

Primary No.	3217
Issue	3217
Branch	3217
Branch No.	3217
Case No.	3217
File No.	3217

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

UNION ELECTRIC COMPANY
1000 AVENUE E

CASE NO. EC-1000

STATION REVENUE ACCOUNTING CHIEF

DATE: 10/1/54
JUL 1954

EXHIBIT NO. 75
Date 4-7-04 Case No. EO-2004-0108
Reporter TJT

FILED⁴

APR 16 2004

Missouri Public
Service Commission

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Revenue Requirement

Line	(A)		8.01%	9.41%	9.91%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 4,136,929,597	\$ 4,136,929,597	\$ 4,136,929,597
2	Rate of Return		8.01%	8.31%	8.60%
3	Net Operating Income Requirement		\$ 331,368,061	\$ 343,778,849	\$ 355,775,945
4	Net Operating Income Available	(From Accounting Schedule 9)	493,479,037	493,479,037	493,479,037
5	Additional Net Operating Income Requirement		\$ (162,110,976)	\$ (149,700,188)	\$ (137,703,092)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 127,969,499	\$ 135,730,531	\$ 143,232,864
8	Test Year Current Income Tax		229,344,894	229,344,894	229,344,894
9	Additional Current Income Tax Requirement		\$ (101,375,395)	\$ (93,614,363)	\$ (86,112,030)
10	Additional Gross Revenue Requirement		\$ (263,486,371)	\$ (243,314,551)	\$ (223,815,122)

Cost of Capital

	Percent	Cost	Weighted Cost	8.91%	9.41%	9.91%
				Weighted Cost		
Equity	59.080%	**	**	5.26%	5.56%	5.85%
Preferred Stock	3.520%	5.720%	0.20%	0.20%	0.20%	0.20%
Long Term Debt	37.400%	6.820%	2.55%	2.55%	2.55%	2.55%
Short Term Debt	0.000%	0.000%	0.00%	0.00%	0.00%	0.00%
Total	100.000%		Rate of Return	8.01%	8.31%	8.60%

Union Electric Company d/b/a Ameren UE

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Rate Base

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 8,465,509,909
2	Less:	
3	Accumulated Depreciation Reserve (From Accounting Schedule 6)	3,577,246,761
4	Net Plant in Service	\$ 4,888,263,148
5	Add:	
6	Cash Working Capital (From Accounting Schedule 8)	\$ 1,000,495
7	Materials and Supplies	
8	Fuel (Variable) 76,543,807 @ 87.8463%	67,240,902
9	General Materials and Supplies 83,346,476 @ 87.4012%	72,845,820
10	Prepayments (Operating Expenses) 10,665,318 @ 89.3236%	9,526,646
11	Total Additions to Net Plant in Service	\$ 150,613,863
12	Deduct:	
13	Interest Offset @ 0.1361%	\$ 14,361,324
14	Federal Income Tax Offset @ -0.0064%	(704,541)
15	State Income Tax Offset @ 0.0625%	1,084,261
16	City Income Tax Offset @ 67.9918%	181,370
17	Customer Advances For Construction	11,710,567
18	Customer Deposits	14,044,033
19	Deferred Income Taxes:	
20	Fixed 597,229,642 @ 90.7411%	541,932,747
21	Variable (2,884,288) @ 87.8463%	(2,533,740)
22	Labor 32,598,195 @ 90.3967%	29,467,693
23	Net Plant (6,726,101) @ 92.6179%	(6,229,573)
24	Total Distribution Plant 277,870,885 @ 94.4890%	262,557,421
20	Accrued Pension Liability (Labor) 39,908,376 @ 90.3967%	36,075,855
21	Total Deductions from Net Plant in Service	\$ 901,947,415
22	Total Rate Base	\$ 4,136,929,597

Union Electric Company d/b/a Ameren UE
Case No. EC-2002-1
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Plant In Service

