

UtiliCorp United Inc.

PeopleSoft Allocation Process

I. Overview and purpose of the PeopleSoft allocation process.

- A. To provide a reasonable and consistent method of assigning costs to UtiliCorp's regulatory jurisdictions, divisions and product lines.**
- B. To promote operational efficiencies.**
- C. To provide management with useful information to control costs.**

II. Components of the allocation process.

A. Pool

1. Common costs that benefit more than one jurisdiction, division, business unit or department.

a. Enterprise Support (ESF)

b. IntraBusiness Unit (IBU)

2. Common or nonspecific products that need to be assigned to specific products or lines of business.

a. Regulated Gas (100)

b. Regulated Electric (120)

c. Regulated Common (140)

d. Non-regulated Common (150)

e. TransUCU General (475)

f. Common Distribution (960)

g. Common Transmission (970)

h. Regulated/Non-regulated Gas (998)

i. Nonspecific Product (999)

B. Basis

1. Cost Drivers

- a. Paychecks issued**
- b. Accounts payable voucher
distribution lines**
- c. Employee headcount**
- d. Full-time employees**
- e. Customers**
- f. Gross and net property**
- g. Megawatt capacity**
- h. Purchased power**
- i. Massachusetts Formula (3 factor
formula using margin, payroll and
net plant)**
- j. Base 40 (2 factor formula using
payroll and customers)**
- k. GSS direct payroll**
- l. Right-of-way projects by state**
- m. Customer weighted square footage**
- n. ESF Weighted Average (average of
costs allocated to business units)**
- o. Northern Natural Gas sales**
- p. Meters by state**
- q. Direct payroll**
- r. Claims expense paid**

- s. Internal audit forecast**
- t. Gross revenue**
- u. Customer/journal line weighted**
- v. Employee headcount/journal line weighted**
- w. Weighted helpdesk calls/NT user count**
- x. NT user counts**
- y. Journal line count**
- z. Average of direct reports**
- aa. Journal line weighted**

2. Statistical Data - allocations from 7/1/99 through 9/30/00 use 1998 data and allocations effective 10/1/00 use 1999 data.

C. Target

- 1. Department (business unit) or product receiving allocation.**
 - a. In departmental allocations, common departments are replaced with charge-to departments at jurisdictional level.**
 - b. In product allocations, common products are replaced with specific product values.**
 - c. Generally, other code block values are not changed.**

D. Offset - balancing entry to clear the allocation pool.

III. PeopleSoft Allocations

A. Enterprise Support (ESF)

- 1. Allocation of common departments to specific jurisdictions and business units (6th working day)**
- 2. Pool includes most UCU departments (income statement accounts).**
 - a. Journal ID = ESF0010001 through ESF0600001**
 - b. Allocation types = 501 through 560**

B. IntraBusiness Unit (IBU)

- 1. Allocation of common departments to specific jurisdictions and business units (6th working day)**
- 2. Pool includes all UED and UPS departments and selected UPL, PND and GSS departments (income statement and selected clearing accounts). For 2000, will include some Aquila support departments.**
 - a. Journal ID = IBU0010001 through IBU116000**
 - b. Allocation types = 301 through 399 and 801 through 841**

**C. Activity Based Costing - Income Statement
(ABC-IS)**

- 1. Allocation of common or nonspecific
products to specific products or lines of
business (7th working day)**
- 2. Pool includes products 100, 120, 140, 150,
475, 960, 970, 998 and 999.**
 - a. Journal ID = ABIS010001 through
ABIS140001**

IV. Allocation Examples – See Attached

A. IBU Allocation

B. ESF Allocation

C. ABC-IS Allocation

**SAMPLE
IBU ALLOCATION/PRODUCT ALLOCATION**

Unit	Jrnl_ID	Acct	Alloc Type	DeptID	Chrg Dept	Process	Resource	Product	Ferc	Acct	Amount	Alloc Factors Eff. 1/01/01
UED	PAY2452309	401700		6382	6382	190	1011	120	920000	15,625.75		
UED	PAY2600800	401700		6382	6382	190	1011	120	920000	13,838.76		
UED	PAY2730041	401700		6382	6382	190	1011	120	920000	16,198.69		
IBU Allocation Step 108												
UED	IBU1080001	401700	820	6382	6382	190	1011	120	920000	(45,663.20)		
WKD	IBU1080001	401700	820	6382	6142	190	1011	120	920000	5,251.27	11.5%	
WKG	IBU1080001	401700	820	6382	1050	190	1011	120	920000	4,292.34	9.4%	
WCD	IBU1080001	401700	820	6382	6141	190	1011	120	920000	4,201.01	9.2%	
WCG	IBU1080001	401700	820	6382	1051	190	1011	120	920000	1,232.91	2.7%	
MPD	IBU1080001	401700	820	6382	6140	190	1011	120	920000	14,520.90	31.8%	
MPG	IBU1080001	401700	820	6382	1049	190	1011	120	920000	8,630.35	18.9%	
SJD	IBU1080001	401700	820	6382	6152	190	1011	120	920000	3,744.38	8.2%	
SJG	IBU1080001	401700	820	6382	1059	190	1011	120	920000	3,470.40	7.6%	
UPG	IBU1080001	401700	820	6382	1100	190	1011	120	920000	319.64	0.7%	
ABC-IS Allocations Step 4												
WKD	ABIS040001	401700	820	6382	6142	190	1011	120	920000	(5,251.27)		
WKD	ABIS040001	401700	820	6382	6142	190	1011	121	920000	1,979.73		
WKD	ABIS040001	401700	820	6382	6142	190	1011	122	920000	3,271.54		
WKG	ABIS040001	401700	820	6382	1050	190	1011	120	920000	(4,292.34)		
WKG	ABIS040001	401700	820	6382	1050	190	1011	123	920000	4,292.34		
WCD	ABIS040001	401700	820	6382	6141	190	1011	120	920000	(4,201.01)		
WCD	ABIS040001	401700	820	6382	6141	190	1011	121	920000	487.32		
WCD	ABIS040001	401700	820	6382	6141	190	1011	122	920000	3,713.69		
WCG	ABIS040001	401700	820	6382	1051	190	1011	120	920000	(1,232.91)		
WCG	ABIS040001	401700	820	6382	1051	190	1011	123	920000	1,232.91		
MPD	ABIS040001	401700	820	6382	6140	190	1011	120	920000	(14,520.90)		
MPD	ABIS040001	401700	820	6382	6140	190	1011	121	920000	2,541.16		
MPD	ABIS040001	401700	820	6382	6140	190	1011	122	920000	11,979.74		
MPG	ABIS040001	401700	820	6382	1049	190	1011	120	920000	(8,630.35)		
MPG	ABIS040001	401700	820	6382	1049	190	1011	123	920000	8,630.35		
SJD	ABIS040001	401700	820	6382	6152	190	1011	120	920000	(3,774.38)		
SJD	ABIS040001	401700	820	6382	6152	190	1011	121	920000	607.68		
SJD	ABIS040001	401700	820	6382	6152	190	1011	122	920000	3,166.70		
SJG	ABIS040001	401700	820	6382	1059	190	1011	120	920000	(3,470.40)		
SJG	ABIS040001	401700	820	6382	1059	190	1011	123	920000	3,470.40		
UPG	ABIS040001	401700	820	6382	1100	190	1011	120	920000	(319.64)		
UPG	ABIS040001	401700	820	6382	1100	190	1011	124	920000	319.64		

**SAMPLE
ESF ALLOCATION/PRODUCT ALLOCATION**

Unit	Jrnl_ID	Acct	Alloc Type	DeptID	Chrg Dept	Resource	Product	Ferc Acct	Amount	Alloc Factors Eff. 1/01/01
UCU	APAC079578	401700		4179	4179	1817	999	923000	1,043.18	
UCU	APAC080252	401700		4179	4179	1817	999	923000	739.78	
ESF Allocation Step 20										
UCU	ESF2000001	401700	520	4179	4179	1817	999	923000	(1,782.96)	
MPG	ESF2000001	401700	520	4179	1049	1817	999	923000	90.08	5.1%
WKG	ESF2000001	401700	520	4179	1050	1817	999	923000	31.50	1.8%
WCG	ESF2000001	401700	520	4179	1051	1817	999	923000	21.01	1.2%
SJG	ESF2000001	401700	520	4179	1052	1817	999	923000	40.35	2.3%
STI	ESF2000001	401700	520	4179	3300	1817	999		60.79	3.4%
MPC	ESF2000001	401700	520	4179	5051	1817	999	923000	3.86	0.2%
MGC	ESF2000001	401700	520	4179	5052	1817	999	923000	1.65	0.1%
OPC	ESF2000001	401700	520	4179	5054	1817	999	923000	1.66	0.1%
MPD	ESF2000001	401700	520	4179	6140	1817	999	923000	253.69	14.0%
WCD	ESF2000001	401700	520	4179	6141	1817	999	923000	108.88	6.1%
WKD	ESF2000001	401700	520	4179	6142	1817	999	923000	101.14	5.7%
MGD	ESF2000001	401700	520	4179	6144	1817	999	923000	129.89	7.3%
PND	ESF2000001	401700	520	4179	6145	1817	999	923000	148.67	8.3%
PND	ESF2000001	401700	520	4179	6146	1817	999	923000	170.23	9.5%
PND	ESF2000001	401700	520	4179	6147	1817	999	923000	140.38	7.9%
PND	ESF2000001	401700	520	4179	6148	1817	999	923000	38.69	2.2%
PND	ESF2000001	401700	520	4179	6149	1817	999	923000	112.75	6.3%
PND	ESF2000001	401700	520	4179	6151	1817	999	923000	25.42	1.4%
SJD	ESF2000001	401700	520	4179	6152	1817	999	923000	90.08	5.1%
AEC	ESF2000001	401700	520	4179	7002	1817	999		207.26	11.6%
UCS	ESF2000001	401700	520	4179	8012	1817	999		4.98	0.4%

ABC-IS Allocation Step 1

MPG	ABIS010001	401700	520	4179	1049	1817	999	923000	(90.08)	
MPG	ABIS010001	401700	520	4179	1049	1817	123	923000	90.08	
WKG	ABIS010001	401700	520	4179	1050	1817	999	923000	(31.50)	
WKG	ABIS010001	401700	520	4179	1050	1817	123	923000	31.50	
WCG	ABIS010001	401700	520	4179	1051	1817	999	923000	(21.01)	
WCG	ABIS010001	401700	520	4179	1051	1817	123	923000	21.01	
SJG	ABIS010001	401700	520	4179	1052	1817	999	923000	(40.35)	
SJG	ABIS010001	401700	520	4179	1052	1817	123	923000	40.35	
STI	ABIS010001	401700	520	4179	3300	1817	999		(60.79)	
STI	ABIS010001	401700	520	4179	3300	1817	352		60.79	
MPC	ABIS010001	401700	520	4179	5051	1817	999	923000	(3.86)	
MPC	ABIS010001	401700	520	4179	5051	1817	102	923000	3.86	
MGC	ABIS010001	401700	520	4179	5052	1817	999	923000	(1.65)	
MGC	ABIS010001	401700	520	4179	5052	1817	102	923000	1.65	
OPC	ABIS010001	401700	520	4179	5054	1817	999	923000	(1.66)	
OPC	ABIS010001	401700	520	4179	5054	1817	184	923000	1.66	
MPD	ABIS010001	401700	520	4179	6140	1817	999	923000	(253.69)	
MPD	ABIS010001	401700	520	4179	6140	1817	103	923000	37.29	
MPD	ABIS010001	401700	520	4179	6140	1817	121	923000	38.05	
MPD	ABIS010001	401700	520	4179	6140	1817	122	923000	178.35	
WCD	ABIS010001	401700	520	4179	6141	1817	999	923000	(108.88)	
WCD	ABIS010001	401700	520	4179	6141	1817	121	923000	12.52	
WCD	ABIS010001	401700	520	4179	6141	1817	122	923000	96.25	
WCD	ABIS010001	401700	520	4179	6141	1817	340	417100	0.11	
WKD	ABIS010001	401700	520	4179	6142	1817	999	923000	(101.14)	
WKD	ABIS010001	401700	520	4179	6142	1817	121	923000	38.13	
WKD	ABIS010001	401700	520	4179	6142	1817	122	923000	63.01	
MGD	ABIS010001	401700	520	4179	6144	1817	999	923000	(129.89)	
MGD	ABIS010001	401700	520	4179	6144	1817	103	923000	122.62	
MGD	ABIS010001	401700	520	4179	6144	1817	180	417100	0.26	
MGD	ABIS010001	401700	520	4179	6144	1817	340	417100	7.01	

SAMPLE
ESF ALLOCATION/PRODUCT ALLOCATION

Unit	Jrnl_ID	Acct	Alloc Type	DeptID	Chrg Dept	Resource	Product	Ferc Acct	Amount	Alloc Factors Eff. 1/01/01
PND	ABIS010001	401700	520	4179	6145	1817	999	923000	(148.67)	
PND	ABIS010001	401700	520	4179	6145	1817	103	923000	124.88	
PND	ABIS010001	401700	520	4179	6145	1817	180	417100	6.69	
PND	ABIS010001	401700	520	4179	6145	1817	340	417100	17.10	
PND	ABIS010001	401700	520	4179	6146	1817	999	923000	(170.23)	
PND	ABIS010001	401700	520	4179	6146	1817	103	923000	150.14	
PND	ABIS010001	401700	520	4179	6146	1817	160	417100	3.06	
PND	ABIS010001	401700	520	4179	6146	1817	180	417100	4.60	
PND	ABIS010001	401700	520	4179	6146	1817	340	417100	12.43	
PND	ABIS010001	401700	520	4179	6147	1817	999	923000	(140.38)	
PND	ABIS010001	401700	520	4179	6147	1817	103	923000	124.52	
PND	ABIS010001	401700	520	4179	6147	1817	160	417100	0.70	
PND	ABIS010001	401700	520	4179	6147	1817	180	417100	3.23	
PND	ABIS010001	401700	520	4179	6147	1817	340	417100	11.93	
PND	ABIS010001	401700	520	4179	6148	1817	999	923000	(38.69)	
PND	ABIS010001	401700	520	4179	6148	1817	103	923000	34.55	
PND	ABIS010001	401700	520	4179	6148	1817	340	417100	4.14	
PND	ABIS010001	401700	520	4179	6149	1817	999	923000	(112.75)	
PND	ABIS010001	401700	520	4179	6149	1817	103	923000	105.76	
PND	ABIS010001	401700	520	4179	6149	1817	160	417100	0.45	
PND	ABIS010001	401700	520	4179	6149	1817	340	417100	6.54	
PND	ABIS010001	401700	520	4179	6151	1817	999	923000	25.42	
PND	ABIS010001	401700	520	4179	6151	1817	103	923000	(22.75)	
PND	ABIS010001	401700	520	4179	6151	1817	160	417100	(0.53)	
PND	ABIS010001	401700	520	4179	6151	1817	340	417100	(2.14)	
SJD	ABIS010001	401700	520	4179	6152	1817	999	923000	(90.08)	
SJD	ABIS010001	401700	520	4179	6152	1817	103	923000	7.39	
SJD	ABIS010001	401700	520	4179	6152	1817	121	923000	13.15	
SJD	ABIS010001	401700	520	4179	6152	1817	122	923000	69.54	

UtiliCorp United Inc.
ABC Income Statement
Product Allocations (Dollars in thousands)
Effective July 1, 1999 through June 30, 2000

Product		Description	Prod Type	Bus Unit	Mass Formula (1998 Data)					Customers (1998 Data)	
Chg From	Chg To				Lookup Value	Margin	Payroll	Net Plant	Basis/ Percent	Basis	Percent
100		Regulated Gas	RGG	MPD	(Alloc Type 105, Acct 7000004)				100.0%		100.0%
	103	Regulated Gas Distribution	RGG	MPD	MPD - 103	19,809	3,152	63,257	100.0%	46,362	100.0%
120		Regulated Electric	RGE	MPD	(Alloc Type 104, Acct 7000003)				100.0%		100.0%
	121	Regulated Elect Transmission	RGE	MPD	MPD - 121	27,366	1,053	83,237	16.7%	8	0.0%
	122	Regulated Elect Distribution	RGE	MPD	MPD - 122	109,222	10,556	316,085	83.3%	199,459	100.0%
120		Regulated Electric	RGE	MPG	(Alloc Type 104, Acct 7000003)				100.0%		100.0%
	123	Regulated Elect Generation	RGE	MPG	MPG - 123	87,425	6,253	209,646	100.0%	9	100.0%
140		Regulated Common	RGO	MPD	(Alloc Type 102, Acct 7000001)				100.0%		100.0%
	103	Regulated Gas Distribution	RGG	MPD	MPD - 103	19,809	3,152	63,257	15.9%	46,362	18.9%
	121	Regulated Elect Transmission	RGE	MPD	MPD - 121	27,366	1,053	83,237	14.2%	8	0.0%
	122	Regulated Elect Distribution	RGE	MPD	MPD - 122	109,222	10,556	316,085	69.9%	199,459	81.1%
140		Regulated Common	RGO	MPG	(Alloc Type 102, Acct 7000001)				100.0%		100.0%
	123	Regulated Elect Generation	RGE	MPG	MPG - 123	87,425	6,253	209,646	100.0%	9	100.0%
150		Non-Regulated Common	NRO	MPD	(Alloc Type 103, Acct 7000002)				100.0%		
	160	Administrative Services	NRO	MPD	MPD - 160	62	13	-	100.0%		
960		Common Distribution	RGO	MPD	(Alloc Type 113, Acct 7000007)				100.0%		100.0%
	103	Regulated Gas Distribution	RGG	MPD	MPD - 103	19,809	3,152	63,257	18.3%	46,362	18.9%
	122	Regulated Elect Distribution	RGE	MPD	MPD - 122	109,222	10,556	316,085	81.7%	199,459	81.1%
	160	Administrative Services	NRO	MPD	MPD - 160	62	13	-	0.0%	-	0.0%
970		Common Transmission	RGO	MPD	(Alloc Type 114, Acct 7000008)				100.0%		100.0%
	121	Regulated Elect Transmission	RGE	MPD	MPD - 121	27,366	1,053	83,237	100.0%	8	100.0%
998		Regulated/NonRegulated Gas	RGO	MPD	(Alloc Type 111, Acct 7000006)				100.0%		100.0%
	103	Regulated Gas Distribution	RGG	MPD	MPD - 103	19,809	3,152	63,257	100.0%	46,362	100.0%
998		Regulated/NonRegulated Gas	RGO	MPG	(Alloc Type 111, Acct 7000006)				100.0%		100.0%
	123	Regulated Elect Generation	RGE	MPG	MPG - 123	87,425	6,253	209,646	100.0%	9	100.0%
999		NonSpecific Product	RGO	MPD	(Alloc Type 101, Acct 7000000)				100.0%		100.0%
	103	Regulated Gas Distribution	RGG	MPD	MPD - 103	19,809	3,152	63,257	15.9%	46,362	18.9%
	121	Regulated Elect Transmission	RGE	MPD	MPD - 121	27,366	1,053	83,237	14.2%	8	0.0%
	122	Regulated Elect Distribution	RGE	MPD	MPD - 122	109,222	10,556	316,085	69.9%	199,459	81.1%
	160	Administrative Services	NRO	MPD	MPD - 160	62	13	-	0.0%	-	0.0%
999		NonSpecific Product	RGO	MPG	(Alloc Type 101, Acct 7000000)				100.0%		100.0%
	123	Regulated Elect Generation	RGE	MPG	MPG - 123	87,425	6,253	209,646	100.0%	9	100.0%

MISSOURI PUBLIC SERVICE - ELECTRIC OPERATIONS
ACTUAL TOTAL CHARGES FOR OPERATING, MAINTENANCE, DEPRECIATION
TAXES OTHER THAN INCOME TAX & INTEREST EXPENSE
BY SOURCE BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2000

