5699	Centralized Services VP								5,843	17,150	2,774	1,189	25	447		
5700	Business Solutions								7,226	18,145	(4,242)	(1,823)	13	228		
5701	Cust Service Center-Lincoln								27,370	81,357	11,911	5,118	(68)	(1,224)	309	147
5702	Customer Srv Ctr-Raytown								28,617	84,911	12,338	5,301	(435)	(10,289)	1	1
5703	Customer Service Center-Monroe								(4,284)	(9,808)	(1)	(1)				
5704	Revenue Management Dir								2,136	5,915	62	27	4	66		
5706	Billing-Omaha								14,515	42,126	2,016	866	47	857	1	1
5708	Accounts Receivable Mgmt								2,028	5,861	984	423	2	29		
5709	Remittance Processing			47					4,589	13,721	630	271	17	308	1	1
5710	Credit and Collections	3		31					19,611	50,592	3,768	1,620	226	3,783	2	1
5711	Cust Communic Svcs-Director								2,143	6,414	634	273	6	117		
5712	Bill Processing								1,815	5,436	160	69	5	96		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								686							
5716	Field Resources Center-Raytown								33,583	96,233	3,548	1,525	0		7	3
5722	Field Resource Center Director								1,009	3,020	249	107	3	55		
5723	Utility Operations Dir								141	441						
5725	Customer Serv Centers-Director								1,625	4,847	642	276	(4)	(69)		
5726	Revenue Mgmt Back Office Supt								4,009	11,855	247	106	11	205	1	0
5763	Billing-Raytown			0					4,055	12,131	2,031	873	(14)	(250)	1	0
5890	MO MPS Customer Service															
6000	Retail Energy Markets	30							1,052	3,037	(3,794)	(1,630)				
6001	UED Pricing & Econ Analysis								1,868	4,584	(2,391)	(1,027)		0		
6002	Marketing Solutions Leadership								2,336	6,230	(1,487)	(639)	(0)	(0)		
6003	Energy Forecasting & Research								2,079	5,460	(2,828)	(1,215)	(12)	(190)		
6004	Consumer Energy Program								90	280	54	23	(2)	(35)		
6006	Customer Choice Programs								1,644	4,368	(1,811)	(778)	(13)	(211)		
6007	Retail Operations								2,047	5,068	(1,719)	(738)	3	158		
6016	Training Director								5,161	14,628	1,533	659	14	254	2	1
6017	Business Analysis Director								947	2,836	190	82	3	52		
6020	UED Principal Markets								15	50	32	14				
6021	Market Research				5				1,007	2,713	(351)	(151)	0	0		
6023	Retail Svcs Gas Alloc - Reg				2				1,837	5,373	3,416	1,468	0	(0)	0	0
6024	Retail Svcs Elec Alloc				28				12,593	37,407	23,491	10,094	0	(0)	1	1
6027	Community Communications Dir								957	2,866	69	30	3	58		
6028	Quality Assurance								2,988	8,325	506	218	5	90		
6031	Retail Services Leadership		50						2,041	5,118	(1,451)	(627)				
6033	SE Region Sales Leadership								5,510	12,736	(6,985)	(3,001)	0	0		
6100	Community Relations - General								716	1,939	8	3	(0)	(0)		
6101	Community Relations - Central								328	856			(0)	(0)		
6111	Economic Development-General								1,037	2,981	1,538	661		0		
6120	Econ Development - Marketing								373	1,004	77	33	(0)	0		
6124	Community Relations MO								7,244	21,710	(6,617)	(2,843)				
6130	UED Headquarters-President		326						19,579	66,011	9,120	3,902	(1)	(9)		
6131	President-Global Networks Grp		5,554	78	114				8,047	23,715	(1,446)	(625)	(59)	(959)	4	1
6132	Business Services Team		47						6,021	18,729	4,280	1,822	(1)	(9)		
6160	MO Electric SR VP								4,068	12,336	(792)	(341)				
6161	PS Procurement								216	965	(3,354)	(1,434)				
6162	PS Engr/Generations Svcs								1,608	6,664	(6,857)	(2,930)				

Regulatory Business Unit MP5
Statement of IBU Allocated Charges by De
12 Months Ended December 31, 2002

Name IBU

Sum of Sum Total Amt

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Cd	FDC Load Hr	FDC Load Te	FDC Load Er	FDC Load Ne	FDC Load It	FDC ESF Allo	FDC ESF Allo	FDC USU Alloc	Load
5493	Field Measurement										134	191	57,989
5494	Measurement Information										33	48	5,003
5550	Gen MM-Combo Gas & Electric												67,113
5559	Manager of MIs-MO										48	69	113,419
5566	Network Fleet Management												13,116
5567	Procurement			96	15	1	77	60	22				312,743
5699	Centralized Services VP			459	70	4	120	277	101		122	173	187,314
5700	Business Solutions												167,970
5701	Cust Service Center-Lincoln										11	15	520,886
5702	Customer Srv Ctr-Raytown												917,720
5703	Customer Service Center-Monroe												(83,497)
5704	Revenue Management Dir										24	35	47,622
5706	Billing-Omaha										13	19	212,210
5708	Accounts Receivable Mgmt												37,545
5709	Remittance Processing												323,598
5710	Credit and Collections			26	4	0	13	16	6	508	696		664,539
5711	Cust Communic Svcs-Director												208,329
5712	Bill Processing												1,082,704
5713	Market/Sales Communications												(7)
5714	Cust Operations UED-Vice Pres												10,481
5716	Field Resources Center-Raytown												667,511
5722	Field Resource Center Director												17,930
5723	Utility Operations Dir												3,166
5725	Customer Serv Centers-Director												26,821
5726	Revenue Mgmt Back Office Supt												91,847
5763	Billing-Raytown										51	73	72,268
5890	MO MPS Customer Service												(134,916)
6000	Retail Energy Markets												17,221
6001	UED Pricing & Econ Analysis												35,760
6002	Marketing Solutions Leadership												45,856
6003	Energy Forecasting & Research										158	225	46,895
6004	Consumer Energy Program												7,538
6006	Customer Choice Programs												30,373
6007	Retail Operations												38,940
6016	Training Director												108,192
6017	Business Analysis Director												57,399
6020	UED Principal Markets												939
6021	Market Research												24,283
6023	Retail Svcs Gas Alloc - Reg			1	0	0		1	0	421	586		49,240
6024	Retail Svcs Elec Alloc			11	2	0		7	2	216	307		452,966
6027	Community Communications Dir												24,672
6028	Quality Assurance												54,367
6031	Retail Services Leadership			490	75	4	71	294	108				113,457
6033	SE Region Sales Leadership												91,554
6100	Community Relations - General										10	13	19,010
6101	Community Relations - Central												7,014
6111	Economic Development-General												25,159
6120	Econ Development - Marketing										96	132	8,154
6124	Community Relations MO												223,002
6130	UED Headquarters-President			3,940	604	30	4,063	2,646	752	29			1,189,536
6131	President-Global Networks Grp			758	116	6	453	476	162	590	833		471,683
6132	Business Services Team			2,578	395	20	2,918	1,695	540	43			309,779
6160	MO Electric SR VP										362	515	78,683
6161	PS Procurement												1,226
6162	PS Engr/Generations Svcs										570	1,196	34,747

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

Name: IBU

Sum of Sum Total Amt		Resource Description2														
		1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
DeptID	Description	Labor Overtr	Labor Straigh	Lbr Straigh	Bonus/Comm	Labor Overtr	Incentive	Severence	LT Incentive	Tax Fringe B	Labor Stand	Labor Stand	Labor Callou	Labor Callou	Payroll Other	Labor Other
6163	North MO Elect Dist Mgt		30,111													
6165	IA/MO Gas VPHQ		23,538					447								
6166	IA/MO Gas Business Ops Mgr		39,577													
6167	WestIA/NrthMO Ops Mgr		23,113													
6311	Financial Mgmt-AQN State Supp		253,633	928				22,530								
6312	Financial Mgmt-AQN Central Sup		252,519	1,942			57	12,512								
6327	HR & Central Safety		236,502		221		853	(0)	17,431	1,235						
6332	Safety & Tech Trng-Elect Trng		19,148													
6333	Safety & Tech Trng-Gas Trng		52,292													
6340	USU Risk Solutions & Credit	40	59,906	540												
6348	GNG IT Business Office		115,105				92	(510)	37,453	1,090					433	
6349	GNG IT GSS Applications		85,254						12,287							
6352	GNG IT Enrgy Deliv Application		81,980	57					18,009						27	
6353	GNG IT Energy Res Applications		137,168		482				6,472							
6356	GNG IT Webb Applications		51,172	565					9,059							
6357	GNG IT Field Support		60,485						6,381							
6358	GNG IT Support Center		25,965				70		1,846							
6359	GNG IT Support Center - Tier 2		31,076						2,638							
6360	GNG IT Cust Serv Applications		179,882						53,384							
6361	GNG IT Telecom Services		6,260													
6362	GNG IT Client/Server Svcs		26,771						2,519							
6363	GNG IT InfoCenter-Open Sys Svc		17,402						1,141							
6364	GNG IT DataCenter-Ops Svcs	26	35,416				2,045		2,418							1,534
6365	GNG IT Data Base Support		59,706						22,825							
6366	GNG IT DataCntr-Tech Svcs		33,009		171		17		20,225							5
6367	GNG IT InfoCntr-Prod Ctrl Svcs		18,227				284									40
6368	GNG IT Infrastructure Mgmt		36,513													
6369	GNG IT Communication Services	6	80,389	3,120	219		29		19,943							
6370	Regulatory Administration	28	79,639	543			688	(8)		3,098						
6371	Regulatory Services Electric		85,017				88	0								
6372	Regulatory Services-Gas		17,341				60	0		434						
6373	Regulatory PGA		4,888		110		3		794							
6374	Regulatory Analytical Support		137,012		311				4,612							
6376	Reg Legislative Svcs-MO		55,719													
6381	E-Business		39,465													
6382	Regulatory Acctg Svcs-Electric		264,543						1,931							
6384	Regulatory Acctg Svcs-Gas		44,442				9									
6386	USU Risk Assessment & Audit		48,506	228												
6388	Property		13,997						1,149							
6390	Environmental		115,991				74									3,283
6392	Tax- Property Team		77,991													
6393	Tax- Sales Team		53,047				148									
6394	Tax- Income Team		55,046						(6,957)							
6397	GNG IT Call Center Engineering		32,436	(141)			120									
7037	General Gas Tech Svcs		2,386													
Grand Total		35,818	9,931,119	544,072	20,913	94,452	(485)	1,064,168	(4,004)	14,811	376	300	847	2,628	13,870	38,180

