

Exhibit No.:

Issues: Allocations

Witness: Beverlee R. Agut

Sponsoring Party: Aquila Networks-MPS

Case No.: ER-

FILED⁴

MAY 03 2004

Missouri Public
Service Commission

Before the Public Service Commission
of the State of Missouri

Direct Testimony

of

Beverlee R. Agut

Exhibit No. 1017
Case No(s). ER-2004-0034
Date 3-1-04 Rptr IV

TABLE OF CONTENTS

CORPORATE COST ALLOCATIONS.....2

JURISDICTIONAL AND UTILITY ALLOCATIONS.....9



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

- 1 Q. Please state your name and business address.
- 2 A. My name is Beverlee R. Agut and my business address is 10700 East 350 Highway,
3 Kansas City, Missouri
- 4 Q. By whom are you employed and in what capacity?
- 5 A. I am employed by Aquila, Inc. (“Aquila” or “Company”) in the Networks Financial
6 Management group as Sr. Manager-Regulatory Accounting acting as a liaison between
7 the Financial Management and Regulatory Services groups and an advisor to the financial
8 systems groups.
- 9 Q. Please state your educational background and experience.
- 10 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a major
11 in Accounting from Rockhurst University in Kansas City. I am a Certified Management
12 Accountant and a member of the Institute of Management Accountants. In 1976, I began
13 working for Missouri Public Service, now Aquila Networks-MPS (“MPS”), a division of
14 Aquila, and held various positions in the accounting and regulatory departments. In 1988,
15 I joined Kansas Public Service, previously a division of Aquila, as Manager of
16 Accounting and Regulatory Affairs. Since 1995, I have held various positions in Aquila’s
17 Accounting, Regulatory Services, and Financial Management groups. I transferred to my
18 current position in June 2002.
- 19 Q. Have you previously testified before any regulatory bodies?

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

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

5 A. The purpose of my testimony is to: 1) describe the process for allocating costs associated
6 with various centralized support functions along with the impact of these allocations on
7 the operations of MPS and to sponsor the associated
8 centralized support function allocations relating to base test year Operations Adjustment
9 CS-16 (MPS 2) describe the jurisdictional and utility allocation factors
10 developed for MPS

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15 Adjustments CS-16 are illustrated in Schedule LAS-4
16 included with the direct testimony of Aquila witness Lisa Starkebaum for MPS
17
18

19 **CORPORATE COST ALLOCATIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19 Q. Please describe how the allocation process works.

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

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

5 Q. Please describe Operations Adjustment CS-16.

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

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

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

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

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

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

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

10 Q. How were these costs identified for elimination?

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

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

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

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

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

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

20 Schedule BRA-1 (MPS) - Statement of Allocated Charges
21 for Balance Sheet Accounts
22 Schedule BRA-3 (MPS) - Statement of Allocated Charges
23 for Income Statement Accounts

1 Schedule BRA-5 (MPS) - Statement of ESF Allocated

2 Charges by Department by Resource

3 Schedule BRA-7 (MPS) - Statement of IBU Allocated

4 Charges by Department by Resource

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

6 Allocations Adjustment,” Operations Adjustment CS-16.

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

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

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

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

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

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

13 **JURISDICTIONAL AND UTILITY ALLOCATIONS**

14 Q. Have additional allocation factors been developed?

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

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

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

18 discussion of the development of these factors for MPS is included in Schedule

19 BRA-11 attached to my testimony.

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7 Q. Does this conclude your direct testimony?

8 A. Yes.

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

In the matter of Aquila, Inc. d/b/a Aquila)
 Networks-MPS and Aquila Networks-L&P,)
 for authority to file tariffs increasing electric) Case No. ER-_____
 rates for the service provided to customers in)
 the Aquila Networks-MPS and Aquila)
 Networks-L&P area)

County of Jackson)
) ss
 State of Missouri)

AFFIDAVIT OF BEVERLEE R. AGUT

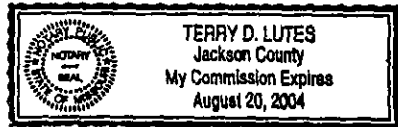
Beverlee R. Agut, being first duly sworn, deposes and says that she is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Beverlee R. Agut;" that said testimony was prepared by her and under her direction and supervision; that if inquiries were made as to the facts in said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

Beverlee R. Agut
 Beverlee R. Agut

Subscribed and sworn to before me this 26th day of June, 2003.

Terry D. Lutes
 Notary Public
 Terry D. Lutes

My Commission expires:
8-20-2004



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

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

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

Regulatory Report for BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
1003		Bonus/Commissions	0	1,672	1,672
1006		Labor Overtime Non-Union	239	10	249
1099		Labor Other	513	0	513
1101		Materials Purchased Storekeepr	677	0	677
1104		Materials Small Equip & Tools	215	0	215
1106		Purchase Land/Land Rights	1,781	566	2,327
1109		Purchase Other Assets	3,958	0	3,958
1199		Other Materials	125	0	126
1201		Long Distance Costs	4	565	569
1202		Cellular Phone Costs	9,674	816	10,489
1203		Pagers	792	207	999
1299		Other Communication Costs	1	0	1
1301		Software Costs/Maint/Licenses	8,064	0	8,064
1302		PC Supplies and Maintenance	104	0	104
1399		Other IT Costs	2,492	1,398	3,890
1400		Ind Dues/Fees/Subscript Tax Ded	1,280	108	1,387
1401		Ind Dues/Fees/Subscript Non Tax	0	4	4
1402		Maps Charts and Logs	33	0	33
1403		Office and Warehouse Supplies	250	0	250
1404		Postage and Delivery	98	2	101
1407		Equipment & Storage Rent/Lease	1,496	0	1,496
1410		Safety and Medical Supplies	11	0	11
1411		Printing Expenses	204	17	221
1419		MEALS for Bus Mtg - 100%Deduct	36	95	131
1499		Other Office Expenses	4,022	736	4,758
1600		Air Transportation	14,611	1,342	15,953
1601		Rental Car Expense	3,643	412	4,055
1602		Mileage Reimbursement	52,700	15,328	68,027
1603		Parking Fees	775	14	789
1604		MEALS - 50% Tax Deduct	9,922	2,427	12,350
1605		Lodging	11,713	1,397	13,109
1608		Entertainment	70	0	70
1699		Other Travel	508	65	573
1700		Automobile Allowance	9,147	0	9,147
1708		Education/Seminar/Training Exp	7,302	795	8,098
1799		Benefits Other	524	189	714
1808		Engineering Fees	14,906	2,267	17,173
1809		Consulting Fees	43,201	12,342	55,543
1815		Constr Fee/Contractor Pymts	447	0	447
1899		Other Outside Services	18	0	18
2000		Depreciation/Depletion	(529,249)	0	(529,249)
2209		Business/Occupation Tax & Lic	0	100	100
2700		Vehicles Fuel	23	27	50
2704		Vehicles Rent and Leases	(52)	0	(52)
2799		Vehicles Other	554,951	0	554,951
3405		Ground Transportation	24	0	24
9004		Vehicle Loading	1,909	145	2,055
9006		Manage/Supervise & Field Eng	(3,962)	0	(3,962)
9100		Payroll Taxes Loading	154,108	41,820	195,926
9102		Benefits Loading	396,844	124,624	521,468
9103		COMPENSATED ABSENCES-LABOI	261,885	78,895	338,781
9104		COMPENSATED ABSENCES-BENEI	78,708	33,041	111,747
9106		P/R Tax Loading-Incent Non-Un	21,570	(1,200)	20,370
9111		Non-Productive Time Loading	49	0	49
9112		Incentive Loading Non-Union	259,827	(19,841)	239,985
9113		Incentive Loading- Union	16	0	17
9114		P/R Tax Loading- Incent Union	1	0	1

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

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

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Farc	GL	Resource	
Account	Resource	Description	Total
400001			
	2000	Depreciation/Depletion	3,732,094
403000			3,732,094
403001			
	2100	Amortization	145,409
404000			145,409
	2100	Amortization	27,943
404300			27,943
	2100	Amortization	18,935
405000			18,935
406000			
407000			
	1702	FICA (OASDI)	958,662
	1704	FUTA	19,674
	1705	SUTA	9,935
	1706	Medicare	338,545
	1707	Other Payroll Taxes	(1,079,761)
	1708	Education/Seminar/Training Exp	42
	1799	Benefits Other	0
	2200	Property Tax	182,641
	2202	City/County Tax	(159,684)
	2203	State and Local Use Tax	10
	2205	Sales Tax	5
	2209	Business/Occupation Tax & Lic	42
	2210	Real & Personal Property Tax	387
	2299	Other Taxes	37
	9005	A&G Loading	(13,199)
	9100	Payroll Taxes Loading	857,405
	9106	P/R Tax Loading-Incent Non-Un	107,145
	9114	P/R Tax Loading- Incent Union	244
408100			1,221,930
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	0
408200			0
	2204	Income Tax	(90,579)
409100			(90,579)
	2204	Income Tax	(21,922)
409101			(21,922)
409200			
409201			
409300			
	2204	Income Tax	91,989
410100			91,989
410200			
	2204	Income Tax	18,443
411100			18,443
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(47,037)
417000			(47,037)
	(None)	(None)	(1,768)
	1001	Labor Straight Time Non-Union	1,738,352
	1002	Lbr Straight Time Union	77,219

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

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

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

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1202	Cellular Phone Costs	1,258
	1225	TeleConferencing	722
	1403	Office and Warehouse Supplies	3,196
	1404	Postage and Delivery	28
	1419	MEALS for Bus Mtg - 100%Deduct	428
	1499	Other Office Expenses	230
	1600	Air Transportation	374
	1601	Rental Car Expense	68
	1602	Mileage Reimbursement	638
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	1,837
	1605	Lodging	450
	1606	Entertainment	128
	1699	Other Travel	24
	1708	Education/Seminar/Training Exp	1,225
	1809	Consulting Fees	216
	1817	Temp Employee Services	7
	1819	On-Line Service Fees	933
	2700	Vehicles Fuel	36
	9103	COMPENSATED ABSENCES-LABOR	14,173
	9112	Incentive Loading Non-Union	1,379
	9220	FDC USU Alloc Load	590
500000			126,798
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	11
506000			11
507000			
	1805	Environmental Fees	15
509000			15
510000			
	1101	Materials Purchased Storekeepr	50
511000			50
512000			
513000			
514000			
	1000	Labor Overtime Union	178
	1001	Labor Straight Time Non-Union	23,308
	1002	Lbr Straight Time Union	348
	1199	Other Materials	12
	1201	Long Distance Costs	151
	1419	MEALS for Bus Mtg - 100%Deduct	53
	1499	Other Office Expenses	1,525
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	169
	1604	MEALS - 50% Tax Deduct	203
	1605	Lodging	710
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	625
	1906	Promotional Entertainment	792
	2700	Vehicles Fuel	83

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2706	Vehicle Maint & Repair - Labor	5
	2901	Retirements	(138)
	3405	Ground Transportation	33
	9103	COMPENSATED ABSENCES-LABOR	3,410
	9211	FDC ESF Alloc Load USU	125
	9220	FDC USU Alloc Load	515
546000			32,132
547000			
547030			
	1600	Air Transportation	4
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	0
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
	1800	Legal Fees	45,090
548000			45,098
	1001	Labor Straight Time Non-Union	36,281
	1002	Lbr Straight Time Union	17
	1006	Labor Overtime Non-Union	53
	1201	Long Distance Costs	148
	1202	Cellular Phone Costs	51
	1203	Pagers	8
	1225	TeleConferencing	241
	1226	Local Exchange Carrier Circuit	45
	1304	Comp Wrkstn Hardware/Supp/Main	20
	1404	Postage and Delivery	50
	1419	MEALS for Bus Mtg - 100%Deduct	117
	1499	Other Office Expenses	222
	1602	Mileage Reimbursement	151
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	63
	1800	Legal Fees	8,229
	1804	Computer Fees	21,892
	1809	Consulting Fees	33,433
	1819	On-Line Service Fees	808
	1899	Other Outside Services	254
	9103	COMPENSATED ABSENCES-LABOR	5,237
	9200	FDC Load Corp Services	27
	9201	FDC Load HR ESF	4
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	16
	9205	FDC Load IT Assets	6
	9210	FDC ESF Alloc Load AEC	51
	9211	FDC ESF Alloc Load USU	76
	9220	FDC USU Alloc Load	1,179
549000			108,677
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	506,101
	1002	Lbr Straight Time Union	(4,175)
	1006	Labor Overtime Non-Union	83
	1200	Local Phone Service	815

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1201	Long Distance Costs	488
	1202	Cellular Phone Costs	358
	1203	Pagers	295
	1205	Data Communications	576
	1230	Cellular Data Costs	5
	1403	Office and Warehouse Supplies	1,415
	1404	Postage and Delivery	6
	1407	Equipment & Storage Rent/Lease	401
	1408	Office and Equip Repair/Maint	3
	1411	Printing Expenses	337
	1419	MEALS for Bus Mtg - 100%Deduct	828
	1499	Other Office Expenses	931
	1600	Air Transportation	2,223
	1601	Rental Car Expense	657
	1602	Mileage Reimbursement	1,314
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	867
	1605	Lodging	1,987
	1606	Entertainment	69
	1699	Other Travel	38
	1708	Education/Seminar/Training Exp	2,480
	1819	On-Line Service Fees	15,928
	1825	Contractor Payments-Equipment	27,483
	1904	Business Gifts	216
	1906	Promotional Entertainment	387
	2700	Vehicles Fuel	23
	9103	COMPENSATED ABSENCES-LABOR	72,775
	9112	Incentive Loading Non-Union	(33,871)
	9210	FDC ESF Alloc Load AEC	53
556000			601,205
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	87,570
	1002	Lbr Straight Time Union	807
	1090	Incentive	(54,510)
	1091	Severence	55,178
	1099	Labor Other	5,070
	1201	Long Distance Costs	59
	1202	Cellular Phone Costs	(26)
	1203	Pagers	44
	1225	TeleConferencing	179
	1226	Local Exchange Carrier Circuit	177
	1301	Software Costs/Maint/Licenses	757
	1302	PC Supplies and Maintenance	191
	1304	Comp Wrkstn Hardware/Supp/Main	224
	1403	Office and Warehouse Supplies	14
	1404	Postage and Delivery	70
	1410	Safety and Medical Supplies	117
	1411	Printing Expenses	390
	1419	MEALS for Bus Mtg - 100%Deduct	179
	1499	Other Office Expenses	141
	1600	Air Transportation	938
	1601	Rental Car Expense	71
	1602	Mileage Reimbursement	270
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	885
	1605	Lodging	674
	1606	Entertainment	216
	1699	Other Travel	14
	1800	Legal Fees	9,744
	1809	Consulting Fees	20,061

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1819	On-Line Service Fees	295
	1821	Contr Payments - Labor	984
	1899	Other Outside Services	1,840
	2700	Vehicles Fuel	11
	3099	Other Interest	17,306
	3405	Ground Transportation	25
	9100	Payroll Taxes Loading	(2)
	9102	Benefits Loading	(7)
	9103	COMPENSATED ABSENCES-LABOR	12,785
	9104	COMPENSATED ABSENCES-BENEFITS	(2)
	9112	Incentive Loading Non-Union	(24,515)
	9200	FDC Load Corp Services	104
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9204	FDC Load Network Services	62
	9205	FDC Load IT Assats	23
	9211	FDC ESF Alloc Load USU	297
	9220	FDC USU Alloc Load	1,531
557000			140,308
	1001	Labor Straight Time Non-Union	908
	1800	Legal Fees	537
	1805	Environmental Fees	5
	9103	COMPENSATED ABSENCES-LABOR	83
	9112	Incentive Loading Non-Union	(83)
560000			1,451
	1001	Labor Straight Time Non-Union	344,086
	1002	Lbr Straight Time Union	874
	1199	Other Materials	14
	1201	Long Distance Costs	103
	1202	Cellular Phone Costs	792
	1411	Printing Expenses	14
	1419	MEALS for Bus Mtg - 100%Deduct	47
	1499	Other Office Expenses	2,097
	1600	Air Transportation	3,599
	1601	Rental Car Expense	1,366
	1602	Mileage Reimbursement	5,387
	1603	Parking Fees	160
	1604	MEALS - 50% Tax Deduct	1,249
	1605	Lodging	2,888
	1699	Other Travel	22
	1708	Education/Seminar/Training Exp	435
	1800	Legal Fees	1,877
	1819	On-Line Service Fees	12,968
	1899	Other Outside Services	7,981
	2700	Vehicles Fuel	24
	9103	COMPENSATED ABSENCES-LABOR	44,201
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	188
	9220	FDC USU Alloc Load	239
561000			430,590
562000			
	1899	Other Outside Services	12,836
563000			12,836
564000			
565000			
	1001	Labor Straight Time Non-Union	208,311
	1002	Lbr Straight Time Union	576
	1003	Bonus/Commissions	689
	1006	Labor Overtime Non-Union	313

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1090	Incentive	(535)
	1091	Severance	32,858
	1099	Labor Other	6,132
	1100	Materials Stores	6
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	1,816
	1199	Other Materials	91
	1200	Local Phone Service	35
	1201	Long Distance Costs	563
	1202	Cellular Phone Costs	1,479
	1203	Pagers	628
	1208	Voice Tech Hardware Purch	12
	1212	Toll Free, Dedicated	1
	1213	Toll Free, Switched	0
	1217	Long Distance, Dedicated	0
	1218	Long Distance, Switched	51
	1225	TeleConferencing	979
	1226	Local Exchange Carrier Circuit	0
	1299	Other Communication Costs	1
	1301	Software Costs/Maint/Licenses	149
	1302	PC Supplies and Maintenance	17
	1304	Comp Wrkstn Hardware/Supp/Main	307
	1402	Maps Charts and Logs	13
	1403	Office and Warehouse Supplies	1,763
	1404	Postage and Delivery	687
	1405	Utilities	65
	1406	Janitorial Service	4,035
	1410	Safety and Medical Supplies	3
	1411	Printing Expenses	708
	1416	Economic Development Costs	26
	1419	MEALS for Bus Mtg - 100%Deduct	360
	1499	Other Office Expenses	1,134
	1600	Air Transportation	1,825
	1601	Rental Car Expense	826
	1602	Mileage Reimbursement	4,368
	1603	Parking Fees	170
	1604	MEALS - 50% Tax Deduct	3,582
	1605	Lodging	2,572
	1606	Entertainment	185
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	154
	1708	Educator/Seminar/Training Exp	2,251
	1800	Legal Fees	29,830
	1801	Accounting Services	205
	1809	Consulting Fees	2,718
	1817	Temp Employee Services	618
	1819	On-Line Service Fees	20
	1899	Other Outside Services	1,684
	2700	Vehicles Fuel	11
	2799	Vehicles Other	2
	3300	Interview Expenses	7
	3301	Outplacement Services	0
	3405	Ground Transportation	18
	9004	Vehicle Loading	95
	9103	COMPENSATED ABSENCES-LABOR	28,286
	9112	Incentive Loading Non-Union	(2,035)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	15
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9203	FDC Load End User Support	12
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	77
566000			340,834
	1407	Equipment & Storage Rent/Lease	9,290
	2704	Vehicles Rent and Leases	20
567000			9,310
	1001	Labor Straight Time Non-Union	11,908
	9103	COMPENSATED ABSENCES-LABOR	1,524
	9112	Incentive Loading Non-Union	0
568000			13,432
569000			
	1001	Labor Straight Time Non-Union	9,854
	1202	Cellular Phone Costs	93
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	27
	1600	Air Transportation	1,725
	1601	Rental Car Expense	11
	1602	Mileage Reimbursement	357
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	419
	1605	Lodging	779
	1699	Other Travel	11
	1815	Constr Fee/Contractor Pymts	846
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,261
	9112	Incentive Loading Non-Union	0
570000			15,391
	1001	Labor Straight Time Non-Union	5,345
	1106	Purchase Land/Land Rights	15
	1201	Long Distance Costs	(23)
	1202	Cellular Phone Costs	64
	1203	Pagers	2
	1499	Other Office Expenses	27
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	201
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	94
	1605	Lodging	34
	1699	Other Travel	(3)
	1814	Tree Trimming Fees	79
	9103	COMPENSATED ABSENCES-LABOR	684
	9112	Incentive Loading Non-Union	(0)
571000			6,528
572000			
	1001	Labor Straight Time Non-Union	9,261
	1106	Purchase Land/Land Rights	1,860
	1202	Cellular Phone Costs	43
	1301	Software Costs/Maint/Licenses	7
	1403	Office and Warehouse Supplies	2,538
	1404	Postage and Delivery	170
	1405	Utilities	495
	1406	Janitorial Service	5,832
	1408	Office and Equip Repair/Maint	771
	1411	Printing Expenses	2
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	1,254

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	63
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	293
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	166
	1605	Lodging	227
	1699	Other Travel	6
	1809	Consulting Fees	31
	1899	Other Outside Services	17,622
	9103	COMPENSATED ABSENCES-LABOR	1,212
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	211
	9220	FDC USU Alloc Load	300
573000			42,370
	1001	Labor Straight Time Non-Union	209,338
	1002	Lbr Straight Time Union	5,755
	1006	Labor Overtime Non-Union	48
	1104	Materials Small Equip & Tools	8
	1201	Long Distance Costs	319
	1202	Cellular Phone Costs	693
	1301	Software Costs/Maint/Licenses	10
	1403	Office and Warehouse Supplies	1,058
	1404	Postage and Delivery	48
	1411	Printing Expenses	258
	1419	MEALS for Bus Mtg - 100%Deduct	17
	1499	Other Office Expenses	122
	1601	Rental Car Expense	199
	1602	Mileage Reimbursement	4,507
	1604	MEALS - 50% Tax Deduct	565
	1605	Lodging	356
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	11
	1724	Relocation Expenses	600
	1800	Legal Fees	3,110
	1805	Environmental Fees	22
	1817	Temp Employee Services	103
	1899	Other Outside Services	439
	1905	Business Promotion	3
	1906	Promotional Entertainment	73
	2700	Vehicles Fuel	13
	9004	Vehicle Loading	8
	9102	Benefits Loading	419
	9103	COMPENSATED ABSENCES-LABOR	28,631
	9104	COMPENSATED ABSENCES-BENEFITS	110
	9112	Incentive Loading Non-Union	(7,670)
	9113	Incentive Loading- Union	9
	9211	FDC ESF Alloc Load USU	17
	9220	FDC USU Alloc Load	24
580000			247,231
	1000	Labor Overtime Union	807
	1001	Labor Straight Time Non-Union	51,953
	1002	Lbr Straight Time Union	14,611
	1096	Labor Callout Union	64
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	0
	1817	Temp Employee Services	2,449
	9103	COMPENSATED ABSENCES-LABOR	8,978
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	2,966
	9220	FDC USU Alloc Load	4,221

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
581000			86,051
582000			
	1001	Labor Straight Time Non-Union	27,994
	1201	Long Distance Costs	30
	1202	Cellular Phone Costs	62
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	17
	9103	COMPENSATED ABSENCES-LABOR	3,589
583000			31,701
	1404	Postage and Delivery	1
	1815	Constr Fee/Contractor Pymts	94
	1899	Other Outside Services	77
584000			171
585000			
	1000	Labor Overtime Union	8,878
	1002	Lbr Straight Time Union	122,706
	1096	Labor Callout Union	630
	1101	Materials Purchased Storekeepr	9,982
	1199	Other Materials	3,042
	1201	Long Distance Costs	302
	1202	Cellular Phone Costs	2,686
	1203	Pagers	387
	1230	Cellular Data Costs	13
	1499	Other Office Expenses	34
	1604	MEALS - 50% Tax Deduct	43
	9004	Vehicle Loading	27,531
	9103	COMPENSATED ABSENCES-LABOR	16,843
	9113	Incentive Loading- Union	155
586000			193,231
	1006	Labor Overtime Non-Union	73
	1101	Materials Purchased Storekeepr	360
	9103	COMPENSATED ABSENCES-LABOR	9
587000			442
	1000	Labor Overtime Union	328
	1001	Labor Straight Time Non-Union	597,163
	1002	Lbr Straight Time Union	32,671
	1003	Bonus/Commissions	4,021
	1006	Labor Overtime Non-Union	6,061
	1090	Incentive	(1,961)
	1091	Severance	238,635
	1096	Labor Callout Union	21
	1097	Labor Callout Non-Union	143
	1099	Labor Other	13,794
	1100	Materials Stores	61
	1101	Materials Purchased Storekeepr	2,713
	1104	Materials Small Equip & Tools	23
	1106	Purchase Land/Land Rights	2,284
	1199	Other Materials	283
	1200	Local Phone Service	792
	1201	Long Distance Costs	25,344
	1202	Cellular Phone Costs	2,170
	1203	Pagers	2,298
	1204	Phone System Maintenance	28,299
	1207	Radio Equipment Maintenance	116
	1208	Voice Tech Hardware Purch	3,503
	1212	Toll Free, Dedicated	146,547
	1213	Toll Free, Switched	594
	1217	Long Distance, Dedicated	22,031
	1218	Long Distance, Switched	13,837