Account No.	Description	Total Company 9/30/2001	Total Company Adjustment	Alone Factor	Turn Adjustment	Adj. No.	Adjusted Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1 303	Intangible - Software	\$ 107,397	\$ 0	90.7411%	\$ 0	P-1	\$ 97,453
2	Steam Production Plant						
3 310	Land/Land Rights	\$ 2,282,067	\$ 0	90.7411%	\$ 0	P-2	\$ 2,070,773
4 311	Structures	168,147,944	(15,137)	90.7411%	0	P-3	152,565,559
5 312	Boiler Plant Equipment	1,369,728,795	0	90.7411%	0	P-4	1,242,906,976
6 312.3	Coal Cars	121,147,802	0	90.7411%	0	P-5	109,930,348
7 314	Turbogenerator Units	356,348,661	(18,019)	90.7411%	0	P-6	323,338,344
8 315	Accessory Electric Equipment	108,645,515	(708,867)	90.7411%	0	P-7	97,942,902
9 316	Miscellaneous Power Plant Equipment	42,688,296	0	90.7411%	0	P-8	38,735,829
10	Total Steam Production Plant	\$ 2,168,989,080	\$ (742,023)		\$ 0		\$ 1,967,491,230
11	Nuclear Production Plant						
12 320	Land/Land Rights	\$ 5,438,236	\$ 0	90.7411%	\$ 0	P-9	\$ 4,934,715
13 321	Structures	861,739,336	0	90.7411%	0	P-10	781,951,753
14 322	Reactor Plant Equipment	844,608,320	0	90.7411%	0	P-11	766,406,880
15 323	Turbogenerator Units	438,768,373	0	90.7411%	0	P-12	398,143,248
16 324	Accessory Electric Equipment	229,235,528	0	90.7411%	0	P-13	208,010,840
17 325	Miscellaneous Power Plant Equipment	143,496,161	0	90.7411%	0	P-14	130,209,995
18	Callaway Post Operational Costs	116,730,946	0	97.9009%	0	P-15	114,280,647
19	Plant Disallowances	385,592,670	0	90.7411%	(339,358,670)	P-16	10,532,360
20	Total Nuclear Production Plant	\$ 3,025,609,570	\$ 0		\$ (339,358,670)		\$ 2,414,470,438
21	Hydraulic Production Plant						
22 330	Land/Land Rights	\$ 18,186,683	\$ 0	90.7411%	\$ 0	P-17	\$ 16,502,796
23 331	Structures	13,076,191	0	90.7411%	0	P-18	11,865,480
24 332	Reservoirs	57,506,762	0	90.7411%	0	P-19	52,182,268
25 333	Water Wheels/Generators	71,855,868	0	90.7411%	0	P-20	65,202,805
26 334	Accessory Electric Equipment	3,774,623	0	90.7411%	0	P-21	7,962,189
27 335	Miscellaneous Power Plant Equipment	3,264,886	0	90.7411%	0	P-22	2,962,593
28 336	Roads, Railroads, Bridges	184,774	0	90.7411%	0	P-23	167,666
29	Total Hydraulic Production Plant	\$ 172,849,787	\$ 0		\$ 0		\$ 156,845,798
30	Other Production Plant						
31 340	Land/Land Rights	\$ 62,027	\$ 0	90.7411%	\$ 0	P-24	\$ 56,284
32 341	Structures	1,258,161	0	90.7411%	0	P-25	1,141,669
33 342	Fuel Holders	1,867,709	0	90.7411%	0	P-26	1,694,780
34 344	Generators	53,508,705	0	90.7411%	0	P-27	48,554,388
35 345	Accessory Electric Equipment	2,871,356	0	90.7411%	0	P-28	2,605,500
36 346	Miscellaneous Power Plant Equipment	95,334	0	90.7411%	0	P-29	86,507
37	AmerenUE Electric Combustion Turbines		245,000,000	90.7411%	0	P-30	222,315,695
38	Total Other Production Plant	\$ 59,663,292	\$ 245,000,000		\$ 0		\$ 276,454,822
39	Transmission Plant						
40 350	Land/Land Rights	\$ 29,684,568	\$ 0	90.7411%	\$ 0	P-31	\$ 26,936,194
41 352	Structures	7,020,591	(600,840)	90.7411%	0	P-32	5,825,353
42 353	Station Equipment	190,637,994	(5,017,419)	90.7411%	0	P-33	168,434,152
43 354	Towers & Fixtures	82,383,199	0	90.7411%	0	P-34	74,755,421
44 355	Poles & Fixtures	76,382,450	0	90.7411%	0	P-34	69,310,275
45 356	Overhead Conductors	111,408,800	0	90.7411%	0	P-36	101,093,571
46 359	Roads & Trails	134,036	0	90.7411%	0	P-37	121,626
47	Total Transmission Plant	\$ 497,651,738	\$ (5,618,259)		\$ 0		\$ 446,476,591
48	Distribution Plant - Missouri						
49 360	Land/Land Rights	\$ 18,494,511	\$ 0	100.0000%	\$ 0	P-38	\$ 18,494,511
50 361	Structures	14,770,685	0	100.0000%	0	P-39	14,770,685
51 362	Station Equipment	440,218,214	(341,670)	100.0000%	0	P-40	439,876,544
52 364	Poles, Towers & Fixtures	546,368,993	0	100.0000%	0	P-41	546,368,993
53 365	Overhead Conductors	602,480,278	0	100.0000%	0	P-42	602,480,278
54 366	Underground Conduit	127,382,861	0	100.0000%	0	P-43	127,382,861
55 367	Underground Conductors	380,658,273	0	100.0000%	0	P-44	380,658,273
56 368	Transformers	306,460,891	0	100.0000%	0	P-45	306,460,891
57 369.1	Services - Overhead	109,300,999	0	100.0000%	0	P-46	109,300,999
58 369.2	Services - Underground	104,720,437	0	100.0000%	0	P-47	104,720,437