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Sto	Materials Pur	Materials Sm	Purchase La	Purchase Ov	Other Mater	Local Phone	Long Distanc	Cellular Phor	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech F
6163	North MO Elect Dist Mgt								155	326						
6165	IA/MO Gas VPHQ								105							
6166	IA/MO Gas Business Ops Mgr								590	133	35					
6167	WestIA/NrthMO Ops Mgr										24					
6311	Financial Mgmt-AQN State Supp		18					119	24	17	89					
6312	Financial Mgmt-AQN Central Sup								98	27						
6327	HR & Central Safety						1		160	1,600	63					
6332	Safety & Tech Trng-Elect Trng								96	44						
6333	Safety & Tech Trng-Gas Trng	766				466	895		51	209	9					
6340	USU Risk Solutions & Credit							0		51						
6348	GNG IT Business Office								339	22,243	239					77
6349	GNG IT GSS Applications							211	36	63	21					
6352	GNG IT Enrgy Deliv Application					47				82	(2,946)		14			
6353	GNG IT Energy Res Applications									54	27					
6356	GNG IT Webb Applications								29	15	207					
6357	GNG IT Field Support	28				54			166	398	150					
6358	GNG IT Support Center							1	6	16	79					
6359	GNG IT Support Center - Tier 2								22	48	17					
6360	GNG IT Cust Serv Applications					3		0	19	394	803					
6361	GNG IT Telecom Services							(24,855)	3,730	21	124	16,099	1,714	2,519		
6362	GNG IT Client/Server Svcs								36	5	60					
6363	GNG IT InfoCenter-Open Sys Svc								29		91					
6364	GNG IT DataCenter-Ops Svcs										74					
6365	GNG IT Data Base Support								126	56	140					
6366	GNG IT DataCntr-Tech Svcs								12		208					
6367	GNG IT InfoCntr-Prod Ctrl Svcs										15					
6368	GNG IT Infrastructure Mgmt								332	116	51					
6369	GNG IT Communication Services	62					35	42	90	6,730	190	1,599	334			488
6370	Regulatory Administration								358	132						
6371	Regulatory Services Electric								10	349						
6372	Regulatory Services-Gas		3						16	73						
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							586		1,207	86					
6381	E-Business	7							140	412						
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								0							
6388	Property															
6390	Environmental		4			82			162	355	904					
6392	Tax- Property Team								4							
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						5	12,275	14,084	361	157	3,531	2,594			
7037	General Gas Tech Svcs					5			18	23						
Grand Total		996	17,151	2,164	6,305	4,696	11,830	(8,829)	58,947	54,659	8,367	60,386	5,238	2,594	604	5,904

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

Name	IBU
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Sum of Sum Total Amt		1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
DeptID	Description	Voice Tech S	Toll Free, Des	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distanc	Long Distanc	Premium Cal	SCADA Com	Radio Comm	Voice Networ	TeleConferen	Local Exchan	Radio Tower
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ														122	
6166	IA/MO Gas Business Ops Mgr														116	
6167	WestIA/NrthMO Ops Mgr														21	
6311	Financial Mgmt-AQN State Supp														196	
6312	Financial Mgmt-AQN Central Sup														37	
6327	HR & Central Safety														563	
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office				3										733	
6349	GNG IT GSS Applications				2				142						66	362
6352	GNG IT Enrgy Deliv Application								26						1,028	206
6353	GNG IT Energy Res Applications														2,095	
6356	GNG IT Webb Applications														17	
6357	GNG IT Field Support														33	
6358	GNG IT Support Center														122	
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications														366	
6361	GNG IT Telecom Services		5,733	39	3,523	94	2	18,522	727	3				3	33,002	38
6362	GNG IT Client/Server Svcs														43	
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support														8	
6366	GNG IT DataCntr-Tech Svcs														140	
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt				0										363	
6369	GNG IT Communication Services		8,184						55		891	18,923		190		2,948
6370	Regulatory Administration														672	
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas														212	
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO														682	
6381	E-Business														813	
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas														2	
6386	USU Risk Assessment & Audit														62	
6388	Property															
6390	Environmental														467	
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		44,910	371	213	3	70	6,640	12,334	359		7,826		250	7,820	118
7037	General Gas Tech Svcs														55	
Grand Total		31	240,325	1,147	3,742	92,145	72	52,685	30,691	363	891	28,749	11,201	22,857	69,155	3,104

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

Name IBU

Sum of Sum Total Amt		1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
DeptID	Description	Mobile Radio	Cellular Data	Other Comm	Mainframe H	Software Cos	PC Supplies	Computer Eq	Comp Wrkst	Printer Hrdwr	MNTEL Ser	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp					64	11		133							
6312	Financial Mgmt-AQN Central Sup						46							311	4	
6327	HR & Central Safety		173			125	15		121				5	525	817	
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng					209	94									
6340	USU Risk Solutions & Credit													11		
6348	GNG IT Business Office			730		6,969	1,819		4,478	385	1,159		27	163	1,060	
6349	GNG IT GSS Applications					5,681	999		189					39	13	
6352	GNG IT Enrgy Deliv Application					51,552	5		184					56		
6353	GNG IT Energy Res Applications					23										
6356	GNG IT Webb Applications					39,806			704							
6357	GNG IT Field Support					35	507		867							
6358	GNG IT Support Center					7,391			319							
6359	GNG IT Support Center - Tier 2					82			14							
6360	GNG IT Cust Serv Applications				10,954	13,452	17,998		143			253				
6361	GNG IT Telecom Services			176			22		3						13	
6362	GNG IT Client/Server Svcs		584			57,563	(380)		62	28			8			
6363	GNG IT InfoCenter-Open Sys Svc				1,062	7,229		81,957								
6364	GNG IT DataCenter-Ops Svcs				606,366	(31,233)		9,635			(207)					
6365	GNG IT Data Base Support					20,377			1,277							
6366	GNG IT DataCntr-Tech Svcs				58,533	186,639	154	(445)	542					25		
6367	GNG IT InfoCntr-Prod Cntrl Svcs															
6368	GNG IT Infrastructure Mgmt			(14)			149									
6369	GNG IT Communication Services	1,017	35	1,479		114	6,775		1,683					57	1,331	
6370	Regulatory Administration													80		
6371	Regulatory Services Electric											15,483		715	40	
6372	Regulatory Services-Gas						5		79					34		
6373	Regulatory PGA					13										
6374	Regulatory Analytical Support					22,474		1,771						101		
6376	Reg Legislative Svcs-MD														32	
6381	E-Business					1,496								159		
6382	Regulatory Acctg Svcs-Electrc													461		
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								575							
6388	Property															
6390	Environmental					1,065	36		626					864	111	
6392	Tax- Property Team								223					1,307		
6393	Tax- Sales Team													1,700		
6394	Tax- Income Team					4,558								1,078		
6397	GNG IT Call Center Engineering			(61,713)		18	44		267							
7037	General Gas Tech Svcs															
Grand Total		1,017	24,908	(63,085)	674,915	442,490	29,442	92,918	18,045	413	1,159	47	17,678	26,974	8,443	205

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

Name IBU

Sum of Sum Total Amt		1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
DeptID	Description	Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Ec	Security Expe	Safety and M	Printing Expe	Cash Over ar	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for B
6163	North MO Elect Dist Mgt	12														50
6165	IA/MO Gas VPHQ	145	250	14	38	215				44		6,685			1,344	57
6166	IA/MO Gas Business Ops Mgr		14							25						49
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp	123	26							76						241
6312	Financial Mgmt-AQN Central Sup	38				19				90						204
6327	HR & Central Safety	498	918							917	13		21			757
6332	Safety & Tech Trng-Elect Trng		6						122							
6333	Safety & Tech Trng-Gas Trng	2,187	3		1,349	1,516	182		77							444
6340	USU Risk Solutions & Credit		4									3,641				
6348	GNG IT Business Office		423							99						563
6349	GNG IT GSS Applications	58	18			55				13					28	260
6352	GNG IT Enrgy Deliv Application	461	4							15						157
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															1
6357	GNG IT Field Support		136													
6358	GNG IT Support Center	2								0						26
6359	GNG IT Support Center - Tier 2	13														3
6360	GNG IT Cust Serv Applications	50	69							22						46
6361	GNG IT Telecom Services		13													
6362	GNG IT Client/Server Svcs	37	303													17
6363	GNG IT InfoCenter-Open Sys Svc					1,149				4						11
6364	GNG IT DataCenter-Ops Svcs					551										72
6365	GNG IT Data Base Support															5
6366	GNG IT DataCntr-Tech Svcs	50	412			2,287										22
6367	GNG IT InfoCntr-Prod Ctrl Svcs		10													
6368	GNG IT Infrastructure Mgmt	4	7			73										101
6369	GNG IT Communication Services	55	601							90						281
6370	Regulatory Administration	248	114			167				55			72		101	190
6371	Regulatory Services Electric	337	527							408						242
6372	Regulatory Services-Gas	381	575							697						30
6373	Regulatory PGA	10	98													
6374	Regulatory Analytical Support	719	91							303		1,911	23			106
6376	Reg Legislative Svcs-MO		6							120						148
6381	E-Business	42	173							3,266						118
6382	Regulatory Acctg Svcs-Electric	1,120	197							2,987						266
6384	Regulatory Acctg Svcs-Gas		99							345						1
6386	USU Risk Assessment & Audit															257
6388	Property	45	1							19						25
6390	Environmental	4,606	521			344				1,470						378
6392	Tax- Property Team	105	60							61						5
6393	Tax- Sales Team	574	365							1,824						
6394	Tax- Income Team	101	10													
6397	GNG IT Call Center Engineering	1	14													2
7037	General Gas Tech Svcs	1	11													
Grand Total		40,242	814,507	2,914	13,779	19,090	18,091	70	1,938	215,216	152	210,971	4,947	14,442	22,226	24,095