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1223	Voice Networking	9,130
	1225	TeleConferencing	7,402
	1226	Local Exchange Carrier Circuit	21,237
	1299	Other Communication Costs	(3,739)
	1301	Software Costs/Maint/Licenses	1,528
	1302	PC Supplies and Maintenance	215
	1304	Comp Wrkstn Hardware/Supp/Main	1,585
	1399	Other IT Costs	601
	1402	Maps Charts and Logs	9
	1403	Office and Warehouse Supplies	2,816
	1404	Postage and Delivery	2,257
	1405	Utilities	15
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	552
	1410	Safety and Medical Supplies	12
	1411	Printing Expenses	146,613
	1416	Economic Development Costs	113
	1419	MEALS for Bus Mtg - 100% Deduct	2,231
	1420	Corporate Assoc Memberships	9
	1499	Other Office Expenses	8,859
	1600	Air Transportation	5,849
	1601	Rental Car Expense	3,006
	1602	Mileage Reimbursement	8,881
	1603	Parking Fees	253
	1604	MEALS - 50% Tax Deduct	8,207
	1605	Lodging	7,140
	1606	Entertainment	504
	1607	Entertain Customers Europe	2
	1698	Unused Airline Ticket Refunds	(34)
	1699	Other Travel	697
	1708	Education/Seminar/Training Exp	7,054
	1800	Legal Fees	145,650
	1801	Accounting Services	922
	1808	Engineering Fees	91
	1809	Consulting Fees	22,281
	1810	Benefit/Payroll Admin Fees	235
	1817	Temp Employee Services	30,821
	1819	On-Line Service Fees	84
	1821	Contr Payments - Labor	336
	1822	Contr Payments - Materials	295
	1824	3rd Party Insurance Admin	14
	1899	Other Outside Services	8,577
	2700	Vehicles Fuel	44
	2799	Vehicles Other	10
	3300	Interview Expenses	663
	3301	Outplacement Services	0
	3302	Job Placement Advertising	87
	3307	Search Firm Agency Fees	89
	3399	Other Personnel Services	100
	3405	Ground Transportation	141
	9004	Vehicle Loading	4,120
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	11
	9103	COMPENSATED ABSENCES-LABOR	89,052
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9106	P/R Tax Loading-Incent Non-Un	1
	9112	Incentive Loading Non-Union	(9,120)
	9113	Incentive Loading- Union	42
	9200	FDC Load Corp Services	443
	9201	FDC Load HR ESF	68

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9202	FDC Load Telecom	4
	9203	FDC Load End User Support	160
	9204	FDC Load Network Services	269
	9205	FDC Load IT Assets	98
	9211	FDC ESF Alloc Load USU	704
	9220	FDC USU Alloc Load	971
588000			1,682,045
	1206	Commun Equip Rent and Leases	62
	2704	Vehicles Rent and Leases	84
589000			146
590000			
	1002	Lbr Straight Time Union	2
	9103	COMPENSATED ABSENCES-LABOR	0
591000			2
	1001	Labor Straight Time Non-Union	10,503
	1202	Cellular Phone Costs	147
	1203	Pagers	130
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	13
	1600	Air Transportation	1,105
	1601	Rental Car Expense	176
	1602	Mileage Reimbursement	406
	1603	Parking Fees	8
	1604	MEALS - 50% Tax Deduct	514
	1605	Lodging	901
	1699	Other Travel	9
	1899	Other Outside Services	1,800
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,344
	9112	Incentive Loading Non-Union	(116)
592000			16,943
	1001	Labor Straight Time Non-Union	17,655
	1104	Materials Small Equip & Tools	46
	1106	Purchase Land/Land Rights	1,437
	1201	Long Distance Costs	(97)
	1202	Cellular Phone Costs	280
	1203	Pagers	(77)
	1403	Office and Warehouse Supplies	20
	1499	Other Office Expenses	122
	1601	Rental Car Expense	12
	1602	Mileage Reimbursement	866
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	435
	1605	Lodging	153
	1699	Other Travel	(14)
	1814	Tree Trimming Fees	7,890
	1815	Constr Fee/Contractor Pymts	668
	9103	COMPENSATED ABSENCES-LABOR	2,260
	9112	Incentive Loading Non-Union	0
593000			31,696
	1200	Local Phone Service	10
	1404	Postage and Delivery	(3)
594000			6
595000			
596000			
	1000	Labor Overtime Union	128
	1002	Lbr Straight Time Union	5,840
	1101	Materials Purchased Storekeepr	2,276
	1104	Materials Small Equip & Tools	175

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1499	Other Office Expenses	32
	1821	Contr Payments - Labor	12,899
	1822	Contr Payments - Materials	248
	9103	COMPENSATED ABSENCES-LABOR	764
	9113	Incentive Loading- Union	11
597000			22,372
	1001	Labor Straight Time Non-Union	17,766
	1101	Materials Purchased Storekeepr	395
	1106	Purchase Land/Land Rights	61
	1301	Software Costs/Main/Licenses	28
	1402	Maps Charts and Logs	64
	1403	Office and Warehouse Supplies	182
	1408	Office and Equip Repair/Maint	3,016
	1411	Printing Expenses	8
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	169
	1600	Air Transportation	273
	1601	Rental Car Expense	15
	1602	Mileage Reimbursement	859
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	306
	1605	Lodging	816
	1699	Other Travel	26
	1809	Consulting Fees	133
	1822	Contr Payments - Materials	3,999
	1825	Contractor Payments-Equipment	24,271
	9103	COMPENSATED ABSENCES-LABOR	2,274
	9112	Incentive Loading Non-Union	(30)
598000			54,646
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	5
750000			5
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(3)
759000			(3)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(152)
812000			(152)
	1001	Labor Straight Time Non-Union	(6)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(1)
	9103	COMPENSATED ABSENCES-LABOR	(1)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(8)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	1,020
	1203	Pagers	52
	1404	Postage and Delivery	13
	9103	COMPENSATED ABSENCES-LABOR	131
	9112	Incentive Loading Non-Union	0
859000			1,216
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	77
865000			77
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	27,255
	1006	Labor Overtime Non-Union	136
	1104	Materials Small Equip & Tools	12
	1199	Other Materials	342
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	75
	1301	Software Costs/Main/Licenses	2
	1402	Maps Charts and Logs	36
	1403	Office and Warehouse Supplies	159
	1404	Postage and Delivery	14
	1405	Utilities	46
	1406	Janitorial Service	17
	1409	Security Expenses	4
	1411	Printing Expenses	2,334
	1419	MEALS for Bus Mtg - 100%Deduct	8
	1499	Other Office Expenses	303
	1600	Air Transportation	233
	1601	Rental Car Expensa	100
	1602	Mileage Reimbursement	1,319
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	443
	1605	Lodging	533
	1699	Other Travel	31
	1708	Education/Seminar/Training Exp	169
	1724	Relocation Expenses	108
	1800	Legal Fees	142
	1808	Engineering Fees	110
	1817	Temp Employee Services	25
	1899	Other Outside Services	66
	1905	Business Promotion	1
	2700	Vehicles Fuel	5
	9004	Vehicle Loading	3
	9103	COMPENSATED ABSENCES-LABOR	3,417
	9112	Incentive Loading Non-Union	315
	9211	FDC ESF Alloc Load USU	26

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	37
870000			37,849
	1408	Office and Equip Repair/Maint	23
	1499	Other Office Expenses	1
	1600	Air Transportation	33
	1601	Rental Car Expense	6
	1802	Mileage Reimbursement	7
	1603	Parking Fees	2
	1804	MEALS - 50% Tax Deduct	6
	1605	Lodging	11
871000			90
872000			
873000			
	1001	Labor Straight Time Non-Union	13
	1104	Materials Small Equip & Tools	1
	1199	Other Materials	47
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	67
	9004	Vehicle Loading	1
	9103	COMPENSATED ABSENCES-LABOR	2
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	4
874000			142
875000			
876000			
877000			
	1230	Cellular Data Costs	3
878000			3
	1006	Labor Overtime Non-Union	18
	1094	Labor Standby Union	26
	1095	Labor Standby Non-Union	12
	1104	Materials Small Equip & Tools	7
	9103	COMPENSATED ABSENCES-LABOR	2
879000			65
	(None)	(None)	152
	1000	Labor Overtime Union	78
	1001	Labor Straight Time Non-Union	128,456
	1002	Lbr Straight Time Union	1,819
	1003	Bonus/Commissions	800
	1006	Labor Overtime Non-Union	1,710
	1090	Incentive	(426)
	1091	Severance	75,318
	1096	Labor Callout Union	5
	1097	Labor Callout Non-Union	35
	1099	Labor Other	3,387
	1100	Materials Stores	14
	1101	Materials Purchased Storakepr	8
	1109	Purchase Other Assets	74
	1199	Other Materials	26
	1200	Local Phone Service	165
	1201	Long Distance Costs	5,978
	1202	Cellular Phone Costs	150
	1203	Pagers	268
	1204	Phone System Maintenance	6,698
	1208	Voice Tech Hardware Purch	817
	1212	Toll Free, Dedicated	34,950
	1213	Toll Free, Switched	142

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1217	Long Distance, Dedicated	5,292
	1218	Long Distance, Switched	3,251
	1223	Voice Networking	2,071
	1225	TeleConferencing	1,234
	1226	Local Exchange Carrier Circuit	5,025
	1299	Other Communication Costs	(918)
	1301	Software Costs/Maint/Licenses	443
	1302	PC Supplies and Maintenance	51
	1304	Comp Wrkstn Hardware/Supp/Main	454
	1399	Other IT Costs	147
	1402	Maps Charts and Logs	5
	1403	Office and Warehouse Supplies	(4)
	1404	Postage and Delivery	813
	1405	Utilities	5
	1406	Janitorial Service	3
	1408	Office and Equip Repair/Maint	22
	1410	Safety and Medical Supplies	28
	1411	Printing Expenses	34,334
	1416	Economic Development Costs	25
	1419	MEALS for Bus Mtg - 100%Deduct	505
	1420	Corporate Assoc Memberships	2
	1499	Other Office Expenses	1,716
	1600	Air Transportation	1,407
	1601	Rental Car Expense	712
	1602	Mileage Reimbursement	2,794
	1603	Parking Fees	59
	1604	MEALS - 50% Tax Deduct	2,179
	1605	Lodging	3,065
	1606	Entertainment	111
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	111
	1701	Uniforms	11
	1708	Education/Seminar/Training Exp	1,678
	1800	Legal Fees	25,373
	1801	Accounting Services	203
	1808	Engineering Fees	20
	1809	Consulting Fees	6,327
	1810	Benefit/Payroll Admin Fees	57
	1817	Temp Employee Services	7,588
	1819	On-Line Service Fees	19
	1824	3rd Party Insurance Admin	3
	1899	Other Outside Services	3,224
	2700	Vehicles Fuel	67
	2703	Vehicles Licensing	4
	2799	Vehicles Other	2
	3300	Interview Expenses	148
	3301	Outplacement Services	0
	3302	Job Placement Advertising	21
	3307	Search Firm Agency Fees	22
	3405	Ground Transportation	32
	9004	Vehicle Loading	1,084
	9100	Payroll Taxes Loading	3
	9102	Benefits Loading	9
	9103	COMPENSATED ABSENCES-LABOR	18,731
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(787)
	9113	Incentive Loading- Union	2
	9200	FDC Load Corp Services	104

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	38
	9204	FDC Load Network Services	63
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	151
880000			389,902
	1206	Commun Equip Rent and Leases	14
	1407	Equipment & Storage Rent/Lease	520
	2704	Vehicles Rent and Leases	19
881000			552
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			1
	1001	Labor Straight Time Non-Union	2,111
	1109	Purchase Other Assets	5
	1200	Local Phone Service	1
	1201	Long Distance Costs	18
	1202	Cellular Phone Costs	23
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	4
	1499	Other Office Expenses	17
	1600	Air Transportation	48
	1602	Mileage Reimbursement	212
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	36
	1605	Lodging	82
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	33
	1899	Other Outside Services	36
	2799	Vehicles Other	1
	9103	COMPENSATED ABSENCES-LABOR	270
	9112	Incentive Loading Non-Union	0
887000			2,899
888000			
	1000	Labor Overtime Union	35
	1001	Labor Straight Time Non-Union	6,239
	1002	Lbr Straight Time Union	1,383
	1006	Labor Overtime Non-Union	446
	1096	Labor Callout Union	4
	1097	Labor Callout Non-Union	4
	1099	Labor Other	1
	1199	Other Materials	39
	1201	Long Distance Costs	4
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	8
	1604	MEALS - 50% Tax Deduct	282
	1605	Lodging	671
	2700	Vehicles Fuel	7
	2799	Vehicles Other	2
	9004	Vehicle Loading	2,960
	9103	COMPENSATED ABSENCES-LABOR	1,040
	9112	Incentive Loading Non-Union	(46)
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	61

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	87
889000			13,229
	1000	Labor Overtime Union	68
	1001	Labor Straight Time Non-Union	5,128
	1002	Lbr Straight Time Union	1,905
	1006	Labor Overtime Non-Union	48
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	218
	1199	Other Materials	5
	1499	Other Office Expenses	1
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	175
	1605	Lodging	240
	2703	Vehicles Licensing	3
	2799	Vehicles Other	0
	9004	Vehicle Loading	2,384
	9103	COMPENSATED ABSENCES-LABOR	916
	9112	Incentive Loading Non-Union	(146)
	9113	Incentive Loading- Union	(8)
	9211	FDC ESF Alloc Load USU	13
	9220	FDC USU Alloc Load	19
890000			10,976
	1000	Labor Overtime Union	63
	1001	Labor Straight Time Non-Union	2,893
	1002	Lbr Straight Time Union	844
	1006	Labor Overtime Non-Union	41
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	39
	1104	Materials Small Equip & Tools	82
	1406	Janitorial Service	2
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1899	Other Outside Services	206
	9004	Vehicle Loading	814
	9103	COMPENSATED ABSENCES-LABOR	493
	9112	Incentive Loading Non-Union	(59)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	24
	9220	FDC USU Alloc Load	35
891000			5,563
892000			
	1000	Labor Overtime Union	6
	1001	Labor Straight Time Non-Union	26,755
	1002	Lbr Straight Time Union	883
	1006	Labor Overtime Non-Union	361
	1096	Labor Callout Union	8
	1101	Materials Purchased Storekeepr	645
	1199	Other Materials	6,150
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	687
	1203	Pagers	59
	1402	Maps Charts and Logs	10
	1403	Office and Warehouse Supplies	1
	1404	Postage and Delivery	6
	1405	Utilities	988
	1406	Janitorial Service	457
	1409	Security Expenses	14
	1410	Safety and Medical Supplies	38

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1419	MEALS for Bus Mtg - 100%Deduct	80
	1499	Other Office Expenses	316
	1600	Air Transportation	129
	1601	Rental Car Expense	104
	1602	Mileage Reimbursement	156
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	228
	1605	Lodging	445
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	88
	1805	Environmental Fees	22
	1815	Constr Fee/Contractor Pymts	173
	1899	Other Outside Services	1,039
	2700	Vehicles Fuel	5
	2701	Vehicle Maint & Repr-Materials	6
	2703	Vehicles Licensing	3
	2706	Vehicle Maint & Repair - Labor	15
	3405	Ground Transportation	2
	9004	Vehicle Loading	3,335
	9103	COMPENSATED ABSENCES-LABOR	2,727
	9112	Incentive Loading Non-Union	1,059
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	6
	9220	FDC USU Alloc Load	8
893000			47,016
	1301	Software Costs/Maint/Licenses	6
	1403	Office and Warehouse Supplies	34
	1404	Postage and Delivery	8
	1405	Utilities	(439)
	1406	Janitorial Service	17
	1408	Office and Equip Repair/Maint	667
	1499	Other Office Expenses	10
	1604	MEALS - 50% Tax Deduct	6
	1809	Consulting Fees	30
	1899	Other Outside Services	8
894000			348
895000			
	1001	Labor Straight Time Non-Union	(1,679)
	1006	Labor Overtime Non-Union	110
	1201	Long Distance Costs	174
	1202	Cellular Phone Costs	494
	1203	Pagers	406
	1403	Office and Warehouse Supplies	19
	1404	Postage and Delivery	58
	1411	Printing Expenses	890
	1419	MEALS for Bus Mtg - 100%Deduct	1,204
	1499	Other Office Expenses	2,939
	1600	Air Transportation	1,304
	1601	Rental Car Expense	516
	1602	Mileage Reimbursement	2,834
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	2,868
	1605	Lodging	4,088
	1606	Entertainment	848
	1699	Other Travel	71
	1708	Education/Seminar/Training Exp	4,174
	1800	Legal Fees	1,405
	1809	Consulting Fees	31,787
	1817	Temp Employee Services	12,625
	1821	Contr Payments - Labor	29,458

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1899	Other Outside Services	6,652
	1906	Promotional Entertainment	516
	2700	Vehicles Fuel	12
	9103	COMPENSATED ABSENCES-LABOR	19,242
	9112	Incentive Loading Non-Union	(80)
	9211	FDC ESF Alloc Load USU	243
	9220	FDC USU Alloc Load	335
901000			123,565
	1001	Labor Straight Time Non-Union	6,622
	1002	Lbr Straight Time Union	652
	1101	Materials Purchased Storekeepr	3
	1199	Other Materials	18
	1202	Cellular Phone Costs	4
	1230	Cellular Data Costs	30
	1299	Other Communication Costs	1
	1404	Postage and Delivery	5
	1405	Utilities	83
	1410	Safety and Medical Supplies	65
	1499	Other Office Expenses	279
	1600	Air Transportation	208
	1601	Rental Car Expense	122
	1602	Mileage Reimbursement	55
	1603	Parking Fees	23
	1604	MEALS - 50% Tax Deduct	61
	1605	Lodging	344
	1899	Other Outside Services	674
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	955
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	25
	9220	FDC USU Alloc Load	36
902000			10,284
	1000	Labor Overtime Union	24,111
	1001	Labor Straight Time Non-Union	1,009,753
	1002	Lbr Straight Time Union	251,431
	1003	Bonus/Commissions	353
	1006	Labor Overtime Non-Union	66,575
	1094	Labor Standby Union	327
	1095	Labor Standby Non-Union	83
	1096	Labor Callout Union	79
	1097	Labor Callout Non-Union	1,507
	1099	Labor Other	4,602
	1101	Materials Purchased Storekeepr	169
	1199	Other Materials	150
	1201	Long Distance Costs	344
	1202	Cellular Phone Costs	796
	1203	Pagers	1,085
	1208	Voice Tech Hardware Purch	541
	1218	Long Distance, Switched	24
	1299	Other Communication Costs	911
	1301	Software Costs/Maint/Licenses	(2,382)
	1302	PC Supplies and Maintenance	91
	1403	Office and Warehouse Supplies	7,337
	1404	Postage and Delivery	796,726
	1408	Office and Equip Repair/Maint	12,781
	1411	Printing Expenses	1,103
	1412	Cash Over and Short	139
	1419	MEALS for Bus Mtg - 100%Deduct	1,415
	1499	Other Office Expenses	11,445

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

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

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	121
	1404	Postage and Delivery	3
	1411	Printing Expenses	644
	1419	MEALS for Bus Mtg - 100%Deduct	27
	1499	Other Office Expenses	818
	1601	Rental Car Expense	672
	1602	Mileage Reimbursement	608
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	793
	1605	Lodging	2,231
	1606	Entertainment	3
	1699	Other Travel	27
	1708	Education/Seminar/Training Exp	9
	2700	Vehicles Fuel	82
	9103	COMPENSATED ABSENCES-LABOR	5,469
91000			44,311
	1001	Labor Straight Time Non-Union	22,053
	1006	Labor Overtime Non-Union	24
	1201	Long Distance Costs	43
	1202	Cellular Phone Costs	62
	1203	Pagers	20
	1230	Cellular Data Costs	323
	1411	Printing Expenses	375
	1419	MEALS for Bus Mtg - 100%Deduct	13
	1499	Other Office Expenses	30
	1602	Mileage Reimbursement	1,321
	1604	MEALS - 50% Tax Deduct	272
	1605	Lodging	108
	1606	Entertainment	153
	1809	Consulting Fees	(20,852)
	1899	Other Outside Services	(15)
	9103	COMPENSATED ABSENCES-LABOR	3,075
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	2
911000			7,009
	1001	Labor Straight Time Non-Union	29,093
	1201	Long Distance Costs	286
	1202	Cellular Phone Costs	17
	1203	Pagers	298
	1230	Cellular Data Costs	12,627
	1301	Software Costs/Maint/Licenses	161
	1403	Office and Warehouse Supplies	56
	1404	Postage and Delivery	518
	1411	Printing Expenses	26
	1419	MEALS for Bus Mtg - 100%Deduct	222
	1499	Other Office Expenses	7,159
	1600	Air Transportation	1,438
	1601	Rental Car Expense	513
	1602	Mileage Reimbursement	543
	1603	Parking Fees	74
	1604	MEALS - 50% Tax Deduct	384
	1605	Lodging	3,174
	1606	Entertainment	381
	1699	Other Travel	83
	1899	Other Outside Services	11,233
	2700	Vehicles Fuel	17
	3405	Ground Transportation	2
	9103	COMPENSATED ABSENCES-LABOR	4,385
	9112	Incentive Loading Non-Union	(27,157)
912000			45,532

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1001	Labor Straight Time Non-Union	1,222
	1215	Directory Listings	22,335
	1403	Office and Warehouse Supplies	3
	1411	Printing Expenses	974
	1604	MEALS - 50% Tax Deduct	25
	1899	Other Outside Services	14,947
	1900	Magaz/Newspaper/Yellow Pg Ads	24,492
	1903	Handouts/Brochures/Collateral	12,109
	1904	Business Gifts	4,515
	1905	Business Promotion	7,667
	1906	Promotional Entertainment	31,288
	1907	Internet Advertising	227
	1908	Trade Show/Customr Event Fees	6,863
	1999	Other Advertising & Promo	4,652
	9103	COMPENSATED ABSENCES-LABOR	156
	9112	Incentive Loading Non-Union	(10)
913000			131,468
	1000	Labor Overtime Union	283
	1001	Labor Straight Time Non-Union	201,750
	1002	Lbr Straight Time Union	788
	1008	Labor Overtime Non-Union	335
	1200	Local Phone Service	1
	1201	Long Distance Costs	136
	1202	Cellular Phone Costs	132
	1203	Pagers	148
	1230	Cellular Data Costs	2,011
	1403	Office and Warehouse Supplies	38
	1404	Postage and Delivery	4
	1411	Printing Expenses	126
	1419	MEALS for Bus Mtg - 100%Deduct	377
	1499	Other Office Expenses	1,355
	1600	Air Transportation	1,928
	1601	Rental Car Expense	608
	1602	Mileage Reimbursement	1,828
	1603	Parking Fees	191
	1604	MEALS - 50% Tax Deduct	1,512
	1605	Lodging	2,088
	1606	Entertainment	199
	1699	Other Travel	102
	1708	Education/Seminar/Training Exp	3,365
	1800	Legal Fees	3,452
	1808	Engineering Fees	1,518
	1809	Consulting Fees	2,279
	1899	Other Outside Services	49,745
	2700	Vehicles Fuel	13
	3405	Ground Transportation	5
	9103	COMPENSATED ABSENCES-LABOR	26,736
	9112	Incentive Loading Non-Union	28,551
	9113	Incentive Loading- Union	1
	9200	FDC Load Corp Services	13
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
916000			331,627
	1000	Labor Overtime Union	754
	1001	Labor Straight Time Non-Union	6,360,634
	1002	Lbr Straight Time Union	19,988
	1003	Bonus/Commissions	232,992
	1006	Labor Overtime Non-Union	37,836

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

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1417	Office Rent/Lease	299,620
	1418	Filing Fees/Incorporation	1,404
	1419	MEALS for Bus Mtg - 100%Deduct	17,980
	1499	Other Office Expenses	2,069,443
	1600	Air Transportation	948,844
	1601	Rental Car Expense	18,483
	1602	Mileage Reimbursement	51,159
	1603	Parking Fees	2,211
	1604	MEALS - 50% Tax Deduct	72,193
	1605	Lodging	87,844
	1606	Entertainment	10,677
	1608	Transportation Deduct Europe	12
	1699	Other Travel	(25,779)
	1701	Uniforms	5,511
	1708	Education/Seminar/Training Exp	253,915
	1713	Employee Gifts & Awards	34,557
	1723	Benefits Suggest One	1,313
	1724	Relocation Expenses	142,464
	2500	Bank and Credit Card Charges	248,068
	2503	Insurance Bonds	495
	2599	Other Financing Charges	15,669
	2700	Vehicles Fuel	2,503
	2701	Vehicle Maint & Repr-Materials	158
	2702	Vehicles Insurance	23
	2703	Vehicles Licensing	75
	2706	Vehicle Maint & Repair - Labor	65
	2799	Vehicles Other	4
	3000	AFUDC	448
	3099	Other Interest	55,664
	3300	Interview Expenses	75,244
	3301	Outplacement Services	2,212
	3302	Job Placement Advertising	629
	3303	College Recruiting Costs	56
	3304	Diversity Expenses	5,171
	3305	Career Fair Expenses	10
	3306	New Employee Orientation	1,383
	3307	Search Firm Agency Fees	5,217
	3399	Other Personnel Services	1,646
	3403	Aircraft Charter	23,868
	3405	Ground Transportation	9,987
	3504	Coal for Generation	49
	9004	Vehicle Loading	7,284
	9011	PgmMgmt-EAST Allocation	251
	9012	General Allocation Expense	36
	9200	FDC Load Corp Services	21,310
	9201	FDC Load HR ESF	3,264
	9202	FDC Load Telecom	166
	9203	FDC Load End User Support	18,198
	9204	FDC Load Network Services	13,783
	9205	FDC Load IT Assets	4,412
	9210	FDC ESF Alloc Load AEC	1,262
	9211	FDC ESF Alloc Load USU	2,719
	9212	FDC ESF Alloc Load UCS	10
	9220	FDC USU Alloc Load	11,948
921000			9,097,009
	1403	Office and Warehouse Supplies	43
	1499	Other Office Expenses	20
	1602	Mileage Reimbursement	22
	1604	MEALS - 50% Tax Deduct	5
	9005	A&G Loading	333