Union Electric Company d/b/a Ameren UE
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Plant In Service

Line	Account No.	Description	Total Company 9/30/2001	Total Company Adjustment	Alloc. Factor	Juris Adjustment	ADJ No.	Adjusted Balance
			(C)	(D)	(E)	(F)	(G)	(H)
59	370	Meters	95,685,110	0	100.0000%	0	P-48	95,685,110
60	371	Meter Installations	164,871	0	100.0000%	0	P-49	164,871
61	373	Street Lighting	87,435,094	0	100.0000%	0	P-50	87,435,094
62		Other Missouri Distribution Plant		(14,438,506)	100.0000%	1,390,000	P-51	(13,048,506)
63		Total Distribution Plant - Missouri	\$ 2,334,641,217	\$ (14,730,176)		\$ 1,390,000		\$ 2,321,251,041
64		General Plant						
65	389	Land/Land Rights	\$ 9,919,935	\$ (221,773)	90.3967%	\$ 0	P-52	\$ 8,676,417
66	390	Structures	151,397,752	(4,363,725)	90.3967%	0	P-53	132,909,383
67	391	Office Furniture and Equipment	29,558,569	(1,419,223)	90.3967%	0	P-54	25,437,040
68	391.1	Office Furniture - Computers	15,316,392	0	90.3967%	0	P-55	13,845,513
69	392	Transportation Equipment	72,434,870	0	90.3967%	0	P-56	65,478,732
70	393	Stores Equipment	1,960,200	(60,588)	90.3967%	0	P-57	1,717,187
71	394	Tools, Shop & Garage Equipment	9,000,346	(53,229)	90.3967%	0	P-58	8,086,091
72	395	Laboratory Equipment	5,032,059	(66,557)	90.3967%	0	P-59	4,488,650
73	396	Power Operated Equipment	10,592,362	0	90.3967%	0	P-60	9,575,598
74	397	Communication Equipment	123,917,469	0	90.3967%	0	P-61	112,017,303
75	398	Miscellaneous Equipment	446,618	(12,353)	90.3967%	0	P-62	392,561
76	399	Other Tangible Property	(223,398)	0	90.3967%	0	P-63	(201,944)
77		Total General Plant	\$ 429,253,674	\$ (6,204,453)		\$ 0		\$ 382,422,535
78		Total Plant In Service	\$ 2,763,894,891	\$ (20,934,629)		\$ (377,968,670)		\$ 2,534,991,642