Line No.	Sum of Amou	Alloc Type			
	FERC Account	Direct	ESF	IBU	Grand Total
1	403000	39,177,229	3,790,330	926	42,968,485
2	404000	541	36,192		36,733
3	405000	93,782	299	7,213	101,294
4	408100	26,920,648	754,844	485,456	28,160,947
5	419000	(884,502)	(1,075)	(515)	(886,093)
6	421000	901,236	(66,110)	(37,588)	797,538
7	421100	(171,066)			(171,066)
8	425000	3,588			3,588
9	426100	229,236	277,198	7,590	514,023
10	426300		153		153
11	426400	1,565	93,833	43	95,441
12	426500	65,739	46,728		112,467
13	427000	21,236,588		33,685	21,270,273
14	428000	2,922			2,922
15	430000		4,638,536		4,638,536
16	431000	3,504,668	(10,850)	3,356	3,497,173
17	432000	(812,125)	57,166	(2,303)	(757,262)
18	500000	1,041,677		438,708	1,480,385
19	501000	47,075,241			47,075,241
20	502000	1,348,232			1,348,232
21	505000	505,870			505,870
22	506000	1,475,813			1,475,813
23	507000	160,097			160,097
24	509000	100,011			100,011
25	510000	1,019,604			1,019,604
26	511000	1,167,872			1,167,872
27	512000	4,900,474		(359)	4,900,115
28	513000	2,431,187			2,431,187
29	514000	162,338			162,338
30	546000	597,329		1,007	598,336
31	547000	7,799,292			7,799,292
32	548000	136,979			136,979
33	549000	110,576			110,576
34	550000	2,212,394			2,212,394
35	551000	(12,455)			(12,455)
36	552000	89,167			89,167
37	553000	397,504			397,504
38	554000	36		12,626	12,662
39	555000	52,403,020			52,403,020
40	556000	8,430		466,479	474,909
41	557000	(1,143)	288	(1,259)	(2,113)

Line No.	Sum of Amount	Alloc Type				
		FERC Account	Direct	ESF	IBU	Grand Total
42	560000		274,236		3,285	277,521
43	561000		319,006		25,223	344,229
44	562000		10,848			10,848
45	563000		44,815		(8)	44,807
46	564000		11,351		(357)	10,994
47	565000		3,455,383			3,455,383
48	566000		732,415		368,041	1,100,456
49	567000		8,341		41	8,381
50	568000		52,325			52,325
51	569000		14,819			14,819
52	570000		402,855		18,888	421,742
53	571000		892,676		24,501	917,177
54	572000		93			93
55	573000		119,301		2,765	122,066
56	580000		842,526	(514)	241,725	1,083,736
57	581000		70,714		301	71,015
58	582000		156,328			156,328
59	583000		116,758		(21)	116,737
60	584000		801,580		(1,869)	799,711
61	585000		1,501			1,501
62	586000		1,490,671		216,897	1,707,568
63	587000		81,089		150	81,239
64	588000		1,575,344		1,419,976	2,995,320
65	589000		123,053		222	123,275
66	590000		22,953		455	23,408
67	591000		9,958		210	10,167
68	592000		287,397		19,961	307,358
69	593000		5,065,227		29,767	5,094,994
70	594000		465,802		561	466,363
71	595000		33,183		(10)	33,173
72	596000		304,015		203	304,219
73	597000		18,160		22,853	41,014
74	598000		861,947	15	34,885	896,848
75	901000		30,011	150	355,009	385,170
76	902000		1,466,867		4,533	1,471,400
77	903000		787,587	145	2,861,139	3,648,871
78	904000		1,170,029		5	1,170,034
79	907000		43,408	530	125,248	169,185
80	908000				5,146	5,146
81	909000			7	157,413	157,420
82	912000		20,608	93	39,692	60,394
83	913000		259,841	84,503	(6,038)	338,306
84	916000		40,773	454	412,764	453,991
85	920000		1,321,648	7,354,113	819,520	9,495,281
86	921000		(136,223)	7,579,719	639,645	8,083,141
87	922000		(2,268,340)	(420,591)	(12,134)	(2,701,065)
88	923000		528,621	2,271,543	281,773	3,081,937

Line No.	Sum of Amount	Alloc Type			
		Direct	ESF	IBU	Grand Total
89	924000	486,221			486,221
90	925000	(91,397)	(22,180)	6,618	(106,958)
91	926000	31,156	4,094,699	1,646,100	5,771,955
92	928000	1,144,749	9		1,144,758
93	929000	(280,474)			(280,474)
94	930100		2,441	103	2,544
95	930200	62,962	481,952	295,257	840,170
96	931000	4,466	1,356,785	24,387	1,385,638
97	935000	1,219	423,049	4,126	428,393
98	Grand Total	238,689,991	32,824,452	11,504,015	283,018,458

MISSOURI PUBLIC SERVICE-ELECTRIC OPERATIONS
DIRECT CHARGES FOR OPERATING, MAINTENANCE, DEPRECIATION, TAXES OTHER THAN INCOME TAX & INTEREST EXPENSE
FOR THE TWELVE MONTHS ENDED JUNE 30, 2000

Alloc Type ☐ Direct ☐

Source:

Line No.	FERC Account	Aquila, Inc.	Gas Supply Services	Missouri Public Service	Peoples Natural Gas	ServiceTo day Inc.	Trans UCU	U.S. Utilities	UtiliCorp Corporate	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Total MPS Direct
1	403000			39,177,229									39,177,229
2	404000			541									541
3	405000			93,782									93,782
4	408100		1,753	26,870,648	2,109			8,262	35,726		131	2,019	26,920,648
5	419000			(884,502)									(884,502)
6	421000			901,236									901,236
7	421100			(171,066)									(171,066)
8	425000			3,588									3,588
9	426100			216,199				30	13,008				229,236
10	426400			1,565									1,565
11	426500			65,739									65,739
12	427000			21,236,588									21,236,588
13	428000			2,922									2,922
14	431000			3,428,513					76,154				3,504,668
15	432000			(812,125)									(812,125)
16	500000			945,407				95,378	254		597	41	1,041,677
17	501000			47,075,241									47,075,241
18	502000			1,347,079				1,143	10				1,348,232
19	505000			505,830								40	505,870
20	506000			1,471,075				4,944				(205)	1,475,813
21	507000			160,097									160,097
22	509000			100,011									100,011
23	510000			1,019,604									1,019,604
24	511000			1,167,798								74	1,167,872
25	512000			4,900,072				390				12	4,900,474
26	513000			2,414,495								16,692	2,431,187
27	514000			162,338									162,338
28	546000			578,206				19,122					597,329
29	547000			7,799,292									7,799,292
30	548000			136,979									136,979
31	549000			105,170					5,406				110,576
32	550000			2,212,394									2,212,394
33	551000			(12,455)									(12,455)
34	552000			89,167									89,167
35	553000			397,504									397,504
36	554000			36									36
37	555000			52,403,020									52,403,020

Line No.	FERC Account	Aquila, Inc.	Gas Supply Services	Missouri Public Service	Peoples Natural Gas	ServiceTo day Inc.	Trans UCU	U.S. Utilities	UtiliCorp Corporate	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Total MPS Direct
38	556000			8,388				42					8,430
39	557000			(1,143)									(1,143)
40	560000			274,236									274,236
41	561000			318,481				525					319,006
42	562000			10,848									10,848
43	563000			44,800				15					44,815
44	564000			11,351									11,351
45	565000			3,455,383									3,455,383
46	566000			741,473				(9,058)					732,415
47	567000			8,341									8,341
48	568000			52,325									52,325
49	569000			14,819									14,819
50	570000			335,799				65,913				1,143	402,855
51	571000			1,045,451	(10,741)			(142,034)					892,676
52	572000			93									93
53	573000			119,226				75					119,301
54	580000			842,434				77	15				842,526
55	581000			70,714									70,714
56	582000			156,328									156,328
57	583000			116,758									116,758
58	584000			801,580									801,580
59	585000			1,501									1,501
60	586000			1,490,671									1,490,671
61	587000			81,089									81,089
62	588000			1,421,053				26,706	127,141			444	1,575,344
63	589000			123,053									123,053
64	590000			22,953									22,953
65	591000			9,958									9,958
66	592000			259,464				27,934					287,397
67	593000			1,564,586				3,500,460		181			5,065,227
68	594000			(278,096)				743,898					465,802
69	595000			33,183									33,183
70	596000			304,015									304,015
71	597000			18,160									18,160
72	598000			861,149				799					861,947
73	901000			(16,215)					46,124			103	30,011
74	902000			1,465,201					1,665				1,466,867
75	903000			736,359	2,613			46,247			2,368		787,587
76	904000			4,296				1,165,733					1,170,029
77	907000			42,530	878								43,408
78	912000			20,608									20,608
79	913000			74,937	2,849	(7,931)		180,846	9,140				259,841

Line No.	FERC Account	Aquila, Inc.	Gas Supply Services	Missouri Public Service	Peoples Natural Gas	ServiceTo day Inc.	Trans UCU	U.S. Utilities	UtiliCorp Corporate	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Total MPS Direct
80	916000			22,068				18,224	480				40,773
81	920000		15,739	948,851	15,153			28,240	313,664				1,321,648
82	921000	109		(270,877)	19,141		285	664	114,455				(136,223)
83	922000			(2,268,340)									(2,268,340)
84	923000			(459,496)	47,335			29,356	911,427				528,621
85	924000			60,532					425,689				486,221
86	925000			(1,094,485)					1,003,088				(91,397)
87	926000		1,113	(349,449)	2,580			12,649	360,926		386	2,951	31,156
88	928000			28,383					1,116,366				1,144,749
89	929000			(280,474)									(280,474)
90	930200			57,962					5,000				62,962
91	931000			3,401				211	854				4,466
92	935000							439	780				1,219
93	tal MPS Dire	109	18,605	228,175,432	81,916	(7,931)	285	5,827,229	4,567,372	181	3,482	23,312	238,689,991

MISSOURI PUBLIC SERVICE - ELECTRIC OPERATIONS
 ACTUAL ALLOCATED ESF CHARGES FOR OPERATING, MAINTENANCE,
 DEPRECIATION, TAXES OTHER THAN INCOME TAX & INTEREST EXPENSE
 BY SOURCE DEPARTMENT BY FERC ACCOUNT
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2000

Alloc Type		ESF										
Line No.	DeptID	Source Dept Descr	403000	404000	405000	408100	419000	421000	426100	426300	426400	426500
1	4010	Corporate Services - 20W9th	311,651			112,595		(68,374)				
2	4014	Corporate Services - Raytown	99,616	17,000		4,167						
3	4015	Corp Svcs-1815 Capitol	15,623	19,192	299	1,162						
4	4019	Corp Svcs-Council Bluffs MS	2									
5	4030	Operations				13,131						
6	4035	Chief Financial Officer				17,567		2,265				
7	4040	Executive				18,671					18,592	
8	4041	Supplier Diversity Group				1,147						
9	4042	Strategic Planning				304						
10	4050	Federal Government Services							1,116		11,132	
11	4060	Public Affairs							272,402		8,336	
12	4070	Regulatory Administration				7,748			2,085		34,623	
13	4071	Regulatory Electric				13,113			42			
14	4072	State Regulatory Services Gas				540						
15	4073	Regulatory PGA										
16	4074	Regulatory Analytical Support				7,644					52	
17	4076	Reg Legislative Svcs-MO				6,111					15,722	
18	4090	Environmental				7,371						
19	4100	Cap Struct & Analysis-Domestic				3,025			510			
20	4120	External Communications				23,863					1,149	
21	4130	Treasury				18,818	(1,075)	220				46,728
22	4131	Corporate Secretary				3,848						
23	4132	Shareholder Relations				6,230						
24	4136	VP Capital Deployment				3,367						
25	4140	Risk Solutions				3,652						
26	4150	Office of the CRO				10,326						
27	4172	Financial Mgmt-UPS				18,505						
28	4173	Financial Mgmt-UED				36,648						
29	4175	Accounts Payable				9,747			50			
30	4177	General Ledger				30,032						
31	4178	Property				(10,538)						
32	4179	Payroll				7,855						
33	4180	Budgeting				6,392						
34	4181	Corporate Forecasting				8,274		(221)				
35	4182	Regulatory Acctg Svcs-Electric				26,581						
36	4183	Corp Financial Reporting				11,097			119			
37	4184	Regulatory Acctg Svcs-Gas				9,030						

Line No.	DeptID	Source Dept Descr	403000	404000	405000	408100	419000	421000	426100	426300	426400	426500
38	4185	Tax				3,935						
39	4186	Risk Assessment				5,510			4			
40	4188	FM/AS Planning and Admin				7,731						
41	4189	Vice Pres Fin Mgmt/Acct Svcs				118						
42	4190	Professional Services				13,408						
43	4191	Systems Administration				14,825						
44	4192	Tax- Property Team				6,153						
45	4193	Tax- Sales Team				4,496						
46	4194	Tax- Income Team				10,279				153		
47	4220	Compensation and Benefits				14,624						
48	4221	Safety & Tech Training Mgmt				5,816						
49	4222	Organization Effectiveness				7,532						
50	4223	HR Executive				10,439					338	
51	4224	Strategic Sourcing				5,581						
52	4225	Employee/Labor Relations				9,098						
53	4227	HR - UED/ESS				8,558						
54	4228	HR-ESF				2,115						
55	4229	HR People Center				1,617						
56	4230	Safety & Tech Trng-UED Safety				1,342						
57	4232	Safety & Tech Trng-Elect Trng				1,473						
58	4240	CMS Management				(80)						
59	4244	Market Comm-Tech Support										
60	4246	IT Assets - Raytown CC/CAD	289,016									
61	4248	IT UED Support Svcs Mgmt				1,810						
62	4249	UED Marketing Applications				5,051						
63	4250	IT Assets - PeopleSoft	2,256,328									
64	4252	UED Network Svcs/Work Mgmt				4,058						
65	4253	IT Assets - UED	524,184									
66	4255	IT Assets - HRMS	15,143									
67	4256	IT Assets - PowerPlant	20,918									
68	4258	IT Assets-SCADA/Other UED-UPS	47,112									
69	4259	Advanced Technologies				13,652			765			
70	4260	UED Customer Svc Applications				11,761						
71	4262	IT ASSETS-CAD	102,394									
72	4264	GSS Support				(305)						
73	4265	Appl Supp-GSS Retail Ops				(159)						
74	4268	Enterprise/Client Server Svcs				7,218						
75	4269	UED Operations				8,678						
76	4271	LAN/WAN-UED										
77	4272	WAN/LAN-UEG										
78	4273	Enterprise Network Services				30,580						
79	4274	Pagers/Cellular-ESF										
80	4275	Information Mgmt. Center				209,907					669	
81	4281	Radio Systems-UED				(52)						
82	4285	IT Business Services				12,449			97			

Line No.	DeptID	Source Dept Descr	403000	404000	405000	408100	419000	421000	426100	426300	426400	426500
83	4289	IT Assets ESF	108,342									
84	4290	ESF Applications				25,742						
85	4291	IT Central Support Svcs Mgmt				3,952						
86	4292	IT Support Services				62,944						
87	4294	UPS Support				7,135						
88	4295	IT Aquila Support Svcs Mgmt				5,135						
89	4297	Call Center/CAD Operations				1,991						
90	4301	Reengineering-CAD				981						
91	4302	Reengineering-Network Mgmt										
92	4303	CIS+ Project				1,550			8			
93	4304	Reengineering-ESF				138						
94	4305	Reengineering-Architecture										
95	4306	Ent. Architecture and Support				8,052						
96	4307	Reengineering-Program Mgmt				3						
97	4404	ESF Benefits Residual										
98	4473	UCU Accounting Accruals				(240,019)					3,221	
99	4499	TransUCU Residual Transfer										
100	Grand Total		3,790,330	36,192	299	754,844	(1,075)	(66,110)	277,198	153	93,833	46,728

Alloc Type		ESF										
Line No.	DeptID	Source Dept Descr	430000	431000	432000	557000	580000	598000	901000	903000	907000	909000
1	4010	Corporate Services - 20W9th	1,143,326		535			15				
2	4014	Corporate Services - Raytown	342,414		(4,881)							
3	4015	Corp Svcs-1815 Capitol	44,650		(62)							
4	4019	Corp Svcs-Council Bluffs MS	3,486									
5	4030	Operations										
6	4035	Chief Financial Officer										
7	4040	Executive										
8	4041	Supplier Diversity Group										
9	4042	Strategic Planning										
10	4050	Federal Government Services										
11	4060	Public Affairs										
12	4070	Regulatory Administration										
13	4071	Regulatory Electric										
14	4072	State Regulatory Services Gas										
15	4073	Regulatory PGA										
16	4074	Regulatory Analytical Support										
17	4076	Reg Legislative Svcs-MO										
18	4090	Environmental										
19	4100	Cap Struct & Analysis-Domestic										
20	4120	External Communications										
21	4130	Treasury		(11,297)	(554)							
22	4131	Corporate Secretary										
23	4132	Shareholder Relations										
24	4136	VP Capital Deployment										
25	4140	Risk Solutions										
26	4150	Office of the CRO										
27	4172	Financial Mgmt-UPS										
28	4173	Financial Mgmt-UED							23			
29	4175	Accounts Payable										
30	4177	General Ledger										
31	4178	Property										
32	4179	Payroll										
33	4180	Budgeting										
34	4181	Corporate Forecasting										
35	4182	Regulatory Acctg Svcs-Electric										
36	4183	Corp Financial Reporting			159							
37	4184	Regulatory Acctg Svcs-Gas										

Line No.	DeptID	Source Dept Descr	430000	431000	432000	557000	580000	598000	901000	903000	907000	909000
38	4185	Tax										
39	4186	Risk Assessment										
40	4188	FM/AS Planning and Admin			(29)							
41	4189	Vice Pres Fin Mgmt/Acct Svcs										
42	4190	Professional Services			5,340							
43	4191	Systems Administration										
44	4192	Tax- Property Team										
45	4193	Tax- Sales Team										
46	4194	Tax- Income Team		447								
47	4220	Compensation and Benefits										
48	4221	Safety & Tech Training Mgmt										
49	4222	Organization Effectiveness										
50	4223	HR Executive										
51	4224	Strategic Sourcing										
52	4225	Employee/Labor Relations						1				
53	4227	HR - UED/ESS										
54	4228	HR-ESF										
55	4229	HR People Center										
56	4230	Safety & Tech Trng-UED Safety										
57	4232	Safety & Tech Trng-Elect Trng										
58	4240	CMS Management										
59	4244	Market Comm-Tech Support										
60	4246	IT Assets - Raytown CC/CAD	294,773									
61	4248	IT UED Support Svcs Mgmt										
62	4249	UED Marketing Applications			(285)							
63	4250	IT Assets - PeopleSoft	1,023,862									
64	4252	UED Network Svcs/Work Mgmt			560		5					
65	4253	IT Assets - UED	537,347									
66	4255	IT Assets - HRMS	11,199									
67	4256	IT Assets - PowerPlant	14,290									
68	4258	IT Assets-SCADA/Other UED-UPS	86,934									
69	4259	Advanced Technologies										
70	4260	UED Customer Svc Applications										
71	4262	IT ASSETS-CAD	63,941									
72	4264	GSS Support			273							
73	4265	Appl Supp-GSS Retail Ops										
74	4268	Enterprise/Client Server Svcs										
75	4269	UED Operations				288						7
76	4271	LAN/WAN-UED										
77	4272	WAN/LAN-UEG										
78	4273	Enterprise Network Services										
79	4274	Pagers/Cellular-ESF										
80	4275	Information Mgmt. Center			(540)							
81	4281	Radio Systems-UED										
82	4285	IT Business Services										