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

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

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

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

Regulatory Business Unit - MPS																		
Statement of ESF Allocated Charges by Department by Resource																		
12 Months Ended DECEMBER 31, 2002																		
DeptID	Description	1000	1001	1002	1003	1008	1009	1091	1092	1093	1098	1099	1101	1104	1199	1200	1201	
ESF		Resource	Description	Labr Strk/Pr	Labr Ovrhd	Labr Comm	Labr Ovrhd	Incumb	Severance	LT Incentive & Tax Frngo Ben	Payroll Other	Labr Other	Material Purc	Maintain Small	Other Material	Local Phone S	Long Distance	
Sum of Sum: Total Amt																		
4290	IT Ent Fin Applications	10	146,013	108,824	4,668	181	406	0	0	0	0	0	0	0	0	0	0	0
4010	Corporate Services - 2000Rth	34	124,907	338	338	0	0	0	0	0	0	0	0	0	0	0	0	0
4014	Corporate Services - Raytown	85	20,159	85	85	0	0	0	0	0	0	0	0	0	0	0	0	0
4015	Corp Svcs-1815 Capital	561	20,137	561	561	0	0	0	0	0	0	0	0	0	0	0	0	0
4248	IT Assets - Raytown CCGAD																	
4250	IT Assets - PeopleSoft																	
4251	IT Assets - FAME																	
4253	IT Assets - UED																	
4255	IT Assets - HRMS																	
4258	IT Assets - PowerPlant																	
4257	IT Assets - Work Management																	
4258	IT Assets - SCADA/Other UED-UPS																	
4282	IT Assets - Cid																	
4289	IT Assets ESF																	
4308	IT Assets																	
4030	Chief Executive Officer	83	75,163	108,824	4,668	181	406	0	0	0	0	0	0	0	0	0	0	0
4031	Gen Counsel & Corp Secretary	50	11,470	850	850	0	0	0	0	0	0	0	0	0	0	0	0	0
4032	Strategic Initiatives	57,938	241,598	48	48	0	0	0	0	0	0	0	0	0	0	0	0	0
4035	Chief Financial Officer	36,168	20,305	17	17	0	0	0	0	0	0	0	0	0	0	0	0	0
4040	Chairman	630	30,134	227	227	0	0	0	0	0	0	0	0	0	0	0	0	0
4042	Strategic Planning & Analysis	116,563	123,202	355	355	0	0	0	0	0	0	0	0	0	0	0	0	0
4043	Board of Directors Management	17,668	87,588	31	31	0	0	0	0	0	0	0	0	0	0	0	0	0
4044	Supplier Diversity Group	630	105,528	3,588	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0
4045	Environmental	28,467	11,699	119	119	0	0	0	0	0	0	0	0	0	0	0	0	0
4090	External Communications	123,202	17,668	178	178	0	0	0	0	0	0	0	0	0	0	0	0	0
4100	Office of the CEO	116,563	105,528	3,588	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0
4120	Treasury	123,202	17,668	178	178	0	0	0	0	0	0	0	0	0	0	0	0	0
4131	Human Resources	87,588	20,305	17	17	0	0	0	0	0	0	0	0	0	0	0	0	0
4132	Investor/Shareholder Relations	28,467	11,699	119	119	0	0	0	0	0	0	0	0	0	0	0	0	0
4140	Risk Solutions	116,563	105,528	3,588	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0
4150	Office of the CRO	116,563	105,528	3,588	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0
4151	Credit Risk Management	11,699	28,467	119	119	0	0	0	0	0	0	0	0	0	0	0	0	0
4175	Accounts Payable	103,441	650	650	650	0	0	0	0	0	0	0	0	0	0	0	0	0
4177	General Ledger	50,153	58,019	559	559	0	0	0	0	0	0	0	0	0	0	0	0	0
4179	Payroll	58,019	115,730	877	877	0	0	0	0	0	0	0	0	0	0	0	0	0
4183	Corp Financial Reporting	54,349	31,099	317	317	0	0	0	0	0	0	0	0	0	0	0	0	0
4185	Risk Assessment & Audit Svcs	99,084	5,197	5,197	5,197	0	0	0	0	0	0	0	0	0	0	0	0	0
4186	ESF Financial Management	36,791	2,869	2,869	2,869	0	0	0	0	0	0	0	0	0	0	0	0	0
4190	PeopleSoft Reporting	34,221	59,157	7	7	0	0	0	0	0	0	0	0	0	0	0	0	0
4191	Systems Administration	31,099	26,392	187	187	0	0	0	0	0	0	0	0	0	0	0	0	0
4192	Tax Property Team	59,157	34,963	7	7	0	0	0	0	0	0	0	0	0	0	0	0	0
4194	Tax Income Team	26,392	18,509	187	187	0	0	0	0	0	0	0	0	0	0	0	0	0
4218	Benefits Administration	18,509	57,918	99	99	0	0	0	0	0	0	0	0	0	0	0	0	0
4220	Compensation Administration	13,325	19,678	278	278	0	0	0	0	0	0	0	0	0	0	0	0	0
4222	Organization Effectiveness	19,678	13,325	99	99	0	0	0	0	0	0	0	0	0	0	0	0	0
4223	HR Executive	13,325	19,678	278	278	0	0	0	0	0	0	0	0	0	0	0	0	0
4224	Diversity	78,325	49,237	186	186	0	0	0	0	0	0	0	0	0	0	0	0	0
4228	HR-Ed	49,237	78,325	1219	1219	0	0	0	0	0	0	0	0	0	0	0	0	0
4229	HR People Center	78,325	49,237	186	186	0	0	0	0	0	0	0	0	0	0	0	0	0
4230	Business Risk Solutions	49,237	78,325	1219	1219	0	0	0	0	0	0	0	0	0	0	0	0	0
4258	Web Ent Support Team	37,946	145,358	1738	1738	0	0	0	0	0	0	0	0	0	0	0	0	0
4288	Ent Client Server Services	145,358	16,110	766	766	0	0	0	0	0	0	0	0	0	0	0	0	0
4273	Ent Tech/Network Services	16,110	72,040	235	235	0	0	0	0	0	0	0	0	0	0	0	0	0
4274	ESF Voice Services	72,040	16,110	766	766	0	0	0	0	0	0	0	0	0	0	0	0	0
4275	Ent Information Centers	16,110	83,338	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
4285	IT Business Services	107,019	84,163	207	207	0	0	0	0	0	0	0	0	0	0	0	0	0
4292	Ent Tech Support Ctr / Svcs	84,163	33,035	414	414	0	0	0	0	0	0	0	0	0	0	0	0	0
4293	IT Ent HR Applications	33,035	24,868	62	62	0	0	0	0	0	0	0	0	0	0	0	0	0
4305	Ent Architecture Support Team	24,868	62	62	62	0	0	0	0	0	0	0	0	0	0	0	0	0
4306	Ent Data Management	62	24,868	62	62	0	0	0	0	0	0	0	0	0	0	0	0	0
4473	UCU Accounting Accounts																	
4474	GNG IT Shared Assets																	
4404	ESF Benefits Residual																	
4499	IT/UCU Residual Transfer																	
4060	Public Affairs	245	2,905,630	6,467	220,751	27,028	3,453	388,211	0	28,550	10,143	0	160	20	(277)	54,608	9,538	
Grand Total																		

Regulatory Business Unit - MP6																
Statement of ESF Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	ESF	1202	1203	1204	1205	1206	1208	1212	1213	1214	1217	1218	1226	1228	1230	
		Call/Kit Phone	Pagers	Phone System	Data Communi	Common Equip	Voice Tech	Hd Toll Free	Desk Toll Free	Switch	Callng Card	Long Distance	Long Distance	Local Exchang	Radio Tower	Callular Data C
DeptID	Description															
4290	IT Ent Fin Applications	28	345													
4010	Corporate Services - 20/With	1,614	374													
4014	Corporate Services - Rayburn	308	157													
4015	Comp Svcs-1815 Capital	218														
4246	IT Assets - Raytheon CPOAD															
4250	IT Assets - PeopleSoft															
4251	IT Assets - Fama															
4253	IT Assets - UED															
4255	IT Assets - HRMS															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets - SCANDON/NER UED-UPS															
4262	IT Assets - CAD															
4269	IT Assets ESF															
4306	IT Assets															
4300	Chief Executive Office	625	40													
4031	Gen Counsel & Corp Secretary	749														
4032	Strategic Initiatives	33														
4035	Chief Financial Officer	(33)	4													
4040	Chairman	184	123													
4041	Supplier Diversity Group	424	84													
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Stock & Analytic Domains	506														
4130	External Communications	259	274													
4130	Treasury	280	23													
4131	Records Management		10													
4132	Investor/Shareholder Relations	142	55													
4140	Risk Solutions	685	87													
4150	Office of the CFO	45	2													
4151	Credit Risk Management	201	13													
4175	Accounts Payable															
4177	General Ledger															
4179	Payroll		64													
4183	Corp Financial Reporting	221	30													
4185	Tax	148														
4186	Risk Assessment & Audit Svcs															
4188	ESF Financial Management	61	60													
4190	PeopleSoft Reporting															
4191	Systems Administration	38	30													
4192	Fac. Property Team															
4194	Tax Income Team															
4219	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive	368	8													
4224	Diversity															
4228	HR															
4229	HR People Center		51													
4236	Business Risk Solutions	54														
4259	Web Ent Support Team	7	134													
4268	Ent Client / Service Services	251	252													
4273	Ent. Tech / Network Services	1,581	1,421													
4274	ESF Voice Services	308	138													
4275	Ent Information Systems	44	702													
4285	IT Business Services	255	54													
4292	Ent Tech Support Ctr / Svcs	536	649													
4293	IT Ent HR Applications															
4305	Ent. Data Management	65	151													
4306	UCU Accounting	80	165													
4307	GMS IT Shared Assets		4													
4404	ESF Business Risk															
4499	Travel/UCU Reimburse Transfer															
4690	Public Affairs															
Grand Total		10,373	5,408	8,022	1,111,985	1,663	312	72,537	47	1,501	11,428	20,745	16,851	8	1,117	

Regulatory Business Unit - MF6		1299	1300	1301	1302	1303	1304	1305	1307	1308	1309	1400	1401	1403	1404	1405	1406	
Statement of ESF Allocated Charges by Dept		Other Commu	Manifirma	Softwre	PC Supplie	Computer Equi	Comp Withi	Weather Data	Cabling/Wiring	LAN/WAN	Other IT Costs	Reg Duwe/Fee/	Ind Duwe/Fee/	Office and Wat	Postage and O	Utilities	Janitorial Serv	
Dept	Description	1299	1300	1301	1302	1303	1304	1305	1307	1308	1309	1400	1401	1403	1404	1405	1406	
Name	ESF																	
	Sum of Sum Total Amt																	
4260	IT Ent Fr Applications																	
4014	Corporate Bankac - Raytown																	
4015	Corp Svcs - 1815 Capitol																	
4246	IT Asses - Raytown CCGCAD																	
4250	IT Asses - Peoplesoft																	
4251	IT Asses - Fence																	
4253	IT Asses - UED																	
4255	IT Asses - HRMS																	
4256	IT Asses - PowerPlant																	
4257	IT Asses - Work Management																	
4258	IT Asses - SCADA/Other UED-UP8																	
4262	IT Asses - Cash																	
4289	IT Asses - ESF																	
4308	IT Asses																	
4309	Chief Executive Officer																	
4331	Gen Counsel & Corp Secretary																	
4332	Strategic Initiatives																	
4335	Chief Financial Officer																	
4040	Chairman																	
4041	Supplier Diversity Group																	
4042	Strategic Planning & Analysis																	
4043	Board of Directors Management																	
4090	Environmental																	
4100	Cap Struct & Analysis-Domestic																	
4120	External Communications																	
4130	Treasury																	
4131	Records Management																	
4132	Investor/Shareholder Relations																	
4140	Risk Solutions																	
4150	Office of the CFO																	
4151	Credit Risk Management																	
4175	Accounts Payable																	
4177	General Ledger																	
4179	Payroll																	
4183	Corp Financial Reporting																	
4185	Tax																	
4186	Risk Assessment & Audit Svcs																	
4189	ESF Financial Management																	
4190	Proprietary Reporting																	
4191	System Administration																	
4192	Tax Property Team																	
4194	Tax-Income Team																	
4219	Benefits Administration																	
4220	Compensation Administration																	
4222	Operational Effectiveness																	
4223	HR Executable																	
4224	Quality																	
4228	HR-Ent																	
4229	HR People Center																	
4236	Business Risk Solutions																	
4250	Web Ent Support Team																	
4260	Ent Client / Server Service																	
4273	Ent Tech / Network Services																	
4274	ESF Voice Services																	
4275	Ent Information Center																	
4285	IT Business Services																	
4292	Ent Tech Support CRT/Svcs																	
4293	IT Ent HR Applications																	
4305	Ent Architecture Support Team																	
4306	Ent Data Management																	
4179	JGCU Accounting Accounts																	
6347	GWG IT Shared Assets																	
4404	ESF Benefits Reclaim																	
4409	TransUCU Residual Transfer																	
4060	Public Affairs																	
	Grand Total	(124,371)	418,341	478,087	4,337	40,961	4,337	10,648	20	347	6,261	1,775	23,778	13,937	86,784	112,973	176,464	152,897

DepID	Description	1407	1408	1409	2410	2410	3111	1413	1414	1417	1418	1419	1499	1501	1502	1504	1530	1521
DepID	Description	Equipment & S	Office and Equ	Security Equipm	Safety and Mac	Phyding Equipm	Co Dues/Fees/	Co Dues/Fees/	Co Dues/Fees/	Office Rent/Le	Printing Fees/In	MEALS for Bud	Other Office Ex	General Liab	Liab	Director's	Liab	Crime Insuranc
4290	IT Ent Pn Applications						160											
4010	Corporate Services - 20W00H	18,917	148,483	87,215	7,925	10,047		35	42	4,500	1,439	1,439	198,237	225				
4014	Corporate Services - Paydown	16,991	78,241	45,048	1,821	145				215,917		497	60,836					
4015	Comp Svcs - B15 Cdncl	13,845	22,180	32,273	864	637				55,987		52	52,550					
4248	IT Assst - Rayven C/C/CAD																	
4250	IT Assst - PeopleSoft																	
4251	IT Assst - Farns																	
4253	IT Assst - UED																	
4255	IT Assst - HRMS																	
4256	IT Assst - PowerPlant																	
4257	IT Assst - Work Management																	
4258	IT Assst - SCAD/OMA UED-UPS																	
4262	IT Assst - CAD																	
4289	IT Assst EBF																	
4308	IT Assst																	
4309	Chief Executive Officer						2,953		21,492			218	3,252					
4331	Gen Counsel & Corp Secretary						1,680				1,398	44	9,373					
4332	Strategic Initiatives						1					7	101					
4335	Chief Financial Officer						759					(110)	193,439					
4340	Chairman						1,351		8,258			188	633					
4341	Supplier Diversity Group						293					41	2,788					
4042	Strategic Planning & Analysis																	
4043	Board of Directors Management						851											
4060	Environmental																	
4100	Cap Struc & Analysis-Domestic						(824)		31			6	5					
4120	External Communications	1,268					80,904		5,025			70	1,436					
4130	Travel		247				5,576	3,454			15		9,196					
4131	Records Management						105						759					
4132	Investor/Shareholder Relations						29,159	1,808	20			858	1,803					
4140	Risk Solutions		288				789						500	634	238			8
4150	Office of the CFO						87		240			108	221					
4151	Credit Risk Management							4,148				24	1,183					
4175	Accounts Payable						3,232											
4177	General Ledger						7											
4179	Payroll						3,148					214	3,617					
4183	Corp Financial Reporting						22,312	987				51	1,296					
4185	Tax						268					70	609					
4188	Risk Assessment & Audit Svcs																	
4188	ESF Financial Management																	
4180	PeopleSoft Reporting						17					86	501					
4181	Systems Administration						378					63	420					
4182	Tax Property Team																	
4184	Tax Income Team																	
4219	Benefits Administration							128				14	15					
4220	Compensation Administration						151					19	50					
4222	Organization Effectiveness						184					18	2					
4223	HR Executive						399					34	41					
4224	Diversity						282					1,402	187					
4238	HR-Ent						83					93	621					
4239	HR People Center						323					48	189					
4238	Business Risk Solutions						85					48	238					
4269	Wald Ent Support Team						4					82	519					
4266	Ent Client / Server Services						4					9	1,411					
4273	Ent Tech / Network Services		118				4											
4274	ESF Voice Services							25										
4275	Ent Information Centers						78					102	103					
4285	IT Business Services	2,263					176					1,270	1,453					
4282	Ent Tech Support Ctr / Svcs						22					71	240					
4283	IT Ent HR Applications						8					66	10					
4305	Ent Architecture Support Team						6					49	43					
4306	Ent Data Management						6											
4473	UCU Accounting Accruals		6				5		31				1,542,862					
4347	ESF Benefits Financial						8											
4444	Trans/UCU Recidual Transfer																	
4499	Public Affairs																	
4060	Grand Total	74,266	249,509	184,857	10,418	174,431	10,368	96,155	277,903	1,404	7,833	1,895,098	238	30	1,532		7	8

Regulatory Business Unit - MP8		Statement of ESF Allocated Charges by Dept												12 Months Ended DECEMBER 31, 2002						
Name	ESF	1529	1600	1601	1602	1603	1604	1605	1606	1607	1608	1609	1610	1701	1702	1703	1704	1705	1706	1707
		Insurance	Tax	Travel	Medical	Parking	MEALS - 50%	Logging	Entertainment	Office Travel	Uniforms	FICA (OASDI)	Health Insurance	SUTA	Medicare	Other Payroll				
Sum of Sum Total Amt																				
4010	IT Ent Fin Applications	150																		
4011	Corporate Services - 2009094	68																		
4014	Corporate Services - Raytown	624																		
4015	Corp Svcs-1015 Capital	82																		
4248	IT Assets - Raytown DCCAD	539																		
4250	IT Assets - PeopleSoft	123																		
4251	IT Assets - UED																			
4253	IT Assets - HRIMS																			
4256	IT Assets - PowerPlant																			
4257	IT Assets - Work Management																			
4258	IT Assets - SCADA/Other UED-UPS																			
4262	IT Assets - Cid																			
4289	IT Assets ESF																			
4308	IT Assets																			
4330	Chief Executive Office	33,630																		
4331	Gen Counsel & Corp Secretary	8,260																		
4332	Strategic Initiatives	376																		
4335	Chief Financial Officer	934																		
4340	Chairman	10,113																		
4341	Supplier Diversity Group	851																		
4342	Strategic Planning & Analysis																			
4343	Board of Directors Management																			
4350	Environmental	8,032																		
4100	Corp Struct & Analysis/Domestic	48																		
4120	External Communications	31																		
4130	Treasury	4,097																		
4131	Records Management	48																		
4132	Investor/Shareholder Relations	3,508																		
4140	Risk Solutions	4,152																		
4150	Office of the CFO	1,445																		
4151	Credit Risk Management	899																		
4175	Accounts Payable																			
4177	General Ledger																			
4178	Payroll	104																		
4183	Corp Financial Reporting	1,253																		
4185	Tax	308																		
4186	Risk Assessment & Audit Svcs	46																		
4188	ESF Financial Management	302																		
4190	PeopleSoft Reporting	199																		
4191	Systems Administration	26																		
4192	Tax - Property Team	360																		
4194	Tax - Income Team	77																		
4219	Benefit Administration	856																		
4220	Compensation Administration	342																		
4222	Organization Effectiveness																			
4224	Diversity	672																		
4228	HR-Ed	144																		
4228	HR People Center	251																		
4228	Business Risk Solutions	305																		
4259	Web ER Support Team	129																		
4268	Ent Client / Server Services	482																		
4273	Ent Tech / Network Services	1,489																		
4274	ESF Voice Services																			
4275	Ent Information Centers	487																		
4285	IT Business Services	128																		
4292	Ent Tech Support Ctr / Svcs	523																		
4293	IT Ent HR Applications	154																		
4305	Ent Architecture Support Team	27																		
4306	Ent. Data Management	124																		
4373	UCU Accounting Accruals																			
4404	ESF Benefits Reaudit																			
4409	TransUCU Reaudit Transfer	1,851,173																		
4460	Public Affairs																			
Grand Total		47	1,935,818	4,811	4,051	565	30,874	97,184	4,658	3,285	539	168,784	1,545	4,829	1,348	123,505	1,812	123,505	(148,252)	(148,252)

SCHEDULE BRA-5

Regulatory Business Unit - BRP		Statement of ESF Allocated Charges by Dept															
12 Months Ended DECEMBER 31, 2003																	
Name	ESF	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718	1719	1723	1724	1725	1726	1727
		Education	IT	Personnel	ESCP	Non-Quelified	Employee	Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	Benefits
		Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt	Sum of Sum Total Amt
4200	IT End Prg Applications	1708															
4010	Corporate Services - 20W000	(1,672)															
4014	Corporate Services - Raydon	359															
4015	Corp Secur:1815/Center	48															
4246	IT Assets - Raydon C/C/OAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets - PeopleSoft																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets - SCAD/CRM UED-UPB																
4262	IT Assets - CAD																
4269	IT Assets - ESF																
4306	IT Assets																
4309	IT Assets																
4320	Chief Executive Officer	35,024															
4321	Gen Counsel & Corp Secretary	38,730															
4322	Strategic Initiatives																
4325	Chief Financial Officer																
4326	Chairman	184															
4327	Supplie Diversity Group	183															
4041	Strategic Planning & Analysis																
4042	Board of Director Management																
4043	Environmental																
4090	Cap Stud & Analysis-Domestic	53															
4100	External Communications	10															
4130	Treasury	223															
4131	Records Management	166															
4132	Investor/Stakeholder Relations	815															
4140	Fuel Solutions	593															
4150	Office of the CFO	21,557															
4151	Credit Risk Management	258															
4175	Account Payable	41															
4177	General Ledger																
4179	Payroll	126															
4183	Corp Financial Reporting	472															
4188	Tax	397															
4188	Tax	521															
4188	Risk Assessment & Audit Svc	347															
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax - Rogarty Team	445															
4194	Tax - Johnson Team	316															
4219	Benefits Administration	212															
4220	Compensation Administration	474															
4222	Organization Effectiveness	27,897															
4223	HR Executive	323															
4224	Overhead	322															
4228	HR-Ed	1,245	536														
4228	HR People Center	1,541															
4236	Business Risk Solutions	450															
4239	Web Site Support Team	1,312															
4239	Web Site Support Team	433															
4288	ESF Cloud / Server Services	1,894															
4273	ESF Tech / Network Services	40															
4274	ESF Voice Services	735															
4275	ESF Information Centers	1,366															
4285	IT Business Services	729															
4287	ESF Tech Support Ctr / Svc	1,734															
4289	IT ESF HR Applications																
4306	ESF Architecture Support Team	501															
4306	ESF Data Management																
4473	ESF Accounting Accounts																
6347	ESF ESF Assets	178,557															
4484	ESF Benefits Headwall	122,340															
4488	ESF ESF Assets	166,238															
4488	ESF ESF Assets	179,003															
4080	Public Affairs	139,864															
	Grand Total	139,864	179,003	122,340	166,238	180,228	12,998	15,098	380,701	39,100	9,811	17,442	47,602	2,246	404,520	1,241,254	68,871

DepID	Description	1728 Benefits Greal	1730 Benefits Emplo	1731 Long Term Inc	1798 BENEFITS LO	1799 Benefits Other	1800 Legal Fees	1801 Accounting Ser	1802 Tax Services	1803 Audit Services	1804 Computer Fees	1808 Trainer Agent	1809 Consulting Fee	1810 Banell/Payroll	1811 Directors Fees	1817 Temp Employe	1819 On-Line Service
4280	IT Ent Fin Applications	1,742															
4010	Corporate Services - 20WRth	289					9,481						12,520				
4014	Corporate Services - Raytown	61											35,925				
4015	Corp Svcs - 1815 Capital	142											15,155				1,584
4246	IT Assets - Raytown C/CAD					(13)							5,243				
4250	IT Assets - PeoplesSoft																
4251	IT Assets - Firms																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4258	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4256	IT Assets - SCADA/Other UED/UFB																
4262	IT Assets - Cad																
4289	IT Assets - ESF	119															
4308	IT Assets																
4030	Chief Executive Officer						148,227							833		344	1,887
4031	Gen Counsel & Corp Secretary	283				6,732										4,389	73
4032	Strategic Initiative					(8,344)	20,282							1,173			1,106
4035	Chief Financial Officer					20	64,718	8,756									
4040	Chairman	439															
4041	Supplier Diversity Group	122															
4042	Strategic Planning & Analysis																
4043	Board of Directing Management																
4040	Environmental																
4100	Cap Strud & Analysis - Domestic	4															
4120	Estimat Communications	204			(40)												
4130	Treasury						20,379	3,346									
4131	Records Management						3,519										
4132	Investor/Shareholder Relations	238					20,817										
4140	Risk Solutions	258					3,974	82									
4150	Office of the CFO	2					5,188										
4151	Credit Risk Management	49					6,012										
4175	Accounts Payable	2,324					1,528										
4177	General Ledger	178															
4178	Payroll	31				247											
4183	Corp Financial Reporting	79					9,536	272,326									
4185	Tax	142					15,205										
4186	Risk Assessment & Audit Svs																
4188	ESF Financial Management	387							62,088								
4190	PeoplesSoft Reporting	287															
4191	Systems Administration	752				399											
4192	Tax-Property Team																
4194	Jar-Income Team																
4218	Benefits Administration	12					93										
4220	Compensation Administration	248															
4222	Organization Effectiveness	58															
4223	HR Executive	3															
4224	Diversity																
4228	Jr-Esl	3															
4229	HR People Center	804															
4236	Business Risk Solutions																
4239	Web Ent Support Team	145															
4268	Ent Client/Service Services	62															
4273	Ent Tech/Network Services	14															
4274	ESF Voice Services	83															
4275	Ent Information Centers																
4285	IT Business Services	(428)															
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications	485															
4305	Ent Architecture Support Team																
4306	Ent Data Management																
4373	UCU Accounting Accruals	308															
6347	GRG IT Shared Assets																
4404	ESF Benefits Residual	(53,302)															
4499	Trans/UCU Residual Transfer																
4060	Public Affairs	9,843				2,373	345,378	284,430									
Grand Total																	