Union Electric Company d/b/a Ameren UE

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Adjustments To Plant In Service

Adj. No.	Description	Total Company Adjustment	Mo Iris Adjustment
A/C 311.00	Structures P-3	\$ (15,137)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (15,137)	\$
A/C 314.00	Turbogenerator Units P-6	\$ (18,019)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (18,019)	\$
A/C 315.00	Accessory Electric Equipment P-7	\$ (708,867)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (708,867)	\$
A/C	Plant Disallowances P-16	\$ 0	\$ (339,358,670)
1	To adjust nuclear plant to reflect Commission ordered plant disallowance. (Harrison)	\$	\$ (339,358,670)
A/C	AmerenUE Electric Combustion Turbines P-30	\$ 245,000,000	\$ 0
1	To include additional combustion turbines for AmerenUE capacity. (Meyer)	\$ 245,000,000	\$
A/C 352.00	Structures P-32	\$ (600,840)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (600,840)	\$
A/C 353.00	Station Equipment P-33	\$ (5,017,419)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (5,017,419)	\$
A/C 362.00	Station Equipment P-40	\$ (341,670)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (341,670)	\$
A/C	Other Missouri Distribution Plant P-51	\$ (14,438,506)	\$ 1,390,000
1	To reflect the direct assignment of distribution plant to Sales For Resale. (Gibbs)	\$ (14,438,506)	\$
2	To include distribution plant associated with territorial agreements. (Gibbs)		1,390,000

Union Electric Company d/b/a Ameren UE

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Adjustments To Plant In Service

Adj. No.	Description	Total Company Adjustment	Mo Javis Adjustment
A/C 389.00	Land/Land Rights P-52	\$ (221,778)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (221,778)	\$
A/C 390.00	Structures P-53	\$ (4,368,725)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (4,368,725)	\$
A/C 391.00	Office Furniture and Equipment P-54	\$ (1,419,223)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (1,419,223)	\$
A/C 393.00	Stores Equipment P-57	\$ (60,588)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (60,588)	\$
A/C 394.00	Tools, Shop & Garage Equipment P-58	\$ (55,229)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (55,229)	\$
A/C 395.00	Laboratory Equipment P-59	\$ (66,557)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (66,557)	\$
A/C 398.00	Miscellaneous Equipment P-62	\$ (12,353)	\$ 0
1	To allocate general plant to gas operations. (Gibbs)	\$ (12,353)	\$