Line No.	DeptID	Source Dept Descr	430000	431000	432000	557000	580000	598000	901000	903000	907000	909000
83	4289	IT Assets ESF	1,072,315									
84	4290	ESF Applications			9							
85	4291	IT Central Support Svcs Mgmt										
86	4292	IT Support Services										
87	4294	UPS Support										
88	4295	IT Aquila Support Svcs Mgmt			1,430							
89	4297	Call Center/CAD Operations									530	
90	4301	Reengineering-CAD			2,145							
91	4302	Reengineering-Network Mgmt			35,118		(519)			145		
92	4303	CIS+ Project			14,348				128			
93	4304	Reengineering-ESF			2,115							
94	4305	Reengineering-Architecture										
95	4306	Ent. Architecture and Support			1,450							
96	4307	Reengineering-Program Mgmt			35							
97	4404	ESF Benefits Residual										
98	4473	UCU Accounting Accruals										
99	4499	TransUCU Residual Transfer										
100	Grand Total		4,638,536	(10,850)	57,166	288	(514)	15	150	145	530	7

Alloc Type		ESF										
Line No.	DeptID	Source Dept Descr	912000	913000	916000	920000	921000	922000	923000	925000	926000	928000
1	4010	Corporate Services - 20W9th		6,343	284	133,205	428,015		64,915		29,432	
2	4014	Corporate Services - Raytown		26,100		39,009	442,844		2,007		7,116	
3	4015	Corp Svcs-1815 Capitol				13,541	112,208		873		2,796	
4	4019	Corp Svcs-Council Bluffs MS										
5	4030	Operations		2,306		240,173	125,665		137,603		247,052	
6	4035	Chief Financial Officer		1,569		257,554	101,129		289,241		60,306	
7	4040	Executive		55		333,485	113,047		29,564		371,371	
8	4041	Supplier Diversity Group		928		13,642	10,906		11,475		2,776	
9	4042	Strategic Planning				3,779	35				782	
10	4050	Federal Government Services							98,618			
11	4060	Public Affairs					(1,127)					
12	4070	Regulatory Administration		520		110,672	18,686	7	66,868		36,404	
13	4071	Regulatory Electric				153,241	18,374		9,152		52,463	
14	4072	State Regulatory Services Gas				4,939	2,717		29		1,206	9
15	4073	Regulatory PGA					118				(88)	
16	4074	Regulatory Analytical Support				71,776	3,175		1,622		13,001	
17	4076	Reg Legislative Svcs-MO		1,752		56,813	11,804		1,106		10,873	
18	4090	Environmental				68,722	19,250		4,228		12,721	
19	4100	Cap Struct & Analysis-Domestic		336		74,861	154,569		(70,348)		102,561	
20	4120	External Communications	93	31,240		255,075	196,198		65,887		62,548	
21	4130	Treasury		732		202,494	89,004		177,891		44,331	
22	4131	Corporate Secretary				36,787	51,793		13,671		3,311	
23	4132	Shareholder Relations		10,908		37,943	35,469		58,474		11,096	
24	4136	VP Capital Deployment		285		43,581	1,063				29,368	
25	4140	Risk Solutions				35,425	10,479		4,280		6,653	
26	4150	Office of the CRO				87,116	21,642		4,025		14,237	
27	4172	Financial Mgmt-UPS				181,526	4,133				34,277	
28	4173	Financial Mgmt-UED		203		368,096	16,043		7,545	40	70,702	
29	4175	Accounts Payable				92,839	2,848		10,724		16,927	
30	4177	General Ledger				254,341	4,861		3,389		46,644	
31	4178	Property				(80,125)	233		12,092		(3,471)	
32	4179	Payroll				63,834	7,777		22,744		11,454	
33	4180	Budgeting				52,442	829				7,913	
34	4181	Corporate Forecasting			170	77,575	19,359		22,825		13,532	
35	4182	Regulatory Acctg Svcs-Electric				292,617	5,132				57,289	
36	4183	Corp Financial Reporting				107,167	17,753		211,926		20,752	
37	4184	Regulatory Acctg Svcs-Gas				72,518	1,260				11,904	

Line No.	DeptID	Source Dept Descr	912000	913000	916000	920000	921000	922000	923000	925000	926000	928000
38	4185	Tax				38,926	227		68,285		7,380	
39	4186	Risk Assessment				51,419	5,310		164,153		9,382	
40	4188	FM/AS Planning and Admin		289		84,823	(3,617)		11,425		831	
41	4189	Vice Pres Fin Mgmt/Acct Svcs				46,106	8,045				28,479	
42	4190	Professional Services				111,000	6,210		98,455		23,120	
43	4191	Systems Administration		42		89,522	17,229				24,492	
44	4192	Tax- Property Team				59,005	5,932		34,362		10,994	
45	4193	Tax- Sales Team				41,894	2,135		1,524		8,122	
46	4194	Tax- Income Team				99,719	6,721		28,092		17,977	
47	4220	Compensation and Benefits		119		153,326	15,196		32,413		32,055	
48	4221	Safety & Tech Training Mgmt		53		50,835	31,639		770		11,070	
49	4222	Organization Effectiveness				77,817	11,128		1,135		26,053	
50	4223	HR Executive		40		133,986	21,669		83,451		37,454	
51	4224	Strategic Sourcing		23		49,955	15,691		4,543		8,846	
52	4225	Employee/Labor Relations		525		82,296	23,034		22,806		15,326	
53	4227	HR - UED/ESS		25		101,439	13,616		1,196		23,724	
54	4228	HR-ESF				25,174	3,833		297		5,125	
55	4229	HR People Center				18,688	18,229				22,346	
56	4230	Safety & Tech Trng-UED Safety				16,061	3,742		39,841		3,287	
57	4232	Safety & Tech Trng-Elect Trng				17,538	13,226		892		3,570	
58	4240	CMS Management				(645)	2				(107)	
59	4244	Market Comm-Tech Support							1,132			
60	4246	IT Assets - Raytown CC/CAD										
61	4248	IT UED Support Svcs Mgmt		23		22,355	3,182		1,622		3,140	
62	4249	UED Marketing Applications		7		42,714	14,428		16,838		8,952	
63	4250	IT Assets - PeopleSoft										
64	4252	UED Network Svcs/Work Mgmt				41,268	40,456		28,229		7,924	
65	4253	IT Assets - UED					40					
66	4255	IT Assets - HRMS										
67	4256	IT Assets - PowerPlant										
68	4258	IT Assets-SCADA/Other UED-UPS					48					
69	4259	Advanced Technologies				129,639	24,102		9,340		23,360	
70	4260	UED Customer Svc Applications		70		8,160	37,761		27,974		22,653	
71	4262	IT ASSETS-CAD					25					
72	4264	GSS Support				(2,673)	(139)		665		(451)	
73	4265	Appl Supp-GSS Retail Ops				(1,298)	(621)		(1,595)		(240)	
74	4268	Enterprise/Client Server Svcs				57,914	94,376		9,651		9,871	
75	4269	UED Operations				70,455	489,741		10,653		12,206	
76	4271	LAN/WAN-UED					149,004					
77	4272	WAN/LAN-UEG					20,166		562			
78	4273	Enterprise Network Services				306,168	1,415,681		11,848		57,688	
79	4274	Pagers/Cellular-ESF					4,408					
80	4275	Information Mgmt. Center				372,446	1,227,852		31,264		68,399	
81	4281	Radio Systems-UED				(420)	(87)				(70)	
82	4285	IT Business Services		(150)		154,715	38,920		8,280		56,144	

Line No.	DeptID	Source Dept Descr	912000	913000	916000	920000	921000	922000	923000	925000	926000	928000
83	4289	IT Assets ESF										
84	4290	ESF Applications				248,065	172,519		7,151		44,250	
85	4291	IT Central Support Svcs Mgmt				54,100	10,506	49			17,230	
86	4292	IT Support Services		3		633,624	169,131		192,454		122,476	
87	4294	UPS Support				73,361	5,988		1,064		14,148	
88	4295	IT Aquila Support Svcs Mgmt		22		51,492	3,472		1,260		7,966	
89	4297	Call Center/CAD Operations				18,639	358,277				3,407	
90	4301	Reengineering-CAD		16		10,904	2,019					
91	4302	Reengineering-Network Mgmt					32,406		367		23	
92	4303	CIS+ Project		95		10,079	57,763		2,094		2,895	
93	4304	Reengineering-ESF				1,149	2,647				171	
94	4305	Reengineering-Architecture					43					
95	4306	Ent. Architecture and Support		80		86,510	95,751		43,124		16,334	
96	4307	Reengineering-Program Mgmt				22	1,617				84	
97	4404	ESF Benefits Residual					734		11,501		(415,745)	
98	4473	UCU Accounting Accruals		(55)		(140,818)	4,074	(420,648)		(22,220)	2,282,120	
99	4499	TransUCU Residual Transfer					836,946					
100	Grand Total		93	84,503	454	7,354,113	7,579,719	(420,591)	2,271,543	(22,180)	4,094,699	9

Alloc Type ESF

Line No.	DeptID	Source Dept Descr	930100	930200	931000	935000	Grand Total
1	4010	Corporate Services - 20W9th			73,818	108,898	2,344,659
2	4014	Corporate Services - Raytown			180,021	41,801	1,197,212
3	4015	Corp Svcs-1815 Capitol			67,042	3,154	280,478
4	4019	Corp Svcs-Council Bluffs MS					3,488
5	4030	Operations		31,006			796,935
6	4035	Chief Financial Officer		136			729,766
7	4040	Executive		28,789	52		913,626
8	4041	Supplier Diversity Group					40,873
9	4042	Strategic Planning					4,901
10	4050	Federal Government Services					110,865
11	4060	Public Affairs			72		279,683
12	4070	Regulatory Administration		156			277,770
13	4071	Regulatory Electric					246,385
14	4072	State Regulatory Services Gas					9,440
15	4073	Regulatory PGA					30
16	4074	Regulatory Analytical Support		1,588			98,857
17	4076	Reg Legislative Svcs-MO	2,441	151	3,722		110,494
18	4090	Environmental		2,035			114,327
19	4100	Cap Struct & Analysis-Domestic		96			265,610
20	4120	External Communications			1,581		637,635
21	4130	Treasury		913			568,205
22	4131	Corporate Secretary		151,608	14,968	13	275,999
23	4132	Shareholder Relations		255,350			415,469
24	4136	VP Capital Deployment					77,664
25	4140	Risk Solutions		107			60,596
26	4150	Office of the CRO		462	82	16	137,906
27	4172	Financial Mgmt-UPS				-	238,441
28	4173	Financial Mgmt-UED					499,299
29	4175	Accounts Payable		252			133,388
30	4177	General Ledger					339,268
31	4178	Property					(81,808)
32	4179	Payroll					113,664
33	4180	Budgeting		35			67,612
34	4181	Corporate Forecasting					141,515
35	4182	Regulatory Acctg Svcs-Electric					381,619
36	4183	Corp Financial Reporting		1,055		2,272	372,300
37	4184	Regulatory Acctg Svcs-Gas					94,712

Line No.	DeptID	Source Dept Descr	930100	930200	931000	935000	Grand Total
38	4185	Tax		32			118,786
39	4186	Risk Assessment		13			235,790
40	4188	FM/AS Planning and Admin		159			101,611
41	4189	Vice Pres Fin Mgmt/Acct Svcs		13	1,563		84,324
42	4190	Professional Services				4,685	262,219
43	4191	Systems Administration		33		57,787	203,929
44	4192	Tax- Property Team					116,445
45	4193	Tax- Sales Team					58,170
46	4194	Tax- Income Team		291			163,679
47	4220	Compensation and Benefits					247,733
48	4221	Safety & Tech Training Mgmt		2,091	(2,584)		99,690
49	4222	Organization Effectiveness					123,665
50	4223	HR Executive		4,480			291,855
51	4224	Strategic Sourcing					84,640
52	4225	Employee/Labor Relations			276		153,361
53	4227	HR - UED/ESS					148,557
54	4228	HR-ESF		41	10		36,594
55	4229	HR People Center					60,880
56	4230	Safety & Tech Trng-UED Safety					64,272
57	4232	Safety & Tech Trng-Elect Trng			1,585		38,283
58	4240	CMS Management					(831)
59	4244	Market Comm-Tech Support					1,132
60	4246	IT Assets - Raytown CC/CAD					583,789
61	4248	IT UED Support Svcs Mgmt				28	32,160
62	4249	UED Marketing Applications				6,193	93,895
63	4250	IT Assets - PeopleSoft					3,280,191
64	4252	UED Network Svcs/Work Mgmt			5,484		127,983
65	4253	IT Assets - UED					1,061,570
66	4255	IT Assets - HRMS					26,342
67	4256	IT Assets - PowerPlant					35,209
68	4258	IT Assets-SCADA/Other UED-UPS					134,093
69	4259	Advanced Technologies					200,859
70	4260	UED Customer Svc Applications				190,161	298,541
71	4262	IT ASSETS-CAD					166,360
72	4264	GSS Support					(2,630)
73	4265	Appl Supp-GSS Retail Ops					(3,913)
74	4268	Enterprise/Client Server Svcs		9	3,393		182,433
75	4269	UED Operations		180	16,637		608,844
76	4271	LAN/WAN-UED					149,004
77	4272	WAN/LAN-UEG					20,728
78	4273	Enterprise Network Services		63	59,135		1,881,163
79	4274	Pagers/Cellular-ESF					4,408
80	4275	Information Mgmt. Center			855,061		2,765,058
81	4281	Radio Systems-UED			1,444		815
82	4285	IT Business Services		529			270,982

Line No.	DeptID	Source Dept Descr	930100	930200	931000	935000	Grand Total
83	4289	IT Assets ESF					1,180,657
84	4290	ESF Applications					497,737
85	4291	IT Central Support Svcs Mgmt					85,837
86	4292	IT Support Services			1,063		1,181,696
87	4294	UPS Support					101,696
88	4295	IT Aquila Support Svcs Mgmt		104			70,880
89	4297	Call Center/CAD Operations					382,843
90	4301	Reengineering-CAD					16,066
91	4302	Reengineering-Network Mgmt					67,540
92	4303	CIS+ Project				5,142	94,101
93	4304	Reengineering-ESF					6,219
94	4305	Reengineering-Architecture					43
95	4306	Ent. Architecture and Support		178	72,360		323,839
96	4307	Reengineering-Program Mgmt					1,761
97	4404	ESF Benefits Residual					(403,510)
98	4473	UCU Accounting Accruals				2,898	1,468,553
99	4499	TransUCU Residual Transfer					836,946
100	Grand Total		2,441	481,952	1,356,785	423,049	32,824,452

MISSOURI PUBLIC SERVICE - ELECTRIC OPERATIONS
 ACTUAL ALLOCATED IBU CHARGES FOR OPERATING, MAINTENANCE,
 DEPRECIATION, TAXES OTHER THAN INCOME TAX & INTEREST EXPENSE
 BY SOURCE DEPARTMENT BY FERC ACCOUNT
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2000

Alloc Type	IBU
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Line No.	DeptID	Source Dept Descr	403000	405000	408100	419000	421000	426100	426400	427000	431000	432000
1	1026	UPS-General			6,165					23,928		
2	1028	UEG-Exec and Support										
3	1029	Production			28,495		(37,679)					
4	1039	Wholesale Customer Svcs			26,461			304				
5	1042	Regulated Mktg&Dispatch			37,179		92					(3,999)
6	1043	Regulated Power Group			14,155							1,719
7	1044	Fuel and Purchased Power			15,578							
8	2304	Gas Supply Services General			1,273	(515)					3,356	
9	2305	GSS NonUPL	926	7,213								
10	4402	UED Benefits Residual										
11	4403	UPS Benefits Residual										
12	4420	GSS Benefits Residual										
13	4452	GSS Accounting Accruals			525							
14	4474	UED Accounting Accruals			(95,303)							
15	4475	UPS Accounting Accruals			(50,601)							
16	5000	Elec Trans-MO/CO/KS-General										
17	5001	Elec Trans Ops-MO/CO/KS-Gen			3,911							
18	5002	Elec Trans Ops-ROW-MO/CO/KS			1,060			71				
19	5023	Elec Trans Business Ops-Genl			4,904							
20	5080	V P Transmission Svcs			7,887			900				
21	5082	UED Transmission General										
22	5100	VP of Network Management			4,063							
23	5130	General MO Electric Assets			2,252							
24	5250	UED Engineering Service			2,364							
25	5251	UED Electric Planning & Design			24,400							
26	5252	UED Gas Planning & Design										
27	5253	UED Electric Standards			9,022							
28	5254	UED Gas Standards										
29	5255	UED Forestry			4,265							
30	5257	UED Gas Technical Support										
31	5300	Elec Network Ops-General										
32	5304	VP of Network Operations			6,895							
33	5305	Net Ops Work Management			88							
34	5330	General Elec Network Ops MO/WV			10,020							
35	5360	General Elec Measurement			3,009							
36	5361	Warrensburg Meter Shop			6,273							

Líne No.	DeptID	Source Dept Descr	403000	405000	408100	419000	421000	426100	426400	427000	431000	432000
37	5362	Field Metering Services			21,056							
38	5370	General Substation Maintenance			2,915							
39	5490	General Gas Measurement										
40	5491	Small Volume Repair (CB)										
41	5492	Large Volume/Warehouse (CB)										
42	5493	Field Measurement										
43	5494	Measurement Information										
44	5550	Gen MM-Combo Gas & Electric			613							
45	5566	UED Fleet Management			162							
46	5567	Procurement			17,409							
47	5700	Customer Care-Vice President			10,586			69				(25)
48	5701	Cust Service Center-Lincoln			13,295							
49	5702	Customer Srv Ctr-Raytown			144,458							
50	5704	Billing Services-Director			1,625							
51	5705	Billing-Raytown			4,906							
52	5706	Billing-Omaha			7,599							
53	5708	Cust Finance Services-Director			2,100			3,908				
54	5709	Remittance Processing			3,932							
55	5710	Receivables Management			3,572							
56	5711	Cust Communic Svcs-Director			3,273							
57	5712	Bill Processing			1,970							33
58	5714	Cust Operations UED-Vice Pres			2,068							
59	5715	Field Resources Center-Lincoln			5,790							
60	5716	Field Resources Center-Raytown			43,594							
61	6000	Electric Retail Svcs Leader			4,318							
62	6001	UED Pricing & Econ Analysis			56							(32)
63	6002	UED Mktg Leadership			3,618			1,322				
64	6003	Energy Forecasting & Research										
65	6004	UED Cons Energy Program			780			76				
66	6006	Competitive Energy Leadership			574							
67	6007	Retail Operations										
68	6010	UED DSM Leadership										
69	6011	UED DSM Administration										
70	6020	UED Principal Markets			440			95				
71	6021	UED Mktg Research										
72	6022	UED Mktg Collateral										
73	6023	UED Mktg Gas Programs			22							
74	6024	UED Mktg Electric Programs			27,812							
75	6030	UED Sales Leadership/Support			(6)							
76	6031	Retail Services Leadership			634							
77	6033	SE Region Sales Leadership			51							
78	6049	UED Sales Special Accounts			98							
79	6063	UED Sales Technical Support										
80	6090	Distribution Services-HQ			9,008			234				
81	6091	Distribution Services-General			278							

Line No.	DeptID	Source Dept Descr	403000	405000	408100	419000	421000	426100	426400	427000	431000	432000
82	6100	Comm Svc/Econ Dev-General			3,445			611				
83	6101	Community Services-General			2,794							
84	6111	Economic Development-General			1,970							
85	6120	Econ Development - Marketing			3,592				43			
86	6130	UED Headquarters-President			39,406							
87	6131	UED Headquarters-General			567					9,757		
88	6132	Business Services Team			20,739							
89	7037	General Gas Tech Svcs										
90	7108	Econ Development UPS Gen										
91	Grand Total		926	7,213	485,456	(515)	(37,588)	7,590	43	33,685	3,356	(2,303)

