

The 1 & 2 in the 3 far right columns indicate the first and second methods of allocation. For example Accounts Payable's first method of allocation is # of invoices, the second method would be time sheets

<u>Functional Area</u>	<u>Product & Services</u>	<u>Home Center</u>	<u>Direct Billed</u>	<u>Cost/Causal Allocation</u>	<u>General Allocation</u>
F&A	Payment processing services	Accounts Payable	2. Time Sheets	1. # of invoices processed	
	Accounting Services	General Accounting	2. Time Sheets	1. # of transactions	
		Property Accounting	1. Time Sheets	2. Total PPE	
		Fuel & Supply Accounting	1. Time Sheets	2. # of transactions	
		Benefits Investment & Accounting	2. Time Sheets	1. # of employees	
		Financial Systems Planning & Coordination	1. Time Sheets		2. General/Corporate
		Other Investments & External Billing	1. Time Sheets	2.% of equity in investment	
	Tax Services	Tax Services	1. Time Sheets	2. FTE work estimate	
	HUB Services	Fuel & Supply Accounting	1. Time Sheets	2. FTE work estimate	
		Budgeting, analysis and reporting services	Director Operations Accounting - IBS, MGU, MERC, PGL/NSG, WPSC, UPPCO	1. Time Sheets	2. FTE work estimate
Decision Support	Budgeting and forecasting	Decision Support	2. Time Sheets		1. General/Corporate
	Business performance reporting	Decision Support	2. Time Sheets		1. General/Corporate
	Sales and revenue forecasting	Decision Support	1. Time Sheets		2. General/Corporate
	Customer relationship management	Decision Support	1. Time Sheets		2. General/Corporate
Corporate Finance	Financing, banking, financial transactional	Treasurer	2. Time Sheets		1. General/Corporate
	Financial planning & analysis	Treasurer	1. Time Sheets		2. General/Corporate
	Tax planning	Corporate Controller	1. Time Sheets		2. General/Corporate
	Financial reporting and compliance	Corporate Controller	1. Time Sheets		2. General/Corporate
	Internal audit	Auditing	1. Time Sheets		2. General/Corporate
	Risk oversight	Corporate Controller	2. Time Sheets		1. General/Corporate
	M&A support	Corporate Controller	N/A		N/A
	Investor relations	Investor Relations	2. Time Sheets		1. General/Corporate
	Investment management	Corporate Controller	1. Time Sheets		2. General/Corporate

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Human Resources	HR administration services	HR Service, Benefits, Compensation, HR Services & Admin, Safety, Health & Wellness, Workforce & Org Dev	2. Time Sheets	1. # of employees		
	Payroll processing and administration	HR Services & Admin	2. Time Sheets	1. # of paychecks		
	HR Speciality Services	Labor and employee relations		1. Time Sheets	2. # of employees	
		Benefits		2. Time Sheets	1. # of employees	
		HR Services, Compensation, Workforce & Org Dev		1. Time Sheets	2. # of employees	
		Safety, Health and Wellness		1. Time Sheets	2. # of employees	
Corporate HR	HR Sr. Strategist & business consulting services	Chief HR Officer	2. Time Sheets	1. # of employees		
Legal	Legal services	Legal Services	1. Time Sheets		2. General/Corporate	
	Insurance services	Legal Services	1. Time Sheets		2. General/Corporate	
	Claims services	Legal Services	1. Time Sheets		2. General/Corporate	
	Compliance services	Legal Services	1. Time Sheets		2. General/Corporate	
Information Technology	Desktop services	Infrastructure, Operations, IT Architecture, Applied Technology,	2. Time Sheets	1.pc & laptops - # of PC's network peripherals - # of printers		
	Infrastructure services	Infrastructure, Operations, IT Architecture, Applied Technology, E-Business Development	2. Time Sheets	1. # of PC's		
	Web site services	Infrastructure, IT Architecture, Applied Technology, Integrys Services Development, Operations Development, CVS Development, E-Business Development, Planning	2. Time Sheets	1. # of clicks		
	Application services*	Infrastructure, IT Architecture, Applied Technology, Integrys Services Development, Operations Development, CVS Development Cfirst & Open-C, E-Business Development, Planning	1. Time Sheets	2. application allocator - examples include: # of customers, # of transportation customers, # of transactions, miles of main, # of employees, # of meters		
	Project services	Infrastructure, IT Architecture, Applied Technology, Integrys Services Development, Operations Development, CVS Development, E-Business Development, Planning	1. Time Sheets	2. Project plan allocator		