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

Name IBU

Sum of Sum Total Amt

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate As	Other Office	Plns Workers	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
6163	North MO Elect Dist Mgt						622		246	109						
6165	IA/MO Gas VPHQ		888				636	9	891	551						22
6166	IA/MO Gas Business Ops Mgr		329		100	1,548	2,270	8	1,471	2,007						
6167	WestIA/NrthMO Ops Mgr		71			147	1,069		205	508						
6311	Financial Mgmt-AQN State Supp		166		1,474	579	2,028	77	767	1,587	6					77
6312	Financial Mgmt-AQN Central Sup		1,389		818	159	372	8	264	348						1
6327	HR & Central Safety		2,313		4,026	1,202	4,730	130	3,336	4,808	79					162
6332	Safety & Tech Trng-Elect Trng		165				114		280	389						16
6333	Safety & Tech Trng-Gas Trng		672		1,282	478	1,434	16	1,951	2,699						3
6340	USU Risk Solutions & Credit		370		1,033	111	104		210	501	7					(284)
6348	GNG IT Business Office		791		8,496	903	1,094	115	888	3,415						227
6349	GNG IT GSS Applications		1,209		808	114	696	13	377	641						18
6352	GNG IT Enrgy Deliv Application		265		311	8	188	9	863	242						9
6353	GNG IT Energy Res Applications						97		18							806
6356	GNG IT Webb Applications		117				101		64							
6357	GNG IT Field Support		223		19	197	822	0	175	173	8					5
6358	GNG IT Support Center		36			16	2		13	15						
6359	GNG IT Support Center - Tier 2		24						10							
6360	GNG IT Cust Serv Applications		443		1,183	188	1,304	256	539	1,472			12			9
6361	GNG IT Telecom Services						32									
6362	GNG IT Client/Server Svcs		55		122	86	190		117	214						
6363	GNG IT InfoCenter-Open Sys Svc		11		159			11	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 Cntr Svcs		17													
6368	GNG IT Infrastructure Mgmt		21		438	232	1,707	17	732	1,077						
6369	GNG IT Communication Services		866		1,731	602	768	87	1,042	395						38
6370	Regulatory Administration		1,397		4,170	1,120	1,057	26	385	1,892	961					36
6371	Regulatory Services Electric		391		491	155	1,153	113	869	1,518						75
6372	Regulatory Services-Gas		42		502	87	36	3	124	95	7					1
6373	Regulatory PGA		10		24			0	58	7						
6374	Regulatory Analytical Support		635		526	66	295	42	77	596						34
6376	Reg Legislative Svcs-MO		917		190			178	7,138	2,777	565					145
6381	E-Business		399		1,179	136	247	42	669	1,814						83
6382	Regulatory Acctg Svcs-Electric		204		173		151	1	233							
6384	Regulatory Acctg Svcs-Gas		295		144	4			96							
6386	USU Risk Assessment & Audit		22		647	265	644	19	640	1,634						18
6388	Property		77		561				28		70					
6390	Environmental		2,618		2,431	1,503	691	135	1,183	2,363	534					404
6392	Tax- Property Team		165		792	614	232	17	362	678	80					18
6393	Tax- Sales Team		476		87				101							
6394	Tax- Income Team		2													
6397	GNG IT Call Center Engineering		88		192	79	251	6	95	231						
7037	General Gas Tech Svcs		17		48		212	0	36	82						2
Grand Total		11	124,817	7	564,325	26,877	112,753	3,172	85,034	106,125	9,228	2	12	(50)	(26,724)	4,983

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 GI	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6163	North MO Elect Dist Mgt												15			
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						2,540					53	9			
6312	Financial Mgmt-AQN Central Sup						928				232	64				
6327	HR & Central Safety						2,239				290	12	28			
6332	Safety & Tech Trng-Elect Trng						4,508									
6333	Safety & Tech Trng-Gas Trng						742									
6340	USU Risk Solutions & Credit						187									
6348	GNG IT Business Office						1,280					70	4			
6349	GNG IT GSS Applications						1,144									
6352	GNG IT Enrgy Deliv Application						824									
6353	GNG IT Energy Res Applications						3,615									
6356	GNG IT 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	8			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						10,916									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						930									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						421						2			
6370	Regulatory Administration						512				1,233					
6371	Regulatory Services Electric						1,436									
6372	Regulatory Services-Gas						56						5			
6373	Regulatory PGA						22									
6374	Regulatory Analytical Support						1,205									
6376	Reg Legislative Svcs-MO															
6381	E-Business						574									
6382	Regulatory Acctg Svcs-Electric						553									
6384	Regulatory Acctg Svcs-Gas						75						5			
6386	USU Risk Assessment & Audit						9									
6388	Property															
6390	Environmental		64				2,843					1	5			
6392	Tax- Property Team						368									
6393	Tax- Sales Team						288									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						910									
7037	General Gas Tech Svcs						35									
Grand Total		769,878	15,045	8,323	215,040	(955,991)	142,696	641,822	6,408	318,803	12,532	45,179	1,397,740	43,385	36,409	9,080

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

Name IBU

Sum of Sum Total Amt		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Gred	Benefits Emp	Long Term In	BENEFITS L	Benefits Other	Legal Fees	Accounting S	Tax Services	Audit Services
6163	North MO Elect Dist Mgt		15													
6165	IA/MO Gas VPHO			2,339												
6166	IA/MO Gas Business Ops Mgr			1,797												
6167	WestIA/NrthMO Ops Mgr		5													
6311	Financial Mgmt-AQN State Supp			961				625					16			
6312	Financial Mgmt-AQN Central Sup							609								
6327	HR & Central Safety		5			14		367					5	2,097		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			16,402				58								1,814
6349	GNG IT GSS Applications							727								
6352	GNG IT Enrgy Deliv Application			1,483				262					25			
6353	GNG IT Energy Res Applications							466								
6356	GNG IT Webb Applications							192								
6357	GNG IT Field Support			(32)				48								
6358	GNG IT Support Center							2								
6359	GNG IT Support Center - Tier 2							56								
6360	GNG IT Cust Serv Applications			225				227								
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs							14								
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support							327								
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs							11								
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		(5)													
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas			6,541				25								
6373	Regulatory PGA															
6374	Regulatory Analytical Support							53								
6376	Reg Legislative Svcs-MO							286								
6381	E-Business							1,401								
6382	Regulatory Acctg Svcs-Electrc							798								6,340
6384	Regulatory Acctg Svcs-Gas							5								
6386	USU Risk Assessment & Audit															
6388	Property							65								17,370
6390	Environmental			11,182												
6392	Tax- Property Team		13					107								
6393	Tax- Sales Team															73
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		0	3,408				58								
7037	General Gas Tech Svcs															
Grand Total		807	1,691	157,312	54,368	360,320	27,415	31,653	(326,630)	(7,037)	(2,928,330)	6,245	638,748	8,897	856	20,240

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Age	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ						540							1,228		
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						1,808									
6312	Financial Mgmt-AQN Central Sup						11,841									
6327	HR & Central Safety			15			1,335							424		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng													1,531		
6340	USU Risk Solutions & Credit												94			
6348	GNG IT Business Office						15,736							9,215		
6349	GNG IT GSS Applications						20,495									
6352	GNG IT Enrgy Deliv Application						30,651									
6353	GNG IT Energy Res Applications						25,697							11		
6356	GNG IT Webb Applications						1,166									
6357	GNG IT Field Support						1,699							290		
6358	GNG IT Support Center						3,409									
6359	GNG IT Support Center - Tier 2				17		649									
6360	GNG IT Cust Serv Applications						31,231									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						413							957		
6363	GNG IT InfoCenter-Open Sys Svc						184									
6364	GNG IT DataCenter-Ops Svcs						3,787									
6365	GNG IT Data Base Support						2,359									
6366	GNG IT DataCntr-Tech Svcs						1,054									
6367	GNG IT InfoCntr-Prod Ctr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						1,255							3,297		
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						1,812									
6373	Regulatory PGA						82									20
6374	Regulatory Analytical Support						467									
6376	Reg Legislative Svcs-MO															
6381	E-Business						39,661							1,997		
6382	Regulatory Acctg Svcs-Electric						750									
6384	Regulatory Acctg Svcs-Gas						13									
6386	USU Risk Assessment & Audit															
6388	Property						545									
6390	Environmental		1,388											8,874		
6392	Tax- Property Team															
6393	Tax- Sales Team													10,312		
6394	Tax- Income Team						(461)									
6397	GNG IT Call Center Engineering						508						13	10,213		
7037	General Gas Tech Svcs															
Grand Total		21,892	1,410	15	17	4,004	803,525	5,689	201	2,738	243,655	7,969	12,249	169,403	2	36,859

Regulatory Business Unit MPS
Statement of IBU Allocated Charges by De
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 Payme	Contr Payme	Brd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Brd	Business Gift	Business Prof	Promotional	Internet Adve	Trade Show/	Other Advert	Depreciation/
6163	North MO Elect Dist Mgt							26								
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr							372								
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp							108								
6312	Financial Mgmt-AQN Central Sup							8								
6327	HR & Central Safety							8,413			18	102			21	
6332	Safety & Tech Trng-Elect Trng							165								
6333	Safety & Tech Trng-Gas Trng							3,918								
6340	USU Risk Solutions & Credit				55			6								
6348	GNG IT Business Office		3,821	1,055				5,396			28		243			
6349	GNG IT GSS Applications							135	2							
6352	GNG IT Enrgy Deliv Application							157								
6353	GNG IT Enrgy Res Applications							12,436								
6356	GNG IT Webb Applications															
6357	GNG IT Field Support		274										404			
6358	GNG IT Support Center		159													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications							1,099								
6361	GNG IT Telecom Services		10													
6362	GNG IT Client/Server Svcs		52	5				724								
6363	GNG IT InfoCenter-Open Sys Svc							929								
6364	GNG IT DataCenter-Ops Svcs		36	121												
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs		105	98				751								
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		534					9								
6370	Regulatory Administration							3,097	6		174	728		474		
6371	Regulatory Services Electric							21								
6372	Regulatory Services-Gas							5								
6373	Regulatory PGA							220								
6374	Regulatory Analytical Support							82			36					
6376	Reg Legislative Svcs-MO										47		225			
6381	E-Business												263			
6382	Regulatory Acctg Svcs-Electric												800			
6384	Regulatory Acctg Svcs-Gas							6								
6386	USU Risk Assessment & Audit															
6388	Property							24								
6390	Environmental		124					52								
6392	Tax- Property Team							331								
6393	Tax- Sales Team							3,265								
6394	Tax- Income Team							22,754								
6397	GNG IT Call Center Engineering		1,455					451	166							
7037	General Gas Tech Svcs															
Grand Total		(42,282)	131,842	5,822	72	51,754	418,665	61,483	69,353	2,931	11,606	14,455	25	854	3,376	9,772