Regulatory Business Unit - MPS		Statement of ESF Allocated Charges by Dept															
12 Months Ended DECEMBER 31, 2002																	
Dept	Description	1821	1822	1823	1824	1828	1899	1900	1904	1905	1906	1907	1908	1998	2000	2100	2200
Dept	Description	Conf Payment	Conf Payment	Broker Payment	Reg Party Maint		Other Outside	Management	Business Unit	Business From	Professional	Environmt	Trade Shows	Other Advertis	Depreciation	Amortization	Property Tax
4390	IT Eng. Applications	11,320	4,311														
4010	Corporate Services - ROWRN		568			15,529	1,945								380,785		
4014	Corporate Services - Raydon	7,191	18,814			8,977	1,312							70	110,703		
4015	Corp Svcs - 1815 Capitol	1,395	575			2,288	150								15,986		
4246	IT Assets - Raydon/COCAD														394,703		
4250	IT Assets - PeoplesSoft														728,876		
4251	IT Assets - Fama														324,860		
4253	IT Assets - UED														754,428		
4255	IT Assets - HRMS														68,151		
4256	IT Assets - PowerPrint														43,642		
4257	IT Assets - Work Management														64,520		
4258	IT Assets - SCAD/Onhr UED/JPS														137,751		
4262	IT Assets - Cad														249,910		
4268	IT Assets - ESF														459,469		
4269	IT Assets														15,558		
4290	Chief Executive Officer					13,295											
4301	Gen Counsel & Corp Secretary			18		18,482											
4302	Strategic Business																
4305	Chief Financial Officer																
4306	Chairman																
4040	Supplier Diversity Group																
4041	Supplier Diversity Group																
4042	Strategic Planning & Analysis																
4043	Board of Director Management																
4090	Environmental																
4100	Gen. Sincd & Analysts-Domestic																
4120	External Consultants																
4130	Treasury																
4131	Records Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions																
4140	Risk Solutions																
4150	Office of the CHD																
4151	Credit Risk Management																
4175	Accountants Payroll																
4177	General Ledger																
4178	Payroll																
4183	Corp Financial Reporting																
4186	IT																
4188	Risk Assessment & Audit Srv																
4188	ESF Financial Management																
4190	Regulation Reporting																
4191	Systems Administration																
4191	Systems Administration																
4192	Tax Property Team																
4194	Tax Income Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Diversity																
4228	HR-Ed																
4228	HR People Center																
4228	Business Risk Solutions																
4258	Web Eng Support Team																
4258	Web Eng Support Team																
4273	Eng. Tech / Network Services																
4273	Eng. Tech / Network Services																
4274	ESF 103a Services																
4274	Eng Information Controls																
4275	ESF 103a Services																
4285	IT Business Services																
4285	IT Business Services																
4292	Eng Tech Support Ctr / Svc																
4293	IT Eng HR Applications																
4306	Eng Architecture Support Team																
4306	Eng. Data Management																
4306	UCU Accounting Account																
4318	UCU Accounting Account																
4318	UCU Accounting Account																
4347	ESF 103a Services																
4347	ESF Benefits Pensions																
4404	ESF Benefits Pensions																
4404	ESF Benefits Pensions																
4490	TransUCU Risk/Qual Training																
4490	Public Affairs																
4490	Public Affairs																
Grand Total		60,573	23,317	175	3,414	28,205	534,109	23,867	1,800	2,421	18,146	201	6,093	1,310	3,722,322	183,487	150,773

Regulatory Business Unit - MPB		Statement of ESF Allocated Charges by Dept													12 Months Ended DECEMBER 31, 2002	
Name	ESF	2302	2400	2401	2402	2449	2500	2502	2503	2509	2603	2605	2607	2610	2611	
		City/County Tax	Charitable Con	Political Contri	Social & Comm	Other Contrib	Bank and Cred	AVR Sales Pro	Insurance Bond	Other Finan	General Liab	Property Dam	Auto Liability	Workers Comp	Workers Comp	
		(159,824)														
DeptID	Description	2210	2299	2401	2402	2449	2500	2502	2503	2509	2603	2605	2607	2610	2611	
		IT Ent Fn Applications	Other Taxes	Political Contri	Social & Comm	Other Contrib	Bank and Cred	AVR Sales Pro	Insurance Bond	Other Finan	General Liab	Property Dam	Auto Liability	Workers Comp	Workers Comp	
4290	IT Ent Fn Applications															
4010	Corporate Services - ROW/9th															
4014	Corporate Services - Rowdown															
4018	Corp Svcs 1815 Capitol															
4248	IT Assets - Rowdown C/CAD														239	
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 - Call															
4269	IT Assets ESF															
4300	Chief Executive Officer															
4031	Gen Counsel & Corp Secretary		35													
4032	Strategic Initiatives															
4035	Chief Financial Officer															
4040	Chairman															
4041	Supplier Diversity Group															
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4060	Environmental															
4100	Cap Struct & Analysis-Domestic															
4120	External Communications															
4130	Treasury															
4131	Records Management															
4132	Investor/Shareholder Relations															
4140	Risk Solutions															
4150	Office of the CFO															
4151	Credit Risk Management															
4175	Accounts Payable															
4177	General Ledger															
4179	Payroll															
4183	Corp Financial Reporting															
4185	Tax															
4186	Risk Assessment & Audit Svcs															
4190	ESF Financial Management															
4191	PeopleSoft Reporting															
4191	Systems Administration															
4192	Tax Property Team															
4194	Tax Income Team															
4218	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive															
4224	Diversity															
4228	HR-Eff															
4229	HR People Center															
4236	Business Risk Solutions															
4258	Web Ent Support Team															
4268	Ent Client Server Services															
4273	Ent Tech Network Services															
4274	ESF Voice Services															
4275	Ent Information Centers															
4285	IT Business Services															
4292	Ent Tech Support Ctr / Svcs															
4305	Ent Architecture Support Team															
4336	Ent Data Management															
4473	UCU Accounting Account															
4474	INGIT Shared Assets															
4404	ESF Benefits Retireal															
4499	TransUCU Risk/Qual Transfer															
4060	Public Affairs															
	Grand Total	(159,824)	37	4,470	13,489	312	2,274	60,442	56,865	10	18,728	405,151	(405)	19,600	24,341	

Regulatory Business Unit - UPS																		
Statement of ESF Allocated Charges by Dept																		
12 Months Ended DECEMBER 31, 2000																		
Name	ESF																	
Sum of Sum Total Amt	2700	2701	2702	2704	2706	2799	2801	3000	3002	3009	3009	3005						
DeptID	Description	Vehicle Fuel	Vehicle Maint & Vehicle Rental	Vehicle Rental	Vehicle Maint & Vehicle Rental	Other	Other	AFUDC	Capital Charge	Other Interest	Interview Expense	Outplacement	Job Placement	College Recruit	Diversity	Expert	Career Fair	Exp
4100	IT En Applications							2,071	782,657									
4014	Corporate Services - ROWish	54		88				2,033										
4015	Corporate Services - Rowdown					9		9,041	221,774									
4248	Comp Srvcs - 1815 Capitol	37		172				731	36,045									
4250	IT Assets - Raytown CCOAD								196,716									
4251	IT Assets - PeopleSoft								381,547									
4253	IT Assets - UED								428,520									
4255	IT Assets - HRMS								34,982									
4256	IT Assets - PowerPlant								22,637									
4257	IT Assets - Work Management								32,866									
4258	IT Assets - SCAD/Other UED/UPS								131,593									
4262	IT Assets - Cad								135,114									
4269	IT Assets - ESF							(767)	274,816									
4308	IT Assets								10,484									
4309	Chief Executive Office	4																
4031	Gen Counsel & Corp Secretary	10																
4032	Strategic Initiatives																	
4035	Chief Financial Officer	6																
4040	Chairman	6																
4041	Supplier Diversity Group	5																
4042	Strategic Planning & Analysis																	
4043	Board of Directors Management																	
4090	Environmental																	
4100	Cap Struct & Analysis Domestic																	
4100	Cap Struct & Analysis Domestic																	
4120	External Communications																	
4150	Treasury																	
4131	Racoonis Management																	
4132	Investor/Shareholder Reporting																	
4140	Risk Solutions	40	23					332		852,797								
4150	Office of the CFO	5		331														
4151	Credit Risk Management																	
4175	Accounts Payable																	
4177	General Ledger																	
4179	Payroll																	
4183	Corp Financial Reporting																	
4185	Tax																	
4186	Risk Assessment & Audit Svcs																	
4188	ESF Financial Management																	
4190	PeopleSoft Reporting																	
4191	Systems Administration																	
4192	Tax Property Team																	
4184	Tax - Income Team																	
4219	Benefits Administration																	
4220	Compensation Administration																	
4222	Organization Effectiveness																	
4223	HR Executives																	
4224	Diversity																	
4228	HR - EIT																	
4229	HR People Center																	
4236	Business Risk Solutions																	
4259	Web Enl Support Team																	
4268	Enl Client / Server Services																	
4273	Enl Tech / Network Services																	
4274	ESF Voice Services																	
4275	Enl Information Centers																	
4285	JT Business Services																	
4292	Enl Tech Support Ctr / Svcs																	
4293	IT Enl HR Applications																	
4305	Enl Architecture Support Team																	
4308	Enl Data Management																	
4373	UCU Accounting Accounts																	
4347	ENL IT Shared Assets																	
4404	ESF Benefits Financial																	
4409	TransUCU Pension Transfer																	
4080	Public Affairs																	
Grand Total		141	87	23	692	9	2	496	14,622	2,872,309	63,032	2,212	629	56	5,197	10		

Regulatory Business Unit - MPS														
Statement of ESF Allocated Charges by Dept														
12 Months Ended DECEMBER 31, 2002														
Dept	3307	3399	3403	3405	3504	9005	9100	9102	9103	9104	9106	9112	9114	9115
Description	Search Firm A	Other Personnel	Aircraft Charter	Ground Transp	Coal for Genr	AMG Leasing	Payroll Taxes	Benefits Load	COMPENSATION	COMPENSATION	PPH Tax Load	Incaptive Load	PPH Tax Load	Clearing 18400
Normal ESF														
Sum of Sum Total Amt														
4200 IT Ent Fin Applications							9,640	31,368	(11,002)	(4,674)	1	20		
4210 Corporate Services - 20199th				285			15,930	15,626	(24,626)	(10,457)	1	11		
4211 Corporate Services - Raytown							2,592	1,774	(1,418)	(602)		(6)		
4215 Corp Svcs-1815 Capital							3,459	12,228	(3,361)	(140)		54		
4246 IT Assets - Raytown CCGCAD				5,958			15,255	50,810	407	173	2			
4250 IT Assets - PeopleSoft							2,592	8,336	(4,291)	(1,822)	(6)	(6)		
4251 IT Assets - Fama							1,244	4,162	(769)	(340)	0	7		
4253 IT Assets - UED							39	132	76	32				
4255 IT Assets - HRMS							612	1,431						
4256 IT Assets - PowerPlant							2,055	6,469	(4,696)	(1,955)	26	996		
4257 IT Assets - Work Management							5,598	25,798	1,238	522	2	23		
4258 IT Assets - SCADA/Other UED-UPS							2,364	27,292	(1,308)	(567)	0	0		
4262 IT Assets - Cad							1,107	3,717	608	257		(6)		
4269 IT Assets ESF							4,193	13,952	1,404	598	1	15		
4308 IT Assets							6,821	22,059	1,835	782	0	0		
4330 Chief Executive Officer			3,972	1,597			1,871	6,003	(2,559)	(1,067)	0	(6)		
4331 Gen Counsel & Corp Secretary				49			1,177	3,607	(2,782)	(1,182)	0	0		
4332 Strategic Initiative				16			6,984	23,973	17	33	(6)	(6)		
4335 Chief Financial Officer							3,751	11,869	(3)	(1)	0	0		
4340 Chairman							3,951	12,772	183	78	(6)	(6)		
4341 Supplier Diversity Group							7,321	24,752	891	378	1	19		
4342 Strategic Planning & Analysis							5,370	11,316	501	213	0	(6)		
4343 Board of Directors Management							2,334	6,978	(3,246)	(1,379)	0	0		
4344 Environmental							2,384	7,702	304	128	20	222		
4345 Cap Strud & Analysis Domains							3,080	9,323	(347)	(148)	(6)	(6)		
4346 Human Resources							454	1,171						
4347 Records Management							4,113	13,464	381	153	0	(6)		
4348 Investor/Shareholder Relations							2,153	7,241	(851)	(353)	0	(6)		
4349 Office of the CFO							1,637	5,512	81	34	(6)	(6)		
4350 Credit Risk Management							2,538	7,335	(251)	(107)	(6)	0		
4351 Accounts Payable							3,726	11,912	(241)	(361)	(6)	(6)		
4352 General Ledger							1,359	4,235	59	25	(6)	(6)		
4353 Payroll							2,615	6,700	0	0	0	0		
4354 Corp Financial Reporting							6,237	19,843	(533)	(141)	0	0		
4355 Tax							1,168	3,038	(442)	(186)	(6)	(6)		
4356 Risk Assessment & Audit Svcs							3,187	10,586	(1,850)	(701)	5	87		
4357 ESF Financial Management							2,150	6,134	(1,064)	(468)	(6)	(6)		
4358 Peoplesoft Reporting							10,345	33,238	200	(647)	(6)	(6)		
4359 Systems Administration							984	3,290	(2,229)	(847)	(6)	(6)		
4360 Tax - Property Team							4,570	14,814	(1,209)	(514)	(6)	(6)		
4361 Tax - Income Team							6,921	20,577	(1,735)	(735)	(6)	0		
4362 Benefits Administration							6,507	21,564	(1,741)	(174)	(6)	(6)		
4363 Compensation Administration							5,533	16,168	4,330	1,837	401	4,979	0	0
4364 Organization Effectiveness							1,486	4,360	(1,309)	(619)	(6)	(6)		
4365 HR Executive							(11,563)	2,693	(61,615)	(26,187)	1,924	455,824		
4366 Diversity							4	13	8	3	0	9		
4367 HR - Est							17	48	32	14				
4368 HR People Center														
4369 Business Risk Solutions														
4370 Web Ent Support Team														
4371 Ent Client / Server Services														
4372 Ent. Tech / Network Services														
4373 ESP Voice Services														
4374 Ent Information Centers														
4375 IT Business Services														
4376 Ent Tech Support Ch / Svcs														
4377 IT Ent HR Applications														
4378 Ent Architecture Support Team														
4379 Ent. Data Management														
4380 UCU Accounting Accruals														
4381 UCU Shared Assets														
4382 ESF Benefits Residual														
4383 ESF Benefits Residual														
4384 Public Affairs														
Grand Total	1,983	5,217	1,984	16,195	10,041	49	(11,563)	222,992	(129,059)	(54,410)	1,862	456,743	0	0
														(37,786)

Account	Description	9116	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
		Cleaning 1M4000	FDC Load Conf	FDC Load HR	FDC Load Title	FDC Load End	FDC Load Natl	FDC Load IT A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC URU Alloc	
4200	IT Ent Fin Applications		28	4	0	46	18	7				306	229,155
4010	Corporate Services - 20WPH		(86,403)										2,134,657
4014	Corporate Services - Raytown								0				1,052,330
4015	Corp Svcs - 1815 Capital												443,821
4248	IT Assets - Redown C/CAD												561,421
4250	IT Assets - Peoplesoft												1,110,423
4251	IT Assets - Pega												962,883
4253	IT Assets - UED												1,193,948
4255	IT Assets - HRMS												100,133
4256	IT Assets - PowerPlant												66,279
4257	IT Assets - Work Management												97,186
4258	IT Assets - SCADA/Other IED-UPS												268,344
4262	IT Assets - Cap							(20,210)					965,024
4289	IT Assets - ESF												843,555
4308	IT Assets												30,053
4309	Chief Executive Officer								47			760	482,430
4031	Gen Counsel & Corp Secretary								48			5	371,214
4032	Strategic Initiatives												58,083
4035	Chief Financial Officer								444				237,148
4041	Chairman												611,935
4041	Supplier Diversity Group												774
4042	Strategic Planning & Analysis												58,935
4043	Board of Directors Management												25,817
4090	Environmental												200,783
4100	Cap Struct & Analysis Domestic												13,591
4120	External Communications												29,953
4130	Treasury												521,837
4131	Records Management												1,213,160
4132	Investor/Shareholder Relations												56,592
4140	Risk Solutions								253			(140)	375,240
4150	Office of the CRO												817,281
4151	Credit Risk Management												72,842
4175	Accounts Payable												31,041
4177	General Ledger												176,306
4178	Payroll												82,324
4183	Corp Financial Reporting												119,419
4185	Tax												1,080,822
4186	Risk Assessment & Audit Svcs												155,080
4188	ESF Financial Management												48,527
4190	PeopleSoft Reporting												160,737
4191	Systems Administration												51,965
4192	Exec. Prosedy Team												10,158
4194	Inv. Income Team												258,423
4218	Benefits Administration												46,317
4220	Compensation Administration												96,489
4222	Organization Effectiveness												68,937
4223	HR Executive												129,465
4224	Diversity												39,769
4228	HR-Ed			(10,879)									41,059
4229	HR People Center												147,002
4236	Business Risk Solutions												92,752
4238	Web Ent Support Team												68,719
4258	Ent Client / Server Support				(884)								80,888
4273	Ent. Tech / Network Services						(55,206)						1,471,278
4274	ESF Voice Services												103,105
4275	Ent Information Centers												551,863
4276	IT Business Services												123,222
4292	Ent Tech Support Ctr / Svcs			7		(71,803)							76,875
4293	IT Ent HR Applications					62							212,225
4305	Ent Architecture Support Team												45,162
4306	Ent Data Management												27,890
4473	UCU Accounting Accruals		(2,087)										3,327,895
4473	GN3 IT Shared Assets												456,169
4473	ESF Backfill Backfill												(577)
4484	FinalUCU Backfill Transfer												1,851,171
4485	Public Affairs												(152)
Grand Total		(2,087)	(60,327)	(10,879)	(884)	(71,803)	(58,145)	(20,210)	1,207	44	10	5,270	25,285,941

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of	Sum Total Amt	Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severance	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General	0	2,223	2,517												
1029	Production		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			288					
1044	Fuel and Purchased PowerA		182,489					(0)	35,053							
1056	Trade AdministrationA		51,194						1,764							
1057	Financial Mgmt-UPS		103,777						9,788							
2301	GSS Planning & Operations		1,026						4,282							
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	Gas 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						84			
5032	Transmission Ops MO-Gen		61,082													
5038	SCADA - General		29,143													
5080	V P Transmission Svcs		63,267				61	(0)	11,987		411					
5083	Business Ops - Energy Delivery		58,527		2,670		46		24,561							
5090	Energy Del Products & Services		10,691						12,092							
5100	VP of Network Management		27,806					0								
5130	MO Elec Business Support		45,009													
5180	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 Sids & 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		19,812							
5304	VP of Network Operations		118,610		3,654			(0)	145,797		3,819					
5305	Net Ops Work Management		46,585	3,848												
5352	General MO Elec Ntwk Ops		61,121													
5360	General Elec Measurement		52,774													
5361	Warrensburg Meter Shop	501	18,090	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 Ntwk Ops MO/KS/CO		17,364													
5405	General MO Gas Networks		6,446				134									
5490	General Gas Measurement		8,424													
5491	Small Volume Repair (CB)		5,252						172							
5492	Large Volume/Warehouse (CB)		7,896				363									
5493	Field 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 MUs-MO		79,808		72		6									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Production		267				124		(1)	1,493	17					
1039	Wholesale Customer SvcsA								273	1,038	446					
1042	Regulated Mktg&DispatchA							815	289	358	295		676			31
1043	Regulated Power Group							80	590	(1)	32					
1044	Fuel and Purchased PowerA								59	77						
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							4	93	15						
2303	GSS Financial Accounting															
2304	GSS General Allocation		46					12	122	126	105					
2308	GSS Administration							121	12	6		517				923
2309	GSS Cost Management								19							
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				400				283	260	147					
5002	Elec Trans Ops-ROW-MO/CO/KS				5,548					156	116					
5023	Elec Trans Business Ops-Genl								131	222	140					
5028	Transmission Eng MO-Gen						77		52	696						
5030	Systems Operations MO General			1,475			14		111	743	74					
5032	Transmission Ops MO-Gen			341					189	133	38					
5038	SCADA - General									43						
5080	V P Transmission Svcs						91		131	322	117					
5083	Business Ops - Energy Delivery						6		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 KSCO/MO Gas Assets										52					
5250	MO Elec Engineering Service								101	24						
5251	MO Electric Planning & Design		1,591	32					512	1,427	696					
5252	UED Gas Planning & Design						0		27	132	10					
5253	MO Electric Standards						304									
5254	Network Gas Sids & Safety Tmg			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 Tmg-USU		3			4,110	7		57	369	78					
5304	VP of Network Operations		18					1	9	244	93				118	
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	Warransburg Meter Shop		10,829	46			451				80					
5382	Field Metering Services		3,106	175			2,617		302	2,163	387					
5370	General Substation Maintenance									816	130					
5379	VP - Gas Field Operations						1			33						
5381	Gen Gas Ntwrk Ops MO/KS/CO									33						
5405	General MO Gas Networks								7							
5490	General Gas Measurement		371				7		4	44						
5491	Small Volume Repair (CB)		66				984									
5492	Large Volume/Warehouse (CB)		139				1,049			30						
5493	Field Measurement		325	82			4,170		4	827	59					
5494	Measurement Information		3							4						
5550	Gen MM-Combo Gas & Electric						1			70	110					
5559	Manager of Mts-MO	52								145	144					

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
1028	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA													853		
1042	Regulated Mktg&DispatchA													367		
1043	Regulated Power Group													116	378	
1044	Fuel and Purchased PowerA													30		
1058	Trade AdministrationA													84		
1057	Financial Mgmt-UPS													6		
2301	GSS Planning & Operations													18		
2303	GSS Financial Accounting													17		
2304	GSS General Allocation													6		
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-Gen													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															
5254	Network Gas Sids & Safety Trng													529		
5255	Forestry MO/CO/KS													5		
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 Ntwk Ops													2,555		
5360	General Elec Measurement													27		
5361	Warrensburg Meter Shop								508							
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwk Ops MO/KS/CO													26		
5405	General MO Gas Networks													90		
5490	General Gas Measurement								153							
5491	Small Volume Repair (CB)													43		
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															
5494	Measurement Information													28		
5550	Gen MM-Combo Gas & Electric		31											1		
5559	Manager of MIs-MO													44		

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

Name		IBU														
Sum of Sum Total Amt																
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Calular Data	Other Commu	Mainframe He	Software Cos	PC Supplie s	Computer Eq	Comp Wrksln	Printer Hdw	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Production						221							129		
1039	Wholesale Customer SvcsA					1,485	62		880					445	216	
1042	Regulated Mktg&DispatchA		5			1,165	445		38					125	212	
1043	Regulated Power Group						21							633		
1044	Fuel and Purchased PowerA					733			224							
1056	Trade AdministrationA								20							
1057	Financial Mgmt-UPS													280		
2301	GSS Planning & Operations					1,905								38		
2303	GSS Financial Accounting								3							
2304	GSS General Allocation					729								461	4	
2308	GSS Administration					4								81		
2309	GSS Cost Management													30		
2312	Gas Papl															
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	V P Transmisalun 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							1,388	27	4	
5253	MO Electric Standards													107		
5254	Network Gas Sids & 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	Warransburg Meter Shop															
5382	Field Metering Services													18		
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								34							
5405	General MO Gas Networks															
5490	General Gas Measurement													10	35	10
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)														286	
5493	Field Measurement								89							
5494	Measurement Information		19	1												
5550	Gen MM-Combo Gas & Electric					2,208			168					4		
5559	Manager of MIs-MO							18	647							

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

Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for Bu
1026	UPS-General															
1029	Production		84													
1039	Wholesale Customer SvcsA	856	154						598	60						163
1042	Regulated Mktg&DispatchA	1,463	140							85		5,849				785
1043	Regulated Power Group	2,550	47				401			340						597
1044	Fuel and Purchased PowerA		126							43						796
1056	Trade AdministrationA	18	6							390						108
1057	Financial Mgmt-UPS		8							23						99
2301	GSS Planning & Operations	69	21				67								33	139
2303	GSS Financial Accounting	1														80
2304	GSS General Allocation	1,832	466		22		568	146		33					20,650	967
2308	GSS Administration	263	29				72				22				42	100
2309	GSS Cost Management	69	23				61								30	22
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	4,215								205						155
5002	Elec Trans Ops-ROW-MO/CO/KS		107							44		99				13
5023	Elec Trans Business Ops-Genl	8				4,035				3						
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General		571	643	7,849	9,290	4,455			14						137
5032	Transmission Ops MO-Gen			6												6
5038	SCADA - General									10						13
5080	VP Transmission Svcs	610	124							611		918				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 Tmg	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 Tmg-USU	365	133				28		860	1,406		47				311
5304	VP of Network Operations	518	5							157						555
5305	Net Ops Work Management		9							19						38
5352	General MO Elec Ntwrk Ops	950	85							45						253
5360	General Elec Measurement	269	22					49								
5361	Warrensburg Meter Shop	40	330					71		65						
5362	Field Metering Services		3,553							796						
5370	General Substation Maintenance															12
5379	VP - Gas Field Operations		1													1
5381	Gen Gas Ntwrk Ops MO/KS/CO									9						4
5405	General MO Gas Networks															46
5490	General Gas Measurement		6	908	450	320			14	18	4					41
5491	Small Volume Repair (CB)		1								23		17			1
5492	Large Volume/Warehouse (CB)	1	239	61						1						4
5493	Field Measurement		9	(620)	32	33				23	30					35
5494	Measurement Informallon			14	83											
5550	Gen MM-Combo Gas & Electric	7	44			5										
5559	Manager of Mts-MO	1,854	30							206						70

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

Name		IBU														
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate As	Other Office	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airtel	Other Travel	Uniforms
1026	UPS-General		(286)													
1029	Production		2,330		447	400	3,655	15	1,682	2,402						145
1039	Wholesale Customer SvcsA		8,101		3,737	1,139	2,392	221	1,668	5,218	1,167					123
1042	Regulated Mktg&DispatchA		931		1,420	458	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	Gas 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		798		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		365	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	1,598	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
5180	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	439	157	13	309	493						365
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	718	250						6
5260	Safety & Tech Trng-USU		2,082		581	829	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	Nat Ops Work Management		64		940	1,429	380	78	1,742	2,086	33					67
5352	General MO Elec Ntwrk Ops						1,329		292							
5360	General Elec Measurement		421				1,760		578	229						11
5361	Warrensburg Meter Shop						243		327	138						709
5362	Field Metering Services		218													1,880
5370	General Substation Maintenance		51		3,933	336	2,597	12	1,337	2,267						27
5378	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
5493	Field Measurement		10		123	104	134	3	640	1,224						2
5494	Measurement Information		18						1							62
5550	Gen MM-Combo Gas & Electric		427		362	34	223	20	817	166						19
5559	Manager of Mita-MO		81		229	115	1,233	28	1,215	412						18