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	Telephony services	Infrastructure, Operations, IT Architecture, Applied Technology,	2. Time Sheets	1. # of phone lines	
	Communication devices services	Infrastructure, Operations, IT Architecture, Applied Technology, CVS Development - (Cfirst)	2. Time Sheets	1. # of employees	
	Mail/copy services	Infrastructure, Operations, IT Architecture, Applied Technology, CVS Development - Cfirst and Open-C	2. Time Sheets	1. Mail - postage exp 2. Copy - # of copies/bills	
Supply Chain	Sourcing and procurement services	Supply Chain Services	2. Time Sheets	1. Total spend	
	Fleet services	Fleet Services	1. Time Sheets	2. # of fleet assets	
	Materials management/warehousing services	Materials Management	2. Time Sheets	1. Total spend	
Environmental	Environmental planning services	Environmental Services	1. Time Sheets	2. FTE work estimate	
	Environmental permitting and licensing services	Environmental Services	1. Time Sheets	2. FTE work estimate	
	Environmental compliance services	Environmental Services	1. Time Sheets	2. FTE work estimate	
	Environmental remediation services	Environmental Services	1. Time Sheets	2. FTE work estimate	
Administrative Services	Facility services	Facilities	1. Time Sheets	2. Square footage	
	Real estate services	Real Estate	1. Time Sheets	2. FTE work estimate	
	Security services	Corporate Security	1. Time Sheets	2. # of key cards	
	Print services	Facilities	1. Time Sheets	2. # of imprints	
	Work space management	Facilities	1. Time Sheets	2. # of moves	
External Affairs	Regulatory services	Regulatory Affairs	1. Time Sheets	2. Total PPE	
	Public and governmental affairs	Government Relations, Public Affairs	1. Time Sheets		2. General/Corporate
	Communication services - external	Corporate Communications	2. Time Sheets		1. General/Corporate
	Communication services - internal	Corporate Communications	2. Time Sheets	1. # of employees	
Gas Engineering	Gas engineering services	Gas Engineering	1. Time Sheets	2. feet of installed/replaced pipeline	
	Gas distribution measurement	Gas System Support, Distribution Design	1. Time Sheets	2. # of meters repaired	
	Technical training and standards	Technical Training and Standards	1. Time Sheets	2. # of employees	

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Gas Supply	Gas Supply	Gas Supply - WPSC/MGU, Gas Supply - MERC, Gas Supply - PGL/NSG, Market Strategy, Planning Modeling & Contract Admin	2. Time Sheets	1. Gas throughput	
	Gas Storage	Gas Storage	2. Time Sheets	1. Peak day capacity	
	Gas Control	Gas Control	2. Time Sheets	1. FTE work estimate	
	HUB services	Gas Supply - PGL/NSG	1. Time Sheets	2. FTE work estimate	
Customer Relations	Customer billing and remittance	Meter to Cash, Billing, Customer Relations MGU-MERC	2. Time Sheets	1. # of customers	
	Customer contact services	Center, Contact Center, Operations Center, Customer Relations MGU-MERC	2. Time Sheets	1. # of customers	
	Credit and collections	Collections, Meter to Cash, Customer Relations MGU-MERC	2. Time Sheets	1. # of customers	
	Account management services	C/I Account Mgmt	1. Time Sheets	2. # of customers	
	HUB services	C/I Account Mgmt	1. Time Sheets	2. FTE work estimate	
	Customer relations planning & compliance	Customer Value, Operations Pef & Support, Business Performance & Support, Business Planning & Support, Special Projects	2. Time Sheets	1. # of customers	
Executive Management		Various	1. Time Sheets		2. General/Corporate
Corporate Secretary	Corporate Secretary services	Chief Governance Officer	2. Time Sheets		1. General/Corporate
Corporate Development	Business development services	Chief Development Officer	N/A		N/A
	Strategic planning	Chief Development Officer	1. Time Sheets		2. General/Corporate
	Business performance	Chief Development Officer	1. Time Sheets		2. General/Corporate
	Project support services	Chief Development Officer	1. Time Sheets		2. General/Corporate

* These product and services will use time sheets to get the costs into a specific bucket which will then get allocated based on a cost/causal allocator. For example, IT application services will direct bill time to a project for the Customer system. From there these costs will be allocated based on the number of customers for each company
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