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

Name	IBU
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Sum of Sum Total Amt		2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
DeptID	Description	Amortization	Property Tax	State and Local	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Cont	Social & Cor	Lobbying Cor	Other Contrib	Bank and Crd	Insurance Bon
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						24									
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety													1,807		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															485
6346	GNG IT Business Office									509						
6349	GNG IT GSS Applications															
6352	GNG IT Enrgy Deliv Application															
6353	GNG IT Enrgy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							251								
6364	GNG IT DataCenter-Ops Svcs		22,874													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									1,018	307					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO										9,568		290	208		
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric									300						
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax- Property Team															
6393	Tax- Sales Team					5										
6394	Tax- Income Team						3									
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
Grand Total		28,799	22,868	10	(2,068)	5	142	251	(353)	37,068	9,875	12,827	4,670	1,652	187,626	485

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

Name IBU

Sum of Sum Total Amt

DeptID	Description	2607 Auto Liability	2610 Workers Com	2611 Workers Com	2700 Vehicles Fuel	2701 Vehicle Main	2703 Vehicles Lice	2704 Vehicles Ren	2706 Vehicle Main	2799 Vehicles Oth	3000 AFUDC	3099 Other Interes	3200 Regulatory C	3300 Interview Exp	3302 Job Placeme	3307 Search Firm
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				9											
6166	IA/MO Gas Business Ops Mgr				151											
6167	WestIA/NrthMO Ops Mgr				46											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				10						(10)					
6327	HR & Central Safety				141									5,750		
6332	Safety & Tech Trng-Elect Trng															
6333	Safety & Tech Trng-Gas Trng				154	10	57			1						
6340	USU Risk Solutions & Credit														15	
6348	GNG IT Business Office				27											
6349	GNG IT GSS Applications				7						(1,797)					
6352	GNG IT Enrgy Deliv Application										(4,727)					
6353	GNG IT Energy Res Applications														14	
6356	GNG IT Webb Applications															
6357	GNG IT Field Support				144			31		0						
6358	GNG IT Support Center			(138)	4						(2)					
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications				9						(10,802)				13	
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				48	20					(66)					
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs										(53)					
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				2											8
6369	GNG IT Communication Services				688	15	18				(5)				2	
6370	Regulatory Administration				106											
6371	Regulatory Services Electric				41											
6372	Regulatory Services-Gas				8										1	
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO				578			2,775	56							13
6381	E-Business				9											
6382	Regulatory Acctg Svcs-Electnc															25
6384	Regulatory Acctg Svcs-Gas				1											
6386	USU Risk Assessment & Audit				22											
6388	Property															
6390	Environmental				43	27									7	
6392	Tax- Property Team				55											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(705)					
7037	General Gas Tech Svcs									1						
Grand Total		61	47,619	35,990	3,031	83	84	2,928	76	19	(18,467)	20,065	(7,346)	13,866	113	557

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

Name IBU

Sum of Sum Total Amt		3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
DeptID	Description	Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
6163	North MO Elect Dist Mgt								2,108	6,323	261	112				
6165	IA/MO Gas VPHQ								1,679	5,015	(464)	(199)				
6166	IA/MO Gas Business Ops Mgr								2,770	8,311	(598)	(257)				
6167	WestIA/NrthMO Ops Mgr								1,618	4,854	(503)	(216)				
6311	Financial Mgmt-AQN State Supp		81						19,069	55,945	(14,804)	(6,361)	(254)	(4,193)	1	1
6312	Financial Mgmt-AQN Central Sup								18,548	54,978	(1,116)	(479)	0	0	2	1
6327	HR & Central Safety	48	177	19				36	17,669	51,848	(704)	(302)	0	0	0	0
6332	Safety & Tech Trng-Elect Trng				675				1,334	3,936	(572)	(246)	0	0		
6333	Safety & Tech Trng-Gas Trng				4,078				3,621	10,734	6,693	2,876	(0)	(0)		
6340	USU Risk Solutions & Credit								4,224	13,462	4,674	1,987	0	0		
6348	GNG IT Business Office			26					12,989	37,053	(1,542)	(668)	3	175		
6349	GNG IT GSS Applications								5,570	15,963	1,649	709	(154)	(2,197)		
6352	GNG IT Enrgy Deliv Application								6,931	19,900	(655)	(282)	(2)	(20)	0	0
6353	GNG IT Energy Res Applications								6,948	29,413	2,836	1,217	4	48		
6356	GNG IT Webb Applications								4,228	12,314	(2,501)	(1,077)			1	1
6357	GNG IT Field Support			40					4,666	13,723	828	355				
6358	GNG IT Support Center								1,952	5,763	(1,821)	(782)				
6359	GNG IT Support Center - Tier 2								2,360	6,948	2,273	977				
6360	GNG IT Cust Serv Applications		25						16,107	45,611	(12,691)	(5,453)	0	7		
6361	GNG IT Telecom Services								366	1,232	706	300	0	0		
6362	GNG IT Client/Server Svcs								2,044	6,025	307	131				
6363	GNG IT InfoCenter-Open Sys Svc								1,298	3,837	436	187	(13)	(241)		
6364	GNG IT DataCenter-Ops Svcs			17					2,901	8,258	95	41				
6365	GNG IT Data Base Support								7,493	21,337	824	354	74	1,332		
6366	GNG IT DataCntr-Tech Svcs								3,740	10,171	(3,564)	(1,531)				
6367	GNG IT InfoCntr-Prod Cntl Svcs								1,299	3,887	795	342				
6368	GNG IT Infrastructure Mgmt								2,561	7,668	1,278	549				
6369	GNG IT Communication Services				1,291				7,167	20,397	1,254	539	(37)	(557)	2	1
6370	Regulatory Administration		889						5,773	16,758	529	227	(0)	(2)	1	1
6371	Regulatory Services Electric			16					5,808	17,416	(8,321)	(3,576)	(0)	(0)		
6372	Regulatory Services-Gas		197	2					1,222	3,604	(3,934)	(1,691)		(0)		
6373	Regulatory PGA								393	1,144	(1,360)	(584)	0	(0)		
6374	Regulatory Analytical Support			25					9,855	29,207	1,586	686	0	0		
6376	Reg Legislative Svcs-MO								3,847	11,519	382	164	0	0		
6381	E-Business			14					2,635	8,287	(489)	(219)	1	9		
6382	Regulatory Acctg Svcs-Electnc								18,401	55,101	3,254	1,393	(0)	(0)		
6384	Regulatory Acctg Svcs-Gas								3,071	9,198	364	156	0	(0)		
6386	USU Risk Assessment & Audit								3,083	10,095	4,053	1,722	0	0		
6388	Property	(107)							1,031	3,064	(8,945)	(3,844)	(0)	(0)		
6390	Environmental								8,214	24,054	(13,989)	(6,012)	0	(0)		
6392	Tax- Property Team								5,383	16,141	(84)	(36)	(0)	(1)		
6393	Tax- Sales Team								3,656	11,010	(204)	(88)	(0)	0		
6394	Tax- Income Team								3,314	10,270	247	106	0	0		
6397	GNG IT Call Center Engineering								2,165	6,703	1,284	545	42	629		
7037	General Gas Tech Svcs								164	489	9	4		0		
Grand Total		73	7,673	569	50,041	(7,669)	251	36	806,536	2,482,338	(19,794)	(8,627)	103,319	(354,761)	614	298

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

Name | IBU

Sum of Sum Total Amt

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load C	FDC Load H	FDC Load T	FDC Load E	FDC Load N	FDC Load IT	FDC ESF All	FDC ESF All	FDC USU Alloc	Load
6163	North MO Elect Dist Mgt												40,626
6165	IA/MO Gas VPHQ												47,816
6165	IA/MO Gas Business Ops Mgr												60,840
6167	WestIA/NthMO Ops Mgr												30,961
6311	Financial Mgmt-AQN State Supp												340,592
6312	Financial Mgmt-AQN Central Sup												356,878
6327	HR & Central Safety												376,196
6332	Safety & Tech Trng-Elect Trng												30,182
6333	Safety & Tech Trng-Gas Trng												103,701
6340	USU Risk Solutions & Credit			3,514	538	27	3,096	2,218	786				101,614
6348	GNG IT Business Office			867	133	7	1,264	608	157				317,814
6349	GNG IT GSS Applications												151,949
6352	GNG IT Enrgy Deliv Application												217,385
6353	GNG IT Energy Res Applications											4,144	234,092
6356	GNG IT Webb Applications			346	53	3		206	75				116,864
6357	GNG IT Field Support									102			93,555
6358	GNG IT Support Center												44,495
6359	GNG IT Support Center - Tier 2												47,242
6360	GNG IT Cust Serv Applications										20	29	350,283
6361	GNG IT Telecom Services			586	90	5	274	358	131			16	71,633
6362	GNG IT Client/Server Svcs			72	11	1	121	47	17				110,293
6363	GNG IT InfoCenter-Open Sys Svc												117,290
6364	GNG IT DataCenter-Ops Svcs												666,473
6365	GNG IT Data Base Support												139,201
6366	GNG IT DataCntr-Tech Svcs												313,012
6367	GNG IT InfoCntr-Prod Ctrl Svcs												24,927
6368	GNG IT Infrastructure Mgmt									143	204		54,508
6369	GNG IT Communication Services									660	938		209,279
6370	Regulatory Administration												178,746
6371	Regulatory Services Electric			21	3	0	35	19					138,044
6372	Regulatory Services-Gas												33,971
6373	Regulatory PGA										2	3	5,958
6374	Regulatory Analytical Support												214,930
6376	Reg Legislative Svcs-MO												100,440
6381	E-Business			1,561	239	12	659	953	348				108,575
6382	Regulatory Acctg Svcs-Electric			800	123	6	1,342	616	99				362,966
6384	Regulatory Acctg Svcs-Gas												58,332
6386	USU Risk Assessment & Audit			3,485	533	27	1,615	2,132	779				98,441
6388	Property												7,804
6390	Environmental			268	41	2		160	58				228,745
6392	Tax- Property Team												116,090
6393	Tax- Sales Team			150	23	1	207	96	35				87,090
6394	Tax- Income Team												90,074
6397	GNG IT Call Center Engineering			1,069	164	8	1,794	768	187				117,749
7037	General Gas Tech Svcs										0	1	3,601
Grand Total		(26,425)	(1,451)	21,994	3,369	171	18,279	14,193	4,562	277	(6,239)	(229,173)	22,297,305