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	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 Glt	Benefits Heat	Benefits Life	Benefits Educ	Benefits AD&
1026	UPS-General						460									
1029	Production						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 Payrl															
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		48,959		4,822	173,888	5,933	7,978	1,506
4420	GSS Benefits Residual							8,314	8,408	4,223			18,745	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	38,125	(91,854)										
5001	Elec Trans Ops-MO/SJ Gen						231				1,243					
5002	Elec Trans Ops-ROW-MO/CO/KS						228									
5023	Elec Trans Business Ops-Genl						1,328									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						781						8			
5032	Transmission Ops MO-Gen															
5038	SCADA - General						7									
5040	V P Transmission Svcs						3,410				1,866	18				
5043	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						788									
5254	Network Gas Sids & Safety Trng												2			
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support						6						2			
5260	Safety & Tech Trng-USU						568					59				
5304	VP of Network Operations															
5305	Nat Ops Work Management						1,395									
5352	General MO Elec Ntwrk Ops											525				
5360	General Elec Measurement						43						5			
5381	Warrensburg Meter Shop															
5362	Field Metering Services						90									
5370	General Substation Maintenance						8									
5379	VP - Gas Field Operations						47									
5381	Gen Gas Ntwrk Ops MO/KS/CO						175									
5405	General MO Gas Networks						31									
5490	General Gas Measurement						63									
5491	Small Volume Repair (CB)						39									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						3									
5494	Measurement Information												1			
5550	Gen MM-Combo Gas & Electric						135					11				
5559	Manager of Mills-MO						449									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Supp	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Gre	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 Custom SvcsA							318					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						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)	568			936
4420	GSS Benefits Residual	807						337		(6,816)		(35,217)	54			47
4452	GSS Accounting Accruals							374								
4474	UED Accounting Accruals							359,946								
4475	UPS Accounting Accruals											0	0			
5001	Elec Trans Ops-MO/SJ Gen															655
5002	Elec Trans Ops-ROW-MO/CO/KS															9,380
5023	Elec Trans Business Ops-Genl		21		12,712											16,222
5028	Transmission Eng MO-Gen								53				34			
5030	Systems Operations_MO General		316		13,469				53			5				
5032	Transmission Ops MO-Gen		55						55							
5038	SCADA - General															
5080	VP Transmission Svcs								223			1,955	30,152		1,330	
5083	Business Ops - Energy Delivery								45							
5090	Energy Del Products & Services				590				19							
5100	VP of Network Management												197	41,050		
5130	MO Elec Business Support								53							
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service								13							
5251	MO Electric Planning & Design			388					923			182				
5252	UED Gas Planning & Design			13					28							
5253	MO Electric Standards								40							
5254	Network Gas Stds & Safety Tmg			1									158			
5255	Forestry MO/CO/KS								32							
5257	UED Gas Technical Support			10					72							
5260	Safety & Tech Tmg-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				28,343			
5360	General Elec Measurement			26					32							
5361	Warrensburg Meter Shop			113	3,037				32			23				
5362	Field Metering Services			295					171			1,956				
5370	General Substation Maintenance			25					389							
5379	VP - Gas Field Operations								82			175	627			
5381	Gen Gas Ntwrk Ops MO/KS/CO												599			
5405	General MO Gas Networks															
5490	General Gas Measurement			3					10							
5491	Small Volume Repair (CB)			22					10							
5492	Large Volume/Warehouse (CB)			18												
5493	Field Measurement			43	50											
5494	Measurement Information			2												
5550	Gen MM-Combo Gas & Electric								329				6,100			
5559	Manager of Mts-MO			10												

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2000																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Agor	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimmn	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
1026	UPS-General															
1029	Producton						33,118									
1039	Wholesale Customer SvcsA						767									591
1042	Regulated Mktg&DispatchA												9,963	7		19,030
1043	Regulated Power Group						5,407							737		160
1044	Fuel and Purchased PowerA	21,892				1,518	46,876									624
1056	Trade AdministrationA						106									
1057	Financial Mgmt-UPS						723									
2301	GSS Planning & Operations						134									346
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									
5032	Transmission Ops MO-Gen													2,695		12,968
5039	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						2,287							692		
5252	UED Gas Planning & Design						367									
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Tmg						110	164							467	
5255	Forestry MO/CO/KS											7,969				
5257	UED Gas Technical Support						92									
5260	Safety & Tech Tmg-USU						557								1,185	
5304	VP of Network Operations						2,349									
5305	Nat Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			1												
5491	Small Volume Repair (CB)						100						173			
5492	Large Volume/Warehouse (CB)			21												
5493	Field Measurement						203									
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						1,282									
5559	Manager of Mts-MO														1,418	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
DeptID	Description	Agent Fees/A	Contr Paymen	Contr Paymen	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prof	Promotional E	Internal Adve	Trade Show/C	Other Adverti	Depreciation/
1026	UPS-General							1,678								
1029	Production							3,358								
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	Gas Dept															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual							2,322								
4403	UPS Benefits Residual							361								
4420	GSS Benefits Residual							30								
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen							15,489								
5002	Elec Trans Ops-ROW-MO/CO/KS							7					1,647			
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General							30,120								
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs							3	6				545			
5083	Business Ops - Energy Delivery							3								
5090	Energy Del Products & Services															
5100	VP of Network Management							16								
5130	MO Elec Business Support												224			
5190	General KS/CO/MO Gas Assets							2								
5250	MO Elec Engineering Service							11								
5251	MO Electric Planning & Design		151	164				462								
5252	UED Gas Planning & Design							13	22							
5253	MO Electric Standards							46								
5254	Network Gas Slds & 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	246												
5362	Field Metering Services							125								
5370	General Substation Maintenance															
5378	VP - Gas Field Operations							1,185					43			
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5406	General MO Gas Networks							70								
5490	General Gas Measurement							952								
5491	Small Volume Repair (CB)							77								
5492	Large Volume/Warehouse (CB)							1								
5493	Field Measurement							287								
5494	Measurement Information							674								
5550	Gen MM-Combo Gas & Electric							4								
5559	Manager of Mta-MO							8								

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bo
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA											482	4,380			
1042	Regulated Mktg&DispatchA										145					
1043	Regulated Power Group															
1044	Fuel and Purchased PowerA															
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations	5,657														
2303	GSS Financial Accounting															
2304	GSS General Allocation	22,142	(6)													
2308	GSS Administration				(2,068)					10						
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-Gen															
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															
5305	Net Ops Work Management											89				
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop							8								
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO															

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

Name																
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Othe	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placemnt	Search Firm A
1028	UPS-General											16,877				
1029	Production				36										14	
1039	Wholesale Customer SvcsA				19											
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											(4,888)				
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												
4475	UPS Accounting Accruals										4					
5001	Elec Trans Ops-MO/SJ Gen			273												
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl				42											
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General				6											
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs				4						8					
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management				2											
5130	MO Elec Business Support												(7,346)			
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design			(0)												
5252	UED Gas Planning & Design	61			10											
5253	MO Electric Standards				20											
5254	Network Gas Stds & Safety Trng				7			4								
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU				15						446				14	
5304	VP of Network Operations		20,880	31												
5305	Net Ops Work Management				10											
5352	General MO Elec Ntwk Ops			633												
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services										(495)					
5370	General Substation Maintenance				8											
5379	VP - Gas Field Operations									1					30	
5381	Gen Gas Ntwk Ops MO/KS/CO			412												
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)					6			15							
5493	Field Measurement				15		5			2	(0)			(9)		
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO														189	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9108	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	Pgm Mgmt- 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		0		
2303	GSS Financial Accounting								1,668	5,070	(376)	(162)	(0)	0		
2304	GSS General Allocation		101	1					1,873	5,678	3,594	1,536	0	0		
2308	GSS Administration		114						110	304	2,344	1,002				
2309	GSS Cost Management								82	235	2,263	867				
2312	Gas Prgl								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					(476)			929	6,349	5,836	2,495	(3,437)	(3,926)		
5001	Elec Trans Ops-MO/SJ Gen								6,051	18,131	876	378	(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)	0		
5038	SCADA - General								2,049	5,993	278	121		0		
5080	VP Transmission Svcs			30					9,631	27,997	3,835	1,648	(0)	(0)		
5083	Business Ops - Energy Delivery								5,935	15,959	195	84	0	(0)		
5090	Energy Del Products & Services								1,502	3,882			0	(0)		
5100	VP of Network Management								1,896	5,691	205	88	(0)	(0)		
5130	MO Elec Business Support								3,175	8,501	(1,012)	(435)	205	3,394		
5190	General KS/CO/MO Gas Assets								1,767	4,755	(0)	(0)	0	0		
5250	MO Elec Engineering Service								4,419	13,248	776	333	(343)	(5,665)		
5251	MO Electric Planning & Design				175				47,201	140,871	1,004	434	(2,108)	(34,016)	34	17
5252	UED Gas Planning & Design								2,270	6,518	(2)	(1)	34	565		
5253	MO Electric Standards								5,894	17,665	(1,109)	(476)	(131)	(2,158)		
5254	Network Gas Stds & Safety Trng				462				1,613	4,740	342	147	12	199		
5255	Forestry MO/CO/KS								1,846	5,536	112	48	0	0		
5267	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)	85	1,250		
5304	VP of Network Operations			85					18,898	47,688	(2,577)	(1,107)		0		
5305	Net Ops Work Management								3,715	11,146	(324)	(139)	(0)	(0)	2	1
5352	General MO Elec Ntwk Ops	75							4,182	12,565	(716)	(307)	(0)	(0)		
5360	General Elec Measurement				691				3,683	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)			184	97
5370	General Substation Maintenance								1,869	5,605	(157)	(67)	(0)	0		
5379	VP - Gas Field Operations								349	1,029	(0)	0	0	0		
5381	Gen Gas Ntwk Ops MO/CO/KS	25							1,208	3,558	223	97	0	0		
5405	General MO Gas Networks								461	1,376	(262)	(113)	0	0		
5490	General Gas Measurement				2				833	1,897	149	64	(0)	(0)		
5491	Small Volume Repair (CB)								368	1,070	(616)	(265)	(71)	(37)		
5492	Large Volume/Warehouse (CB)				2,704				550	1,625	(223)	(96)	(3)	21		
5493	Field Measurement				7,403				1,912	5,495	277	119	3	371	(2)	(1)
5494	Measurement Information								271	813	(373)	(160)	(0)	(0)		
5550	Gen MM-Combo Gas & Electric								3,068	8,586	(1,097)	(471)		(0)		
5559	Manager of Mills-MO								5,468	16,461	1,242	534	98	1,108		

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 184C	Clearing 184D	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Allg	FDC ESF Allg	FDC USU Alloc Load	
1026	UPS-General			201	31	2	142	125	46		486	778	28,241
1029	Production			19	2	0		8	3			1,269	290,371
1039	Wholesale Customer SvcsA												345,620
1042	Regulated Mktg&DispatchA									53			632,374
1043	Regulated Power Group										292	415	338,724
1044	Fuel and Purchased PowerA									51	149	784	330,038
1056	Trade AdministrationA												64,938
1057	Financial Mgmt-UPS											613	144,285
2301	GSS Planning & Operations												24,293
2303	GSS Financial Accounting											89	27,871
2304	GSS General Allocation												128,230
2308	GSS Administration											30	7,154
2309	GSS Cost Management												5,132
2312	Gas 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)										(17,532)
4474	UED Accounting Accruals	(25,723)	(1,359)								(10,241)	(14,297)	(227,807)
4475	UPS Accounting Accruals	(635)	(87)								(6,394)	(6,971)	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												30,709
5100	VP of Network Management										248	353	80,056
5130	MO Elec Business Support												55,033
5190	General KS/CO/MO Gas Assets												33,933
5250	MO Elec Engineering Service												78,033
5251	MO Electric Planning & Design										619	859	872,063
5252	UED Gas Planning & Design										19	27	46,261
5253	MO Electric Standards												113,509
5254	Network Gas Sids & Safety Trng												32,664
5255	Forastry MO/CO/KS												47,710
5257	UED Gas Technical Support										5	8	17,162
5260	Safety & Tech Trng-USU			672	103	5		400	148		118	166	194,788
5304	VP of Network Operations										483	683	414,278
5305	Net Ops Work Management												73,204
5352	General MO Elec Ntwrk Ops												122,240
5380	General Elec Measurement												71,735
5361	Warrensburg Meter Shop										10	14	82,658
5382	Field Metering Services												242,842
5370	General Substation Maintenance												46,530
5379	VP - Gas Field Operations												8,757
5381	Gen Gas Ntwrk Ops MO/KS/CO										288	395	25,906
5405	General MO Gas Networks												9,496
5490	General Gas Measurement												14,972
5491	Small Volume Repair (CB)												7,549
5492	Large Volume/Warehouse (CB)												15,129
5493	Field Measurement										134	191	57,989
5494	Measurement Information										33	48	6,003
5550	Gen MM-Combo Gas & Electric												67,113
5559	Manager of Mts-MO										48	69	113,419

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
		1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1098	1097	1098	1099
DeptID	Description	Labor Overin	Labor Straiht	Lbr Straiht T	Bonus/Comm	Labor Overin	Incentive	Severance	LT Incentive	Tax Fringe B	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
5566	Network Fleet Management		1,359	2,764		131		10,311								
5567	Procurement		161,628		552	757		34,516								
5639	Centralized Services VP		70,395	598		425	403			938						1,016
5700	Business Solutions		54,872			(35)		39,908								
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	1,408	324,581	5,882	841	24,020						12		931		2,838
5703	Customer Service Center-Morroe		(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	18,468		89,741								1,354
5711	Cust Communic Svcs-Director		29,639			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					28					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		19,084			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			148		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			598	0									
6131	President-Global Networks Grp	309	97,843	4,364		4,708	798			2,502						
6132	Business Services Team		90,872													
6160	MO Electric SR VP		58,742													
6161	PS Procurement		4,544			53										
6162	PS Engr/Generations Svcs	178	29,461	2,098												
6163	North MO Elect Dist Mgt		30,111													
6165	IA/MO Gas VPHO		23,538					447								
6166	IA/MO Gas Business Ops Mgr		39,577													
6167	WestA/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		298,502		221	853	(0)	17,491		1,295						
6332	Safety & Tech Tmg-Elect Tmg		19,148													

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
DeptID	Description	Materials Stor	Materials Pur	Materials Sm	Purchase Lar	Purchase Oth	Other Mater	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5566	Network Fleet Management										11					
5567	Procurement		14						137	(29)	682					76
5899	Centralized Services VP	40							227	228	178					
5700	Business Solutions								1	9	338					
5701	Cust Service Center-Lincoln								224	823	577	8,198				
5702	Customer Srv Ctr-Raytown						6	502	30,722	138	433	21,630		76		4,798
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						0		42							
5706	Billing-Omaha								3	14	18					
5708	Accounts Receivable Mgmt									32						
5709	Remittance Processing									3	45					
5710	Credit and Collections						3	162	20		45	8,912				
5711	Cust Commun Svcs-Director						372	24	83	85	0					
5712	Bill Processing		17				147		0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres									185	503	708				
5716	Field Resources Center-Raytown		169									45				
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								1							
5726	Revenue Mgmt Back Office Supl															
5763	Billing-Raytown								2	9						
5890	MO MPS Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis									202	10					
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							521	21	187						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations									12	3					
6016	Training Director									8	84					
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research							0			51					
6023	Retail Svcs Gas Alloc - Reg						40	7	58	178				1		
6024	Retail Svcs Elec Alloc							7	253	2,058				5		
6027	Community Communications Dir							1			1					
6028	Quality Assurance															
6031	Retail Services Leadership							152		111	68					
6033	SE Region Sales Leadership															
6100	Community Relations - General									4	1					
6101	Community Relations - Central									22						
6111	Economic Development-General								0	4						
6120	Econ Development - Marketing								5	2						
6124	Community Relations MO								1,059	33						
6130	UED Headquarters-President								311	91	75					
6131	President-Global Networks Grp								4	507	595	4				
6132	Business Services Team							78	174							
6160	MO Electric SR VP						12		83	21						
6161	PS Procurement															
6162	PS Engr/Generations Svcs				284					128						
6163	North MO Elect Dist Mgt									155	328					
6165	IA/MO Gas VPHQ									105						
6166	IA/MO Gas Business Ops Mgr									590	133	35				
6167	WestIA/NrthMO Ops Mgr											24				
6311	Financial Mgmt-AQN State Supp		18						119	24	17	89				
6312	Financial Mgmt-AQN Central Sup									98	27					
6327	HR & Central Safety							1		160	1,600	63				
6332	Safety & Tech Trng-Elect Trng									96	44					

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dac	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
5566	Network Fleet Management													11		
5567	Procurement													203		
5699	Centralized Services VP													492		
5700	Business Solutions													1,045		
5701	Cust Service Center-Lincoln		8,844					2,249						3	5,139	
5702	Customer Srv Ctr-Raytown		170,564					13,120	16,399				11,201	786	18,875	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir													349		
5706	Billing-Omaha													692		
5708	Accounts Receivable Mgmt								23							
5709	Remittance Processing															
5710	Credit and Collections		2,089	736				11,954	82					16	2,247	
5711	Cust Communic Svcs-Director					82,048								202		
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vlca Pres															
5716	Field Resources Center-Raytown													62		
5722	Field Resource Center Director													-11		
5723	Utility Operations Dir													7		
5725	Customer Serv Centers-Director													12		
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets													69		
6001	UED Pricing & Econ Analysis													389		
6002	Marketing Solutions Leadership													198		
6003	Energy Forecasting & Research								244					50		
6004	Consumer Energy Program															
6006	Customer Choice Programs													168		
6007	Retail Operations													65		
6016	Training Director													259		
6017	Business Analysis Director													21		
6020	UED Principal Markets															
6021	Market Research													3		
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir													12		
6028	Quality Assurance															
6031	Retail Services Leadership													63		
6033	SE Region Sales Leadership													69		
6100	Community Relations - General													8		
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO													63		
6130	UED Headquarters-President													101		
6131	President-Global Networks Grp													587		
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs													122		
6163	North MO Elect Dist Mgt													116		
6165	IA/MO Gas VPHQ													21		
6166	IA/MO Gas Business Ops Mgr													196		
6167	WestIA/NrthMO Ops Mgr													37		
6311	Financial Mgmt-AQN State Supp													589		
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng															

SCHEDULE BRA-7

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
DeptID	Description	Mobile Radio	Cellular Data	Other Commu	Mainframe Hd	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	Midrange Serv	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5566	Network Fleet Management															
5567	Procurement					470	72		39					134		
5699	Centralized Services VP					23								745	25	
5700	Business Solutions					111			6							
5701	Cust Service Center-Lincoln			59										62		
5702	Customer Srv Ctr-Raytown			147												
5703	Customer Service Center-Monroe						20		179							
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt						20									
5709	Remittance Processing					13			88							
5710	Credit and Collections			708		(2,108)							87	9	6	
5711	Cust Communic Svcs-Director			(4,884)												
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vica Pres															
5718	Field Resources Center-Raytown							107					661			
5722	Field Resourca Center Director															
5723	Utility Operations Dir					152										
5725	Customer Srv Centers-Director															
5728	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		18			83										
6018	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													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		148			145			1,097				8	94		70
6132	Business Services Team													167		
6160	MO Electric SR VP													15		
6161	PS Procurement															
6162	PS Engr/Generations Svcs															51
6163	North MO Elect Dist Mgt															64
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	617	
6332	Safety & Tech Trng-Elect Trng															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic De	Office Rent/W	MEALS for Bu
5566	Network Fleet Management		136						48	(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-Montoe															
5704	Revenue Management Dir		2							113						134
5706	Billing-Omaha		225							20						
5708	Accounts Receivable Mgmt	72	7							6		116				98
5709	Remittance Processing	70	131							752	117	84				193
5710	Credit and Collections	15	388							32		(13)				16
5711	Cust Commun 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 Srv Centers-Director									46						24
5726	Revenue Mgmt Back Office Supt	87	61													34
5763	Billing-Raytown	87	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						164
6017	Business Analysis Director									5						
6020	UED Principal Markets									70						
6021	Market Research															10
6023	Retail Svcs Gas Alloc - Reg	88	83							98		745	2			542
6024	Retail Svcs Elec Alloc	50	40							30		32,510	984			815
6027	Community Communications Dir	30	36							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	618	231	1,712						1,325		152,566				193
6132	Business Services Team		1,286							8,007		82				114
6160	MO Electric SR VP	1,494	20							5			68			38
6181	PS Procurement		0													12
6182	PS Engr/Generations Svcs		14						117							18
6183	North MO Elect Dist Mgt	12														50
6165	IA/MO Gas VPHQ	145	250	14	38	215				44		8,885		1,344		57
6166	IA/MO Gas Business Ops Mgr		14							25						49
6167	WestIA/NthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp		123	28						78						241
6312	Financial Mgmt-AQN Central Sup		38				19			80						204
6327	HR & Central Safety	498	918							917	13		21			757
6332	Safety & Tech Tmg-Elect Tmg		6						122							

SCHEDULE BRA-7
 Page 10 of 17

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
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 As	Other Office E	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 5%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airline	Other Travel	Uniforms
5566	Network Fleet Management		8						37							150
5567	Procurement		1,413	7	437	279	318	33	1,179	1,404					83	
5699	Centralized Services VP		130		1,266	341	378	43	2,000	509	1,138				32	
5700	Business Solutions		1,676		578	263	242	15	424	833					7	
5701	Cust Service Center-Lincoln		4,861		100	270	2,145	1	1,510	2,652	3				7	
5702	Customer Srv Ctr-Raytown		4,162		71	1,030	1,193	9	1,869	3,501		1			37	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		139		1,804	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 Srv 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	483	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	3,985	3,667	1,280				108	
6027	Community Communications Dir		199		390		71	10	27	150					2	
6028	Quality Assurance		150		298	14	73	7	69	183					2	
6031	Retail Services Leadership		27,632		253				18							
6033	SE Region Sales Leadership															
6100	Community Relations - General		228		42		154	0	79	29						
6101	Community Relations - Central		18		104	51	29	7	185	149	10				1	
6111	Economic Development-General		23		131	43	56	3	20	115					0	
6120	Econ Development - Marketing		36		15	19	101	1	34	103	37				0	
6124	Community Relations MO		1,383		337	120	7,601	26	3,177	1,491	1,294				71	
6130	UED Headquarters-President		5,728		484,094	396	446	36	665	2,191	14				28	
6131	President-Global Networks Grp		341		8,700	96	84	16	1,814	443					25	
6132	Business Services Team		12,236		1,616	352	527		358	1,480					21	
6160	MO Electric SR VP						116		112		462					
6161	PS Procurement		3				23		14							
6162	PS Engr/Generations Svcs		1,512			14	136		101	201					11	
6163	North MO Elect Dist Mgt						622		246	109						
6165	IA/MO Gas VPHQ		888				636	9	891	551						
6166	IA/MO Gas Business Ops Mgr		329		100	1,548	2,270	8	1,471	2,007					22	
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	8				77	
6312	Financial Mgmt-AQN Central Sup		1,389		818	159	372	8	264	348					1	
6327	HR & Central Safety		2,313		4,028	1,202	4,730	130	3,336	4,808	79				162	
6332	Safety & Tech Trng-Elect Trng		165				114		280	389					16	

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1708	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 Gri	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
5566	Network Fleet Management															
5567	Procurement						776									
5699	Centralized Services VP						4,173					427				
5700	Business Solutions						293									
5701	Cust Service Center-Lincoln						174					773	51			
5702	Customer Srv Ctr-Raytown						627					2,519				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir						76					38				
5706	Billing-Omaha						308						30			
5708	Accounts Receivable Mgmt						8					25				
5709	Remittance Processing						339					44				
5710	Credit and Collections						443	(324)				1,897				
5711	Cust Commun Svcs-Director						141									
5712	Bill Processing						98							3		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5718	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															
6008	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						36					818				
6028	Quality Assurance						157									
6031	Retail Services Leadership						470									
6033	SE Region Sales Leadership															
6100	Community Relations - General						7									
6101	Community Relations - Central															
6111	Economic Development-General						21									
6120	Econ Development - Marketing						60									
6124	Community Relations MO						277									
6130	UED Headquarters-President						2,971				2,451					
6131	President-Global Networks Grp						64,283				2,553	30				
6132	Business Services Team										494					
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ													15		
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						2,540					53		9		
6312	Financial Mgmt-AQN Central Sup						828				232	64				
6327	HR & Central Safety						2,239				290	12		28		
6332	Safety & Tech Trng-Elect Trng						4,508									