Alloc Type	IBU
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Line No.	DeptID	Source Dept Descr	500000	512000	546000	554000	556000	557000	560000	561000	563000	564000
1	1026	UPS-General										
2	1028	UEG-Exec and Support	35									
3	1029	Production	275,093	(359)	2							
4	1039	Wholesale Customer Svcs	2,954		262							
5	1042	Regulated Mktg&Dispatch	185			12,626	404,227					
6	1043	Regulated Power Group	155,038		743		6,153					
7	1044	Fuel and Purchased Power	5,402				1,910					
8	2304	Gas Supply Services General										
9	2305	GSS NonUPL										
10	4402	UED Benefits Residual										
11	4403	UPS Benefits Residual										
12	4420	GSS Benefits Residual										
13	4452	GSS Accounting Accruals										
14	4474	UED Accounting Accruals						(1,259)	3,279			
15	4475	UPS Accounting Accruals					54,189					
16	5000	Elec Trans-MO/CO/KS-General										
17	5001	Elec Trans Ops-MO/CO/KS-Gen										
18	5002	Elec Trans Ops-ROW-MO/CO/KS										
19	5023	Elec Trans Business Ops-Genl								25,117		
20	5080	V P Transmission Svcs								107		
21	5082	UED Transmission General									(8)	
22	5100	VP of Network Management										
23	5130	General MO Electric Assets										
24	5250	UED Engineering Service										
25	5251	UED Electric Planning & Design										
26	5252	UED Gas Planning & Design										
27	5253	UED Electric Standards										
28	5254	UED Gas Standards										
29	5255	UED Forestry										
30	5257	UED Gas Technical Support										
31	5300	Elec Network Ops-General										
32	5304	VP of Network Operations										(357)
33	5305	Net Ops Work Management										
34	5330	General Elec Network Ops MO/WV										
35	5360	General Elec Measurement										
36	5361	Warrensburg Meter Shop										

Line No.	DeptID	Source Dept Descr	500000	512000	546000	554000	556000	557000	560000	561000	563000	564000
37	5362	Field Metering Services										
38	5370	General Substation Maintenance										
39	5490	General Gas Measurement										
40	5491	Small Volume Repair (CB)										
41	5492	Large Volume/Warehouse (CB)										
42	5493	Field Measurement										
43	5494	Measurement Information										
44	5550	Gen MM-Combo Gas & Electric										
45	5566	UED Fleet Management							5			
46	5567	Procurement										
47	5700	Customer Care-Vice President										
48	5701	Cust Service Center-Lincoln										
49	5702	Customer Srv Ctr-Raytown										
50	5704	Billing Services-Director										
51	5705	Billing-Raytown										
52	5706	Billing-Omaha										
53	5708	Cust Finance Services-Director										
54	5709	Remittance Processing										
55	5710	Receivables Management										
56	5711	Cust Communic Svcs-Director										
57	5712	Bill Processing										
58	5714	Cust Operations UED-Vice Pres										
59	5715	Field Resources Center-Lincoln										
60	5716	Field Resources Center-Raytown										
61	6000	Electric Retail Svcs Leader										
62	6001	UED Pricing & Econ Analysis										
63	6002	UED Mktg Leadership										
64	6003	Energy Forecasting & Research										
65	6004	UED Cons Energy Program										
66	6006	Competitive Energy Leadership										
67	6007	Retail Operations										
68	6010	UED DSM Leadership										
69	6011	UED DSM Administration										
70	6020	UED Principal Markets										
71	6021	UED Mktg Research										
72	6022	UED Mktg Collateral										
73	6023	UED Mktg Gas Programs										
74	6024	UED Mktg Electric Programs										
75	6030	UED Sales Leadership/Support										
76	6031	Retail Services Leadership										
77	6033	SE Region Sales Leadership										
78	6049	UED Sales Special Accounts										
79	6063	UED Sales Technical Support										
80	6090	Distribution Services-HQ										
81	6091	Distribution Services-General										

Line No.	DeptID	Source Dept Descr	500000	512000	546000	554000	556000	557000	560000	561000	563000	564000
82	6100	Comm Svc/Econ Dev-General										
83	6101	Community Services-General										
84	6111	Economic Development-General										
85	6120	Econ Development - Marketing										
86	6130	UED Headquarters-President										
87	6131	UED Headquarters-General										
88	6132	Business Services Team							1			
89	7037	General Gas Tech Svcs										
90	7108	Econ Development UPS Gen										
91	Grand Total		438,708	(359)	1,007	12,626	466,479	(1,259)	3,285	25,223	(8)	(357)

Alloc Type	IBU
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Line No.	DeptID	Source Dept Descr	566000	567000	570000	571000	573000	580000	581000	583000	584000	586000
1	1026	UPS-General										
2	1028	UEG-Exec and Support										
3	1029	Producton										
4	1039	Wholesale Customer Svcs										
5	1042	Regulated Mktg&Dispatch										
6	1043	Regulated Power Group										
7	1044	Fuel and Purchased Power										
8	2304	Gas Supply Services General							28			
9	2305	GSS NonUPL										
10	4402	UED Benefits Residual										
11	4403	UPS Benefits Residual										
12	4420	GSS Benefits Residual										
13	4452	GSS Accounting Accruals										
14	4474	UED Accounting Accruals						21,140				
15	4475	UPS Accounting Accruals										
16	5000	Elec Trans-MO/CO/KS-General	52,802									
17	5001	Elec Trans Ops-MO/CO/KS-Gen	43,686				2,740					
18	5002	Elec Trans Ops-ROW-MO/CO/KS	13,140			12,161						
19	5023	Elec Trans Business Ops-Genl	31,545									
20	5080	V P Transmission Svcs	101,001									
21	5082	UED Transmission General	(17)				(135)					
22	5100	VP of Network Management	7,504					3,398				
23	5130	General MO Electric Assets										
24	5250	UED Engineering Service	4,102									
25	5251	UED Electric Planning & Design						184,441	273			
26	5252	UED Gas Planning & Design	2									
27	5253	UED Electric Standards						35,940				
28	5254	UED Gas Standards	7									
29	5255	UED Forestry	462			12,339						
30	5257	UED Gas Technical Support										
31	5300	Elec Network Ops-General										
32	5304	VP of Network Operations	16,107		(37)		(244)	(3,270)			(1,849)	(69)
33	5305	Net Ops Work Management	749									
34	5330	General Elec Network Ops MO/WV						(6,935)				
35	5360	General Elec Measurement						329				863
36	5361	Warrensburg Meter Shop						1,389				154

Line No.	DeptID	Source Dept Descr	566000	567000	570000	571000	573000	580000	581000	583000	584000	586000
37	5362	Field Metering Services						5,094				215,658
38	5370	General Substation Maintenance	(3)		18,925							
39	5490	General Gas Measurement										
40	5491	Small Volume Repair (CB)										
41	5492	Large Volume/Warehouse (CB)										
42	5493	Field Measurement										
43	5494	Measurement Information										
44	5550	Gen MM-Combo Gas & Electric	8,765									
45	5566	UED Fleet Management	411	20			404	57				
46	5567	Procurement	32,252					76				
47	5700	Customer Care-Vice President										
48	5701	Cust Service Center-Lincoln										
49	5702	Customer Srv Ctr-Raytown										
50	5704	Billing Services-Director	0									
51	5705	Billing-Raytown										
52	5706	Billing-Omaha	0									
53	5708	Cust Finance Services-Director	(0)					60				
54	5709	Remittance Processing	0									
55	5710	Receivables Management										
56	5711	Cust Communic Svcs-Director										
57	5712	Bill Processing										
58	5714	Cust Operations UED-Vice Pres								(21)	(20)	(3)
59	5715	Field Resources Center-Lincoln										
60	5716	Field Resources Center-Raytown										
61	6000	Electric Retail Svcs Leader										
62	6001	UED Pricing & Econ Analysis										
63	6002	UED Mktg Leadership										
64	6003	Energy Forecasting & Research										
65	6004	UED Cons Energy Program										
66	6006	Competitive Energy Leadership										
67	6007	Retail Operations										295
68	6010	UED DSM Leadership										
69	6011	UED DSM Administration										
70	6020	UED Principal Markets										
71	6021	UED Mktg Research										
72	6022	UED Mktg Collateral										
73	6023	UED Mktg Gas Programs										
74	6024	UED Mktg Electric Programs										
75	6030	UED Sales Leadership/Support										
76	6031	Retail Services Leadership										
77	6033	SE Region Sales Leadership										
78	6049	UED Sales Special Accounts										
79	6063	UED Sales Technical Support										
80	6090	Distribution Services-HQ	72									
81	6091	Distribution Services-General	(1,277)									

Line No.	DeptID	Source Dept Descr	566000	567000	570000	571000	573000	580000	581000	583000	584000	586000
82	6100	Comm Svc/Econ Dev-General										
83	6101	Community Services-General										
84	6111	Economic Development-General										
85	6120	Econ Development - Marketing	2									
86	6130	UED Headquarters-President	39,504	15								
87	6131	UED Headquarters-General	(1,770)									
88	6132	Business Services Team	18,995	6				6				
89	7037	General Gas Tech Svcs										
90	7108	Econ Development UPS Gen										
91	Grand Total		368,041	41	18,888	24,501	2,765	241,725	301	(21)	(1,869)	216,897

Alloc Type	IBU
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Line No.	DeptID	Source Dept Descr	587000	588000	589000	590000	591000	592000	593000	594000	595000	596000
1	1026	UPS-General										
2	1028	UEG-Exec and Support										
3	1029	Production										
4	1039	Wholesale Customer Svcs										
5	1042	Regulated Mktg&Dispatch										
6	1043	Regulated Power Group										
7	1044	Fuel and Purchased Power										
8	2304	Gas Supply Services General										
9	2305	GSS NonUPL										
10	4402	UED Benefits Residual										
11	4403	UPS Benefits Residual										
12	4420	GSS Benefits Residual										
13	4452	GSS Accounting Accruals										
14	4474	UED Accounting Accruals										
15	4475	UPS Accounting Accruals										
16	5000	Elec Trans-MO/CO/KS-General										
17	5001	Elec Trans Ops-MO/CO/KS-Gen										
18	5002	Elec Trans Ops-ROW-MO/CO/KS		1,010					1,475			
19	5023	Elec Trans Business Ops-Genl										
20	5080	V P Transmission Svcs		73								
21	5082	UED Transmission General										
22	5100	VP of Network Management		36,929								
23	5130	General MO Electric Assets		20,392								
24	5250	UED Engineering Service		20,195								
25	5251	UED Electric Planning & Design		71,146		455			36			
26	5252	UED Gas Planning & Design		12								
27	5253	UED Electric Standards		59,629								
28	5254	UED Gas Standards		34								
29	5255	UED Forestry		3,559					28,390			
30	5257	UED Gas Technical Support										
31	5300	Elec Network Ops-General		4								
32	5304	VP of Network Operations	(37)	78,234			(117)	(49)	(208)	(153)	(13)	
33	5305	Net Ops Work Management		3,685								
34	5330	General Elec Network Ops MO/WV		117,191								
35	5360	General Elec Measurement		48,799				1				
36	5361	Warrensburg Meter Shop		47,463					30			203

Line No.	DeptID	Source Dept Descr	587000	588000	589000	590000	591000	592000	593000	594000	595000	596000
37	5362	Field Metering Services	152	10,223			327		43			
38	5370	General Substation Maintenance		(94)				20,009				
39	5490	General Gas Measurement										
40	5491	Small Volume Repair (CB)										
41	5492	Large Volume/Warehouse (CB)										
42	5493	Field Measurement										
43	5494	Measurement Information										
44	5550	Gen MM-Combo Gas & Electric		43,147								
45	5566	UED Fleet Management		2,047	100					716	3	
46	5567	Procurement		158,761								
47	5700	Customer Care-Vice President		26,156	22							
48	5701	Cust Service Center-Lincoln		12,728								
49	5702	Customer Srv Ctr-Raytown		10,332								
50	5704	Billing Services-Director		1,623								
51	5705	Billing-Raytown		10,792								
52	5706	Billing-Omaha		22,755								
53	5708	Cust Finance Services-Director		1,840								
54	5709	Remittance Processing		3,857								
55	5710	Receivables Management		1,071								
56	5711	Cust Communic Svcs-Director		2,448								
57	5712	Bill Processing		105,493								
58	5714	Cust Operations UED-Vice Pres	35	26,914						(2)		
59	5715	Field Resources Center-Lincoln		2,390								
60	5716	Field Resources Center-Raytown		1,902								
61	6000	Electric Retail Svcs Leader										
62	6001	UED Pricing & Econ Analysis										
63	6002	UED Mktg Leadership										
64	6003	Energy Forecasting & Research										
65	6004	UED Cons Energy Program										
66	6006	Competitive Energy Leadership										
67	6007	Retail Operations										
68	6010	UED DSM Leadership										
69	6011	UED DSM Administration										
70	6020	UED Principal Markets										
71	6021	UED Mktg Research										
72	6022	UED Mktg Collateral										
73	6023	UED Mktg Gas Programs										
74	6024	UED Mktg Electric Programs										
75	6030	UED Sales Leadership/Support										
76	6031	Retail Services Leadership										
77	6033	SE Region Sales Leadership										
78	6049	UED Sales Special Accounts										
79	6063	UED Sales Technical Support										
80	6090	Distribution Services-HQ		170,921								
81	6091	Distribution Services-General		(38,186)								

Line No.	DeptID	Source Dept Descr	587000	588000	589000	590000	591000	592000	593000	594000	595000	596000
82	6100	Comm Svc/Econ Dev-General										
83	6101	Community Services-General										
84	6111	Economic Development-General										
85	6120	Econ Development - Marketing		55,086								
86	6130	UED Headquarters-President		194,458	72							
87	6131	UED Headquarters-General		(8,548)								
88	6132	Business Services Team		93,507	28							
89	7037	General Gas Tech Svcs										
90	7108	Econ Development UPS Gen										
91	Grand Total		150	1,419,976	222	455	210	19,961	29,767	561	(10)	203

Alloc Type	IBU
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Line No.	DeptID	Source Dept Descr	597000	598000	901000	902000	903000	904000	907000	908000	909000	912000
1	1026	UPS-General										
2	1028	UEG-Exec and Support										
3	1029	Production										
4	1039	Wholesale Customer Svcs		374								34,161
5	1042	Regulated Mktg&Dispatch		22,095								
6	1043	Regulated Power Group										1,227
7	1044	Fuel and Purchased Power										
8	2304	Gas Supply Services General					28					78
9	2305	GSS NonUPL										
10	4402	UED Benefits Residual										
11	4403	UPS Benefits Residual										
12	4420	GSS Benefits Residual										
13	4452	GSS Accounting Accruals										
14	4474	UED Accounting Accruals					29,600					
15	4475	UPS Accounting Accruals					11,176					
16	5000	Elec Trans-MO/CO/KS-General										
17	5001	Elec Trans Ops-MO/CO/KS-Gen										
18	5002	Elec Trans Ops-ROW-MO/CO/KS					595					
19	5023	Elec Trans Business Ops-Genl			96							324
20	5080	V P Transmission Svcs										
21	5082	UED Transmission General										
22	5100	VP of Network Management			224							
23	5130	General MO Electric Assets										
24	5250	UED Engineering Service										
25	5251	UED Electric Planning & Design										
26	5252	UED Gas Planning & Design										
27	5253	UED Electric Standards										
28	5254	UED Gas Standards										
29	5255	UED Forestry		220								
30	5257	UED Gas Technical Support										
31	5300	Elec Network Ops-General										
32	5304	VP of Network Operations	(97)	(3,792)		(6)						(8)
33	5305	Net Ops Work Management										
34	5330	General Elec Network Ops MO/WV										
35	5360	General Elec Measurement		807								
36	5361	Warrensburg Meter Shop	22,919	366		3,202						

Line No.	DeptID	Source Dept Descr	597000	598000	901000	902000	903000	904000	907000	908000	909000	912000
37	5362	Field Metering Services	44	8								
38	5370	General Substation Maintenance										
39	5490	General Gas Measurement										
40	5491	Small Volume Repair (CB)										
41	5492	Large Volume/Warehouse (CB)										
42	5493	Field Measurement										
43	5494	Measurement Information										
44	5550	Gen MM-Combo Gas & Electric										
45	5566	UED Fleet Management		2,107		1						
46	5567	Procurement										
47	5700	Customer Care-Vice President			66,132		301		43,296			
48	5701	Cust Service Center-Lincoln			35,612		124,684		1,347			
49	5702	Customer Srv Ctr-Raytown			164,974		1,196,274		74,866	35		
50	5704	Billing Services-Director					17,579					
51	5705	Billing-Raytown		12,624			19,958					
52	5706	Billing-Omaha			137		84,736					
53	5708	Cust Finance Services-Director			87		22,962					
54	5709	Remittance Processing		16			104,994					
55	5710	Receivables Management		97			176,918	5			7	
56	5711	Cust Communic Svcs-Director			397		9,453				157,352	
57	5712	Bill Processing			16		625,628				53	
58	5714	Cust Operations UED-Vice Pres	(13)	(38)	1,148	(37)			621			
59	5715	Field Resources Center-Lincoln			64,540		128		5,118	4,451		
60	5716	Field Resources Center-Raytown			9,095		436,126			660		
61	6000	Electric Retail Svcs Leader										
62	6001	UED Pricing & Econ Analysis				1,373						
63	6002	UED Mktg Leadership										36
64	6003	Energy Forecasting & Research										
65	6004	UED Cons Energy Program										
66	6006	Competitive Energy Leadership										
67	6007	Retail Operations										
68	6010	UED DSM Leadership										
69	6011	UED DSM Administration										
70	6020	UED Principal Markets										79
71	6021	UED Mktg Research										
72	6022	UED Mktg Collateral										
73	6023	UED Mktg Gas Programs										
74	6024	UED Mktg Electric Programs										3,128
75	6030	UED Sales Leadership/Support			(28)							
76	6031	Retail Services Leadership			28							668
77	6033	SE Region Sales Leadership										
78	6049	UED Sales Special Accounts										
79	6063	UED Sales Technical Support										
80	6090	Distribution Services-HQ										
81	6091	Distribution Services-General										

Line No.	DeptID	Source Dept Descr	597000	598000	901000	902000	903000	904000	907000	908000	909000	912000
82	6100	Comm Svc/Econ Dev-General			12,420							
83	6101	Community Services-General			129							
84	6111	Economic Development-General										
85	6120	Econ Development - Marketing										
86	6130	UED Headquarters-President										
87	6131	UED Headquarters-General										
88	6132	Business Services Team										
89	7037	General Gas Tech Svcs										
90	7108	Econ Development UPS Gen										
91	Grand Total		22,853	34,885	355,009	4,533	2,861,139	5	125,248	5,146	157,413	39,692

Alloc	
Type	IBU

Line No.	DeptID	Source Dept Descr	913000	916000	920000	921000	922000	923000	925000	926000	930100	930200
1	1026	UPS-General			57,825	5,379		45,404	3,405	75,527		
2	1028	UEG-Exec and Support				645						
3	1029	Production			339	2,878				51,988		(15)
4	1039	Wholesale Customer Svcs	4,611	140,972	98,786	18,801		413		47,608		875
5	1042	Regulated Mktg&Dispatch	691		2,890	24,747		28		127,020		41,830
6	1043	Regulated Power Group	3,919		22,481	9,118		9,439		29,990		2,018
7	1044	Fuel and Purchased Power	334	10,029	152,371	22,455		17,702		30,400		
8	2304	Gas Supply Services General	66		9,798	3,418	3	2,804		1,221		38
9	2305	GSS NonUPL										
10	4402	UED Benefits Residual								(334,264)		
11	4403	UPS Benefits Residual								(140,866)		
12	4420	GSS Benefits Residual								(4,498)		
13	4452	GSS Accounting Accruals			2,765					2,598		
14	4474	UED Accounting Accruals		4,576	(182,663)		(12,583)		3,188	289,389		
15	4475	UPS Accounting Accruals		9,275	(23,546)		152		8	152,697		
16	5000	Elec Trans-MO/CO/KS-General								583		
17	5001	Elec Trans Ops-MO/CO/KS-Gen				408				6,801		
18	5002	Elec Trans Ops-ROW-MO/CO/KS								2,352		143
19	5023	Elec Trans Business Ops-Genl				2,958				8,525		
20	5080	V P Transmission Svcs	1,954			536			17	15,422		
21	5082	UED Transmission General										
22	5100	VP of Network Management	19			19				9,873		
23	5130	General MO Electric Assets								4,793		
24	5250	UED Engineering Service				19				4,100		
25	5251	UED Electric Planning & Design	252			50,646				44,345		
26	5252	UED Gas Planning & Design								(121)		
27	5253	UED Electric Standards				20				16,267		
28	5254	UED Gas Standards								(51)		
29	5255	UED Forestry				67				7,248		
30	5257	UED Gas Technical Support								(69)		
31	5300	Elec Network Ops-General										
32	5304	VP of Network Operations	486			9,882				19,690	53	667
33	5305	Net Ops Work Management								35		
34	5330	General Elec Network Ops MO/WV				26				18,907		
35	5360	General Elec Measurement				134				5,266		
36	5361	Warrensburg Meter Shop				1,158	252			11,354		