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

Name IBU

Sum of Sum Total Amt		Resource Description2		1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
DeptID	Description	Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severance	LT Incentive	Tax Fringe B	Labor Standt	Labor Standt	Labor Callou	Labor Callou	Payroll Other	Labor Other
1026	UPS-General	0	829	941		90										
1029	Production		55,836		183	86		525	2,531							
1039	Wholesale Customer SvcsA		78,978					269	4,356							
1042	Regulated Mktg&DispatchA		198,519	(1,495)		45	(1,064)									1,664
1043	Regulated Power Group		75,464				1,391			102						
1044	Fuel and Purchased PowerA		57,806					0	12,476							
1056	Trade AdministrationA		22,476						962							
1057	Financial Mgmt-UPS		39,401						3,715							
2301	GSS Planning & Operations		104						431							
2303	GSS Financial Accounting		3,010						12							
2304	GSS General Allocation		3,465													
2308	GSS Administration		137			2										
2309	GSS Cost Management		105						7							
2317	GSS ANR Pipeline		946													
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		129						1,422							
4474	UED Accounting Accruals		28,248						24,568							2,893
4475	UPS Accounting Accruals		(8,594)							(2,002)						
5001	Elec Trans Ops-MO/SJ Gen		21,993													
5002	Elec Trans Ops-ROW-MO/CO/KS		1,580													
5023	Elec Trans Business Ops-Genl		23,646													1,460
5028	Transmission Eng MO-Gen		18,134													
5030	Systems Operations_MO General	230	135,422	4,361		46							18			
5032	Transmission Ops MO-Gen		17,394													
5038	SCADA - General		8,304													
5080	V P Transmission Svcs		17,978			17	(0)	3,245		118						
5083	Business Ops - Energy Delivery		16,777		770	13		7,083								
5090	Energy Del Products & Services		3,095					3,500								
5100	VP of Network Management		8,019				0									
5130	MO Elec Business Support		14,513													
5190	General KS/CO/MO Gas Assets		3,183					2,327								
5250	MO Elec Engineering Service		19,416													
5251	MO Electric Planning & Design		12,871	794	155	24										
5252	UED Gas Planning & Design		3,709			1		722								
5253	MO Electric Standards		13,797													
5254	Network Gas Stds & Safety Trng		2,527			31		250								
5255	Forestry MO/CO/KS		8,628													
5257	UED Gas Technical Support		1,223					264								
5260	Safety & Tech Trng-USU		30,312		224	296		10,545								
5304	VP of Network Operations		38,855		1,197		0	47,761		1,251						
5305	Net Ops Work Management		13,165	1,056												
5352	General MO Elec Ntwrk Ops		20,374													
5360	General Elec Measurement		17,061													
5361	Warrensburg Meter Shop	165	5,309	9,601												
5370	General Substation Maintenance		8,389													
5379	VP - Gas Field Operations		756													
5381	Gen Gas Ntwrk Ops MO/KS/CO		3,685													
5405	General MO Gas Networks		1,850			39										

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

Name IBU

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

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

Name IBU

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

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

Name IBU

Sum of Sum Total Amt

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

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

Name IBU

Sum of Sum Total Amt

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

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

Name IBU

Sum of Sum Total Amt		1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
DeptID	Description	Corporate Ass	Other Office	Bins Workers	Air Transport	Rental Car E	Mileage Rem	Parking Fees	MEALS - 50%	Lodging	Entertainmer	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
1026	UPS-General		(108)													55
1029	Production		880		170	152	1,386	6	638	911						47
1039	Wholesale Customer SvcsA		2,987		1,410	428	904	83	630	1,979	441					53
1042	Regulated MKtg&DispatchA		373		702	233	359	47	274	669	25					2
1043	Regulated Power Group		69		399	92	758	18	923	326	119					7
1044	Fuel and Purchased PowerA		3		335	25	146	16	132	360	9					
1056	Trade AdministrationA		8		65		19	2	46	238						
1057	Financial Mgmt-UPS		4				38		18		48					
2301	GSS Planning & Operations		15		32	21	0	1	3	7	1					0
2303	GSS Financial Accounting		1		3	1	8		19	7						4
2304	GSS General Allocation		28		109	33	50	6	56	86	6					
2308	GSS Administration		9				0		4	2						
2309	GSS Cost Management					1	0	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		18													(6,790)
4474	UED Accounting Accruals		496													
4475	UPS Accounting Accruals		319													
5001	Elec Trans Ops-MO/SJ Gen		209		39	24	434	4	305	100						4
5002	Elec Trans Ops-ROW-MO/CO/KS		3		14		162	2	31	39						4
5023	Elec Trans Business Ops-Genl		601		753	394	782	32	386	680						14
5028	Transmission Eng MO-Gen		31				102		111	33						2
5030	Systems Operations_MO General		401		365	95	880	28	167	229						
5032	Transmission Ops MO-Gen		4				371		48		19					9
5038	SCADA - General		5		129	17	336	6	136	329						47
5080	V P Transmission Svcs		34		423	160	221	22	641	451	191			(14)		2
5083	Business Ops - Energy Delivery		91		164	34	166	12	82	243	1					11
5090	Energy Del Products & Services		7				155		19	27						1
5100	VP of Network Management		63		61	30	72	3	116	44						79
5130	MO Elec Business Support						211		116							1
5190	General KS/CO/MO Gas Assets		20		29		111	1	50	39						0
5250	MO Elec Engineering Service		344				35		73	3						6
5251	MO Electric Planning & Design		1			19	198		25	36						2
5252	UED Gas Planning & Design		26		15	10	96	1	38	43						
5253	MO Electric Standards		1,121			60			38	49						
5254	Network Gas Stds & Safety Trng		74			3	17		25	36						(0)
5255	Forestry MO/CO/KS		47			5	348	8	174	60						(5)
5257	UED Gas Technical Support		12		19	10	44	1	16	34						1
5260	Safety & Tech Trng-USU		1,078		296	338	2,328	14	1,220	1,021						11
5304	VP of Network Operations		294		807	131	373	64	388	879						137
5305	Net Ops Work Management		18		269	410	105	22	500	591	9					18
5352	General MO Elec Ntwrk Ops						443		97							559
5360	General Elec Measurement		138				572		188	76						4
5361	Warrensburg Meter Shop						80		109	45						234
5370	General Substation Maintenance		16		1,208	103	798	4	411	697						8
5379	VP - Gas Field Operations		4		4		9	0	3	7						0
5381	Gen Gas Ntwrk Ops MO/KS/CO				7		164	1	61	62						3
5405	General MO Gas Networks						132		48	149						

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

Name IBU

Sum of Sum Total Amt

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

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Statement of IBU Allocated Charges by De
12 Months Ended DECEMBER 31, 2002

Name IBU

Sum of Sum Total Amt		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Relocation Exp	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
1026	UPS-General												138			
1029	Production												17,148			
1039	Wholesale Customer SvcsA							118					5,474			
1042	Regulated Mktg&DispatchA		33	9,772				486				3				
1043	Regulated Power Group							106					7,340			
1044	Fuel and Purchased PowerA		14	3,943									162			
1056	Trade AdministrationA							165				3				
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			24				6								
2303	GSS Financial Accounting							15				1		124		
2304	GSS General Allocation							12				5	3,250			
2308	GSS Administration							3								
2309	GSS Cost Management							3								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual					16,540		5,336	(63,438)		(579,568)		914			536
4403	UPS Benefits Residual					(8,190)		1,498	(17,777)		(153,933)		212			123
4420	GSS Benefits Residual	96						39	(765)		(4,222)		7			5
4452	GSS Accounting Accruals						48									
4474	UED Accounting Accruals					85,402				0		0				
4475	UPS Accounting Accruals								(2,672)							
5001	Elec Trans Ops-MO/SJ Gen												157			
5002	Elec Trans Ops-ROW-MO/CO/KS												521			
5073	Elec Trans Business Ops-Genl		5	3,077									4,030			
5028	Transmission Eng MO-Gen							15				10				
5030	Systems Operations MO General		90	3,866				15				1				
5032	Transmission Ops MO-Gen		16					16								
5038	SCADA - General															
5080	V P Transmission Svcs							61				559	8,836	360		
5083	Business Ops - Energy Delivery							13								
5090	Energy Del Products & Services			167				5								
5100	VP of Network Management											57	11,762			
5130	MO Elec Business Support							18								
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service							3								
5251	MO Electric Planning & Design											1				
5252	UED Gas Planning & Design		2					4								
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Trng		0										21			
5255	Forestry MO/CO/KS							11								
5257	UED Gas Technical Support		1					10								
5260	Safety & Tech Trng-USU		3					694								
5304	VP of Network Operations							40				347	13,107			
5305	Net Ops Work Management		7					19								
5352	General MO Elec Ntwrk Ops							237					8,680			
5360	General Elec Measurement		8					11								
5361	Warrensburg Meter Shop		37	1,002				11				7				
5370	General Substation Maintenance		8					120								
5379	VP - Gas Field Operations							12				27	95			
5381	Gen Gas Ntwrk Ops MO/KS/CO												112			
5405	General MO Gas Networks															

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Statement of IBU Allocated Charges by De
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 Fe	Environmenta	Transfer Age	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Emplo	Telemarketing	On-Line Serv
1026	UPS-General															
1029	Production						12,536									
1039	Wholesale Customer SvcsA						297									224
1042	Regulated Mktg&DispatchA												3,681	2		8,191
1043	Regulated Power Group						2,042							280		59
1044	Fuel and Purchased PowerA	7,792				539	16,674									222
1056	Trade AdministrationA						136									
1057	Financial Mgmt-UPS						275									
2301	GSS Planning & Operations						14									35
2303	GSS Financial Accounting						(3)									3
2304	GSS General Allocation														0	302
2308	GSS Administration															
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						29,947	907						81		
4403	UPS Benefits Residual						6,895	188						17		
4420	GSS Benefits Residual						214	6						1		
4452	GSS Accounting Accruals						68									
4474	UED Accounting Accruals						1,005									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												110			
5023	Elec Trans Business Ops-Genl						2,939									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						56							747		3,689
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	VP Transmission Svcs															
5083	Business Ops - Energy Delivery						116									
5090	Energy Del Products & Services						116									
5100	VP of Network Management						63									
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						83									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design													151		
5252	UED Gas Planning & Design						49									
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng					15	25							63		
5255	Forestry MO/CO/KS											2,628				
5257	UED Gas Technical Support						12									
5260	Safety & Tech Trng-USU						300							637		
5304	VP of Network Operations						770									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															