SCHEDULE BRA-7

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LG	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5566	Network Fleet Management		35					(69)								
5567	Procurement							829					24,574			
5699	Centralized Services VP			3,049				828					16,781			
5700	Business Solutions			2,852				681								
5701	Cust Service Center-Lincoln							2,103								
5702	Customer Srv Ctr-Raytown			562				643				516				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							90					1,405			
5706	Billing-Omaha							774								
5708	Accounts Receivable Mgmt							71								
5709	Remittance Processing							501				39				
5710	Credit and Collections			6,416				940				16	138			
5711	Cust Communic Svcs-Director							1,134								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5718	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					59,298			
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													
6163	North MO Elect Dist Mgt		15										135			
6165	IA/MO Gas VPHQ			2,339									1,673			
6166	IA/MO Gas Business Ops Mgr			1,797												
6167	WestIA/NrthMO Ops Mgr		5													
6311	Financial Mgmt-ACN State Supp			981				625				16				
6312	Financial Mgmt-ACN Central Sup							609								
6327	HR & Central Safety		5			14		367				5	2,097			
6332	Safety & Tech Tmg-Elect Tmg															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Agre	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Trea Trmnl	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
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 Ctr-Raytown					111								12,107		
5703	Customer Service Center-Montee															
5704	Revenue Management Dir							(8,199)								
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											(2)				
5714	Cust Operations UED-Vica Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt							292						14,341		
5763	Billing-Raytown													548		
5890	MO MPS Customer Service															
6000	Retail Energy Markets						706									172
6001	UED Pricing & Econ Analysis						706									
6002	Marketing Solutions Leadership						3,153									
6003	Energy Forecasting & Research						601									61
6004	Consumer Energy Program															
6006	Customer Choice Programs						1,074									
6007	Retail Operations						853									
6016	Training Director						1,972							5		
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research						502									
6023	Retail Svcs Gas Alloc - Reg						1,448									
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						8,394									
6130	UED Headquarters-President						122,837							194		
6131	President-Global Networks Grp						8,514							1,004		113
6132	Business Services Team						94,700									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	I/MO Gas VPHQ						540							1,228		
6166	I/MO Gas Business Ops Mgr															
6187	West/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 Tmg-Elect Tmg															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
DeptID	Description	Agent Fees/A	Contr Paymen	Contr Paymen	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Prot	Promotional B	Internet Adve	Trade Show/C	Other Advert	Depreciation/I
5568	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		108,684				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		67,607		2,415	330				34
5712	Bill Processing						13,612									
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown				12		72			15				350		
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director											38				
5726	Revenue Mgmt Back Office Supt						1,125									
5763	Billing-Raytown															
5890	MO MPS Customer Service															
6000	Retail Energy Markets						(126)		263							
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership						73	254	182			7				
6003	Energy Forecasting & Research		4,359				5,033									
6004	Consumer Energy Program						5		1,152		54	31				66
6006	Customer Choice Programs								20		2,241					
6007	Retail Operations											724				
6016	Training Director											7				
6017	Business Analysis Director						41,305									
6020	UED Principal Markets										506					
6021	Market Research						4,399									
6023	Retail Svcs Gas Alloc - Reg						1,394		966	346	649	24				100
6024	Retail Svcs Elec Alloc						67,084		8,373	1,556	3,597					
6027	Community Communications Dir															3,040
6028	Quality Assurance						98									
6031	Retail Services Leadership						203					30				
6033	SE Region Sales Leadership										908	1,097				
6100	Community Relations - General						101			1	164					
6101	Community Relations - Central						12									
6111	Economic Development-General						1									
6120	Econ Development - Marketing						1					7		25		
6124	Community Relations MO						285	678	591		630	1,774			3	116
6130	UED Headquarters-President						21,718			61						
6131	President-Global Networks Grp							50,578			85	970				
6132	Business Services Team						600									
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt						26									
6165	IA/MO Gas VPHQ															
6168	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 Tmg-Elect Tmg						165									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bot
5566	Network Fleet Management															
5567	Procurement															
5699	Centralized Services VP									43						
5700	Business Solutions															
5701	Cust Service Center-Lincoln															
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5708	Billing-Omaha															
5708	Accounts Receivable Mgmt								(353)					(364)		
5709	Permittance Processing															
5710	Credit and Collections														187,871	
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									1,886						
6026	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General												5			
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO									33,463		12,096				
6130	UED Headquarters-President															
6131	President-Global Networks Grp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr						24									
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng													1,807		

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		2607	2610	2611	2700	2701	2703	2704	2706	2789	3000	3099	3200	3300	3302	3307
DeptID	Description	Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Oth	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placemr	Search Firm
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			160	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							
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 Tmg-Elect Tmg															

Regulatory Business Unit MPS		Statement of IBU Allocated Charges by Dep															
12 Months Ended December 31, 2002																	
Name	IBU																
Sum of Sum Total Amt																	
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114	
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load	
5568	Network Fleet Management				753				1,005	2,553	(4,091)	(1,758)	(0)				
5567	Procurement								14,100	40,421	1,883	808	0	(0)	4	2	
5699	Centralized Services VP								5,843	17,150	2,774	1,189	25	447			
5700	Business Solutions								7,226	18,145	(4,242)	(1,823)	13	228			
5701	Cust Service Center-Lincoln								27,370	81,357	11,911	5,118	(88)	(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 Commun Svcs-Director								2,143	6,414	634	273	8	117			
5712	Bill Processing								1,815	5,436	160	69	5	98			
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								1,668	4,684	(2,391)	(1,027)		0			
6002	Marketing Solutions Leadership								2,336	6,230	(1,487)	(639)	(0)	(0)			
6003	Energy Forecasting & Research								2,079	5,460	(2,828)	(1,215)	(12)	(190)			
6004	Consumer Energy Program								90	280	54	23	(2)	(35)			
6006	Customer Choice Programs								1,644	4,368	(1,811)	(778)	(13)	(211)			
6007	Retail Operations								2,047	5,068	(1,719)	(738)	3	158			
6016	Training Director								5,161	14,628	1,533	659	14	254	2	1	
6017	Business Analysis Director								947	2,836	190	82	3	52			
6020	UED Principal Markets								15	50	32	14					
6021	Market Research								1,007	2,713	(351)	(151)	0	0			
6023	Retail Svcs Gas Alloc - Reg				2				1,837	5,373	3,416	1,488	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		328						19,579	66,011	9,120	3,902	(1)	(9)			
6131	President-Global Networks Grp		5,554		78	114			8,047	23,715	(1,446)	(625)	(59)	(969)	4	1	
6132	Business Services Team		47						6,021	18,729	4,280	1,622	(1)	(9)			
6180	MO Electric SR VP								4,069	12,336	(792)	(341)					
6181	PS Procurement								216	965	(3,354)	(1,434)					
6162	PS Engr/Generations Svcs								1,608	6,684	(8,857)	(2,930)					
6163	North MO Elect Dist Mgt								2,108	6,323	261	112					
6165	IA/MO Gas VPHQ								1,679	5,015	(464)	(199)					
6166	IA/MO Gas Business Ops Mgr								2,770	8,311	(598)	(257)					
6167	WasU/NrhMO Ops Mgr								1,618	4,854	(503)	(216)					
6311	Financial Mgmt-ACN State Supp		81						19,069	55,945	(14,804)	(6,361)	(254)	(4,193)	1	1	
6312	Financial Mgmt-ACN Central Supp								18,548	54,978	(1,116)	(479)	0	0	2	1	
6327	JR & Central Safety	48	177		19			98	17,869	51,848	(704)	(302)	0	0			
6332	Safety & Tech Trng-Elect Trng								1,334	3,936	(572)	(246)	0	0			

SCHEDULE BRA-7

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of Sum Total Amt		9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
DeptID	Description	Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HF	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Aik	FDC ESF Aik	FDC USU Alloc	Load
5566	Network Fleet Management												13,116
5567	Procurement			96	15	1	77	60	22				312,743
5699	Centralized Services VP			459	70	4	120	277	101		122	173	187,314
5700	Business Solutions												167,970
5701	Cust Service Center-Lincoln										11	15	520,886
5702	Customer Srv Ctr-Raytown												917,720
5703	Customer Service Center-Monroe												(83,497)
5704	Revenue Management Dir									24		35	47,622
5706	Billing-Omaha									13		19	212,210
5708	Accounts Receivable Mgmt												37,545
5709	Remittance Processing												323,598
5710	Credit and Collections			26	4	0	13	16	6		508	696	664,539
5711	Cust Communic Svcs-Director												208,329
5712	Bill Processing												1,082,704
5713	Market/Sales Communications												(7)
5714	Cust Operations UED-Vice Pres												10,461
5716	Field Resources Center-Raytown												667,511
5722	Field Resource Center Director												17,930
5723	Utility Operations Dir												3,186
5725	Customer Serv Centers-Director												26,821
5726	Revenue Mgmt Back Office Supt												91,847
5763	Billing-Raytown										51	73	72,268
5890	MO MPS Customer Service												(134,916)
6000	Retail Energy Markets												17,221
6001	UED Pricing & Econ Analysis												35,760
6002	Marketing Solutions Leadership												45,856
6003	Energy Forecasting & Research										158	225	46,895
6004	Consumer Energy Program												7,538
6006	Customer Choice Programs												30,373
6007	Retail Operations												38,940
6016	Training Director												108,192
6017	Business Analysis Director												57,399
6020	UED Principal Markets												939
6021	Market Research												24,283
6023	Retail Svcs Gas Alloc - Reg			1	0	0		1	0		421	586	49,240
6024	Retail Svcs Elec Alloc			11	2	0		7	2		216	307	452,956
6027	Community Communications Dir												24,672
6028	Quality Assurance												54,367
6031	Retail Services Leadership			490	75	4	71	294	108				113,457
6033	SE Region Sales Leadership												91,554
6100	Community Relations - General										10	13	19,010
6101	Community Relations - Central												7,014
6111	Economic Development-General												25,159
6120	Econ Development - Marketing										96	132	8,154
6124	Community Relations MO												223,002
6130	UED Headquarters-President			3,940	604	30	4,083	2,646	752	29			1,189,536
6131	President-Global Networks Grp			758	116	8	453	476	182		590	633	471,663
6132	Business Services Team			2,578	395	20	2,918	1,695	540	43			309,779
6160	MO Electric SR VP										382	515	78,883
6161	PS Procurement												1,226
6162	PS Engr/Generations Svcs										570	1,196	34,747
6163	North MO Elec Dist Mgt												40,626
6165	IA/MO Gas VPHQ												47,816
6166	IA/MO Gas Business Ops Mgr												60,840
6167	WestIA/NrthMO Ops Mgr												30,961
6311	Financial Mgmt-AQN State Supp												340,592
6312	Financial Mgmt-AQN Central Sup												358,878
6327	HR & Central Safety												376,196
6332	Safety & Tech Trng-Elect Trng												30,182

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
		1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
DeptID	Description	Labor Overlin	Labor Stralgh	Lbr Straight T	Bonus/Comm	Labor Overlin	Incentive	Severance	LT Incentive	Tax Fringe B	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6333	Safety & Tech Trng-Gas Trng		52,292													
6340	USU Risk Solutions & Credit	40	59,906	540												
6348	GNG IT Business Office		115,105				92	(510)	37,453	1,090					433	
6349	GNG IT GSS Applications		85,254						12,287							
6352	GNG IT Enrgy Deliv Application		81,980	57					18,009						27	
6353	GNG IT Energy Res Applications		137,168		482				8,472							
6356	GNG IT Webb Applications		51,172	565					9,059							
6357	GNG IT Field Support		80,485						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		179,892						53,384							
6361	GNG IT Telecom Services		8,260													
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	28	35,416			2,045			2,418							1,534
6365	GNG IT Data Base Support		59,706						22,825							
6366	GNG IT DataCtr-Tech Svcs		33,009		171	17			20,225							5
6367	GNG IT InfoCtr-Prod Ctr Svcs		18,227			284										40
6368	GNG IT Infrastructure Mgmt		36,513													
6369	GNG IT Communication Services	8	80,389	3,120	219	29			19,943							
6370	Regulatory Administration	28	79,639	543		688		(9)		3,098						
6371	Regulatory Services Electric		85,017			88		0								
6372	Regulatory Services-Gas		17,341			60		0		434						
6373	Regulatory PGA		4,888			110		3	794							
6374	Regulatory Analytical Support		137,012			311			4,612							
6376	Reg Legislative Svcs-MO		55,719													
6381	E-Business		39,465													
6382	Regulatory Acctg Svcs-Electric		264,543						1,931							
6384	Regulatory Acctg Svcs-Gas		44,442			9										
6386	USU Risk Assessment & Audit		48,506	228												
6388	Property		13,997						1,148							
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						(8,957)							
6397	GNG IT Call Center Engineering		32,436	(141)		120										
7037	General Gas Tech Svcs		2,388													
Grand Total		35,818	8,931,119	544,072	20,913	94,452	(485)	1,084,168	(4,004)	14,811	378	300	847	2,628	13,870	38,180

SCHEDULE BRA-7

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
Dept/ID	Description	Materials Stor	Materials Pur	Materials Sm	Purchase Lar	Purchase Oth	Other Materis	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
6333	Safety & Tech Trng-Gas Trng	766				466	895		51	209	9					
6340	USU Risk Solutions & Credit							0		51						
6348	GNG IT Business Office								339	22,243	239					77
6349	GNG IT GSS Applications							211	36	63	21					
6352	GNG IT Enrgy Deliv Application						47			82	(2,946)		14			
6353	GNG IT Energy Res Applications									54	27					
6356	GNG IT Webb Applications								29	15	207					
6357	GNG IT Field Support	28					54		166	398	150					
6358	GNG IT Support Center							1	6	16	79					
6359	GNG IT Support Center - Tier 2								22	48	17					
6360	GNG IT Cust Serv Applications						3	0	19	394	603					
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	58	140					
6366	GNG IT DataCntr-Tech Svcs								12		208					
6367	GNG IT InfoCntr-Prod Cln Svcs								332	116	51					
6368	GNG IT Infrastructure Mgmt								10	349						
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 Accg Svcs-Electric															
6384	Regulatory Accg Svcs-Gas								0							
6386	USU Risk Assessment & Audit															
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		896	17,151	2,164	6,305	4,696	11,830	(8,629)	68,947	54,659	8,367	60,386	5,238	2,594	604	5,904

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toil Free, Dec	Toil Free, Sw	Calling Card	Directory List	Directory Ass	Long Distan	Long Distan	Premium Call	SCADA Com	Radio Commu	Voice Networ	TeleConfere	Local Exchan	Radio Tower
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office				3									733		
6349	GNG IT GSS Applications				2									66	362	
6352	GNG IT Enrgy Deliv Application								142					66	362	
6353	GNG IT Energy Res Applications								26					1,028	206	
6356	GNG IT Webb Applications													2,095		
6357	GNG IT Field Support													17		
6358	GNG IT Support Center													39		
6359	GNG IT Support Center - Tier 2													122		
6360	GNG IT Cust Serv Applications													366		
6361	GNG IT Telecom Services		5,733	39	3,523	94	2	18,522	727	3				9	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	18,823		190		2,948
6370	Regulatory Administration													672		
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas													212		
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6378	Reg Legislative Svcs-MD													862		
6381	E-Business													813		
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas													2		
6386	USU Risk Assessment & Audit													82		
6388	Property															
6390	Environmental													487		
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		44,910	371	213	3	70	8,840	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	383	891	26,749	11,201	22,857	69,155	3,104

SCHEDULE BRA-7

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of	Sum Total Amt															
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplies &	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	Midrange Serv	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6333	Safety & Tech Trng-Gas Trng					209	94								11	
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			730		6,969	1,819		4,478	385	1,159		27	163	1,060	
6349	GNG IT GSS Applications					5,681	999		189					39	13	
6352	GNG IT Enrgy Deliv Application					61,552	8		184					56		
6353	GNG IT Energy Res Applications					23										
6356	GNG IT Webb Applications					39,806			704							
6357	GNG IT Field Support					35	607		867							
6358	GNG IT Support Center					7,391			319							
6359	GNG IT Support Center - Tier 2					82			14							
6360	GNG IT Cust Serv Applications				10,954	13,462	17,998		143		253					
6361	GNG IT Telecom Services			178			22		3					13		
6362	GNG IT Client/Server Svcs		584			57,563	(380)		62	28			8			
6363	GNG IT InfoCenter-Open Sys Svc				1,062	7,229		81,957								
6364	GNG IT DataCenter-Ops Svcs				606,366	(31,233)		9,635			(207)					
6365	GNG IT Data Base Support					20,377			1,277							
6366	GNG IT DataCntr-Tech Svcs				56,533	186,639	154	(445)	542					25		
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt			(14)			149									
6369	GNG IT Communication Services	1,017	35	1,479		114	6,775		1,683					57	1,331	
6370	Regulatory Administration													80		
6371	Regulatory Services Electric												15,483	715	40	
6372	Regulatory Services-Gas						5		79					34		
6373	Regulatory PGA					13										
6374	Regulatory Analytical Support					22,474		1,771						101		
6376	Reg Legislative Svcs-MO														32	
6381	E-Business					1,486								159		
6382	Regulatory Acctg Svcs-Electric													481		
6384	Regulatory Acctg Svcs-Gas								575							
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental				1,065		36		626					884	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		287							
7037	General Gas Tech Svcs															
Grand Total		1,017	24,908	(63,085)	674,915	442,490	29,442	92,918	18,045	413	1,159	47	17,678	26,974	8,443	205

Regulatory Business Unit MPS		Statement of IBU Allocated Charges by Dep														
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/Le	MEALS for Bu
6333	Safety & Tech Trng-Gas Trng	2,187	3		1,349	1,516	182		77			3,641				444
6340	USU Risk Solutions & Credit		4													
6348	GNG IT Business Office		423							99						563
6349	GNG IT GSS Applications	58	18			65				13					28	260
6352	GNG IT Enrgy Deliv Application	461	4							15						157
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															1
6357	GNG IT Field Support		136													20
6358	GNG IT Support Center	2								0						26
6359	GNG IT Support Center - Tier 2	13														3
6360	GNG IT Cust Serv Applications	50	89							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 Cntr 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			187				55			72		101	190
6371	Regulatory Services Electric	337	527							408						242
6372	Regulatory Services-Gas	381	575							597						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							81						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	19,778	10,090	18,091	70	1,938	215,216	152	210,971	4,947	14,442	22,226	24,095

SCHEDULE BRA-7

Regulatory Business Unit MPS		Statement of IBU Allocated Charges by Dep														
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate As	Other Office E	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
6333	Safety & Tech Trng-Gas Trng		672		1,282	478	1,434	16	1,851	2,899						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 Dely Application		265		311	8	188	9	863	242					9	
6353	GNG IT Energy Res Applications						97		18						806	
6358	GNG IT Webb Applications		117				101		64							
6357	GNG IT Field Support		223		19	197	822	0	175	173	8				5	
6358	GNG IT Support Center		36			16	2		13	15						
6359	GNG IT Support Center - Tier 2		24						10							
6360	GNG IT Cust Serv Applications		443		1,183	188	1,304	256	539	1,472			12		9	
6361	GNG IT Telecom Services						32									
6362	GNG IT Client/Server Svcs		55		122	86	190		117	214						
6363	GNG IT InfoCenter-Open Sys Svc		11		159				17	161						
6364	GNG IT DataCenter-Ops Svcs		756				3	6	3							
6365	GNG IT Data Base Support		40				326		12	204						
6366	GNG IT DataCntr-Tech Svcs		23		551	85	465		183	849					25	
6367	GNG IT InfoCntr-Prod Cntl Svcs		17													
6368	GNG IT Infrastructure Mgmt		21		438	232	1,707	17	732	1,077						
6369	GNG IT Communication Services		868		1,731	602	768	87	1,042	395					38	
6370	Regulatory Administration		1,397		4,170	1,120	1,057	26	385	1,892	861				36	
6371	Regulatory Services Electric		391		491	155	1,153	113	869	1,518					75	
6372	Regulatory Services-Gas		42		502	87	38	3	124	85	7				1	
6373	Regulatory PGA		10		24			0	58	7						
6374	Regulatory Analytical Support		635		526	66	295	42	77	598					34	
6376	Reg Legislative Svcs-MO		917		190			178	7,138	2,777	565				145	
6381	E-Business		399		1,179	198	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	844	19	840	1,534					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	878	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	584,325	28,877	112,753	3,172	85,034	108,125	9,228	2	12	(50)	(26,724)	4,983

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1719
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gri	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6333	Safety & Tech Trng-Gas Trng						742									
6340	USU Risk Solutions & Credit						187									
6348	GNG IT Business Office						1,260					70	4			
6349	GNG IT GSS Applications						1,144									
6352	GNG IT Energy Deliv Application						824									
6353	GNG IT Energy Res Applications						3,615									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						100					0				
6358	GNG IT Support Center						15									
6359	GNG IT Support Center - Tier 2						14									
6360	GNG IT Cust Serv Applications						1,351					10	8			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						10,918									
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						612				1,233					
6371	Regulatory Services Electric						1,438									
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		84				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		789,878	15,045	8,323	215,040	(955,991)	142,896	641,822	6,408	318,803	12,532	45,179	1,397,740	43,385	36,409	9,080

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1718	1723	1724	1725	1726	1727	1729	1730	1731	1786	1799	1800	1801	1802	1803
DeptID	Description	Benefits SFA	Benefits Sugg	Reallocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term Inv	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			16,402				58					1,814			
6349	GNG IT GSS Applications							727				25				
6352	GNG IT Enrgy Deliv Application			1,463				262								
6353	GNG IT Energy Res Applications							466								
6356	GNG IT Webb Applications							192								
6357	GNG IT Field Support			(82)				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 Cntrl Svcs							11								
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		(5)										7,882			
6370	Regulatory Administration												49,596			
6371	Regulatory Services Electric												17,143			
6372	Regulatory Services-Gas			6,541				25					5,280			
6373	Regulatory PGA											1				
6374	Regulatory Analytical Support							59								
6376	Reg Legislative Svcs-MO							286								
6381	E-Business							1,401								
6382	Regulatory Acctg Svcs-Electric							798							6,340	
6384	Regulatory Acctg Svcs-Gas							5								
6386	USU Risk Assessment & Audit															17,370
6388	Property							85								
6390	Environmental			11,182									48,136			
6392	Tax- Property Team			13				107					11,026		73	
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering			0	3,408			58								
7037	General Gas Tech Svcs												4			
Grand Total		807	1,691	157,312	54,368	380,320	27,415	31,653	(326,630)	(7,037)	(2,928,330)	6,245	638,748	8,697	856	20,240

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Agar	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trdmin	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit												94	1,531		
6348	GNG IT Business Office						15,738							9,215		
6349	GNG IT GSS Applications						20,495									
6352	GNG IT Energy Dally Application						30,651									
6353	GNG IT Energy Res Applications						25,697							11		
6358	GNG IT Webb Applications						1,166									
6357	GNG IT Field Support						1,899							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 Cntr Svcs															
6368	GNG IT Infrastructure Mgmt													175		
6369	GNG IT Communication Services						1,255							3,297		
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						1,812									
6373	Regulatory PGA						82									20
6374	Regulatory Analytical Support						487									
6376	Reg Legislative Svcs-MO															
6381	E-Business						39,861							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	6,889	201	2,738	243,655	7,869	12,249	189,403	2	38,859

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

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Cont	Social & Com	Lobbying Cor	Other Contrib	Bank and Cre	Insurance Bor
6333	Safety & Tech Trng-Gas Trng															
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office									509						485
6349	GNG IT GSS Applications															
6352	GNG IT Enrgy Daliv Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							251								
6364	GNG IT DataCenter-Ops Svcs		22,874													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntrl 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		26,799	22,868	10	(2,068)	5	142	251	(353)	37,088	9,875	12,827	4,670	1,652	187,828	485

SCHEDULE BRA-7

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	2607	2810	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Oth	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm
6333	Safety & Tech Tmg-Gas Tmg				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				8						(10,802)			13		
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				48	20					(66)					
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs										(53)					
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt				2									8		
6369	GNG IT Communication Services				688	15	18				(5)			2		
6370	Regulatory Administration				106											
6371	Regulatory Services Electric				41											
6372	Regulatory Services-Gas				8									1		
6373	Regulatory PGA															
6374	Regulatory Analytical Support													13		
6376	Reg Legislative Svcs-MO				578			2,775	58							
6381	E-Business				9											
6382	Regulatory Acctg Svcs-Electric													25		
6384	Regulatory Acctg Svcs-Gas				1											
6386	USU Risk Assessment & Audit				22											
6388	Property															
6390	Environmental				43	27								7		
6392	Tax- Property Team				55											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering										(705)					
7037	General Gas Tech Svcs									1						
Grand Total		61	47,619	35,990	3,031	83	84	2,828	76	19	(18,467)	20,065	(7,346)	13,866	113	557

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Char	Ground Trans	Vehicle Load	A&G Loading	Pgm Mgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSAT	COMPENSAT	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
8333	Salary & 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 Energy 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					4,668	13,723	828	365				
6358	GNG IT Support Center								1,952	5,763	(1,821)	(782)				
6359	GNG IT Support Center - Tier 2								2,380	6,948	2,273	977				
6360	GNG IT Cust Serv Applications		25						16,107	45,611	(12,691)	(5,453)	0	7		
6361	GNG IT Telecom Services								366	1,232	706	300	0	0		
6362	GNG IT Client/Server Svcs								2,044	6,025	307	131				
6363	GNG IT InfoCenter-Open Sys Svc								1,298	3,837	435	187	(13)	(241)		
6364	GNG IT DataCenter-Ops Svcs			17					2,901	8,259	95	41				
6365	GNG IT Data Base Support								7,493	21,337	824	354	74	1,332		
6366	GNG IT DataCntr-Tech Svcs								3,740	10,171	(3,564)	(1,531)				
6367	GNG IT InfoCntr-Prod Cntr 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)	(0)		
6373	Regulatory PGA								393	1,144	(1,360)	(584)	0	(0)		
6374	Regulatory Analytical Support			25					9,855	29,207	1,596	686	0	0		
6376	Reg Legislative Svcs-MO								3,847	11,519	382	164	0	0		
6381	E-Business			14					2,635	8,287	(489)	(219)	1	9		
6382	Regulatory Acctg Svcs-Electric								18,401	55,101	3,254	1,393	(0)	(0)		
6384	Regulatory Acctg Svcs-Gas								3,071	9,198	384	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)	(8,012)	0	(0)		
6392	Tax- Property Team								5,383	16,141	(84)	(36)	(0)	(1)		
6393	Tax- Sales Team								3,566	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	829		
7037	General Gas Tech Svcs								184	489	9	4		0		
Grand Total		73	7,673	569	50,041	(7,869)	251	36	806,536	2,482,338	(19,764)	(8,627)	103,319	(354,761)	614	298

Regulatory Business Unit MPS													
Statement of IBU Allocated Charges by Dep													
12 Months Ended December 31, 2002													
Name	IBU												
Sum of	Sum Total Amt												
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HR	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Alia	FDC ESF Alia	FDC USU Alloc Load	
6333	Safety & Tech Trng-Gas Trng												103,701
6340	USU Risk Solutions & Credit			3,514	538	27	3,098	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												686,473
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	1,815	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												80,074
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		(28,425)	(1,451)	21,994	3,369	171	18,279	14,193	4,562	277	(6,239)	(229,173)	22,297,305