Line No.	DeptID	Source Dept Descr	913000	916000	920000	921000	922000	923000	925000	926000	930100	930200
37	5362	Field Metering Services				2,164				43,807		
38	5370	General Substation Maintenance				94				5,174		
39	5490	General Gas Measurement								(29)		
40	5491	Small Volume Repair (CB)								(44)		
41	5492	Large Volume/Warehouse (CB)								(35)		
42	5493	Field Measurement								(155)		
43	5494	Measurement Information								(26)		
44	5550	Gen MM-Combo Gas & Electric				39				2,558		
45	5566	UED Fleet Management				524				174		
46	5567	Procurement				652				31,387		
47	5700	Customer Care-Vice President	36			2,932	12			21,981		
48	5701	Cust Service Center-Lincoln	105			118				37,461		
49	5702	Customer Srv Ctr-Raytown				9,425				254,231		
50	5704	Billing Services-Director								2,970		
51	5705	Billing-Raytown								6,813	50	
52	5706	Billing-Omaha				10				20,205		
53	5708	Cust Finance Services-Director				8,529				3,547		
54	5709	Remittance Processing				143,376	2			7,084		
55	5710	Receivables Management				3		622		5,315		48
56	5711	Cust Communic Svcs-Director	773			113				5,628		40
57	5712	Bill Processing	1			301				3,816		
58	5714	Cust Operations UED-Vice Pres	267			147				5,966		
59	5715	Field Resources Center-Lincoln				20				15,054		
60	5716	Field Resources Center-Raytown				41,312				81,152		
61	6000	Electric Retail Svcs Leader	1,717	73,347	10,687	5,146		23,466		8,599		19
62	6001	UED Pricing & Econ Analysis	167	4,459	562	8,185		412		66		
63	6002	UED Mktg Leadership	(57,307)	70,426	16,551	4,515		3,564		6,207		
64	6003	Energy Forecasting & Research						53				
65	6004	UED Cons Energy Program	4,196	8,952	815	2,746				1,164		
66	6006	Competitive Energy Leadership		3,192	1,559	92				1,285		
67	6007	Retail Operations				2,316						
68	6010	UED DSM Leadership	7			5		7				
69	6011	UED DSM Administration				21						
70	6020	UED Principal Markets	2,338	1,778	2,656	2,891				656		
71	6021	UED Mktg Research		(4,108)		(22)						
72	6022	UED Mktg Collateral				(72)						
73	6023	UED Mktg Gas Programs	394		175	2				29		
74	6024	UED Mktg Electric Programs	20,736	85,537	195,177	75,122		75,124		50,439		159,794
75	6030	UED Sales Leadership/Support	(119)	(1,512)	(125)	246				(21)		
76	6031	Retail Services Leadership	2,966	5,713	1,884	11,929		4,752		1,612		
77	6033	SE Region Sales Leadership	255		629	424				474		
78	6049	UED Sales Special Accounts			798	113				138		
79	6063	UED Sales Technical Support				206						
80	6090	Distribution Services-HQ	2,423	127		1,676				20,804		
81	6091	Distribution Services-General								98,082		

Line No.	DeptID	Source Dept Descr	913000	916000	920000	921000	922000	923000	925000	926000	930100	930200
82	6100	Comm Svc/Econ Dev-General	378		22,266	11,120		6,706		5,095		554
83	6101	Community Services-General	41		26,513	4,614		400		5,790		
84	6111	Economic Development-General			18,820	8,215		410		3,562		
85	6120	Econ Development - Marketing	1,223			4,805	29			6,236		88
86	6130	UED Headquarters-President	433		232,390	(751)		(44,596)		85,510		89,154
87	6131	UED Headquarters-General			4,373	1,856		(18,235)		252,187		
88	6132	Business Services Team	599		142,741	5,734		153,298		40,039		7
89	7037	General Gas Tech Svcs								(13)		
90	7108	Econ Development UPS Gen				125,437						
91	Grand Total		(6,038)	412,764	819,520	639,645	(12,134)	281,773	6,618	1,646,100	103	295,257

Alloc	
Type	IBU

Line No.	DeptID	Source Dept Descr	931000	935000	Grand Total
1	1026	UPS-General			217,635
2	1028	UEG-Exec and Support			681
3	1029	Producton		(22)	320,720
4	1039	Wholesale Customer Svcs		1,146	377,728
5	1042	Regulated Mktg&Dispatch		41	669,652
6	1043	Regulated Power Group			256,001
7	1044	Fuel and Purchased Power			256,180
8	2304	Gas Supply Services General	1,383		22,979
9	2305	GSS NonUPL	1,464		9,603
10	4402	UED Benefits Residual			(334,264)
11	4403	UPS Benefits Residual			(140,866)
12	4420	GSS Benefits Residual			(4,498)
13	4452	GSS Accounting Accruals			5,888
14	4474	UED Accounting Accruals	(1,535)	2,866	60,694
15	4475	UPS Accounting Accruals			153,349
16	5000	Elec Trans-MO/CO/KS-General			53,385
17	5001	Elec Trans Ops-MO/CO/KS-Gen			57,546
18	5002	Elec Trans Ops-ROW-MO/CO/KS			32,006
19	5023	Elec Trans Business Ops-Genl			73,469
20	5080	V P Transmission Svcs			127,897
21	5082	UED Transmission General			(160)
22	5100	VP of Network Management			62,030
23	5130	General MO Electric Assets			27,437
24	5250	UED Engineering Service			30,780
25	5251	UED Electric Planning & Design			375,993
26	5252	UED Gas Planning & Design			(107)
27	5253	UED Electric Standards			120,878
28	5254	UED Gas Standards			(9)
29	5255	UED Forestry			56,550
30	5257	UED Gas Technical Support			(69)
31	5300	Elec Network Ops-General			4
32	5304	VP of Network Operations			121,709
33	5305	Net Ops Work Management			4,557
34	5330	General Elec Network Ops MO/WV			139,210
35	5360	General Elec Measurement			59,208
36	5361	Warrensburg Meter Shop			94,764

Line No.	DeptID	Source Dept Descr	931000	935000	Grand Total
37	5362	Field Metering Services			298,577
38	5370	General Substation Maintenance			47,020
39	5490	General Gas Measurement			(29)
40	5491	Small Volume Repair (CB)			(44)
41	5492	Large Volume/Warehouse (CB)			(35)
42	5493	Field Measurement			(155)
43	5494	Measurement Information			(26)
44	5550	Gen MM-Combo Gas & Electric			55,121
45	5566	UED Fleet Management			6,732
46	5567	Procurement			240,537
47	5700	Customer Care-Vice President			171,498
48	5701	Cust Service Center-Lincoln			225,349
49	5702	Customer Srv Ctr-Raytown	368		1,854,963
50	5704	Billing Services-Director			23,797
51	5705	Billing-Raytown			55,142
52	5706	Billing-Omaha			135,441
53	5708	Cust Finance Services-Director			43,033
54	5709	Remittance Processing			263,261
55	5710	Receivables Management			187,657
56	5711	Cust Communic Svcs-Director			179,477
57	5712	Bill Processing	20,025		757,336
58	5714	Cust Operations UED-Vice Pres			37,031
59	5715	Field Resources Center-Lincoln			97,491
60	5716	Field Resources Center-Raytown	368		614,209
61	6000	Electric Retail Svcs Leader			127,298
62	6001	UED Pricing & Econ Analysis			15,247
63	6002	UED Mktg Leadership			48,934
64	6003	Energy Forecasting & Research			53
65	6004	UED Cons Energy Program			18,729
66	6006	Competitive Energy Leadership			6,702
67	6007	Retail Operations			2,610
68	6010	UED DSM Leadership			18
69	6011	UED DSM Administration			21
70	6020	UED Principal Markets			10,932
71	6021	UED Mktg Research			(4,130)
72	6022	UED Mktg Collateral			(72)
73	6023	UED Mktg Gas Programs			622
74	6024	UED Mktg Electric Programs	1,369		694,238
75	6030	UED Sales Leadership/Support			(1,565)
76	6031	Retail Services Leadership	958		31,145
77	6033	SE Region Sales Leadership			1,833
78	6049	UED Sales Special Accounts			1,148
79	6063	UED Sales Technical Support			206
80	6090	Distribution Services-HQ			205,263
81	6091	Distribution Services-General			58,896

Line No.	DeptID	Source Dept Descr	931000	935000	Grand Total
82	6100	Comm Svc/Econ Dev-General			62,596
83	6101	Community Services-General			40,281
84	6111	Economic Development-General			32,978
85	6120	Econ Development - Marketing			71,103
86	6130	UED Headquarters-President	(14)		635,580
87	6131	UED Headquarters-General			240,187
88	6132	Business Services Team		95	475,795
89	7037	General Gas Tech Svcs			(13)
90	7108	Econ Development UPS Gen			125,437
91	Grand Total		24,387	4,126	11,504,015

UTILICORP UNITED INC.
ACTUAL ALLOCATED ESF & IBU CHARGES TO ALL BUSINESS UNITS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2000

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
1	ESF	4010	Corporate Services - 20W9th	1,402,370	6,119			46	732,223	44,116	85,666
2		4013	Corp Svcs-Lincoln Call Center								
3		4014	Corporate Services - Raytown					26	373,333	22,494	43,678
4		4015	Corp Svcs-1815 Capitol					0	87,681	5,283	10,258
5		4017	Corporate Svcs - 1100 Walnut	903,950							
6		4019	Corp Svcs-Council Bluffs MS								
7		4030	Operations	1,049,511	1,708				223,657	18,743	33,738
8		4035	Chief Financial Officer	965,768	230				200,527	16,647	29,964
9		4040	Executive	1,182,275	1,824				249,783	21,147	38,065
10		4041	Supplier Diversity Group	51,797					10,704	887	1,597
11		4042	Strategic Planning	7,262					1,512	124	223
12		4050	Federal Government Services	148,507					30,272	2,562	4,612
13		4060	Public Affairs	347,209	1,136				76,375	6,451	11,611
14		4070	Regulatory Administration	46,493					77,950	6,077	10,893
15		4071	Regulatory Electric	49,848							
16		4072	State Regulatory Services Gas						37,652	3,128	5,573
17		4073	Regulatory PGA						70,507		
18		4074	Regulatory Analytical Support	32,741					27,366	2,160	3,961
19		4075	Regulatory Legislative Svcs-IA								
20		4076	Reg Legislative Svcs-MO							2,058	3,639
21		4077	Reg Legislative Svcs-KS/CO								
22		4078	Reg Legislative Svcs-MN/MI						53,125		
23		4079	Reg Legislative Svcs-NE								
24		4090	Environmental						34,380	2,558	4,571
25		4100	Cap Struct & Analysis-Domestic	295,432	2,067				69,368	5,980	10,763
26		4120	External Communications	811,164	1,805				174,810	14,703	26,465
27		4130	Treasury	701,855	1,966				153,249	12,885	23,193
28		4131	Corporate Secretary	354,700	439				74,945	6,277	11,299
29		4132	Shareholder Relations	543,849	325				113,420	9,474	17,053
30		4136	VP Capital Deployment	101,308	101				21,035	1,794	3,229
31		4140	Risk Management	38,642	124				20,126	603	1,135
32		4150	Risk Control	939,328					49,317		
33		4172	Financial Mgmt-UPS								
34		4173	Financial Mgmt-UED						213,976	16,449	30,047
35		4175	Accounts Payable	40,785				197	64,266	1,179	2,454
36		4177	General Ledger	49,009					92,506	7,021	12,872
37		4178	Property						(22,562)	(2,505)	(4,392)
38		4179	Payroll	88,665	3,210				93,651	730	1,439
39		4180	Budgeting	5,373					18,990	1,421	2,605
40		4181	Corporate Forecasting	79,760					38,252	1,361	2,450
41		4182	Regulatory Acctg Svcs-Electric						17,959	1,314	2,409
42		4183	Corp Financial Reporting	457,547	1,273				99,995	8,390	15,103
43		4184	Regulatory Acctg Svcs-Gas						100,486	8,158	14,444
44		4185	Tax	154,926	(24)				31,556	2,659	4,787
45		4186	Audit Services	475,967	133				81,305	5,873	10,622
46		4188	FM/AS Planning and Admin	124,679	418				27,699	2,311	4,160
47		4189	Vice Pres Fin Mgmt/Acct Svcs	114,269	2				23,117	1,980	3,565

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc
1	ESF	4010	Corporate Services - 20W9th	2,627,912	21,933	3,279,291	8,675	219,568	12	27,457	32,439
2		4013	Corp Svcs-Lincoln Call Center			630,800					
3		4014	Corporate Services - Raytown	1,339,875	11,183	1,671,991	4,423	113,649	6	13,999	
4		4015	Corp Svcs-1815 Capitol	314,682	2,626	392,682	1,039	23,011	1	3,288	
5		4017	Corporate Svcs - 1100 Walnut								10
6		4019	Corp Svcs-Council Bluffs MS	9,092		123,696					
7		4030	Operations	917,121	7,497	812,158	3,749	48,325		20,821	18,378
8		4035	Chief Financial Officer	822,083	6,659	728,863	3,329	41,658		19,123	9,386
9		4040	Executive	1,024,507	8,459	906,084	4,229	56,227		22,639	30,107
10		4041	Supplier Diversity Group	43,881	355	38,911	178	2,211		1,024	447
11		4042	Strategic Planning	6,196	50	5,502	25	297		148	
12		4050	Federal Government Services	124,165	1,025	109,815	512	6,809		2,745	3,624
13		4060	Public Affairs	313,243	2,580	277,119	1,290	17,031		6,966	8,519
14		4070	Regulatory Administration	312,168	2,890	292,166	963			7,040	
15		4071	Regulatory Electric	285,888						7,355	
16		4072	State Regulatory Services Gas	16,717	1,426	133,077	479				
17		4073	Regulatory PGA	22,248		302,673					
18		4074	Regulatory Analytical Support	110,846	898	100,997	360	6,633		2,515	
19		4075	Regulatory Legislative Svcs-IA			139,302					
20		4076	Reg Legislative Svcs-MO	120,745						2,950	
21		4077	Reg Legislative Svcs-KS/CO			41,260					
22		4078	Reg Legislative Svcs-MN/MI			58,015					
23		4079	Reg Legislative Svcs-NE			(3,204)	(49)				
24		4090	Environmental	137,346	1,207	129,730	402			3,219	
25		4100	Cap Struct & Analysis-Domestic	284,646	2,392	251,159	1,196	16,742		5,980	13,149
26		4120	External Communications	716,884	5,881	634,548	2,940	38,330		16,122	16,738
27		4130	Treasury	628,459	5,154	556,305	2,577	33,554		14,146	14,466
28		4131	Corporate Secretary	307,312	2,511	272,161	1,255	16,154		6,988	5,993
29		4132	Shareholder Relations	465,050	3,790	411,997	1,895	24,176		10,649	7,917
30		4136	VP Capital Deployment	86,293	718	76,246	359	4,875		1,868	3,129
31		4140	Risk Management	69,604	241	63,439	121	10,649		604	1,328
32		4150	Risk Control	154,193		176,659				931	
33		4172	Financial Mgmt-UPS	232,477						16,349	
34		4173	Financial Mgmt-UED	581,040	7,430	797,215	2,056	52,521			
35		4175	Accounts Payable	154,157	794	260,455	6	75,632	9		
36		4177	General Ledger	371,612	3,235	345,596	1,170	25,055		8,811	
37		4178	Property	(96,056)	(989)	(63,613)	(471)		(30)		
38		4179	Payroll	129,585	253	202,001		36,573			445
39		4180	Budgeting	76,060	680	71,275	237	5,346		1,833	
40		4181	Corporate Forecasting	154,139	544	141,986	272	3,266		3,647	
41		4182	Regulatory Acctg Svcs-Electric	382,794	657	67,674	219	5,256		1,752	
42		4183	Corp Financial Reporting	410,049	3,356	363,062	1,678	21,716		9,279	8,685
43		4184	Regulatory Acctg Svcs-Gas	142,016	3,695	361,772	1,488	8,056		2,685	
44		4185	Tax	129,414	1,064	114,523	532	6,973		2,896	3,249
45		4186	Audit Services	262,196	2,084	281,920	959	15,374		5,126	7,351
46		4188	FM/AS Planning and Admin	113,567	924	100,626	462	5,876		2,608	1,817
47		4189	Vice Pres Fin Mgmt/Acct Svcs	94,845	792	83,755	396	5,448		2,029	3,826

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
1	ESF	4010	Corporate Services - 20W9th	110,616	11,512	243,721	570,491	898,638	10,322,808
2		4013	Corp Svcs-Lincoln Call Center				18,551	15,444	664,795
3		4014	Corporate Services - Raytown			187,521	290,873	458,182	4,531,233
4		4015	Corp Svcs-1815 Capitol			44,041	68,314	107,608	1,060,513
5		4017	Corporate Svcs - 1100 Walnut						903,961
6		4019	Corp Svcs-Council Bluffs MS						132,788
7		4030	Operations	37,327	1,484	46,779	174,925	332,776	3,748,677
8		4035	Chief Financial Officer	5,020	197	23,890	157,246	298,699	3,329,288
9		4040	Executive	39,868	1,563	76,635	194,801	371,191	4,229,402
10		4041	Supplier Diversity Group			1,139	8,397	15,947	177,475
11		4042	Strategic Planning				1,190	2,255	24,785
12		4050	Federal Government Services			9,224	23,610	44,988	512,472
13		4060	Public Affairs	24,822	973	21,685	59,604	113,531	1,290,144
14		4070	Regulatory Administration	2,262		26,633	62,538	115,147	963,220
15		4071	Regulatory Electric	4,190		8,267	65,367	118,524	539,440
16		4072	State Regulatory Services Gas			5,676			203,727
17		4073	Regulatory PGA			5,587			401,015
18		4074	Regulatory Analytical Support			9,169	21,787	40,627	360,060
19		4075	Regulatory Legislative Svcs-IA						139,302
20		4076	Reg Legislative Svcs-MO			8,573			137,965
21		4077	Reg Legislative Svcs-KS/CO				36,871	68,182	146,314
22		4078	Reg Legislative Svcs-MN/MI						111,140
23		4079	Reg Legislative Svcs-NE						(3,253)
24		4090	Environmental			11,104	27,539	50,363	402,420
25		4100	Cap Struct & Analysis-Domestic	45,170	1,771	33,471	53,820	102,856	1,195,963
26		4120	External Communications	39,463	1,548	42,607	136,583	259,984	2,940,574
27		4130	Treasury	42,968	1,685	36,821	119,749	227,928	2,576,959
28		4131	Corporate Secretary	9,592	376	15,254	58,625	111,517	1,255,396
29		4132	Shareholder Relations	7,109	279	20,152	88,789	168,823	1,894,747
30		4136	VP Capital Deployment	2,218	87	7,965	16,370	31,231	358,828
31		4140	Risk Management	2,720	107	3,380	27,879	16,096	256,798
32		4150	Risk Control	9,816	354	22,020	35,481	48,412	1,436,511
33		4172	Financial Mgmt-UPS				31,103	118,830	398,760
34		4173	Financial Mgmt-UED			39,688	138,694	176,967	2,056,085
35		4175	Accounts Payable			25,332	48,842	54,957	729,065
36		4177	General Ledger			42,338	74,058	136,902	1,170,185
37		4178	Property			(8,841)	(17,898)	(34,103)	(251,458)
38		4179	Payroll	4,693	279	18,772	47,661	45,681	673,638
39		4180	Budgeting			9,700	15,231	28,072	236,823
40		4181	Corporate Forecasting			11,075	30,434	56,739	523,927
41		4182	Regulatory Acctg Svcs-Electric			9,198	14,455	26,500	530,188
42		4183	Corp Financial Reporting	27,822	1,091	22,106	78,180	148,759	1,678,091
43		4184	Regulatory Acctg Svcs-Gas			14,098	22,153	40,614	719,665
44		4185	Tax	(530)	(21)	8,270	24,642	46,920	531,835
45		4186	Audit Services	2,901	114	18,712	50,702	93,542	1,314,881
46		4188	FM/AS Planning and Admin	9,142	359	4,624	21,690	41,234	462,196
47		4189	Vice Pres Fin Mgmt/Acct Svcs	39	2	9,738	17,968	34,304	396,075