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

Name IBU

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

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

Name IBU

Sum of Sum Total Amt

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

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

Name IBU

Sum of Sum Total Amt

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

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

Name IBU

Sum of Sum Total Amt		3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
DeptID	Description	Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
1026	UPS-General								128	385		246	105			
1029	Production								2,671	11,851	(3,391)	(1,449)	43	1,057		
1039	Wholesale Customer SvcsA			17					3,780	16,939	(64)	(27)	53	1,354		
1042	Regulated Mktg&DispatchA								9,130	40,809	474	203	(262)	(6,747)		
1043	Regulated Power Group								3,505	15,685	2,332	998	27	651		
1044	Fuel and Purchased PowerA				9				3,256	13,964	(2,177)	(931)	0	(0)		
1056	Trade AdministrationA			12					1,092	4,812	154	66	(27)	(801)		
1057	Financial Mgmt-UPS								1,968	8,670	109	47	0	0		
2301	GSS Planning & Operations		11						68	92	453	194				
2303	GSS Financial Accounting								205	624	(50)	(21)	0	(0)		
2304	GSS General Allocation		13	0					236	715	453	193	0	(0)		
2308	GSS Administration		11						11	31	237	101				
2309	GSS Cost Management								8	24	229	98				
2317	GSS ANR Pipeline								65	197	124	53		0		
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals					(4)			120	295	49	21	(1,323)			
4474	UED Accounting Accruals					(1,763)			3,443	14,300	(4,388)	(1,885)	28,929	(63,000)		
4475	UPS Accounting Accruals					(180)			273	2,305	2,140	915	(1,755)	(1,512)		
5001	Elec Trans Ops-MO/SJ Gen								1,525	4,571	247	106	(55)	(902)		
5002	Elec Trans Ops-ROW-MO/CO/KS								111	329	(151)	(65)	(2)	(21)		
5023	Elec Trans Business Ops-Genl								1,742	4,914	266	114	(0)	0		
5028	Transmission Eng MO-Gen								1,252	3,754	57	24	0	(0)		
5030	Systems Operations_MO General								9,817	29,011	1,663	715		(0)		
5032	Transmission Ops MO-Gen								1,209	3,604	157	67	0			
5038	SCADA - General								584	1,708	79	34	(0)	(0)		
5090	V P Transmission Svcs			9					2,713	7,892	1,024	440	(0)	(0)		
5093	Business Ops - Energy Delivery								1,704	4,582	43	19	0	(0)		
5090	Energy Del Products & Services								435	1,124			(0)	(0)		
5100	VP of Network Management								547	1,641	59	25	(0)	(0)		
5130	MO Elec Business Support								1,017	3,043	(279)	(120)	73	1,213		
5190	General KS/CO/MO Gas Assets								381	1,026	(0)		0	0		
5250	MO Elec Engineering Service								1,353	4,056	233	100	(121)	(1,993)		
5251	MO Electric Planning & Design				2				805	2,738	(28)	(12)	180	2,047	2	1
5252	UED Gas Planning & Design								305	877	(0)	(0)	5	76		
5253	MO Electric Standards								966	2,897	(298)	(128)	(167)	(2,752)		
5254	Network Gas Sids & Safety Trng				61				216	634	45	19	2	27		
5255	Forestry MO/CO/KS								596	1,787	30	13	(0)	0		
5257	UED Gas Technical Support								103	293	5	2	1	25		
5260	Safety & Tech Trng-USU				624	122	92		3,015	8,622	(2,726)	(1,174)	31	459		
5304	VP of Network Operations			28					6,191	15,622	(818)	(351)	0	(0)		
5305	Net Ops Work Management								1,045	3,137	(115)	(49)	0	0	1	0
5352	General MO Elec Ntwrk Ops	25							1,394	4,188	(238)	(102)	0	0		
5360	General Elec Measurement				219				1,184	3,544	79	34	(37)	(623)		
5361	Warrensburg Meter Shop				52				1,029	3,099	(1,133)	(487)	(20)	(335)	15	7
5370	General Substation Maintenance								574	1,722	(48)	(21)	0	(0)		
5379	VP - Gas Field Operations								53	166	0	0	(0)	0		
5381	Gen Gas Ntwrk Ops MO/KS/CO	5							256	755	47	21	0	0		
5405	General MO Gas Networks								132	395	(75)	(32)	0	(0)		

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

Name IBU

Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Cleanng 1840	Cleanng 1840	FDC Load C	FDC Load H	FDC Load T	FDC Load E	FDC Load N	FDC Load IT	FDC ESF All	FDC ESF All	FDC USU Alloc	
1026	UPS-General			75	12	1	54	47	17		182	291	10,583
1029	Production			5	1	0		3	1			469	109,708
1039	Wholesale Customer SvcsA												130,392
1042	Regulated Mktg&DispatchA									19			282,441
1043	Regulated Power Group										107	153	126,367
1044	Fuel and Purchased PowerA									18	53	279	117,417
1056	Trade AdministrationA												29,872
1057	Financial Mgmt-UPS											233	54,782
2301	GSS Planning & Operations												2,457
2303	GSS Financial Accounting											11	3,381
2304	GSS General Allocation												15,638
2308	GSS Administration											3	723
2309	GSS Cost Management												519
2317	GSS ANR Pipeline												1,386
4402	UED Benefits Residual												(101,158)
4403	UPS Benefits Residual												(43,950)
4420	GSS Benefits Residual												(293)
4452	GSS Accounting Accruals	(7)	(1)								(1,249)	(1,741)	(2,156)
4474	UED Accounting Accruals	(6,051)	(320)									(52,797)	54,383
4475	UPS Accounting Accruals	(249)	(33)								(2,379)	(3,337)	(44)
5001	Elec Trans Ops-MO/SJ Gen												35,314
5002	Elec Trans Ops-ROW-MO/CO/KS												3,408
5023	Elec Trans Business Ops-Genl												47,406
5026	Transmission Eng MO-Gen												23,772
5030	Systems Operations_MO General										883	1,257	210,120
5032	Transmission Ops MO-Gen												23,107
5038	SCADA - General										100	143	11,939
5080	V P Transmission Svcs												48,002
5083	Business Ops - Energy Delivery			2	0	0	4	2					32,103
5090	Energy Del Products & Services												8,711
5100	VP of Network Management										71	102	23,001
5130	MO Elec Business Support												17,816
5190	General KS/CO/MO Gas Assets												7,319
5250	MO Elec Engineering Service												23,577
5251	MO Electric Planning & Design												20,571
5252	UED Gas Planning & Design										3	4	6,225
5253	MO Electric Standards												15,748
5254	Network Gas Stds & Safety Trng												4,371
5255	Forestry MO/CO/KS												15,418
5257	UED Gas Technical Support										1	1	2,309
5260	Safety & Tech Trng-USU			246	38	2		147	54		63	90	101,205
5304	VP of Network Operations										158	224	135,408
5305	Net Ops Work Management												20,682
5352	General MO Elec Ntwrk Ops												40,452
5360	General Elec Measurement												23,172
5361	Warrensburg Meter Shop										3	5	27,272
5370	General Substation Maintenance												14,296
5379	VP - Gas Field Operations												1,330
5381	Gen Gas Ntwrk Ops MO/KS/CO										61	84	5,484
5405	General MO Gas Networks												2,725

DeptID	Description	1000 Labor Overtim	1001 Labor Straight	1002 Lbr Straight T	1003 Bonus/Comm	1006 Labor Overtim	1090 Incentive	1091 Severence	1092 LT Incentive	1093 Tax Fringe B	1094 Labor Standt	1095 Labor Standt	1096 Labor Callout	1097 Labor Callout	1098 Payroll Other	1099 Labor Other
5490	General Gas Measurement		1,129													
5491	Small Volume Repair (CB)		705					23								
5492	Large Volume/Warehouse (CB)		1,059			49										
5493	Field Measurement	24	3,378	814		78		279					2	1		0
5494	Measurement Information		475													
5550	Gen MM-Combo Gas & Electric		8,929		78		(0)	3,127								
5559	Manager of MIs-MO		21,942		20	2										
5566	Network Fleet Management		520	1,073		51		4,001								
5567	Procurement		37,594		130	178		8,129								
5699	Centralized Services VP		20,205	174		122	118			273						296
5700	Business Solutions		15,837			(10)		11,630								
5701	Cust Service Center-Lincoln	5,941	15,390	77,765	33	496				102	65	18	98			681
5702	Customer Srv Ctr-Raytown	389	93,042	1,664	245	6,817						3		267		813
5703	Customer Service Center-Monroe		(81)					(16,421)								
5704	Revenue Management Dir		5,271			47		2,849								
5706	Billing-Omaha		46,099	381		1,746		7,861								
5708	Accounts Receivable Mgmt	50	5,760	76		257		1,611								
5709	Remittance Processing	104	14,156	438		1,562										1
5710	Credit and Collections	97	33,049	772	49	4,743		24,841								395
5711	Cust Communic Svcs-Director		6,751			14										
5712	Bill Processing		(1,401)			570										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					2,854								
5716	Field Resources Center-Raytown	367	125,983	2,863		3,537		2,605				17	23	379		3,614
5722	Field Resource Center Director		3,703													
5723	Utility Operations Dir		642													
5725	Customer Serv Centers-Director		6,021			2		(724)								
5726	Revenue Mgmt Back Office Supt	41	12,518	401		1,109		237								158
5763	Billing-Raytown	7	12,058	176		1,767					7					6
5913	MO SJD Customer Service		(15,367)													
6000	Retail Energy Markets		4,012					1,089								
6001	UED Pricing & Econ Analysis		2,736					6,107								
6002	Marketing Solutions Leadership		5,183					4,712								
6003	Energy Forecasting & Research		3,813			22		4,985								
6004	Consumer Energy Program		404													
6006	Customer Choice Programs		3,710					3,187								
6007	Retail Operations		2,249					5,577								
6016	Training Director		15,468	565				2,777								459
6017	Business Analysis Director		3,299													
6020	UED Pncipal Markets		74													
6021	Market Research		2,547					1,666								
6023	Retail Svcs Gas Alloc - Reg		3,441	31		6										
6024	Retail Svcs Elec Alloc	93	60,087	214		90										
6027	Community Communications Dir		3,372													
6028	Quality Assurance	5	7,642			43		3,676								
6031	Retail Services Leadership		2,792				0	5,490		296						
6033	SE Region Sales Leadership		8,045		2,331			12,788								
6100	Community Relations - General		9,264					6,037								
6101	Community Relations - Central		3,269					3,713								
6111	Economic Development-General		6,786					3,789								
6120	Econ Development - Marketing		4,980					2,893								
6124	Community Relations MO		29,261													
6130	UED Headquarters-President		89,752			165	(0)									
6131	President-Global Networks Grp	86	26,008	1,243		1,197	399			595						
6132	Business Services Team		25,133													
6160	MO Electric SR VP		18,530													
6161	PS Procurement		1,792			20										
6162	PS Engr/Generations Svcs	65	10,607	770												
6163	North MO Elect Dist Mgt		9,340													