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

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

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 9 (Charge From Product = 999) ESF Weighted Avg (USU/AEC/UCS)							
4177		General Ledger	UCU		509		
4191		Systems Administration	UCU		509		
4289		IT Assets ESF	UCU		509		
4404		ESF Benefits Residual	UCU		509		
4473		UCU Accounting Accruals	UCU		509		
4190		PeopleSoft Reporting	UCU		509		
	8012	UCS ESF Allocations	UCS	CLEC	509	1.0%	
	8012	UCS ESF Allocations	UCS	ISP	509	0.1%	
	7002	AEC General	AEC	MEP	509	4.1%	
	6144	MI General- MGD	MGD	MGD	509	8.9%	
	6140	MO General- MPD	MPD	MPD	509	18.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	509	5.7%	
	6148	CO General- PND	PND	PND_CO	509	3.1%	
	6147	IA General- PND	PND	PND_IA	509	7.9%	
	6149	KS General- PND	PND	PND_KS	509	6.3%	
	6145	MN General- PND	PND	PND_MN	509	8.4%	
	6146	NE General- PND	PND	PND_NE	509	9.7%	
	6151	MN General- NMU	PND	PND_NMU	509	2.8%	
	5055	PNG Pipeline	PNP	PNP	509	0.2%	
	8012	UCS ESF Allocations	UCS	PVN	509	0.0%	
	5058	Seward County Pipeline	SCP	SCP	509	0.0%	
	6152	MO General-SJD	SJD	SJD	509	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	509	2.6%	
	6141	CO General- WCD	WCD	WCD	509	5.8%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	509	1.8%	
	6142	KS General- WKD	WKD	WKD	509	5.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	509	2.2%	100.1%
Step 19 (Charge From Product = 120) MASS (UPS/AJED)							
4258		UPS	UCU		519		
	6140	MO General- MPD	MPD	MPS - 121	519	12.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPS - 123	519	35.0%	
	6152	MO General-SJD	SJD	SJD - 121	519	2.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG - 123	519	14.6%	
	6141	CO General- WCD	WCD	WPC - 121	519	2.7%	
	1051	UPS - CO - ESF Allocations	WCG	WPC - 123	519	9.4%	
	6142	KS General- WKD	WKD	WPK - 121	519	8.9%	
	1050	UPS - KS - ESF Allocations	WKG	WPK - 123	519	13.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 20 (Charge From Product = 999) Paychecks Issued (USU/AEC/UCS)							
4179		Payroll	UCU		520		
	7002	AEC General	AEC	MEP	520	6.0%	
	8012	UCS ESF Allocations	UCS	CLEC	520	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	520	0.0%	
	8012	UCS ESF Allocations	UCS	EXO	520	0.0%	
	6144	MI General- MGD	MGD	MGD	520	7.6%	
	6140	MO General- MPD	MPD	MPD	520	14.6%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	520	6.7%	
	6148	CO General- PND	PND	PND_CO	520	2.0%	
	6147	IA General- PND	PND	PND_IA	520	7.1%	
	6149	KS General- PND	PND	PND_KS	520	5.3%	
	6145	MN General- PND	PND	PND_MN	520	6.8%	
	6146	NE General- PND	PND	PND_NE	520	11.8%	
	6151	MN General- NMU	PND	PND_NMU	520	1.9%	
	8012	UCS ESF Allocations	UCS	PVN	520	0.0%	
	6152	MO General-SJD	SJD	SJD	520	4.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	520	3.4%	
	7002	AEC General	AEC	UCG	520	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	520	8.6%	
	6141	CO General- WCD	WCD	WCD	520	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	520	1.5%	
	6142	KS General- WKD	WKD	WKD	520	4.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	520	2.1%	100.0%
Step 23 (Charge From Product = 999) Avg of Direct reports (USU/AEC/UCS)							
4150		Office of the CRO	UCU		523		
	7002	AEC General	AEC	MEP	523	53.5%	
	6144	MI General- MGD	MGD	MGD	523	3.9%	
	6140	MO General- MPD	MPD	MPD	523	7.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	523	6.9%	
	6148	CO General- PND	PND	PND_CO	523	1.1%	
	6147	IA General- PND	PND	PND_IA	523	2.2%	
	6149	KS General- PND	PND	PND_KS	523	2.1%	
	6145	MN General- PND	PND	PND_MN	523	2.6%	
	6146	NE General- PND	PND	PND_NE	523	3.1%	
	6151	MN General- NMU	PND	PND_NMU	523	0.9%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	523	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	523	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	523	0.0%	
	6152	MO General-SJD	SJD	SJD	523	1.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	523	2.8%	
	8012	UCS ESF Allocations	UCS	UCS	523	4.3%	
	6141	CO General- WCD	WCD	WCD	523	1.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	523	2.0%	
	6142	KS General- WKD	WKD	WKD	523	1.3%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	523	3.5%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 25 (Charge From Product = 999) Gross Property (USU)							
4256		IT Assets - Power/Plant	UCU		525		
4192		Tax- Property Team	UCU		525		
	6144	MI General- MGD	MGD	MGD	525	8.6%	
	6140	MO General- MPD	MPD	MPD	525	25.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	525	12.3%	
	6148	CO General- PND	PND	PND_CO	525	2.0%	
	6147	IA General- PND	PND	PND_IA	525	5.0%	
	6149	KS General- PND	PND	PND_KS	525	5.0%	
	6145	MN General- PND	PND	PND_MN	525	5.2%	
	6146	NE General- PND	PND	PND_NE	525	5.9%	
	6151	MN General- NMU	PND	PND_NMU	525	2.0%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	525	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	525	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	525	0.0%	
	5055	PNG Pipeline	PNP	PNP	525	0.2%	
	5058	Seward County Pipeline	SCP	SCP	525	0.0%	
	6152	MO General-SJD	SJD	SJD	525	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	525	5.0%	
	6141	CO General- WCD	WCD	WCD	525	6.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	525	1.0%	
	6142	KS General- WKD	WKD	WKD	525	8.2%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	525	2.6%	100.0%
Step 26 (Charge From Product = 999) Customers (UED)							
4253		IT Assets - UED	UCU		526		
	6144	MI General- MGD	MGD	MGD - 103	526	10.9%	
	6140	MO General- MPD	MPD	MPD	526	18.3%	
	6148	CO General- PND	PND	PND_CO	526	4.3%	
	6147	IA General- PND	PND	PND_IA	526	12.0%	
	6149	KS General- PND	PND	PND_KS	526	8.0%	
	6145	MN General- PND	PND	PND_MN	526	12.8%	
	6146	NE General- PND	PND	PND_NE	526	14.8%	
	6151	MN General- NMU	PND	PND_NMU	526	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	526	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	526	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	526	0.0%	
	6152	MO General-SJD	SJD	SJD	526	4.9%	
	6141	CO General- WCD	WCD	WCD	526	6.0%	
	6142	KS General- WKD	WKD	WKD	526	4.8%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28 (Charge From Product = 999) MASS (USU/AEC/UCS)							
4030		Chief Executive Officer	UCU		528		
4031		Gen Counsel & Corp Secretary	UCU		528		
4032		Strategic Initiatives	UCU		528		
4035		Chief Financial Officer	UCU		528		
4040		Chairman	UCU		528		
4043		Board of Directors Management	UCU		528		
4060		Public Affairs	UCU		528		
4100		Cap Struct & Analysis-Domestic	UCU		528		
4120		External Communications	UCU		528		
4132		Investor/Shareholder Relations	UCU		528		
4183		Corp Financial Reporting	UCU		528		
4193		Tax- Sales Team	UCU				
	7002	AEC General	AEC	MEP	528	7.3%	
	8012	UCS ESF Allocations	UCS	CLEC	528	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	528	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	528	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	528	0.0%	
	6144	MI General- MGD	MGD	MGD	528	7.9%	
	6140	MO General- MPD	MPD	MPD	528	20.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	528	8.2%	
	6148	CO General- PND	PND	PND_CO	528	2.2%	
	6147	IA General- PND	PND	PND_IA	528	5.7%	
	6149	KS General- PND	PND	PND_KS	528	5.4%	
	6145	MN General- PND	PND	PND_MN	528	7.1%	
	6146	NE General- PND	PND	PND_NE	528	8.0%	
	6151	MN General- NMU	PND	PND_NMU	528	2.3%	
	5055	PNG Pipeline	PNP	PNP	528	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	528	0.1%	
	6152	MO General-SJD	SJD	SJD	528	5.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	528	3.7%	
	6141	CO General- WCD	WCD	WCD	528	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	528	2.2%	
	6142	KS General- WKD	WKD	WKD	528	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	528	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28B (Charge From Product = 999) MASS (USU/AEC/UCS)							
4041		Supplier Diversity Group	UCU				
4130		Treasury	UCU				
4131		Records Management	UCU				
4185		Tax	UCU				
4194		Tax- Income Team	UCU				
	7002	AEC General	AEC	MEP	562	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	562	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	562	0.0%	
	6144	MI General- MGD	MGD	MGD	562	7.8%	
	6140	MO General- MPD	MPD	MPD	562	20.2%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	562	8.2%	
	6148	CO General- PND	PND	PND_CO	562	2.1%	
	6147	IA General- PND	PND	PND_IA	562	5.6%	
	6149	KS General- PND	PND	PND_KS	562	5.3%	
	6145	MN General- PND	PND	PND_MN	562	7.1%	
	6146	NE General- PND	PND	PND_NE	562	7.9%	
	6151	MN General- NMU	PND	PND_NMU	562	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	562	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	562	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	562	0.0%	
	5055	PNG Pipeline	PNP	PNP	562	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	562	0.1%	
	5058	Seward County Pipeline	SCP	SCP	562	0.0%	
	6152	MO General-SJD	SJD	SJD	562	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	562	3.6%	
	8012	UCS ESF Allocations	UCS	UCS	562	1.1%	
	6141	CO General- WCD	WCD	WCD	562	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	562	2.2%	
	6142	KS General- WKD	WKD	WKD	562	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	562	3.2%	100.0%

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

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

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 40 (Charge From Product = 140) MASS (UED)							
4257		IT Assets - Work Management	UCU		540		
	6144	MI General- MGD	MGD	MGD - 103	540	12.0%	
	6140	MO General- MPD	MPD	MPD - 103	540	4.6%	
	6140	MO General- MPD	MPD	MPD - 122	540	22.0%	
	6148	CO General- PND	PND	PND_CO - 103	540	3.1%	
	6147	IA General- PND	PND	PND_IA - 103	540	7.9%	
	6149	KS General- PND	PND	PND_KS - 103	540	6.7%	
	6145	MN General- PND	PND	PND_MN - 103	540	9.2%	
	6146	NE General- PND	PND	PND_NE - 103	540	11.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	540	3.3%	
	6152	MO General-SJD	SJD	SJD - 122	540	6.6%	
	5217	Maryville Gas Assets	SJD	SJD - 103	540	0.6%	
	6141	CO General- WCD	WCD	WCD - 122	540	6.7%	
	6142	KS General- WKD	WKD	WKD - 122	540	6.1%	100.0%
Step 41 (Charge From Product = 999) Internal Audit Forecast (USU/AEC/UCS)							
4186		Risk Assessment & Audit Svcs	UCU		541		
	7002	AEC General	AEC	MEP	541	28.3%	
	6144	MI General- MGD	MGD	MGD	541	7.7%	
	6140	MO General- MPD	MPD	MPD	541	11.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	541	4.5%	
	6148	CO General- PND	PND	PND_CO	541	1.9%	
	6147	IA General- PND	PND	PND_IA	541	4.9%	
	6149	KS General- PND	PND	PND_KS	541	4.6%	
	6145	MN General- PND	PND	PND_MN	541	6.8%	
	6146	NE General- PND	PND	PND_NE	541	6.8%	
	6151	MN General- NMU	PND	PND_NMU	541	2.6%	
	5055	PNG Pipeline	PNP	PNP	541	0.1%	
	6152	MO General-SJD	SJD	SJD	541	2.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	541	1.9%	
	8012	UCS ESF Allocations	UCS	UCS	541	7.0%	
	6141	CO General- WCD	WCD	WCD	541	2.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	541	1.2%	
	6142	KS General- WKD	WKD	WKD	541	3.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	541	1.9%	100.0%
Step 42 (Charge From Product = 140) Customers (UED)							
4251		It Assets-Fame	UCU		542		
	6144	MI General- MGD	MGD	MGD - 103	542	11.9%	
	6140	MO General- MPD	MPD	MPD - 140	542	19.9%	
	6148	CO General- PND	PND	PND_CO - 103	542	3.8%	
	6147	IA General- PND	PND	PND_IA - 103	542	11.0%	
	6149	KS General- PND	PND	PND_KS - 103	542	7.7%	
	6145	MN General- PND	PND	PND_MN - 103	542	11.4%	
	6146	NE General- PND	PND	PND_NE - 103	542	14.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	542	2.8%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	542	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD - 103	542	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	542	0.0%	
	6152	MO General-SJD	SJD	SJD	542	5.4%	
	6141	CO General- WCD	WCD	WCD - 122	542	6.6%	
	6142	KS General- WKD	WKD	WKD - 122	542	5.3%	100.0%

Aquila Inc.

ESF Cost Allocations

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

BASED ON 2001 DRIVER STATISTICS

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

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 53 ESF Weighted Avg/Sq Footage (USU/AEC/UCS)							
4010		Corporate Services - 20W9th	UCU		553		
4017		Corp Services - 1100 Walnut	UCU				
	7002	AEC General	AEC	MEP	553	3.7%	
	6144	MI General- MGD	MGD	MGD	553	9.0%	
	6140	MO General- MPD	MPD	MPD	553	18.8%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	553	5.8%	
	6148	CO General- PND	PND	PND_CO	553	3.2%	
	6147	IA General- PND	PND	PND_IA	553	8.0%	
	6149	KS General- PND	PND	PND_KS	553	6.4%	
	6145	MN General- PND	PND	PND_MN	553	8.5%	
	6146	NE General- PND	PND	PND_NE	553	9.8%	
	6151	MN General- NMU	PND	PND_NMU	553	2.8%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	553	0.1%	
	5055	PNG Pipeline	PNP	PNP	553	0.2%	
	5058	Seward County Pipeline	SCP	SCP	553	0.0%	
	6152	MO General-SJD	SJD	SJD	553	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	553	2.6%	
	7002	AEC General	AEC	UCG	553	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	553	0.3%	
	6141	CO General- WCD	WCD	WCD	553	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	553	1.6%	
	6142	KS General- WKD	WKD	WKD	553	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	553	2.3%	100.0%
Step 55 (Charge From Product = 999) Jrn'l Line (USU/AEC/UCS)							
4290		Ent Fin Applications	UCU		555		
	7002	AEC General	AEC	MEP	555	2.8%	
	8012	UCS ESF Allocations	UCS	EXO	555	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	555	0.0%	
	6144	MI General- MGD	MGD	MGD	555	7.6%	
	6140	MO General- MPD	MPD	MPD	555	15.4%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	555	3.9%	
	6148	CO General- PND	PND	PND_CO	555	5.2%	
	6147	IA General- PND	PND	PND_IA	555	9.2%	
	6149	KS General- PND	PND	PND_KS	555	7.5%	
	6145	MN General- PND	PND	PND_MN	555	7.8%	
	6146	NE General- PND	PND	PND_NE	555	8.5%	
	6151	MN General- NMU	PND	PND_NMU	555	4.5%	
	5377	PND OK Gas Network Ops	PND	PND_OK	555	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	555	0.3%	
	5376	PND General TX Network Ops	PND	PND_TX	555	0.2%	
	5055	PNG Pipeline	PNP	PNP	555	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	555	0.1%	
	5058	Seward County Pipeline	SCP	SCP	555	0.0%	
	6152	MO General-SJD	SJD	SJD	555	6.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	555	1.8%	
	7002	AEC General	AEC	UCG	555	0.1%	
	8012	UCS ESF Allocations	UCS	UCS	555	0.6%	
	6141	CO General- WCD	WCD	WCD	555	6.5%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	555	1.8%	
	6142	KS General- WKD	WKD	WKD	555	6.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	555	1.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 55A (Charge From Product = 999) Headcount (USU/AEC/UCS)							
4293		Ent HR Applications	UCU				
	7002	AEC General	AEC	MEP	568	2.0%	
	8012	UCS ESF Allocations	UCS	EXOP	568	0.8%	
	8012	UCS ESF Allocations	UCS	EVE	568	11.1%	
	6144	MI General- MGD	MGD	MGD	568	6.8%	
	6140	MO General- MPD	MPD	MPD	568	12.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	568	7.2%	
	6148	CO General- PND	PND	PND_CO	568	2.1%	
	6147	IA General- PND	PND	PND_IA	568	8.0%	
	6149	KS General- PND	PND	PND_KS	568	6.4%	
	6145	MN General- PND	PND	PND_MN	568	7.6%	
	6146	NE General- PND	PND	PND_NE	568	8.8%	
	6151	MN General- NMU	PND	PND_NMU	568	2.2%	
	5377	PND OK Gas Network Ops	PND	PND_OK	568	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	568	0.0%	
	5376	PND General TX Network Ops	PND	PND_TX	568	0.0%	
	5055	PNG Pipeline	PNP	PNP	568	0.0%	
	8012	UCS ESF Allocations	UCS	PVN	568	0.0%	
	5058	Seward County Pipeline	SCP	SCP	568	0.0%	
	6152	MO General-SJD	SJD	SJD	568	4.5%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	568	3.7%	
	7002	AEC General	AEC	UCG	568	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	568	0.0%	
	6141	CO General- WCD	WCD	WCD	568	6.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	568	1.5%	
	6142	KS General- WKD	WKD	WKD	568	6.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	568	2.2%	100.0%
Step 57 Weighted Gross Revenue (USU/AEC/UCS)							
4151		Credit Risk Management	UCU		557		
	7002	AEC General	AEC	MEP	557	75.6%	
	8012	UCS ESF Allocations	UCS	EVE	557	4.2%	
	6144	MI General- MGD	MGD	MGD	557	1.4%	
	6140	MO General- MPD	MPD	MPD	557	1.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	557	4.2%	
	6148	CO General- PND	PND	PND_CO	557	0.5%	
	6147	IA General- PND	PND	PND_IA	557	1.3%	
	6149	KS General- PND	PND	PND_KS	557	0.9%	
	6145	MN General- PND	PND	PND_MN	557	1.5%	
	6146	NE General- PND	PND	PND_NE	557	1.5%	
	6151	MN General- NMU	PND	PND_NMU	557	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	557	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	557	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	557	0.0%	
	6152	MO General-SJD	SJD	SJD	557	0.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	557	1.5%	
	7002	AEC General	AEC	UCG	557	0.0%	
	6141	CO General- WCD	WCD	WCD	557	0.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	557	2.0%	
	6142	KS General- WKD	WKD	WKD	557	0.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	557	2.4%	100.0%

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

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 22 (Charge From Product = 122) Mass Formula						
		General KS/CO Elec Network Ops	UED		322	
	5302	General CO Elec Network Ops	WCD	WCD - 122	322	52.6%
	5309	General KS Elec Network Ops	WKD	WKD - 122	322	47.4% 100.0%
Step 23 (Charge From Product = 122) Mass Formula						
5352		General MO Elec Ntwrk Ops	UED		323	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	323	23.8%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	323	76.2% 100.0%
Step 23A (Charge From Product = 122) Reg Elec Customers						
6163		No MO Elec Dist Mgr	UED		863	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	863	23.1%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	863	76.9% 100.0%
Step 24 (Charge From Product = 103) Base 40 (payroll/customers)						
5381		Gen Gas Ntwrk Ops MO/KS/CO	UED		324	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	324	25.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	324	20.8%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	324	46.6%
	5357	Maryville Gas Network	SJD	SJD - 103	324	4.3%
	5056	WTPL Gathering	PND	WTPL - G	324	1.5%
	5065	WTPL Noram	PND	WTPL - N	324	0.5%
	5057	WTPL Transmission	PND	WTPL - T	324	1.0% 100.0%
Step 24A (Charge From Product = 103) Mass Formula						
6183		HQ KS/CO Gas	UED		314	
6184		Cust Rel - Gen	UED		314	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	68.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	31.7% 100.0%
Step 25 (Charge From Product = 103) Base 40 (payroll/customers)						
5420		Gen Gas Network Ops MN/MI/WV	UED		325	
	5434	General MI Gas Network Ops	MGD	MGD - 103	325	47.0%
	6145	MN General- PND	PND	PND_MN - 103	325	41.2%
	6151	MN General- NMU	PND	PND_NMU - 103	325	11.8% 100.0%
Step 26 (Charge From Product = 140) Mass Formula						
5130		MO Elec Business Support	UED			
5305		Net Ops Work Management	UED		326	
	5434	General MI Gas Network Ops	MGD	MGD - 103	326	9.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	326	3.7%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	18.8%
	5398	General CO Gas Network Ops	PND	PND_CO	326	3.2%
	5451	General IA Gas Network Ops	PND	PND_IA	326	8.4%
	5382	General KS Gas Field Svcs	PND	PND_KS	326	8.0%
	6145	MN General- PND	PND	PND_MN	326	10.7%
	6146	NE General- PND	PND	PND_NE	326	11.9%
	6151	MN General- NMU	PND	PND_NMU	326	3.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	326	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	326	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	326	0.0%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	5.4%
	5357	Maryville Gas Network	SJD	SJD - 103	326	0.5%
	5302	General CO Elec Network Ops	WCD	WCD	326	7.4%
	5309	General KS Elec Network Ops	WKD	WKD	326	9.0% 100.0%
Step 26A (Charge From Product = 122) Mass Formula						
5304		VP of Network Operations	UED		326	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	52.5%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	16.2%
	5302	General CO Elec Network Ops	WCD	WCD - 122	326	16.4%
	5309	General KS Elec Network Ops	WKD	WKD - 122	326	14.9% 100.0%

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 35 (Charge From Product = 103) Weighted Meters by state						
6201		PNG Gas Plant Assets	PND		334	
	6145	MN General- PND	PND	PND_MN	334	21.9%
	6151	MN General- NMU	PND	PND_NMU	334	5.3%
	5191	General Kansas Gas Assets	PND	PND_KS	334	17.9%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	334	0.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	334	0.5%
	5207	General CO Gas Assets	PND	PND_CO	334	6.6%
	5221	General Iowa Gas Assets	PND	PND_IA	334	21.4%
	6146	NE General- PND	PND	PND_NE	334	28.0%
						100.0%
Step 39 (Charge From Product = 999) Mass Formula						
4409		PND Benefits Residual	PND		339	
	6145	MN General- PND	PND	PND_MN	339	23.2%
	6151	MN General- NMU	PND	PND_NMU	339	7.7%
	5191	General Kansas Gas Assets	PND	PND_KS	339	17.7%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	339	0.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	339	0.1%
	5207	General CO Gas Assets	PND	PND_CO	339	7.3%
	5221	General Iowa Gas Assets	PND	PND_IA	339	18.0%
	6146	NE General- PND	PND	PND_NE	339	26.0%
	5828	South Dakota Farm Taps	PND	PND_SD	339	0.0%
						100.0%
Step 40 (Charge From Product = 960) Customers						
6002		Marketing Solutions Leadership	UED		340	
6021		Market Research	UED		340	
6031		Retail Services Leadership	UED		340	
	5161	General MI Gas Assets MGD	MGD	MGD	340	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	340	3.3%
	5131	MPS Electric General	MPD	MPD - 122	340	15.1%
	5207	General CO Gas Assets	PND	PND_CO	340	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	340	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	340	8.0%
	6145	MN General- PND	PND	PND_MN	340	12.9%
	6146	NE General- PND	PND	PND_NE	340	14.4%
	6151	MN General- NMU	PND	PND_NMU	340	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	340	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	340	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	340	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	340	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	340	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	340	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	340	4.8%
						100.0%
Step 44 (Charge From Product = 999) Customers						
6056		CA Sales MI/CO Leadership	UED		344	
	6057	CA Sales MI	MGD	MGD - 103	344	51.3%
	5207	General CO Gas Assets	PND	PND_CO	344	20.3%
	5113	General CO Electric Assets	WCD	WCD	344	28.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<u>Step 45 (Charge From Product = 999) Mass Formula</u>						
5567		Procurement	UED		345	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	345	9.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	345	3.6%
	5131	MPS Electric General	MPD	MPD - 120	345	22.1%
	5207	General CO Gas Assets	PND	PND_CO	345	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	345	8.1%
	5191	General Kansas Gas Assets	PND	PND_KS	345	7.7%
	6145	MN General- PND	PND	PND_MN	345	10.3%
	6146	NE General- PND	PND	PND_NE	345	11.4%
	6151	MN General- NMU	PND	PND_NMU	345	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	345	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	345	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	345	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	345	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	345	0.4%
	5113	General CO Electric Assets	WCD	WCD	345	7.1%
	5101	General KS Electric Assets	WKD	WKD	345	8.5%
						100.0%
<u>Step 46 (Charge From Product = 999) Mass Formula</u>						
4402		UED Benefits Residual	UED		346	
4474		UED Accounting Accruals	UED		346	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	346	9.4%
	5198	MO MPD Gas Assets	MPD	MPD - 103	346	3.6%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	346	4.4%
	5131	MPS Electric General	MPD	MPD - 122	346	17.9%
	5207	General CO Gas Assets	PND	PND_CO	346	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	346	8.3%
	5191	General Kansas Gas Assets	PND	PND_KS	346	7.8%
	6145	MN General- PND	PND	PND_MN	346	10.4%
	6146	NE General- PND	PND	PND_NE	346	11.8%
	6151	MN General- NMU	PND	PND_NMU	346	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	346	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	346	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	346	0.0%
	5055	PNG Pipeline	PNP	PNP	346	0.1%
	5058	Seward County Pipeline	SCP	SCP	346	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	346	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	346	0.4%
	5008	Transmission Ops CO-General	WCD	WCD - 121	346	0.9%
	5113	General CO Electric Assets	WCD	WCD - 960	346	5.3%
	5013	Transmission Ops KS-General	WKD	WKD - 121	346	3.0%
	5101	General KS Electric Assets	WKD	WKD - 960	346	4.7%
	5056	WTPL Gathering	PND	WTPL - G	346	0.2%
	5065	WTPL Noram	PND	WTPL - N	346	0.3%
	5057	WTPL Transmission	PND	WTPL - T	346	0.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 47 (Charge From Product = 140) Customers						
6100		Community Relations - General	UED		347	
6101		Community Relations - Central	UED		347	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	347	11.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	347	3.6%
	5131	MPS Electric General	MPD	MPD - 122	347	16.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	347	3.8%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	347	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	347	7.7%
	6145	MN General- PND	PND	PND_MN - 103	347	11.4%
	6146	NE General- PND	PND	PND_NE - 103	347	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	347	2.8%
	5217	Maryville Gas Assets	SJD	SJD - 103	347	0.5%
	5151	SJ Elec Assets	SJD	SJD - 122	347	4.9%
	5113	General CO Electric Assets	WCD	WCD - 122	347	6.6%
	5101	General KS Electric Assets	WKD	WKD - 122	347	5.3%
						100.0%
Step 47A (Charge From Product = 999) Customer Commitment						
6111		Economic Development-General	UED		873	
	5131	MPS Electric General	MPD	MPD	873	18.8%
	6096	Economic Development PNG CO	PND	PND_CO	873	1.2%
	6114	Economic Development-IA	PND	PND_IA	873	23.8%
	6121	Economic Development-PNG KS	PND	PND_KS	873	9.0%
	6113	Economic Development-NE	PND	PND_NE	873	23.8%
	5151	SJ Elec Assets	SJD	SJD	873	4.9%
	6097	Economic Development WPE- CO	WCD	WCD	873	3.8%
	6122	Economic Development-WPE KS	WKD	WKD	873	14.8%
						100.0%
Step 50 (Charge From Product = 140) Customers						
6109		Community Relations USU - KS	UED		368	
6118		Economic Development-UED KS	UED		368	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	368	59.5%
	5101	General KS Electric Assets	WKD	WKD - 122	368	40.5%
						100.0%
Step 54 (Charge From Product = 121) ROW Projects by state						
5002		Elec Trans Ops-ROW-MO/CO/KS	UED		370	
	5003	Transmission Ops MPS-Gen	MPD	MPD	370	94.2%
	5040	Transmission Ops SJD-Gen	SJD	SJD	370	5.8%
						100.0%
Step 55 (Charge From Product = 999) Customers						
5790		KS State-Director	PND		371	
	5791	KS Services Gas-General	PND	PND_KS	371	62.3%
	5799	KS Services Electric-General	WKD	WKD	371	37.7%
						100.0%
Step 56 (Charge From Product = 999) Customers						
5820		MN Business Operations	PND		372	
6060		CA Sales MN	PND			
6173		MN Customr Relations	PND			
	6145	MN General- PND	PND	PND_MN	372	80.2%
	6151	MN General- NMU	PND	PND_NMU	372	19.8%
						100.0%
Step 57 (Charge From Product = 999) Customers						
5860		CO Services State Director	UED		373	
	5861	CO Services-PNG General	PND	PND_CO	373	41.7%
	5868	CO Services-WPE General	WCD	WCD	373	58.3%
						100.0%