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
48	ESF	4190	Professional Services	30,820					68,682	5,179	9,494
49		4191	Systems Administration	75,266					55,700	4,436	8,133
50		4192	Tax- Property Team						30,996	3,442	6,034
51		4193	Tax- Sales Team	18,242					16,984	1,333	2,444
52		4194	Tax- Income Team	205,053	421				44,017	3,702	6,664
53		4195	Aquila Tax Department	21,414							
54		4220	Compensation and Benefits	423,841	8,486				93,681	1,338	2,677
55		4221	Safety & Tech Training Mgmt						41,528	593	1,186
56		4222	Organization Effectiveness	207,276	8,319				47,569	680	1,359
57		4223	HR Executive	483,121	4,178				111,187	1,596	3,192
58		4224	Strategic Sourcing	150,027					32,532	465	929
59		4225	Employee/Labor Relations	278,278	6,397				59,810	854	1,709
60		4226	HR-UEG	1,017,458	654						
61		4227	HR - UED/ESS						55,484	793	1,585
62		4228	HR-ESF	55,647					13,234	189	378
63		4229	HR People Center	98,980					23,540	336	673
64		4230	Safety & Tech Trng-UED Safety						34,293		
65		4231	Safety & Tech Trng-Appl Repair						19,554		
66		4232	Safety & Tech Trng-Elect Trng								
67		4233	Safety & Tech Trng-Gas Trng						23,211	332	663
68		4240	CMS Management	(1,011)					(204)	(18)	(32)
69		4244	Market Comm-Tech Support	1,383	6				309	27	48
70		4246	IT Assets - Raytown CC/CAD						299,494		
71		4247	IT Assets - Lincoln CC/CAD								
72		4248	IT UED Support Svcs Mgmt						24,825		
73		4249	UED Marketing Applications						74,194		
74		4250	IT Assets - PeopleSoft	896,050					907,241	64,602	105,542
75		4252	UED Network Svcs/Work Mgmt						88,632		
76		4253	IT Assets - UED						856,703		
77		4254	AQP Support	309,680							
78		4255	IT Assets - HRMS	42,477					10,102	144	289
79		4256	IT Assets - PowerPlant						9,222	1,024	1,795
80		4258	IT Assets-SCADA/Other UED-UPS								
81		4259	Advanced Technologies	249,904	473				53,438	4,496	8,094
82		4260	UED Customer Svc Applications						241,247		
83		4261	Aquila Support	1,822,749	898						
84		4262	IT ASSETS-CAD						128,311		
85		4264	GSS Support						208,110	7,985	14,673
86		4265	Appl Supp-GSS Retail Ops						7,396	284	521
87		4266	UED Service One								
88		4268	Enterprise/Client Server Svcs	103,477	975			7	56,695	3,416	6,633
89		4269	UED Operations						266,661	20,739	37,259
90		4271	LAN/WAN-UED						65,305	5,165	9,059
91		4272	WAN/LAN-UEG	66,382	126						
92		4273	Enterprise Network Services	2,417,659	2,484				507,115	42,632	76,737
93		4274	Pagers/Cellular-ESF	2,803	19				1,198	107	196
94		4275	Information Mgmt. Center	1,099,326					759,520	60,928	111,702
95		4281	Radio Systems-UED						435	34	61
96		4285	IT Business Services	354,592	297				74,454	6,207	11,174
97		4289	IT Assets ESF	534,738	10,767			17	369,177	22,243	43,192
98		4290	ESF Applications	339,904	724				135,040	11,843	21,712

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc
48	ESF	4190	Professional Services	275,547	2,417	256,866	863	18,818		6,560	
49		4191	Systems Administration	226,047	1,799	204,982	739	13,133		5,076	
50		4192	Tax- Property Team	131,966	1,358	87,394	647		41		
51		4193	Tax- Sales Team	68,706	565	62,843	222	4,210		1,573	
52		4194	Tax- Income Team	180,511	1,481	159,778	740	9,652		4,059	4,219
53		4195	Aquila Tax Department								
54		4220	Compensation and Benefits	277,473	446	490,707		71,439			718
55		4221	Safety & Tech Training Mgmt	123,000	198	217,525		32,990			
56		4222	Organization Effectiveness	140,894	227	249,170		37,613			454
57		4223	HR Executive	327,709	532	579,875		80,741			701
58		4224	Strategic Sourcing	96,355	155	170,403		25,486			295
59		4225	Employee/Labor Relations	177,153	285	313,294		47,569			589
60		4226	HR-UEG								13,059
61		4227	HR - UED/ESS	164,337	264	290,629		35,932			
62		4228	HR-ESF	39,198	63	69,322		8,571			
63		4229	HR People Center	69,722	112	123,302		15,245			0
64		4230	Safety & Tech Trng-UED Safety	76,424		179,629		22,209			
65		4231	Safety & Tech Trng-Appl Repair			102,423		12,663			
66		4232	Safety & Tech Trng-Elect Trng	38,283							
67		4233	Safety & Tech Trng-Gas Trng	51,726		121,579					
68		4240	CMS Management	(835)	(7)	(737)	(3)	(49)		(18)	(39)
69		4244	Market Comm-Tech Support	1,267	11	1,118	5	75		27	59
70		4246	IT Assets - Raytown CC/CAD	694,161		29,446					
71		4247	IT Assets - Lincoln CC/CAD			1,751,028					
72		4248	IT UED Support Svcs Mgmt	36,577		112,889					
73		4249	UED Marketing Applications	109,317		337,386					
74		4250	IT Assets - PeopleSoft	3,674,648	27,612	3,353,245	10,767	176,349		69,724	
75		4252	UED Network Svcs/Work Mgmt	145,302		384,291					
76		4253	IT Assets - UED	1,262,272		3,895,744					
77		4254	AQP Support								
78		4255	IT Assets - HRMS	29,922	48	52,916		6,542			
79		4256	IT Assets - PowerPlant	39,262	404	26,001	192		12		
80		4258	IT Assets-SCADA/Other UED-UPS	145,674						8,354	
81		4259	Advanced Technologies	219,148	1,799	193,968	899	11,737		4,923	5,202
82		4260	UED Customer Svc Applications	355,454		1,097,037					
83		4261	Aquila Support								26,264
84		4262	IT ASSETS-CAD	197,812		844,711					
85		4264	GSS Support	68,272		481,297					
86		4265	Appl Supp-GSS Retail Ops	2,426		17,104					
87		4266	UED Service One					272,654			
88		4268	Enterprise/Client Server Svcs	203,476	1,698	253,911	672	18,816	1	2,126	4,564
89		4269	UED Operations	723,838	8,743	990,141	2,593	68,727			
90		4271	LAN/WAN-UED	177,174	1,957	241,291	646	17,994			
91		4272	WAN/LAN-UEG	20,728						1,380	2,528
92		4273	Enterprise Network Services	2,079,618	17,053	1,840,880	8,526	110,978		46,827	47,639
93		4274	Pagers/Cellular-ESF	4,937	36	4,263	18	285		107	197
94		4275	Information Mgmt. Center	3,086,928	24,328	2,791,333	10,154	176,214		68,965	
95		4281	Radio Systems-UEG	1,181	14	1,612	4	116			
96		4285	IT Business Services	305,266	2,483	270,505	1,241	15,749		7,023	4,681
97		4289	IT Assets ESF	1,324,958	11,059	1,653,375	4,374	106,890	6	13,843	12,045
98		4290	ESF Applications	557,043	3,948	482,711	1,974	27,873		11,843	13,281

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
48	ESF	4190	Professional Services			31,238	55,045	101,588	863,116
49		4191	Systems Administration			17,037	44,289	82,753	739,391
50		4192	Tax- Property Team			7,304	24,589	46,852	340,622
51		4193	Tax- Sales Team			6,317	13,531	25,203	222,173
52		4194	Tax- Income Team	9,201	361	10,739	34,391	65,464	740,454
53		4195	Aquila Tax Department						21,414
54		4220	Compensation and Benefits	23,968	1,030	34,702	107,063	105,279	1,642,849
55		4221	Safety & Tech Training Mgmt			19,643	47,460	46,669	530,792
56		4222	Organization Effectiveness	23,494	1,009	21,932	54,364	53,458	847,817
57		4223	HR Executive	19,802	853	33,890	127,679	125,551	1,900,608
58		4224	Strategic Sourcing	9,145	393	14,235	37,179	36,559	574,157
59		4225	Employee/Labor Relations	18,066	776	28,468	68,355	67,216	1,068,819
60		4226	HR-UEG	16,621	500				1,048,292
61		4227	HR - UED/ESS				63,410	62,353	674,787
62		4228	HR-ESF				15,125	14,873	216,600
63		4229	HR People Center			1	26,902	26,454	385,267
64		4230	Safety & Tech Trng-UED Safety				32,496	29,394	374,444
65		4231	Safety & Tech Trng-Appl Repair						134,640
66		4232	Safety & Tech Trng-Elect Trng				16,278	14,724	69,286
67		4233	Safety & Tech Trng-Gas Trng						197,511
68		4240	CMS Management			(98)	(158)	(302)	(3,509)
69		4244	Market Comm-Tech Support	139	5	149	240	458	5,325
70		4246	IT Assets - Raytown CC/CAD			135,881			1,158,982
71		4247	IT Assets - Lincoln CC/CAD				195,384	163,774	2,110,186
72		4248	IT UED Support Svcs Mgmt			2,717	12,124	10,163	199,295
73		4249	UED Marketing Applications			11,102	36,235	30,373	598,607
74		4250	IT Assets - PeopleSoft			338,088	722,073	1,346,993	11,692,934
75		4252	UED Network Svcs/Work Mgmt			9,805	47,039	40,355	715,424
76		4253	IT Assets - UED			127,985	418,400	350,709	6,911,812
77		4254	AQP Support						309,680
78		4255	IT Assets - HRMS				11,545	11,353	165,340
79		4256	IT Assets - PowerPlant			961	7,316	13,939	100,129
80		4258	IT Assets-SCADA/Other UED-UPS				22,452	84,585	261,065
81		4259	Advanced Technologies	10,346	406	13,242	41,747	79,471	899,293
82		4260	UED Customer Svc Applications			30,741	117,821	98,759	1,941,060
83		4261	Aquila Support	22,825	687				1,873,423
84		4262	IT ASSETS-CAD				42,770	98,906	1,312,510
85		4264	GSS Support			19,531	1,098	13,874	814,840
86		4265	Appl Supp-GSS Retail Ops			1,250	39	493	29,514
87		4266	UED Service One						272,654
88		4268	Enterprise/Client Server Svcs	17,618	1,834	28,785	44,172	69,580	818,455
89		4269	UED Operations			81,358	172,369	219,998	2,592,426
90		4271	LAN/WAN-UED			31,253	42,044	53,685	645,574
91		4272	WAN/LAN-UEG	2,903	99		1,921	10,101	106,168
92		4273	Enterprise Network Services	54,294	2,129	121,262	396,272	754,244	8,526,350
93		4274	Pagers/Cellular-ESF	403	14	574	930	1,789	17,857
94		4275	Information Mgmt. Center			232,988	603,181	1,129,119	10,154,687
95		4281	Radio Systems-UED			166	281	358	4,261
96		4285	IT Business Services	6,486	254	11,915	58,315	110,848	1,241,490
97		4289	IT Assets ESF	194,636	20,256	91,467	287,634	453,081	5,153,760
98		4290	ESF Applications	15,205	543	43,026	105,434	201,686	1,973,788

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
99	ESF	4291	IT Central Support Svcs Mgmt	57,713	165				23,261	2,047	3,752
100		4292	IT Support Services	701,692	2,297			20	361,779	21,798	42,326
101		4293	AEC Operations	134,417	108						
102		4294	UPS Support								
103		4295	IT Aquila Support Svcs Mgmt	236,848	(168)						
104		4297	Call Center/CAD Operations						307,981		
105		4299	UEG-IT Customer Care	220,648	999						
106		4301	Reengineering-CAD						12,583		
107		4302	Reengineering-Network Mgmt						29,260	2,271	3,977
108		4303	CIS+ Project						73,651		
109		4304	Reengineering-ESF	810	39				354	30	54
110		4305	Reengineering-Architecture	58					12	1	2
111		4306	Ent. Architecture and Support	390,484	1,119				85,667	7,167	12,900
112		4307	Reengineering-Program Mgmt	(2,457)	6				(466)	(40)	(72)
113		4404	ESF Benefits Residual	(251,228)	(786)			(10)	(126,173)	(7,602)	(14,762)
114		4473	UCU Accounting Accruals	1,047,339	556			20	517,395	31,174	60,533
115		4499	TransUCU Residual Transfer	1,087,500	1,190				228,600	19,200	34,560
116	ESF Total			26,494,350	73,606			323	11,275,038	615,665	1,122,796
117	IBU	1026	UPS-General								
118		1028	UEG-Exec and Support		91						
119		1029	Production								
120		1039	Wholesale Customer Svcs								
121		1042	Regulated Mktg&Dispatch								
122		1043	Regulated Power Group								
123		1044	Fuel and Purchased Power								
124		2300	Upper Midcontinent Reg-GSS								
125		2303	Midcontinent Support-GSS								
126		2304	Gas Supply Services General				321,611		410,882	15,765	28,969
127		2305	GSS NonUPL				153,644		196,292		
128		2306	Gas Supply PND Allocation								
129		2307	GSS Financial Mgmt Services								
130		4402	UED Benefits Residual						(146,641)	(11,364)	(20,521)
131		4403	UPS Benefits Residual								
132		4412	UPL Benefits Residual							(5,442)	(9,941)
133		4420	GSS Benefits Residual				(72,720)		(92,905)	(3,565)	(6,550)
134		4452	GSS Accounting Accruals				33,606		42,935	1,647	3,027
135		4474	UED Accounting Accruals						19,369	860	3,207
136		4475	UPS Accounting Accruals								
137		5000	Elec Trans-MO/CO/KS-General								
138		5001	Elec Trans Ops-MO/CO/KS-Gen								
139		5002	Elec Trans Ops-ROW-MO/CO/KS								
140		5020	Transmission Eng CO/KS-General								
141		5023	Elec Trans Business Ops-Genl								
142		5059	Gas Transmission Engineering							54,429	90,150
143		5060	Gas Transmission Business Ops							59,221	98,088
144		5080	V P Transmission Svcs							18,965	34,138
145		5082	UED Transmission General							(118)	(212)
146		5100	VP of Network Management						34,287		
147		5106	General KS/CO Elec Assets								
148		5130	General MO Electric Assets								
149		5160	General MI/WV/MN Gas Assets						58,146		

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc
99	ESF	4291	IT Central Support Svcs Mgmt	95,985	682	83,212	341	4,819		2,047	2,307
100		4292	IT Support Services	1,298,407	10,837	1,620,242	4,286	106,323	6	13,566	13,583
101		4293	AEC Operations								5,722
102		4294	UPS Support	96,804						6,808	
103		4295	IT Aquila Support Svcs Mgmt	69,453						4,578	4,913
104		4297	Call Center/CAD Operations	453,781		1,400,502					
105		4299	UEG-IT Customer Care								10,304
106		4301	Reengineering-CAD	18,540		57,219					
107		4302	Reengineering-Network Mgmt	79,247	854	110,205	284				
108		4303	CIS+ Project	108,518		334,919					
109		4304	Reengineering-ESF	1,452	12	1,284	6	80		32	45
110		4305	Reengineering-Architecture	48	0	42	0	3		1	2
111		4306	Ent. Architecture and Support	351,269	2,867	311,134	1,433	18,379		8,011	6,484
112		4307	Reengineering-Program Mgmt	(1,913)	(16)	(1,687)	(8)	(113)		(40)	(90)
113		4404	ESF Benefits Residual	(452,828)	(3,779)	(565,070)	(1,495)	(39,164)	(2)	(4,731)	(7,092)
114		4473	UCU Accounting Accruals	1,856,903	15,498	2,317,174	6,130	147,554	9	19,401	14,336
115		4499	TransUCU Residual Transfer	937,440	7,680	829,920	3,840	49,840		21,160	20,680
116	ESF Total			37,243,038	259,714	47,027,976	109,044	2,681,913	72	578,821	398,652
117	IBU	1026	UPS-General	215,949						12,621	
118		1028	UEG-Exec and Support	1,131						80	155
119		1029	Production	328,590						17,217	
120		1039	Wholesale Customer Svcs	390,743						19,946	
121		1042	Regulated Mktg&Dispatch	679,179						928,995	
122		1043	Regulated Power Group	258,499						15,735	
123		1044	Fuel and Purchased Power	268,002							
124		2300	Upper Midcontinent Reg-GSS			(861)					
125		2303	Midcontinent Support-GSS			(5,068)					
126		2304	Gas Supply Services General	134,793	9,065	950,250					
127		2305	GSS NonUPL	64,395		453,966					
128		2306	Gas Supply PND Allocation			656,709					
129		2307	GSS Financial Mgmt Services			(88,695)					
130		4402	UED Benefits Residual	(397,460)	(4,896)	(545,706)	(1,420)	(37,232)			
131		4403	UPS Benefits Residual	(140,866)						(4,284)	
132		4412	UPL Benefits Residual		(3,128)						
133		4420	GSS Benefits Residual	(30,478)	(2,050)	(197,650)					
134		4452	GSS Accounting Accruals	14,085	947	99,295					
135		4474	UED Accounting Accruals	51,585	2,025	82,652	107	(3,799)			
136		4475	UPS Accounting Accruals	176,090						1,420	
137		5000	Elec Trans-MO/CO/KS-General	53,385							
138		5001	Elec Trans Ops-MO/CO/KS-Gen	81,865							
139		5002	Elec Trans Ops-ROW-MO/CO/KS	39,796							
140		5020	Transmission Eng CO/KS-General								
141		5023	Elec Trans Business Ops-Genl	157,749							
142		5059	Gas Transmission Engineering		12,018	32,549	4,125		16		
143		5060	Gas Transmission Business Ops		13,076	35,415	4,478		17		
144		5080	V P Transmission Svcs	116,205	8,965	37,240	3,104		0		
145		5082	UED Transmission General	(722)	(56)	(231)	(19)				
146		5100	VP of Network Management	85,027		120,469					
147		5106	General KS/CO Elec Assets								
148		5130	General MO Electric Assets	66,334							
149		5160	General MI/WW/MN Gas Assets			68,238					