Dept/D	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Sto	Materials Pur	Materials Sm	Purchase Lay	Purchase Otr	Other Mater	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5490	General Gas Measurement		50				1		0	6						
5491	Small Volume Repair (CB)		9				132									
5492	Large Volume/Warehouse (CB)		19				141			4						
5493	Field Measurement		44	11			561		0	84	8					
5494	Measurement Information		0							0						
5550	Gen MM-Combo Gas & Electric						0			19	30					
5559	Manager of Mtls-MO	14								40	40					
5566	Network Fleet Management										4					
5567	Procurement		3						29	{7}	159					18
5699	Centralized Services VP	11							65	66	50					
5700	Business Solutions								0	3	97					
5701	Cust Service Center-Lincoln								63	236	165	2,326				
5702	Customer Srv Ctr-Raytown						2	142	8,741	40	124	6,065		20		1,344
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0		12							
5706	Billing-Omaha								1	4	5					
5708	Accounts Receivable Mgmt									9						
5709	Remittance Processing								1		13					
5710	Credit and Collections						1	46	6		13	2,535				
5711	Cust Communic Svcs-Director						108	7	22	25	0					
5712	Bill Processing		5				40		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		46						54	143	202					
5722	Field Resource Center Director										13					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								0							
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown								1	2						
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis									64	3					
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							148	6	55						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations									3	1					
6016	Training Director									2	24					
6017	Business Analysis Director															
6020	UED Pnnicipal Markets															
6021	Market Research							0			14					
6023	Retail Svcs Gas Alloc - Reg					5		1	8	24			0			
6024	Retail Svcs Elec Alloc							2	82	677			2			
6027	Community Communications Dir						0			0						
6028	Quality Assurance															
6031	Retail Services Leadership							44		32	20					
6033	SE Region Sales Leadership															
6100	Community Relations - General									6	1					
6101	Community Relations - Central									32						
6111	Economic Development-General								0	5						
6120	Econ Development - Marketing								7	4						
6124	Community Relations MO								295	10						
6130	UED Headquarters-President								89	25	21					
6131	President-Global Networks Grp							1	141	143	1					
6132	Business Services Team							22	48							
6160	MO Electric SR VP					4			26	7						
6161	PS Procurement															
6162	PS Engr/Generations Svcs					94			45							
6163	North MO Elect Dist Mgt								47	98						

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, De	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distanc	Long Distanc	Premium Cal	SCADA Com	Radio Comm	Voice Networ	TelaConferer	Local Exchan	Radio Tower
5490	General Gas Measurement													6		
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)													4		
5493	Field Measurement													0		
5494	Measurement Information													12		
5550	Gen MM-Combo Gas & Electnc	8														
5559	Manager of Mtis-MO															
5566	Network Fleet Management													4		
5567	Procurement													45		
5699	Centralized Services VP													141		
5700	Business Solutions													301		
5701	Cust Service Center-Lincoln		2,531					644						1	1,466	
5702	Customer Srv Ctr-Raytown		48,706					3,738	4,720				3,090	229	5,346	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir													100		
5706	Billing-Omaha													197		
5708	Accounts Receivable Mgmt								6							
5709	Remittance Processing															
5710	Credit and Collections		606	211				3,461	24					5	648	
5711	Cust Communic Svcs-Director						26,543							56		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown													18		
5722	Field Resource Center Director													3		
5723	Utility Operations Dir													2		
5725	Customer Serv Centers-Director													4		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets													22		
6001	UED Pricing & Econ Analysis													128		
6002	Marketing Solutions Leadership													58		
6003	Energy Forecasting & Research								66					15		
6004	Consumer Energy Program															
6006	Customer Choice Programs													49		
6007	Retail Operations													17		
6016	Training Director													76		
6017	Business Analysis Director													6		
6020	UED Principal Markets															
6021	Market Research													1		
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													3		
6028	Quality Assurance															
6031	Retail Services Leadership													18		
6033	SE Region Sales Leadership													20		
6100	Community Relations - General													12		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													17		
6130	UED Headquarters-President													30		
6131	President-Global Networks Grp													165		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Eng/Generations Svcs															
6163	North MO Elect Dist Mgt															

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe H	Software Cos	PC Supplies	Computer Eq	Comp Wkst	Printer Hdw	INTEL Ser	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Chrts
5490	General Gas Measurement													1	5	1
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)														38	
5493	Field Measurement								12							
5494	Measurement Information		2	0										1		
5550	Gen MM-Combo Gas & Electric					600			46							
5559	Manager of Mtls-MO							5	176							
5566	Network Fleet Management														32	
5567	Procurement					107	17		9							
5699	Centralized Services VP					7								217	7	
5700	Business Solutions					32			2							
5701	Cust Service Center-Lincoln			17											18	
5702	Customer Srv Ctr-Raytown			41				6	52							
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt							6								
5709	Remittance Processing					3			26							
5710	Credit and Collections			206		(614)							25	3	2	
5711	Cust Communic Svcs-Director			(1,359)												
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown							31					193			
5722	Field Resource Center Director															
5723	Utility Operations Dir					44										
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt					7			12						1	
5763	Billing-Raytown							36							1	
5813	MO SJD Customer Service															
6000	Retail Energy Markets													6		
6001	UED Pricing & Econ Analysis		1,100													
6002	Marketing Solutions Leadership								1					0	3	
6003	Energy Forecasting & Research		9												460	
6004	Consumer Energy Program					1,218										
6006	Customer Choice Programs					33										
6007	Retail Operations		4			22										
6016	Training Director					93			8					15		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research													90		
6023	Retail Svcs Gas Alloc - Reg													1	1	
6024	Retail Svcs Elec Alloc		6,367			388			149					33	42	
6027	Community Communications Dir															
6028	Quality Assurance					7										
6031	Retail Services Leadership								27					3,289		
6033	SE Region Sales Leadership															
6100	Community Relations - General													5		
6101	Community Relations - Central															
6111	Economic Development-General													82	3	
6120	Econ Development - Marketing					43			19						25	
6124	Community Relations MO													18	680	
6130	UED Headquarters-President					6,863									14	
6131	President-Global Networks Grp		44			40			290				2	22		17
6132	Business Services Team													46		
6160	MO Electric SR VP													5		
6161	PS Procurement															
6162	PS Eng/Generations Svcs														18	23
6163	North MO Elect Dist Mgt															

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Warehouse	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Exp	Safety and M	Printing Exp	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for Bu
5490	General Gas Measurement		1	122	60	43		2	2	1						6
5491	Small Volume Repair (CB)		0							3		2				0
5492	Large Volume/Warehouse (CB)	0	32	11					0							0
5493	Field Measurement		1	(83)	4	4			3	4						5
5494	Measurement Information		2	11												
5550	Gen MM-Combo Gas & Electric	2	12		1											19
5559	Manager of Mtls-MO	515	8							57						
5566	Network Fleet Management		51						19	(240)						
5567	Procurement	412	221							162						25
5699	Centralized Services VP	298	30							261		7				1,050
5700	Business Solutions	13	10							8						58
5701	Cust Service Center-Lincoln	118								7						224
5702	Customer Srv Ctr-Raytown	647	7							267						447
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		0							33						39
5706	Billing-Omaha		65							6						
5708	Accounts Receivable Mgmt	21	2							2		34				10
5709	Remittance Processing	20	38							210	34	25				53
5710	Credit and Collections	4	113							9		(4)				4
5711	Cust Communic Svcs-Director		8					14		609		19				1
5712	Bill Processing	(1,333)	250,113			487	3,690			49,569		6				
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		0													
5716	Field Resources Center-Raytown	1,647	2							71						111
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director									13						7
5726	Revenue Mgmt Back Office Supt	24	18													10
5763	Billing-Raytown	26	2							69						24
5913	MO SJD Customer Service		(23,787)													
6000	Retail Energy Markets		8							3			146			125
6001	UED Prong & Econ Analysis		2													26
6002	Marketing Solutions Leadership	51	26							88		2	24			39
6003	Energy Forecasting & Research									0						
6004	Consumer Energy Program		4							40						5
6006	Customer Choice Programs									161			4			3
6007	Retail Operations	4	6							27						18
6016	Training Director	2	32							242						53
6017	Business Analysis Director									1						
6020	UED Principal Markets									20						
6021	Market Research															3
6023	Retail Svcs Gas Alloc - Reg	13	9							13		100	0			73
6024	Retail Svcs Elec Alloc	16	13							10		10,727	325			269
6027	Community Communications Dir	9	10							7						10
6028	Quality Assurance		0				31			38						306
6031	Retail Services Leadership		12							2						13
6033	SE Region Sales Leadership		10													4
6100	Community Relations - General		4							0						14
6101	Community Relations - Central		1										324			49
6111	Economic Development-General		0							15		61	32	498		41
6120	Econ Development - Marketing	50	6											243		33
6124	Community Relations MO	23	56							244		1,514	690	3,816		451
6130	UED Headquarters-President	56	56						3	131			124			68
6131	President-Global Networks Grp	158	60	433						337		36,275				46
6132	Business Services Team		356							2,214		23				32
6160	MO Electnc SR VP	472	7							2			21			12
6161	PS Procurement		0													5
6162	PS Engr/Generations Svcs		5						41							7
6163	North MO Elect Dist Mgt	4														15