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

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

Aquila Inc.							
IntraBusiness Unit (IBU) Allocations							
10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 81 (Charge from Procut 999)- Mass Formula							
6130		UED Headquarters-President	UED		826		
6131		President-Global Networks Grp	UED		826		
	5161	General MI Gas Assets MGD	MGD	MGD - 103	826	8.3%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	826	3.2%	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	826	3.7%	
	5131	MPS Electric General	MPD	MPD - 122	826	15.1%	
	1023	MO General Generation - MPS	MPG	MPG	826	10.5%	
	5207	General CO Gas Assets	PND	PND_CO - 103	826	2.1%	
	5221	General Iowa Gas Assets	PND	PND_IA - 103	826	5.5%	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	826	4.6%	
	6145	MN General- PND	PND	PND_MN - 103	826	6.4%	
	6146	NE General- PND	PND	PND_NE - 103	826	7.7%	
	6151	MN General- NMU	PND	PND_NMU - 103	826	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	826	0.0%	
	5828	South Dakota Farm Taps	PND	PND_SD	826	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	826	0.0%	
	5055	PNG Pipeline	PNP	PNP	826	0.1%	
	5058	Seward County Pipeline	SCP	SCP	826	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	826	0.4%	
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	826	0.8%	
	5151	SJ Elec Assets	SJD	SJD - 122	826	4.6%	
	1059	MO General-SJG	SJG	SJG	826	4.8%	
	5008	Transmission Ops CO-General	WCD	WCD - 121	826	0.8%	
	5113	General CO Electric Assets	WCD	WCD - 960	826	4.7%	
	1025	UPS-General CO	WCG	WCG	826	2.8%	
	5013	Transmission Ops KS-General	WKD	WKD - 121	826	2.6%	
	5101	General KS Electric Assets	WKD	WKD - 960	826	4.2%	
	1024	UPS-General KS	WKG	WKG	826	4.2%	
	5056	WTPL Gathering	PND	WTPL - G	826	0.2%	
	5065	WTPL Noram	PND	WTPL - N	826	0.2%	
	5057	WTPL Transmission	PND	WTPL - T	826	0.2%	100.0%
Step 82(Charge from Prod 122)- Customers							
5253		MO Electric Standards	UED		827		
	5131	MPS Electric General	MPD	MPD - 122	827	78.9%	
	5151	SJ Elec Assets	SJD	SJD - 122	827	23.1%	100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 83 (Charge from Product = 140)- Customers						
6007		Retail Operations	UED		828	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	828	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	828	3.6%
	5131	MPS Electric General	MPD	MPD - 122	828	16.4%
	1023	MO General Generation - MPS	MPG	MPG	828	0.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	828	3.9%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	828	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	828	7.8%
	6145	MN General- PND	PND	PND_MN - 103	828	11.5%
	6146	NE General- PND	PND	PND_NE - 103	828	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	828	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	828	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	828	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	828	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	828	4.9%
	1059	MO General-SJG	SJG	SJG	828	0.0%
	1100	UPG General	UPG	UPG	828	0.0%
	5113	General CO Electric Assets	WCD	WCD - 122	828	6.6%
	1025	UPS-General CO	WCG	WCG	828	0.0%
	5101	General KS Electric Assets	WKD	WKD - 122	828	5.3%
	1024	UPS-General KS	WKG	WKG	828	0.0%
Step 84 (Charge From Product = 999) MASS (ASU)						
6312		Financial Mgmt-AQN Central Sup	UED		829	
6311		Financial Mgmt-AQN State Supp	UED		829	
	6144	MI General- MGD	MGD	MGD - 103	829	7.2%
	6140	MO General- MPD	MPD	MPD	829	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	829	9.1%
	6148	CO General- PND	PND	PND_CO	829	2.4%
	6147	IA General- PND	PND	PND_IA	829	6.2%
	6149	KS General- PND	PND	PND_KS	829	5.9%
	6145	MN General- PND	PND	PND_MN	829	7.9%
	6146	NE General- PND	PND	PND_NE	829	8.7%
	6151	MN General- NMU	PND	PND_NMU	829	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	829	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	829	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	829	0.0%
	5055	PNG Pipeline	PNP	PNP	829	0.1%
	5058	Seward County Pipeline	SCP	SCP	829	0.0%
	6152	MO General-SJD	SJD	SJD	829	5.7%
	1059	MO General-SJG	SJG	SJG	830	4.0%
	6141	CO General- WCD	WCD	WCD	829	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	829	2.5%
	6142	KS General- WKD	WKD	WKD	829	6.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	829	3.5%

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 91 (Charge From Product = 999) MASS (UED)						
6378		Regulatory Legislative Svcs-MN	UED		803	
	6144	MI General- MGD	MGD	MGD - 103	803	41.7%
	6145	MN General- PND	PND	PND_MN	803	44.1%
	6151	MN General- NMU	PND	PND_NMU	803	14.2%
						100.0%
Step 94 (Charge From Product = 100) Customers (UED)						
6373		Regulatory PGA	UED		806	
	6144	MI General- MGD	MGD	MGD - 103	806	17.8%
	6140	MO General- MPD	MPD	MPD - 103	806	5.3%
	6148	CO General- PND	PND	PND_CO - 103	806	5.7%
	6147	IA General- PND	PND	PND_IA - 103	806	18.4%
	8149	KS General- PND	PND	PND_KS - 103	806	11.5%
	8145	MN General- PND	PND	PND_MN - 103	806	17.1%
	6146	NE General- PND	PND	PND_NE - 103	806	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	806	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	806	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	806	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	806	0.0%
	6152	MO General-SJD	SJD	SJD - 103	806	0.7%
						100.0%
Step 96 (Charge From Product = 999) Customers (UED)						
6360		GNG IT Cust Serv Applications	UED		808	
6397		GNG IT Call Center Engineering	UED		808	
	6144	MI General- MGD	MGD	MGD	808	10.9%
	6140	MO General- MPD	MPD	MPD	808	18.4%
	6148	CO General- PND	PND	PND_CO	808	4.3%
	6147	IA General- PND	PND	PND_IA	808	12.1%
	6149	KS General- PND	PND	PND_KS	808	8.0%
	6145	MN General- PND	PND	PND_MN	808	12.9%
	6146	NE General- PND	PND	PND_NE	808	14.4%
	6151	MN General- NMU	PND	PND_NMU	808	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	808	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	808	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	808	0.0%
	6152	MO General-SJD	SJD	SJD	808	4.9%
	6141	CO General- WCD	WCD	WCD	808	6.1%
	6142	KS General- WKD	WKD	WKD	808	4.8%
						100.0%
Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6357		GNG IT Field Support	UED		864	
	1150	MEP General	MEP	MEP	864	19.5%
	6144	MI General- MGD	MGD	MGD - 103	864	5.4%
	5131	MPS Electric General	MPD	MPD - 122	864	9.6%
	5198	MO MPD Gas Assets	MPD	MPD - 103	864	1.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	864	6.4%
	6148	CO General- PND	PND	PND_CO	864	2.7%
	6147	IA General- PND	PND	PND_IA	864	8.1%
	6149	KS General- PND	PND	PND_KS	864	5.8%
	6145	MN General- PND	PND	PND_MN	864	5.7%
	6146	NE General- PND	PND	PND_NE	864	7.0%
	6151	MN General- NMU	PND	PND_NMU	864	1.8%
	5055	PNG Pipeline	PNP	PNP	864	0.0%
	5058	Seward County Pipeline	SCP	SCP	864	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	864	3.9%
	5217	Maryville Gas Assets	SJD	SJD - 103	864	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	864	2.8%
	6141	CO General- WCD	WCD	WCD	864	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	864	2.9%
	6142	KS General- WKD	WKD	WKD	864	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	864	3.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96B (Charge From Product = 999) Support Case Counts (USU/AEC)						
6358		GNG IT Support Center	UED		865	
6359		GNG IT Support Center - Tier 2	UED		865	
	1150	MEP General	MEP	MEP	865	8.3%
	6144	MI General- MGD	MGD	MGD	865	14.1%
	6140	MO General- MPD	MPD	MPD	865	9.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	865	3.1%
	6148	CO General- PND	PND	PND_CO	865	3.3%
	6147	IA General- PND	PND	PND_IA	865	8.5%
	6149	KS General- PND	PND	PND_KS	865	7.8%
	6145	MN General- PND	PND	PND_MN	865	7.1%
	6146	NE General- PND	PND	PND_NE	865	5.9%
	6151	MN General- NMU	PND	PND_NMU	865	0.8%
	6152	MO General-SJD	SJD	SJD	865	3.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	865	1.9%
	8012	UCS ESF Allocations	UCS	EVE	865	4.5%
	6141	CO General- WCD	WCD	WCD	865	11.8%
	1051	UPS - CO - ESF Allocations	WCG	WCG	865	2.1%
	6142	KS General- WKD	WKD	WKD	865	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	865	2.6%
						100.0%
Step 96D (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6362		GNG IT Client/Server Svcs	UED		867	
6363		GNG IT InfoCenter-Open Sys Svc	UED		867	
	1150	MEP General	MEP	MEP	867	18.6%
	6144	MI General- MGD	MGD	MGD	867	9.7%
	5131	MPS Electric General	MPD	MPD - 122	867	9.1%
	5198	MO MPD Gas Assets	MPD	MPD - 103	867	1.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	867	6.1%
	6148	CO General- PND	PND	PND_CO	867	2.6%
	6147	IA General- PND	PND	PND_IA	867	7.7%
	6149	KS General- PND	PND	PND_KS	867	5.5%
	6145	MN General- PND	PND	PND_MN	867	5.4%
	6146	NE General- PND	PND	PND_NE	867	6.7%
	6151	MN General- NMU	PND	PND_NMU	867	1.8%
	5055	PNG Pipeline	PNP	PNP	867	0.0%
	5058	Seward County Pipeline	SCP	SCP	867	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	867	3.7%
	5217	Maryville Gas Assets	SJD	SJD - 103	867	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	867	2.7%
	6141	CO General- WCD	WCD	WCD	867	8.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	867	2.7%
	6142	KS General- WKD	WKD	WKD	867	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	867	3.2%
						100.0%

Aquila Inc.										
IntraBusiness Unit (IBU) Allocations										
10/1/2002 through 6/30/2003										
BASED ON 2001 DRIVER STATISTICS										
Department										
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent				
<u>Step 96F (Charge From Product = 999) Cust/Journal Line Weighted (USU/AEC/UCS)</u>										
6364		GNG IT DataCenter-Ops Svcs	UED		869					
6366		GNG IT InfoCntr-Mainfr SysSvcs	UED		869					
6367		GNG IT InfoCntr-Prod Ctrl Svcs	UED		869					
	1150	MEP General	MEP	MEP	869	0.8%				
	8012	UCS ESF Allocations	UCS	CLEC	869	0.0%				
	8012	UCS ESF Allocations	UCS	ISP	869	0.0%				
	6144	MI General- MGD	MGD	MGD	869	10.8%				
	6140	MO General- MPD	MPD	MPD	869	17.0%				
	1049	UPS - MO - ESF Allocations	MPG	MPG	869	1.1%				
	6148	CO General- PND	PND	PND_CO	869	4.5%				
	6147	IA General- PND	PND	PND_IA	869	11.2%				
	6149	KS General- PND	PND	PND_KS	869	7.8%				
	6145	MN General- PND	PND	PND_MN	869	11.4%				
	6146	NE General- PND	PND	PND_NE	869	12.8%				
	6151	MN General- NMU	PND	PND_NMU	869	3.5%				
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	869	0.1%				
	5828	South Dakota Farm Taps	PND	PND_SD	869	0.1%				
	5199	PND Texas Gen Gas Assets	PND	PND_TX	869	0.1%				
	5055	PNG Pipeline	PNP	PNP	869	0.3%				
	8012	UCS ESF Allocations	UCS	PVN	869	0.0%				
	5058	Seward County Pipeline	SCP	SCP	869	0.0%				
	6152	MO General-SJD	SJD	SJD	869	5.3%				
	1052	SJG - MO - ESF Allocations	SJG	SJG	869	0.5%				
	1150	MEP General	MEP	UCG	869	0.0%				
	8012	UCS ESF Allocations	UCS	UCS	869	0.2%				
	6141	CO General- WCD	WCD	WCD	869	6.2%				
	1051	UPS - CO - ESF Allocations	WCG	WCG	869	0.5%				
	6142	KS General- WKD	WKD	WKD	869	5.3%				
	1050	UPS - KS - ESF Allocations	WKG	WKG	869	0.5%	100.0%			

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96G (Charge From Product = 999) Mass Formula						
6348		GNG IT Business Office	UED		870	
6365		GNG IT Data Base Support	UED		870	
	1150	MEP General	MEP	MEP	870	7.3%
	8012	UCS ESF Allocations	UCS	CLEC	870	0.0%
	8012	UCS ESF Allocations	UCS	EXO	870	0.1%
	8012	UCS ESF Allocations	UCS	ISP	870	0.0%
	6144	MI General- MGD	MGD	MGD - 103	870	6.6%
	6140	MO General- MPD	MPD	MPD	870	20.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	870	8.3%
	6148	CO General- PND	PND	PND_CO	870	2.2%
	6147	IA General- PND	PND	PND_IA	870	5.7%
	6149	KS General- PND	PND	PND_KS	870	5.4%
	6145	MN General- PND	PND	PND_MN	870	7.2%
	6146	NE General- PND	PND	PND_NE	870	8.0%
	6151	MN General- NMU	PND	PND_NMU	870	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	870	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	870	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	870	0.0%
	5055	PNG Pipeline	PNP	PNP	870	0.1%
	8012	UCS ESF Allocations	UCS	PVN	870	0.1%
	5058	Seward County Pipeline	SCP	SCP	870	0.0%
	6152	MO General-SJD	SJD	SJD	870	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	870	3.7%
	1150	MEP General	MEP	UCG	870	0.0%
	8012	UCS ESF Allocations	UCS	UCS	870	1.1%
	6141	CO General- WCD	WCD	WCD	870	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	870	2.2%
	6142	KS General- WKD	WKD	WKD	870	6.0%
	1050	UPS - KS - ESF Allocations	WKG	WKG	870	3.2%
						100.0%
Step 97 (Charge From Product = 999) Customers (USU)						
6349		GNG IT GSS Applications	UED		809	
	6144	MI General- MGD	MGD	MGD	809	10.9%
	6140	MO General- MPD	MPD	MPD	809	18.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	809	0.0%
	6148	CO General- PND	PND	PND_CO	809	4.3%
	6147	IA General- PND	PND	PND_IA	809	12.1%
	6149	KS General- PND	PND	PND_KS	809	8.0%
	6145	MN General- PND	PND	PND_MN	809	12.9%
	6146	NE General- PND	PND	PND_NE	809	14.4%
	6151	MN General- NMU	PND	PND_NMU	809	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	809	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	809	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	809	0.0%
	6152	MO General-SJD	SJD	SJD	809	4.9%
	6141	CO General- WCD	WCD	WCD	809	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	809	0.0%
	6142	KS General- WKD	WKD	WKD	809	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	809	0.0%
						100.0%

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

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

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

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

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 119 (Charge from Product = 999) Internal Audit Fcst (USU)						
6386		USU Risk Assessment	UED	(Alloc Type 843, Acct 900121)		
	6144	MI General- MGD	MGD	MGD	843	12.0%
	6140	MO General- MPD	MPD	MPD	843	17.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	843	6.9%
	6148	CO General- PND	PND	PND_CO	843	3.0%
	6147	IA General- PND	PND	PND_IA	843	7.5%
	6149	KS General- PND	PND	PND_KS	843	7.1%
	6145	MN General- PND	PND	PND_MN	843	10.5%
	6146	NE General- PND	PND	PND_NE	843	10.5%
	6151	MN General- NMU	PND	PND_NMU	843	4.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	843	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	843	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	843	0.0%
	5055	PNG Pipeline	PNP	PNP	843	0.1%
	5058	Seward County Pipeline	SCP	SCP	843	0.0%
	6152	MO General-SJD	SJD	SJD	843	4.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	843	3.0%
	6141	CO General- WCD	WCD	WCD	843	4.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	843	1.8%
	6142	KS General- WKD	WKD	WKD	843	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	843	2.9%
						100.0%
Step 121 (Charge From Product = 140) Customers						
6124		Community Relations MO	UED		845	
	6108	Community Relations MO MPS	MPD	MPD	845	78.8%
	6123	Community Relations MO SJ	SJD	SJD	845	21.2%
						100.0%
Step 122 (Charge From Product = 999) Customers						
6028		Quality Assurance	UED		846	
6016		Training Director	UED		846	
6017		Business Analysis Director	UED		846	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	846	11.0%
	5890	MO MPS Customer Service	MPD	MPD	846	18.3%
	5861	CO Services-PNG General	PND	PND_CO	846	4.3%
	5730	IA State Director	PND	PND_IA	846	12.1%
	5791	KS Services Gas-General	PND	PND_KS	846	8.0%
	6145	MN General- PND	PND	PND_MN	846	12.9%
	6146	NE General- PND	PND	PND_NE	846	14.4%
	6151	MN General- NMU	PND	PND_NMU	846	3.2%
	5913	MO SJD Customer Service	SJD	SJD	846	4.9%
	5868	CO Services-WPE General	WCD	WCD	846	6.1%
	5799	KS Services Electric-General	WKD	WKD	846	4.8%
						100.0%
Step 123 (Charge From Product = 140) Customers						
6001		UED Pricing & Econ Analysis	UED		847	
	5131	MPS Electric General	MPD	MPD - 122	847	48.4%
	5151	SJ Elec Assets	SJD	SJD - 122	847	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	847	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	847	15.9%
	1059	MO General-SJG	SJG	SJG	847	0.0%
	1023	MO General Generation - MPS	MPG	MPG	847	0.0%
	1024	UPS-General KS	WKG	WKG	847	0.0%
	1025	UPS-General CO	WCG	WCG	847	0.0%
	1100	UPG General	UPG	UPG	847	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 124 (Charge From Product = 950) Customers						
6003		Energy Forecasting & Research	UED		848	
	5161	General MI Gas Assets MGD	MGD	MGD	848	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	848	3.3%
	5131	MPS Electric General	MPD	MPD - 122	848	15.1%
	5207	General CO Gas Assets	PND	PND_CO	848	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	848	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	848	8.0%
	6145	MN General- PND	PND	PND_MN	848	12.9%
	6146	NE General- PND	PND	PND_NE	848	14.4%
	6151	MN General- NMU	PND	PND_NMU	848	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	848	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	848	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	848	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	848	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	848	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	848	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	848	4.8%
						100.0%
Step 125 (Charge From Product = 999) MASS (UED)						
6381		E-Business	UED		862	
	6144	MI General- MGD	MGD	MGD - 103	862	7.2%
	6140	MO General- MPD	MPD	MPD	862	22.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	862	9.1%
	6148	CO General- PND	PND	PND_CO	862	2.4%
	6147	IA General- PND	PND	PND_IA	862	6.2%
	6149	KS General- PND	PND	PND_KS	862	5.9%
	6145	MN General- PND	PND	PND_MN	862	7.9%
	6146	NE General- PND	PND	PND_NE	862	8.7%
	6151	MN General- NMU	PND	PND_NMU	862	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	862	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	862	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	862	0.0%
	6152	MO General-SJD	SJD	SJD	862	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	862	4.0%
	6141	CO General- WCD	WCD	WCD	862	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	862	2.5%
	6142	KS General- WKD	WKD	WKD	862	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	862	3.5%
						100.0%
Step 126 (Charge From Product = 980) Mass Formula						
6165		IA/MO Gas VPHQ	UED		862	
6166		IA/MO Gas Business Ops Mgr	UED		862	
	5198	MO MPD Gas Assets	MPD	MPD - 103	862	36.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	862	4.4%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	862	59.6%
						100.0%
Step 127 (Charge From Product = 980) Base 40						
6167		WestIA/NrthMO Ops Mgr	UED		309	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	309	27.0%
	5357	Maryville Gas Network	SJD	SJD - 103	309	4.8%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	309	68.4%
						100.0%
Step 128 (Charge From Product = 999) No. Fleet Vehicles						
5569		Missouri Fleet Management	UED	UED	309	
	5131	MPS Electric General	MPD	MPD	309	100.0%
Step 129 (Charge From Product = 999) No. Fleet Vehicles						
5572		Missouri SJ Fleet Management	UED	UED	309	
	5151	SJ Elec Assets	SJD	SJD	309	100.0%
END						

**BASIS OF ALLOCATION
UTILITY FACTORS-ELECTRIC**

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

ELECTRIC UTILITY ALLOCATION FACTORS

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

**BASIS OF ALLOCATION
JURISDICTIONAL FACTORS**

MISSOURI PUBLIC SERVICE ("MPS")

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



MPS JURISDICTIONAL ALLOCATION FACTORS

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

GENERAL PROCEDURE

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

ALLOCATION OF RATE BASE

Plant and Reserve

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

Fuel Inventories

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

1 Materials and Supplies

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

7
8 Prepayments

9
10 **Juris Number 3, Demand, and Juris Number 6, Total Plant**, are used to allocate prepaid
11 charges. The factor chosen is dependent upon [REDACTED]

12
13 Emission Allowances

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

16
17 Rate Base Offsets

18
19 Deferred Income Taxes are allocated using **Juris Number 3, Demand, and Juris**
20 **Number 6, Total Plant**

21 Customer Advances are allocated 100% to Jurisdictional, **Juris Number 1**.

22 Customer Deposits are allocated 100% to Jurisdictional, **Juris Number 1**.

23
24 COST-OF-SERVICE ALLOCATION

25
26 Operating Revenues

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

31
32 Production Expense

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

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

39 All Production demand expenses are distributed using this basis.

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

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

46
47 501 – Fuel, Steam Power Generation

48 510-514 – Steam Maintenance

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

4 Transmission Expense
5

6 **Juris Number 4:** Transmission expenses are allocated on the same basis as
7 Demand related expenses. All transmission expenses are allocated using this
8 method.
9

10 Distribution Expense
11

12 **Juris Number 5:** Distribution Plant is analyzed to determine what portion is
13 attributable to Jurisdictional operations. The resulting percentage is applied to all
14 distribution expenses.
15

16 Customer Accounting and Collection Expense
17

18 **Juris Number 9:** Customer Accounting Expenses are allocated based on the
19 number of customers in each Jurisdiction. Accounts 901 through 905 are
20 allocated using this method except for account 904 which is considered 100%
21 Jurisdictional.
22

23 Customer Service and Information Expense
24

25 Accounts 907 through 910 are considered to be 100% Missouri Jurisdictional expense.
26

27 Sales Expense
28

29 Accounts 911 through 916 are considered to be 100% Missouri Jurisdictional expense.
30

31 Administrative & General Expense
32

33 Account 928, Regulatory Commission Expense, is analyzed to allow a direct assignment to
34 Jurisdictions when possible. The remaining “common” charges are allocated using **Juris**
35 **Number 6 or Juris Number 10** as described below.
36

37 **Juris Number 6:** A composite rate is determined by allocating individual
38 components of total plant using Juris Numbers 3, 4 and 5. The resulting rate is
39 used to allocate the following account:
40

41 924 - Property Insurance
42
43

44 **Juris Number 10:** The Payroll Factor is calculated by examining payroll charges
45 and allocating them using Juris Numbers 3, 4, 5 and 10 above. The composite
46 rate arrived at is used to allocate the following accounts.
47

48 920 - Administrative and General Salaries

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

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Depreciation & Amortization

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

Taxes Other Than Income Taxes

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

Current Income Taxes

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

Deferred Income Taxes & ITC

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