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
99	ESF	4291	IT Central Support Svcs Mgmt	3,468	124	8,291	18,144	34,753	341,111
100		4292	IT Support Services	41,522	4,321	111,764	281,870	444,001	5,080,641
101		4293	AEC Operations	2,736	82				143,065
102		4294	UPS Support				12,951	49,481	166,045
103		4295	IT Aquila Support Svcs Mgmt	(3,886)	(132)		6,651	33,924	352,180
104		4297	Call Center/CAD Operations			55,386	150,413	126,078	2,494,141
105		4299	UEG-IT Customer Care	25,395	764				258,111
106		4301	Reengineering-CAD			4,025	6,145	5,151	103,664
107		4302	Reengineering-Network Mgmt			14,626	19,029	24,144	283,898
108		4303	CIS+ Project			14,383	35,970	30,151	597,592
109		4304	Reengineering-ESF	856	34	114	276	526	6,005
110		4305	Reengineering-Architecture			6	9	17	202
111		4306	Ent. Architecture and Support	24,467	959	16,505	67,033	127,489	1,433,369
112		4307	Reengineering-Program Mgmt	130	5	(229)	(362)	(691)	(8,043)
113		4404	ESF Benefits Residual	(14,201)	(1,478)	(41,921)	(98,304)	(154,848)	(1,785,472)
114		4473	UCU Accounting Accruals	10,057	1,047	97,177	403,114	634,984	7,180,398
115		4499	TransUCU Residual Transfer	26,010	1,020	52,640	178,680	340,040	3,840,000
116	ESF Total			988,935	61,635	3,028,544	8,155,773	12,982,851	153,098,746
117	IBU	1026	UPS-General				28,931	110,335	367,836
118		1028	UEG-Exec and Support	3,137	75		112	555	5,335
119		1029	Production				44,053	167,851	557,710
120		1039	Wholesale Customer Svcs				52,393	199,591	662,672
121		1042	Regulated Mktg&Dispatch				895,650	661,834	3,165,659
122		1043	Regulated Power Group				34,622	132,087	440,944
123		1044	Fuel and Purchased Power				53,562	116,372	437,935
124		2300	Upper Midcontinent Reg-GSS						(861)
125		2303	Midcontinent Support-GSS						(5,068)
126		2304	Gas Supply Services General			69,761	2,168	27,392	1,970,656
127		2305	GSS NonUPL			17,661	1,036	13,086	900,081
128		2306	Gas Supply PND Allocation						656,709
129		2307	GSS Financial Mgmt Services						(88,695)
130		4402	UED Benefits Residual			(39,266)	(94,870)	(121,073)	(1,420,450)
131		4403	UPS Benefits Residual				(18,933)	(71,901)	(235,964)
132		4412	UPL Benefits Residual						(18,512)
133		4420	GSS Benefits Residual			(15,774)	(490)	(6,194)	(428,376)
134		4452	GSS Accounting Accruals			7,290	227	2,862	205,922
135		4474	UED Accounting Accruals			(79,741)	13,797	17,434	107,497
136		4475	UPS Accounting Accruals				23,727	89,809	291,045
137		5000	Elec Trans-MO/CO/KS-General				11,851	45,521	110,757
138		5001	Elec Trans Ops-MO/CO/KS-Gen				18,173	69,806	169,845
139		5002	Elec Trans Ops-ROW-MO/CO/KS				1,995	2,832	44,623
140		5020	Transmission Eng CO/KS-General				21,170	83,115	104,285
141		5023	Elec Trans Business Ops-Genl				35,019	134,512	327,279
142		5059	Gas Transmission Engineering						193,286
143		5060	Gas Transmission Business Ops						210,295
144		5080	V P Transmission Svcs				26,206	99,998	344,822
145		5082	UED Transmission General				(163)	(621)	(2,143)
146		5100	VP of Network Management			8,534	21,261	19,087	288,665
147		5106	General KS/CO Elec Assets				52,737	47,524	100,261
148		5130	General MO Electric Assets			3,779			70,113
149		5160	General MI/WV/MN Gas Assets			7,358			133,742

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
150	IBU	5190	General KS/CO/MO Gas Assets								
151		5250	UED Engineering Service						22,779		
152		5251	UED Electric Planning & Design								
153		5252	UED Gas Planning & Design						211,218		
154		5253	UED Electric Standards								
155		5254	UED Gas Standards						77,203		
156		5255	UED Forestry								
157		5257	UED Gas Technical Support						88,795		
158		5300	Elec Network Ops-General								
159		5301	General KS/CO Elec Network Ops								
160		5304	VP of Network Operations						55,019		
161		5305	Net Ops Work Management						4,232		
162		5330	General Elec Network Ops MO/WV								
163		5360	General Elec Measurement								
164		5361	Warrensburg Meter Shop								
165		5362	Field Metering Services								
166		5370	General Substation Maintenance								
167		5375	SW KS Gen Gas Network Ops								
168		5380	General Gas Network Ops						4		
169		5381	Gen Gas Ntwrk Ops MO/KS/CO								
170		5384	Wichita Gas Network Ops								
171		5420	Gen Gas Network Ops MN/MI/WV						97,866		
172		5426	NMU Gas Network Ops								
173		5452	Southwestern IA Gas Ntwrk Ops								
174		5460	South Eastern IA Gas Ntwrk Ops								
175		5463	South(Lincoln) Gas Network Ops								
176		5490	General Gas Measurement						24,734		
177		5491	Small Volume Repair (CB)								
178		5492	Large Volume/Warehouse (CB)								
179		5493	Field Measurement								
180		5494	Measurement Information						12,806		
181		5495	Gas Telecom (Michigan)						281,098		
182		5496	Coldwater Meter Shop						45,291		
183		5550	Gen MM-Combo Gas & Electric						75,417		
184		5551	KS Materials Mgmt-General								
185		5553	KS Materials Mgmt-PND								
186		5554	CO Materials Mgmt-General								
187		5558	WV Materials Mgmt-General								
188		5559	MM/Gas General						42		
189		5560	NE Materials Mgmt-General								
190		5561	IA Materials Mgmt-General								
191		5566	UED Fleet Management						6,181		
192		5567	Procurement						102,363		
193		5700	Customer Care-Vice President						143,461		
194		5701	Cust Service Center-Lincoln								
195		5702	Customer Srv Ctr-Raytown								
196		5703	Customer Service Center-Monroe						1,291,752		
197		5704	Billing Services-Director						19,445		
198		5705	Billing-Raytown						101,260		
199		5706	Billing-Omaha								
200		5707	Billing-Monroe						476,295		

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc
150	IBU	5190	General KS/CO/MO Gas Assets	39,112		103,114					
151		5250	UED Engineering Service	38,110		97,763					
152		5251	UED Electric Planning & Design	932,984							
153		5252	UED Gas Planning & Design	66,648		906,352					
154		5253	UED Electric Standards	124,382							
155		5254	UED Gas Standards	24,361		331,349					
156		5255	UED Forestry	58,435							
157		5257	UED Gas Technical Support	28,019		381,098					
158		5300	Elec Network Ops-General	4							
159		5301	General KS/CO Elec Network Ops								
160		5304	VP of Network Operations	136,174		193,027					
161		5305	Net Ops Work Management	10,522		14,897					
162		5330	General Elec Network Ops MO/WW	146,735							
163		5360	General Elec Measurement	58,015							
164		5361	Warrensburg Meter Shop	111,702							
165		5362	Field Metering Services	298,486							
166		5370	General Substation Maintenance	83,573							
167		5375	SW KS Gen Gas Network Ops			(441)					
168		5380	General Gas Network Ops	2		19					
169		5381	Gen Gas Ntwrk Ops MO/KS/CO	39,529		104,214					
170		5384	Wichita Gas Network Ops			(959)					
171		5420	Gen Gas Network Ops MN/MI/WW			114,850					
172		5426	NMU Gas Network Ops			(1,618)					
173		5452	Southwestern IA Gas Ntwrk Ops			(37,707)					
174		5460	South Eastern IA Gas Ntwrk Ops			(7,864)					
175		5463	South(Lincoln) Gas Network Ops			(53,612)					
176		5490	General Gas Measurement	7,605		106,142					
177		5491	Small Volume Repair (CB)	7,585		103,173					
178		5492	Large Volume/Warehouse (CB)	19,400		263,863					
179		5493	Field Measurement	89,486		1,217,135					
180		5494	Measurement Information	10,129		137,760					
181		5495	Gas Telecom (Michigan)								
182		5496	Coldwater Meter Shop								
183		5550	Gen MM-Combo Gas & Electric	220,296		268,074					
184		5551	KS Materials Mgmt-General			72,068					
185		5553	KS Materials Mgmt-PND			(571)					
186		5554	CO Materials Mgmt-General			2,032					
187		5558	WV Materials Mgmt-General			(11)					
188		5559	MM/Gas General	19		149					
189		5560	NE Materials Mgmt-General			(434,363)					
190		5561	IA Materials Mgmt-General			(311,313)					
191		5566	UED Fleet Management	17,080		21,819					
192		5567	Procurement	287,522		373,557					
193		5700	Customer Care-Vice President	211,370		652,143					
194		5701	Cust Service Center-Lincoln	272,810		2,781,403					
195		5702	Customer Srv Ctr-Raytown	2,318,237							
196		5703	Customer Service Center-Monroe			(400)					
197		5704	Billing Services-Director	28,649		88,391					
198		5705	Billing-Raytown	71,632							
199		5706	Billing-Omaha	163,958		1,496,883					
200		5707	Billing-Monroe								

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
150	IBU	5190	General KS/CO/MO Gas Assets						142,226
151		5250	UED Engineering Service			4,080	12,285	10,584	185,601
152		5251	UED Electric Planning & Design			58,912	370,665	319,333	1,681,895
153		5252	UED Gas Planning & Design			17,302			1,201,520
154		5253	UED Electric Standards			7,549	49,416	42,572	223,919
155		5254	UED Gas Standards			6,157			439,070
156		5255	UED Forestry			4,777	23,216	20,001	106,427
157		5257	UED Gas Technical Support			7,356			505,268
158		5300	Elec Network Ops-General			1	1	1	7
159		5301	General KS/CO Elec Network Ops				90,995	81,999	172,994
160		5304	VP of Network Operations			9,648	34,082	30,566	458,515
161		5305	Net Ops Work Management			1,474	2,628	2,362	36,115
162		5330	General Elec Network Ops MO/WV			10,289			157,024
163		5360	General Elec Measurement			3,801	23,048	19,857	104,721
164		5361	Warrensburg Meter Shop				44,378	38,232	194,313
165		5362	Field Metering Services						298,486
166		5370	General Substation Maintenance			5,139	24,706	30,916	144,333
167		5375	SW KS Gen Gas Network Ops						(441)
168		5380	General Gas Network Ops			1			26
169		5381	Gen Gas Ntwrk Ops MO/KS/CO						143,744
170		5384	Wichita Gas Network Ops						(959)
171		5420	Gen Gas Network Ops MN/MI/WV			12,915			225,632
172		5426	NMU Gas Network Ops						(1,618)
173		5452	Southwestern IA Gas Ntwrk Ops						(37,707)
174		5460	South Eastern IA Gas Ntwrk Ops						(7,864)
175		5463	South(Lincoln) Gas Network Ops						(53,612)
176		5490	General Gas Measurement			3,323			142,003
177		5491	Small Volume Repair (CB)			1,968			112,726
178		5492	Large Volume/Warehouse (CB)			5,719			288,982
179		5493	Field Measurement			25,558			1,332,179
180		5494	Measurement Information						160,695
181		5495	Gas Telecom (Michigan)						281,098
182		5496	Coldwater Meter Shop						45,291
183		5550	Gen MM-Combo Gas & Electric			24,098	53,162	67,622	708,669
184		5551	KS Materials Mgmt-General					98,709	170,777
185		5553	KS Materials Mgmt-PND						(571)
186		5554	CO Materials Mgmt-General				6,000		8,032
187		5558	WV Materials Mgmt-General						(11)
188		5559	MM/Gas General						210
189		5560	NE Materials Mgmt-General						(434,363)
190		5561	IA Materials Mgmt-General						(311,313)
191		5566	UED Fleet Management			2,211	4,158	4,794	56,243
192		5567	Procurement			26,668	69,158	88,106	947,375
193		5700	Customer Care-Vice President			21,095	70,064	58,729	1,156,863
194		5701	Cust Service Center-Lincoln				298,826	250,480	3,603,519
195		5702	Customer Srv Ctr-Raytown			461,241			2,779,478
196		5703	Customer Service Center-Monroe						1,291,352
197		5704	Billing Services-Director			2,830	9,497	7,960	156,771
198		5705	Billing-Raytown			28,631			201,523
199		5706	Billing-Omaha				160,821	134,802	1,956,464
200		5707	Billing-Monroe						476,295

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
201	IBU	5708	Cust Finance Services-Director						35,623		
202		5709	Remittance Processing						222,371		
203		5710	Receivables Management						158,963		
204		5711	Cust Communic Svcs-Director						148,742		
205		5712	Bill Processing						632,585		
206		5714	Cust Operations UED-Vice Pres						30,174		
207		5715	Field Resources Center-Lincoln								
208		5716	Field Resources Center-Raytown						54,585		
209		5718	Material Resource Srv-Team Dir						84,452		
210		5728	Glenwood IA CS								
211		5733	Dubuque CS								
212		5790	KS State-Director								
213		5792	Garden City CS								
214		5796	Wichita CS								
215		5797	Lawrence CS								
216		5820	MN Services State-Director								
217		5822	Bemidji CS								
218		5824	Thief River Falls CS								
219		5829	Rosemount CS								
220		5832	Rochester CS								
221		5842	Cloquet CS/NMN								
222		5860	CO Services State Director								
223		6000	UED Market Svcs Leadership						104,766		
224		6001	UED Pricing & Econ Analysis						11,754		
225		6002	UED Mktg Leadership						43,117		
226		6003	UED Cons Mktg Leadership						43		
227		6004	UED Cons Energy Program						14,762		
228		6005	UED Cons Prod & Svcs						417,907		
229		6006	Competitive Energy Leadership						4,580		
230		6007	Load Research						2,293		
231		6008	UED Product Development						19,155		
232		6009	Product Sourcing Prod & Svc						9		
233		6010	UED DSM Leadership								
234		6011	UED DSM Administration								
235		6020	UED Principal Markets						8,245		
236		6021	UED Mktg Research						(10,229)		
237		6022	UED Mktg Collateral						(58)		
238		6023	UED Mktg Gas Programs						211,940		
239		6024	UED Mktg Electric Programs								
240		6025	UED CE Product Development						7,958		
241		6026	EnergyOne Ventures Sales			24,182					
242		6030	UED Sales Leadership/Support						(2,495)		
243		6031	UED Sales Leadership						28,804		
244		6032	PA Sales CO								
245		6033	PA Sales South Leadership								
246		6034	Principal Accounts-KS II								
247		6035	PA Sales IA								
248		6041	PA Sales North Leadership						36,580		
249		6049	UED Sales Special Accounts						810		
250		6050	UED SCM CO/KS Leadership								
251		6054	UED Sales Cons Mkt Reps-NE								

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc
201	IBU	5708	Cust Finance Services-Director	52,486		161,935					
202		5709	Remittance Processing	327,632		1,010,846					
203		5710	Receivables Management	234,209		722,609					
204		5711	Cust Communic Svcs-Director	219,150		676,147					
205		5712	Bill Processing	932,024		2,875,586					
206		5714	Cust Operations UED-Vice Pres	44,457		137,163					
207		5715	Field Resources Center-Lincoln	117,756		1,160,852					
208		5716	Field Resources Center-Raytown	747,717							
209		5718	Material Resource Srv-Team Dir			527,935					
210		5728	Glenwood IA CS			21					
211		5733	Dubuque CS			(452)					
212		5790	KS State-Director			671,607					
213		5792	Garden City CS			(356)					
214		5796	Wichita CS			(1,319)					
215		5797	Lawrence CS			(34)					
216		5820	MN Services State-Director			19,557					
217		5822	Bemidji CS			(45)					
218		5824	Thief River Falls CS			(459)					
219		5829	Rosemount CS			(160)					
220		5832	Rochester CS			(94)					
221		5842	Cloquet CS/NMN			(4,188)					
222		5860	CO Services State Director			94,032					
223		6000	UED Market Svcs Leadership	154,359		476,336		9,140			
224		6001	UED Pricing & Econ Analysis	19,664		50,443					
225		6002	UED Mktg Leadership	63,526		196,018		3,980			
226		6003	UED Cons Mktg Leadership	63		195		4			
227		6004	UED Cons Energy Program	24,698		63,349					
228		6005	UED Cons Prod & Svcs			2,684,908					
229		6006	Competitive Energy Leadership	7,663		19,653					
230		6007	Load Research	3,836		9,839					
231		6008	UED Product Development			123,093					
232		6009	Product Sourcing Prod & Svc			56					
233		6010	UED DSM Leadership	23		157					
234		6011	UED DSM Administration	29		197					
235		6020	UED Principal Markets	12,148		37,480					
236		6021	UED Mktg Research	(15,071)		(46,499)		(995)			
237		6022	UED Mktg Collateral	(86)		(265)		(6)			
238		6023	UED Mktg Gas Programs	66,839		914,845					
239		6024	UED Mktg Electric Programs	700,512							
240		6025	UED CE Product Development			26,545					
241		6026	EnergyOne Ventures Sales								
242		6030	UED Sales Leadership/Support	(3,676)		(11,340)		(253)			
243		6031	UED Sales Leadership	42,439		130,946		916			
244		6032	PA Sales CO								
245		6033	PA Sales South Leadership	3,008		69,482					
246		6034	Principal Accounts-KS II			(220)					
247		6035	PA Sales IA			(850)					
248		6041	PA Sales North Leadership			64,006					
249		6049	UED Sales Special Accounts	1,664		3,780					
250		6050	UED SCM CO/KS Leadership			23,331					
251		6054	UED Sales Cons Mkt Reps-NE			(590)					

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
201	IBU	5708	Cust Finance Services-Director			5,958	17,398	14,583	287,983
202		5709	Remittance Processing			33,728	108,602	91,032	1,794,211
203		5710	Receivables Management			24,198	77,635	65,075	1,282,687
204		5711	Cust Communic Svcs-Director			25,266	72,643	60,891	1,202,839
205		5712	Bill Processing			105,055	308,944	258,961	5,113,155
206		5714	Cust Operations UED-Vice Pres			4,222	14,736	12,352	243,104
207		5715	Field Resources Center-Lincoln				124,718	104,541	1,507,868
208		5716	Field Resources Center-Raytown			145,762			948,063
209		5718	Material Resource Srv-Team Dir			6,898	9,542	64	628,890
210		5728	Glenwood IA CS						21
211		5733	Dubuque CS						(452)
212		5790	KS State-Director					(651,030)	20,577
213		5792	Garden City CS						(356)
214		5796	Wichita CS						(1,319)
215		5797	Lawrence CS						(34)
216		5820	MN Services State-Director						19,557
217		5822	Bemidji CS						(45)
218		5824	Thief River Falls CS						(459)
219		5829	Rosemount CS						(160)
220		5832	Rochester CS						(94)
221		5842	Cloquet CS/NMN						(4,188)
222		5860	CO Services State Director				152,337		246,370
223		6000	UED Market Svcs Leadership			14,243	51,166	42,888	852,899
224		6001	UED Pricing & Econ Analysis			2,343	6,339	5,461	96,005
225		6002	UED Mktg Leadership			9,469	21,058	17,651	354,819
226		6003	UED Cons Mktg Leadership			13	21	18	358
227		6004	UED Cons Energy Program			4,312	7,962	6,859	121,941
228		6005	UED Cons Prod & Svcs			37,074	47,032	671	3,187,591
229		6006	Competitive Energy Leadership			1,579	2,470	2,128	38,074
230		6007	Load Research			444	1,236	1,065	18,714
231		6008	UED Product Development			1,583	2,156	31	146,017
232		6009	Product Sourcing Prod & Svc			1	1	0	66
233		6010	UED DSM Leadership						181
234		6011	UED DSM Administration						226
235		6020	UED Principal Markets			2,132	4,027	3,375	67,406
236		6021	UED Mktg Research			(3,096)	(4,996)	(4,188)	(85,074)
237		6022	UED Mktg Collateral			(18)	(28)	(24)	(485)
238		6023	UED Mktg Gas Programs			17,211			1,210,836
239		6024	UED Mktg Electric Programs			42,762	278,306	239,765	1,261,345
240		6025	UED CE Product Development						34,503
241		6026	EnergyOne Ventures Sales						24,182
242		6030	UED Sales Leadership/Support			(922)	(1,218)	(1,021)	(20,925)
243		6031	UED Sales Leadership			6,608	14,067	11,791	235,572
244		6032	PA Sales CO				(530,583)		(530,583)
245		6033	PA Sales South Leadership				997	41,070	114,556
246		6034	Principal Accounts-KS II					(131)	(352)
247		6035	PA Sales IA						(850)
248		6041	PA Sales North Leadership						100,586
249		6049	UED Sales Special Accounts			341	552	462	7,610
250		6050	UED SCM CO/KS Leadership				11,534	9,668	44,533
251		6054	UED Sales Cons Mkt Reps-NE						(590)