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office	Trns Workers	Air Transport	Rental Car Exp	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportatio	Unused Airlin	Other Travel	Uniforms
5490	General Gas Measurement		43			1		8		1	13					
5491	Small Volume Repair (CB)		1					1		0	0				0	10
5492	Large Volume/Warehouse (CB)									17	28				0	8
5493	Field Measurement		1		17	14	18		0	86	165				3	43
5494	Measurement Information		2							0						
5550	Gen MM-Combo Gas & Electric		116		99	9	61	6	168	45						
5559	Manager of Mtls-MO		22		62	31	338	8	334	112					5	
5566	Network Fleet Management		3						14							58
5567	Procurement		309	2	96	61	72	7	271	311					19	
5699	Centralized Services VP		36		366	97	108	12	575	145	324				9	
5700	Business Solutions		488		188	77	69	5	121	243					2	
5701	Cust Service Center-Lincoln		1,397		29	78	616	0	431	761	1				2	
5702	Customer Srv Ctr-Raytown		1,199		21	285	330	2	522	961		0			10	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		41		467	209	279	27	184	1,302					10	
5706	Billing-Omaha		357		105	32	396	2	331	366		0			11	
5708	Accounts Receivable Mgmt	3	73		42	27	2	0	38	21						
5709	Remittance Processing		407		140	14	9	1	26	40						
5710	Credit and Collections		322		101	77	98	1	289	220						
5711	Cust Communic Svcs-Director		15		7	2	36	3	123	70	15				1	
5712	Bill Processing		325						4	5						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		890		60	328	697	9	1,229	1,456	4				46	
5722	Field Resource Center Director								6							
5723	Utility Operations Dir				9		21		5	7						
5725	Customer Serv Centers-Director		12		59	5	7	1	79	24	13				4	
5726	Revenue Mgmt Back Office Supt		291				85		34	136					3	
5763	Billing-Raytown		27				206	2	70	344						
5913	MO SJD Customer Service															
6000	Retail Energy Markets		11		14		2		72							
6001	UED Pricing & Econ Analysis		243													
6002	Marketing Solutions Leadership		7		40		8	1	14	5						
6003	Energy Forecasting & Research		14		4		32									
6004	Consumer Energy Program								25							
6006	Customer Choice Programs															
6007	Retail Operations		97		8				5							
6016	Training Director		59			11	132	0	105	106					1	
6017	Business Analysis Director		79			11		0	5	5					1	
6020	UED Principal Markets															
6021	Market Research		0		15	3	37	6	33	69	1				1	
6023	Retail Svcs Gas Alloc - Reg		21		25	19	95	1	98	102	6				1	
6024	Retail Svcs Elec Alloc		165		387	137	1,577	35	1,315	1,210	422				36	
6027	Community Communications Dir		55		114		21	3	8	44					0	
6028	Quality Assurance		44		87	4	21	2	20	52					0	
6031	Retail Services Leadership		8,053		74				5							
6033	SE Region Sales Leadership															
6100	Community Relations - General		336		62		227	0	117	42						
6101	Community Relations - Central		27		153	75	43	10	273	220	15				2	
6111	Economic Development-General		35		194	63	79	4	30	170					0	
6120	Econ Development - Marketing		54		22	28	150	1	51	152	54				0	
6124	Community Relations MO		386		98	34	2,137	7	890	419	373				19	
6130	UED Headquarters-President		1,585		133,875	110	124	10	184	609	4				8	
6131	President-Global Networks Grp		94		2,012	26	22	5	438	115					7	
6132	Business Services Team		3,384		447	97	146		99	409					6	
6160	MO Electric SR VP						37		35		143					
6161	PS Procurement		1				10		6							
6162	PS Engr/Generations Svcs		539			5	48		37	75						4
6163	North MO Elect Dist Mgt						188		77	33						

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASD)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gri	Benefits Heal	Benefits Life	Benefits Eduat	Benefits AD&
5490	General Gas Measurement						8									
5491	Small Volume Repair (CB)						5									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						0									
5494	Measurement Information												0			
5550	Gen MM-Combo Gas & Electric						37					3				
5559	Manager of Mills-MO						122									
5566	Network Fleet Management															
5567	Procurement						183									
5699	Centralized Services VP						1,216					124				
5700	Business Solutions						84									
5701	Cust Service Center-Lincoln						51					222	14			
5702	Customer Srv Ctr-Raytown						185					709				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						22					11				
5706	Billing-Omaha						90						8			
5708	Accounts Receivable Mgmt						2					7				
5709	Remittance Processing						98					12				
5710	Credit and Collections						127	(94)				552				
5711	Cust Communic Svcs-Director						41									
5712	Bill Processing						11						1			
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown						108					135				
5722	Field Resource Center Director															
5723	Utility Operations Dir						28									
5725	Customer Serv Centers-Director						94					1				
5726	Revenue Mgmt Back Office Supt						34					2				
5763	Billing-Raytown						12					13				
5913	MO SJD Customer Service												8			
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						14									
6004	Consumer Energy Program															
6006	Customer Choice Programs						38									
6007	Retail Operations						54									
6016	Training Director						568									
6017	Business Analysis Director						21									
6020	UED Principal Markets															
6021	Market Research						61									
6023	Retail Svcs Gas Alloc - Reg						6					3				
6024	Retail Svcs Elec Alloc						(84)					71				
6027	Community Communications Dir						11					238				
6028	Quality Assurance						46									
6031	Retail Services Leadership						137									
6033	SE Region Sales Leadership															
6100	Community Relations - General						11									
6101	Community Relations - Central															
6111	Economic Development-General						30									
6120	Econ Development - Marketing						88									
6124	Community Relations MO						81									
6130	UED Headquarters-President						822				678					
6131	President-Global Networks Grp						17,302				657	8				
6132	Business Services Team										137					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt												5			

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS L	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5490	General Gas Measurement		0					1								
5491	Small Volume Repair (CB)		3					1								
5492	Large Volume/Warehouse (CB)		2													
5493	Field Measurement		6	7												
5494	Measurement Information		0													
5550	Gen MM-Combo Gas & Electric							90					1,666			
5559	Manager of Mts-MO		3													
5566	Network Fleet Management		13					(27)								
5567	Procurement							195					5,635			
5699	Centralized Services VP			825				241					4,774			
5700	Business Solutions			831				199								
5701	Cust Service Center-Lincoln							612								
5702	Customer Srv Ctr-Raytown			164				187				139				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							26					409			
5706	Billing-Omaha							224								
5708	Accounts Receivable Mgmt							21								
5709	Remittance Processing							146				10				
5710	Credit and Collections			1,825				274				5	39			
5711	Cust Communic Svcs-Director							329								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		12	5,161				307								
5722	Field Resource Center Director							139								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							13								
5726	Revenue Mgmt Back Office Supt			1,885				14				0				
5763	Billing-Raytown							1								
5913	MO SJD Customer Service															
6000	Retail Energy Markets							261								
6001	UED Pricing & Econ Analysis							72								
6002	Marketing Solutions Leadership							87					62			
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs			(395)				158								
6007	Retail Operations							75					450			
6016	Training Director			3,320												
6017	Business Analysis Director							14								
6020	UED Principal Markets															
6021	Market Research							163								
6023	Retail Svcs Gas Alloc - Reg							94				1				
6024	Retail Svcs Elec Alloc											1				
6027	Community Communications Dir							672								
6028	Quality Assurance							17								
6031	Retail Services Leadership							80					10,086			
6033	SE Region Sales Leadership							134					28			
6100	Community Relations - General							172					4,077			
6101	Community Relations - Central							300								
6111	Economic Development-General							17					30			
6120	Econ Development - Marketing							21								
6124	Community Relations MO							62								
6130	UED Headquarters-President							24					17,046			
6131	President-Global Networks Grp							7					1,745			
6132	Business Services Team												15,736		216	
6160	MO Electric SR VP												416			
6161	PS Procurement		8					73								
6162	PS Engr/Generations Svcs		16													
6163	North MO Elec Dist Mgt		4										40			

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fe	Environment	Transfer Age	Geological Fe	Engineering	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimm	Constr Fee/C	Temp Empl	Telemarketin	On-Line Serv
5490	General Gas Measurement		0													
5491	Small Volume Repair (CB)						13						23			
5492	Large Volume/Warehouse (CB)		3													
5493	Field Measurement						28									
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						351									
5559	Manager of Mtls-MO													407		
5566	Network Fleet Management						116							2		
5567	Procurement						2,783							898		
5699	Centralized Services VP						577							137		
5700	Business Solutions						12,684									
5701	Cust Service Center-Lincoln													516		
5702	Customer Srv Ctr-Raytown						30							3,528		
5703	Customer Service Center-Monroe							(2,210)								
5704	Revenue Management Dir						74									
5706	Billing-Omaha						1,253								613	
5708	Accounts Receivable Mgmt						74									
5709	Remittance Processing							14	58					5,055		
5710	Credit and Collections						3,168	266		738	68,933		133	15,706		6
5711	Cust Communic Svcs-Director													13		
5712	Bill Processing															
5713	Market/Sales Communications											(2)				
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							84						4,051		
5763	Billing-Raytown													160		
5913	MO SJD Customer Service															
6000	Retail Energy Markets						233									57
6001	UED Pncing & Econ Analysis						233									
6002	Marketing Solutions Leadership						919									
6003	Energy Forecasting & Research						175									18
6004	Consumer Energy Program															
6006	Customer Choice Programs						313									
6007	Retail Operations						226									
6016	Training Director						548							1		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						146									
6023	Retail Svcs Gas Alloc - Reg						195									
6024	Retail Svcs Elec Alloc						10,481									
6027	Community Communications Dir													25		
6028	Quality Assurance						73							15		
6031	Retail Services Leadership						251									24
6033	SE Region Sales Leadership						329									
6100	Community Relations - General						194									
6101	Community Relations - Central						97									
6111	Economic Development-General						484							1,630		
6120	Econ Development - Marketing						362									181
6124	Community Relations MO						1,723									
6130	UED Headquarters-President						33,968							54		
6131	President-Global Networks Grp						2,354							278		31
6132	Business Services Team						26,187									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															