Line No.	Type	DeptID	DeptID Descr	Aquila, Inc.	CustomerLink, Inc.	Energy One Ventures, LLC	Gas Supply Services	MG Ventures Storage Inc	Michigan Gas Utilities	Missouri Gas Company	Missouri Pipeline Company
252	IBU	6055	UED Sales Cons Mkt Reps-IA								
253		6056	UED SCM MI/WV Leadership						82,875		
254		6059	UED SCM MN Leadership								
255		6060	UED Sales Cons Mkt Reps-MN								
256		6063	UED Sales Technical Support						149		
257		6090	Distribution Services-HQ						107,253		
258		6091	Distribution Services-General						28,824		
259		6100	Comm Svc/Econ Dev-General						47,596		
260		6101	Community Services-General						30,934		
261		6102	Community Services-MN								
262		6105	Community Services UED-CO								
263		6109	Community Services-UED KS								
264		6110	Community Services-WV								
265		6111	Economic Development-General						24,322		
266		6112	Economic Development-MN								
267		6115	Economic Development-UED CO								
268		6118	Economic Development-UED KS								
269		6120	Econ Development - Marketing						52,634		
270		6130	UED Headquarters-President						279,955	21,636	39,223
271		6131	UED Headquarters-General						105,157	8,330	14,575
272		6132	Business Services Team						206,134	15,805	28,977
273		6201	PNG Gas Plant Assets								
274		7037	General Gas Tech Svcs						17,947		
275		7042	Iowa Gas Technical Services								
276		7108	Econ Development UPS Gen								
277	IBU Total				91	24,182	436,142		6,910,841	176,171	303,129
278	Grand Total			26,494,350	73,697	24,182	436,142	323	18,185,879	791,836	1,425,925

Line No.	Type	DeptID	DeptID Descr	Missouri Public Service (E&G)	Omega Pipeline Company	Peoples Natural Gas	PNG Pipeline Co	Service Today Inc	Seward County Pipeline Co	UCU Power Group	UtilCo Group Inc.
252	IBU	6055	UED Sales Cons Mkt Reps-IA			(67)					
253		6056	UED SCM MI/WV Leadership								
254		6059	UED SCM MN Leadership			0					
255		6060	UED Sales Cons Mkt Reps-MN			(24,142)					
256		6063	UED Sales Technical Support	249		640					
257		6090	Distribution Services-HQ	249,027		396,321		24,870			
258		6091	Distribution Services-General	66,740		105,728		8,092			
259		6100	Comm Svc/Econ Dev-General	79,634		144,945					
260		6101	Community Services-General	51,757		100,391					
261		6102	Community Services-MN			52,984					
262		6105	Community Services UED-CO			97,290					
263		6109	Community Services-UED KS			151,122					
264		6110	Community Services-WV			(775)					
265		6111	Economic Development-General	40,694		80,547					
266		6112	Economic Development-MN			90,041					
267		6115	Economic Development-UED CO			28,445					
268		6118	Economic Development-UED KS			91,117					
269		6120	Econ Development - Marketing	88,062		167,428					
270		6130	UED Headquarters-President	758,714	9,473	1,042,779	2,705	70,286			
271		6131	UED Headquarters-General	285,280	3,121	388,336	1,041	29,168			
272		6132	Business Services Team	558,471	7,244	769,877	1,976	50,050			
273		6201	PNG Gas Plant Assets			(0)					
274		7037	General Gas Tech Svcs	5,663		77,027					
275		7042	Iowa Gas Technical Services			(3,765)					
276		7108	Econ Development UPS Gen	125,437						2,152	
277	IBU Total			14,603,440	55,805	27,323,342	16,096	154,220	33	993,902	155
278	Grand Total			51,846,478	315,519	74,351,318	125,141	2,836,133	105	1,572,723	398,807

Line No.	Type	DeptID	DeptID Descr	UtiliCorp Energy Resources	UtiliCorp Energy Solutions	West Virginia Power	WestPlains Energy-CO	WestPlains Energy-KS	Grand Total
252	IBU	6055	UED Sales Cons Mkt Reps-IA						(67)
253		6056	UED SCM MI/WV Leadership			14,384			97,260
254		6059	UED SCM MN Leadership						0
255		6060	UED Sales Cons Mkt Reps-MN						(24,142)
256		6063	UED Sales Technical Support			48	80	69	1,236
257		6090	Distribution Services-HQ			26,381	61,682	55,236	920,770
258		6091	Distribution Services-General			21,788	16,584	14,746	262,501
259		6100	Comm Svc/Econ Dev-General			10,719	25,670	22,115	330,678
260		6101	Community Services-General			5,391	16,684	14,373	219,530
261		6102	Community Services-MN						52,984
262		6105	Community Services UED-CO				189,293		286,582
263		6109	Community Services-UED KS					99,855	250,977
264		6110	Community Services-WV						(775)
265		6111	Economic Development-General			4,934	13,118	11,301	174,916
266		6112	Economic Development-MN						90,041
267		6115	Economic Development-UED CO				55,345		83,790
268		6118	Economic Development-UED KS					60,207	151,324
269		6120	Econ Development - Marketing			9,543	28,387	24,456	370,508
270		6130	UED Headquarters-President			67,225	181,233	231,273	2,704,501
271		6131	UED Headquarters-General			52,206	67,674	86,414	1,041,303
272		6132	Business Services Team			32,908	133,691	170,571	1,975,705
273		6201	PNG Gas Plant Assets						(0)
274		7037	General Gas Tech Svcs			1,410			102,047
275		7042	Iowa Gas Technical Services						(3,765)
276		7108	Econ Development UPS Gen				16,884	63,996	208,469
277	IBU Total			3,137	75	1,466,445	4,176,318	4,338,061	60,981,583
278	Grand Total			992,072	61,709	4,494,989	12,332,091	17,320,912	214,080,330

**MISSOURI PUBLIC SERVICE
BASIS OF ALLOCATION
JURISDICTIONAL**

The allocation bases 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.

JURISDICTIONAL ALLOCATION FACTORS

Basis Number 1	-	100.00%		
Basis Number 3	-	96.408%	Demand	Calculated 12 MO ended 12/99
Basis Number 4	-	96.408%	Transmission	Calculated 12 MO ended 12/99
Basis Number 5	-	99.67%	Distribution	Calculated 12 MO ended 12/99
Basis Number 6	-	97.987%	Total Plant	Calculated 12 MO ended 12/99
Basis Number 7	-	95.456%	KWH	Calculated 12 MO ended 12/99
Basis Number 9	-	99.996%	Cust. Acctg.	Calculated 12 MO ended 12/99
Basis Number 10	-	98.251%	Total Payroll	Calculated 12 MO ended 12/99
Basis Number 11	-	95.456%	Other Utilities	Calculated 12 MO ended 12/99

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 division. For this reason, various allocations methods are used to achieve an equitable distribution of dollars.

ALLOCATION OF RATE BASE

Plant and Reserve

Basis 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 Basis Number 6, described below.

Fuel Inventories

The KWH Basis, Number 7, is used to allocate Fuel Inventories to Jurisdictions. The calculation of the basis is provided below.

Materials and Supplies

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

1 **Prepayments**

2
3 Basis Number 3, Demand, and 6, Total Plant, are used to allocate prepaid charges. The basis
4 chosen is dependent upon the nature of the prepayment.
5

6 **Emission Allowances**

7
8 Basis Number 3, Demand, is used to allocation Emission Allowances to jurisdictions.
9

10 **Rate Base Offsets**

11
12 Deferred Income Taxes are allocated using Basis Number 3 – Demand, and
13 Number 6 – Total Plant
14 Customer Advances are allocated 100% to Jurisdictional.
15 Customer Deposits are allocated 100% to Jurisdictional.
16

17 **COST-OF-SERVICE ALLOCATION**

18
19 **Operating Revenues**

20
21 Revenues charged to account 447010 – Municipal Resale, are considered to be 100% Non-
22 Jurisdictional. Those charged to account 447030 – Other Resale, and account 456000-Other
23 Electric Revenue, use Basis Number 11 to allocate between the jurisdictions.
24

25 **Basis Number 11:** Using KWH as the determinant, Other Resale Revenue is
26 allocated based on the percent of Municipal Resale KWH to Total Division
27 KWH, exclusive of Other Resale KWH. This is the same basis as Number 7.
28

29 **Production Expense**

30
31 Production expenses are allocated based on either Demand or KWH depending on the type of
32 production expense.
33

34 **Basis Number 3:** The demand factor was calculated using a four Coincidental
35 Peak Method. All Production demand expenses are distributed using this basis.
36

37 **Basis Number 7:** The KWH Sales Basis is calculated by dividing Municipal
38 Resale KWH Sales by Total Division KWH Sales including Municipal Resale
39 KWH Sales. Other Resale KWH Sales are excluded from the calculation.
40

41 The KWH Basis is used to allocate the following accounts:
42

43 501 – Fuel, Steam Power Generation
44 510-514 – Steam Maintenance
45 547 – Fuel, Other Power Generation
46 551-554 – Other Generation Maintenance
47 555-557 – Other Supply (Purchased Power Energy)
48

1 **Transmission Expense**

2
3 **Basis Number 4:** Transmission expenses are allocated on the same basis as
4 Demand related expenses. All transmission expenses are allocated using this
5 method.
6

7 **Distribution Expense**

8
9 **Basis Number 5:** Distribution Plant is analyzed to determine what portion is
10 attributable to Jurisdictional operations. The resulting percentage is applied to all
11 distribution expenses.
12

13 **Customer Accounting and Collection Expense**

14
15 **Basis Number 9:** Customer Accounting Expenses are allocated based on the
16 number of customers in each Jurisdiction. Accounts 901 through 905 are
17 allocated using this method except for account 904 which is considered 100%
18 Jurisdictional.
19

20 **Customer Service and Information Expense**

21
22 Accounts 907 through 910 are considered to be 100% Missouri Jurisdictional expense.
23

24 **Sales Expense**

25
26 Accounts 911 through 916 are considered to be 100% Missouri Jurisdictional expense.
27

28 **Administrative & General Expense**

29
30 Account 928, Regulatory Commission Expense, is analyzed to allow a direct assignment to
31 Jurisdictions when possible. The remaining "common" charges are allocated using Basis
32 Number 6 or Basis Number 10 as described below.
33

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

38 924 - Property Insurance
39
40

41 **Basis Number 10:** The Payroll Basis is calculated by examining payroll charges
42 and allocating them using Basis Numbers 3, 4, 5 and 9 above. The composite rate
43 arrived at is used to allocate the following accounts.
44

45 920 - Administrative and General Salaries
46 921 - Office Supplies and Expense
47 922 - Administrative Transfer Credit
48 923 - Outside Service

1	925	-	Injuries and Damages
2	926	-	Employee Benefits
3	929	-	Duplicate Charges
4	930	-	Miscellaneous General Expense
5	931	-	Rents
6	935	-	Maintenance of General Plant

7

8 **Depreciation & Amortization**

9

10 Depreciation Expense, account 403, and Amortization expense, account 404, are allocated on
11 Basis No. 6. Amortization of Other Plant Expense, account 405, is 100% Jurisdictional.

12

13 **Taxes Other Than Income Taxes**

14

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

19

20 **Current Income Taxes**

21

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

24

25 **Deferred Income Taxes & ITC**

26

27 All deferred taxes were allocated to Jurisdictions using Basis Number 6, Total Plant.

**MISSOURI PUBLIC SERVICE
BASIS OF ALLOCATION
UTILITY FACTOR**

The allocation bases listed below were used to distribute Rate Base and adjustments to the Income Statement into utility components. A description of each basis is provided. The test year income statement uses the product allocation method within the PeopleSoft accounting package (see Schedule BRA-4 for specific details). This method direct assigns when possible and all other costs are then allocated on either the Mass Formula, which uses margin, payroll and net plant, or number of customers.

ELECTRIC UTILITY ALLOCATION FACTORS

Basis Number 1	-	100.00%	
Basis Number 5	-	76.08%	Customer Accounts Excluding Uncollectible Accounts
Basis Number 6	-	77.78%	Customer Accounts Including Uncollectible Accounts
Basis Number 7	-	80.19%	Customer Services
Basis Number 8	-	89.37%	Sales
Basis Number 9	-	86.98%	Administrative & General Expense
Basis Number 10	-	88.63%	Outside Services
Basis Number 11	-	92.16%	General Insurance
Basis Number 12	-	90.35%	Injuries & Damages
Basis Number 13	-	92.61%	Employee Benefits
Basis Number 15	-	90.72%	Maintenance of General Plant
Basis Number 16	-	92.16%	Ad Valorem Taxes
Basis Number 18	-	90.71%	Net Plant In-Service
Basis Number 19	-	85.76%	Deferred Taxes
Basis Number 20	-	100.00%	Production Payroll
Basis Number 21	-	96.29%	Transmission Payroll
Basis Number 22	-	81.54%	Distribution Payroll

ALLOCATION OF RATE BASE

Plant and Reserve

Direct utility allocations are made where possible. Common Plant is allocated based on the percentage of electric and gas plant to utility plant in service, see 1999 MPS FERC Form 1, page 356a.

Inventories

Fuel inventories are assigned directly to a utility. Material and Supplies (M&S) are assigned directly to a utility where possible. The common M&S are allocated based on the balance of electric operations as compared to the total direct assignments.

Prepayments

After making direct assignments to utilities, various methods of allocation are used depending upon the type of prepayment.

Rate Base Offsets

- (a) Deferred Income Taxes are assigned directly to a utility when possible. The remaining accounts are allocated using Basis Number 19, Deferred Taxes.
- (b) Customer Advances are assigned directly to a utility. Any common charges are allocated on Basis Number 9.
- (c) Customer Deposits are allocated based on residential and small commercial revenues.

COST-OF-SERVICE ALLOCATION

General Procedure

A 100% direct utility allocation is used for Production, Transmission, and Distribution expenses. A direct assignment is also used for A&G expenses when possible, but most are allocated using the variety of methods detailed below. The methodology used is consistent with that used in the annual FERC Form 1 filing.

Customer Accounting Expense

Customer Accounting expenses are allocated to Electric and Gas Departments based on a weighted average number of customers, except account 904, which is distributed on a revenue basis. This method is used to determine Basis Numbers 5 and 6.

Customer Service and Information Expense

The expenses are allocated based on a weighted average number of customers. Basis Number 7 is derived using this method.

Sales Expenses

Sales Expenses are allocated to utility departments based on total revenues for Residential, Commercial, and Industrial customers. Basis Number 8 is derived using this method.

Administrative and General Expenses

Administrative and General expenses are first arranged by function; those that can be assigned directly to a specific utility are. The remaining "functions" are allocated to Electric and Gas Departments using a logical base pertinent to a particular type of expense. Basis Numbers 9 through 15 and the associated functional breakdown are detailed below.

Basis Number 9: Actual payroll charges are the predominant factor in calculating this allocation method. Payroll charged directly to a utility in the

1 Production, Transmission, and Distribution accounts are combined with charges
2 to "common" in the remaining accounts (allocated on Basis Numbers 5, 6, and 7
3 above) to arrive at a composite rate. The following accounts are allocated using
4 Basis Number 9:
5

6 920 - Administrative and General Salaries
7 921 - Office Supplies and Expense
8 931 - Rents
9

10 In addition, these accounts employ Basis Number 9 to allocate common charges
11 after first making direct utility assignments:
12

13 922 - Administrative Expense Transferred – Credit
14 928 - Regulatory Commission Expenses
15 929 - Duplicate Charges
16 930 - Miscellaneous General Expense
17

18 Three of the allocation bases serve as a component of Basis Number 9, namely
19 Basis Numbers 20, 21, and 22. Each of these are determined by direct payroll
20 charges to each function.
21

22 **Basis Number 10:** This allocation is based on the actual cost directly assigned in
23 1999 FERC Income Statement by Product line. Any common charges to account
24 923 that are not directly assigned will use this allocation.
25

26 923 - Outside Services
27

28 **Basis Number 11:** Total expenses for property insurance are accumulated and
29 divided into utility designations using actual utility allocations when possible and
30 basing the remainder on total plant. The overhead charges associated with
31 property insurance are allocated on Factor 9. Then, a weighted composite rate is
32 derived which is applied to account:
33

34 924 - Property Insurance
35

36 **Basis Number 12:** Insurance payments made for divisional liability and
37 anticipated claims are allocated to utilities to achieve a weighted composite rate.
38 The allocation uses an analysis of accounts to determine actual utility charges as
39 much as possible. Overheads are allocated based on Basis 9 and are included in
40 the composite rate. The following account is allocated using this method:
41

42 925 - Injuries and Damages
43

44 **Basis Number 13:** Common employee benefits charged are allocated based on
45 Basis Number 9 direct charges. This basis is applied to the following account:
46

47 926 - Employee Benefits
48

Basis Number 15: Common Maintenance of General Plant charges are allocated based on Basis Number 9. This along with the direct charges combine to figure the overall Maintenance of General Plant rate. This basis is applied to account:

935 - Maintenance of General Plant

Depreciation & Amortization

Actual allocations are made to direct utilities; the remaining "common" portion is allocated by using the product allocation method within PeopleSoft accounting package. This method direct assigns when possible and all other costs are then allocated on the Mass formula which uses margin, payroll and net plant.

Taxes Other Than Income Taxes

Only City Franchise Tax and JEC Payroll Tax are directly attributable to an individual utility; all other taxes are allocated to departments using one of three methods described below.

Basis Number 16: This basis is computed by analyzing utility plant as recorded. Any charges to common plant are allocated using Basis Number 9. Factor 16 is used to allocate the portion of Account 408 relating to Ad Valorem Taxes.

Basis Number 18: Net Plant-in-Service, as computed, is used to derive this basis. The balance of Plant and Reserve labeled as Common is allocated by using Basis Number 9 above. The balance of electric and gas net plant after the common distribution is used as the basis for allocating the portion of Account 408 pertaining to Corporate Franchise Tax.

The remaining "Other Taxes" are allocated by using Basis Number 9.

Current Income Taxes

Current income taxes are allocated to departments based on the pre-tax income on which tax will be assessed.

Deferred Income Taxes and ITC

Liberalized Depreciation is allocated using Basis Number 18 as described above. The remaining deferred tax balances are allocated using Basis Number 19.

Basis Number 19: The total provision established for deferred tax is used to calculate this basis.

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

In the matter of Missouri Public Service)
of Kansas City, Missouri, for authority)
to file tariffs increasing electric rates)
for service provided to customers in the)
Missouri Public Service area)

Case No. ER-_____

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 1st day of June, 2001.

Terry D. Lutes
Notary Public

My Commission expires:

8/20/2004