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Depreciation

Line	Account No. (A)	Description (B)	Missouri Jurisdictional Plant (C)	Depreciation Rate (D)	Missouri Jurisdictional Depreciation (E)
1	303	Intangible - Software	\$ 97,453		\$ 0
2		Steam Production Plant			
3	310	Land/Land Rights	\$ 2,070,773		\$ 0
4	311	Structures	152,565,559	1.45%	2,212,201
5	312	Boiler Plant Equipment	1,242,906,976	1.85%	22,993,779
6	312.30	Coal Cars	109,930,848	4.55%	5,001,854
7	314	Turbogenerator Units	323,338,344	1.61%	5,205,747
8	315	Accessory Electric Equipment	97,942,902	1.82%	1,782,561
9	316	Miscellaneous Power Plant Equipment	38,735,829	3.44%	1,332,513
10		Total Steam Production Plant	\$ 1,967,491,230		\$ 38,528,654
11		Nuclear Production Plant			
12	320	Land/Land Rights	\$ 4,934,715		\$ 0
13	321	Structures	781,951,753	2.50%	19,548,794
14	322	Reactor Plant Equipment	766,406,880	2.50%	19,160,172
15	323	Turbogenerator Units	398,143,248	2.50%	9,953,581
16	324	Accessory Electric Equipment	208,010,840	2.50%	5,200,271
17	325	Miscellaneous Power Plant Equipment	130,209,995	2.50%	3,255,250
18		Callaway Post Operational Costs	114,280,647		0
19		Plant Disallowances	10,532,360		0
20		Total Nuclear Production Plant	\$ 2,414,470,438		\$ 57,118,068
21		Hydraulic Production Plant			
22	330	Land/Land Rights	\$ 16,502,796		\$ 0
23	331	Structures	11,865,480	1.10%	130,520
24	332	Reservoirs	52,182,268	1.18%	615,751
25	333	Water Wheels/Generators	65,202,805	1.04%	678,109
26	334	Accessory Electric Equipment	7,962,189	1.11%	88,380
27	335	Miscellaneous Power Plant Equipment	2,962,593	1.35%	39,995
28	336	Roads, Railroads, Bridges	167,666	4.55%	7,629
29		Total Hydraulic Production Plant	\$ 156,845,798		\$ 1,560,384
30		Other Production Plant			
31	340	Land/Land Rights	\$ 56,284		\$ 0
32	341	Structures	1,141,669	4.00%	45,667
33	342	Fuel Holders	1,694,780	4.00%	67,791
34	344	Generators	48,554,388	4.00%	1,942,176
35	345	Accessory Electric Equipment	2,605,500	4.00%	104,220
36	346	Miscellaneous Power Plant Equipment	86,507	4.00%	3,460
37		AmerenUE Electric Combustion Turbines	222,315,695		0
38		Total Other Production Plant	\$ 276,454,822		\$ 2,163,314
39		Transmission Plant			
40	350	Land/Land Rights	\$ 26,936,194		\$ 0

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Depreciation

Line	Account No.	Description	Missouri Jurisdictional Plant	Depreciation Rate	Missouri Jurisdictional Depreciation
	(A)	(B)	(C)	(D)	(E)
41	352	Structures	5,825,353	1.27%	73,982
42	353	Station Equipment	168,434,152	1.69%	2,846,537
43	354	Towers & Fixtures	74,755,421	2.00%	1,495,108
44	355	Poles & Fixtures	69,310,275	2.32%	1,607,998
45	356	Overhead Conductors	101,093,571	1.43%	1,445,638
46	359	Roads & Trails	121,626	2.00%	2,433
47		Total Transmission Plant	\$ 446,476,591		\$ 7,471,697
48		Distribution Plant - Missouri			
49	360	Land/Land Rights	\$ 18,494,511		\$ 0
50	361	Structures	14,770,685	1.64%	242,239
51	362	Station Equipment	439,876,544	1.79%	7,873,790
52	364	Poles, Towers & Fixtures	546,868,993	2.44%	13,343,603
53	365	Overhead Conductors	602,480,278	2.08%	12,531,590
54	366	Underground Conduit	127,382,861	1.54%	1,961,696
55	367	Underground Conductors	380,658,273	1.89%	7,194,441
56	368	Transformers	306,460,891	2.17%	6,650,201
57	369.1	Services - Overhead	109,300,999	2.70%	2,951,127
58	369.2	Seervices - Underground	104,720,437	2.17%	2,272,433
59	370	Meters	95,685,110	3.33%	3,186,314
60	371	Meter Installations	164,871	2.17%	3,578
61	373	Street Lighting	87,435,094	3.23%	2,824,154
62		Other Missouri Distribution Plant	(13,048,506)	2.17%	(282,838)
63		Total Distribution Plant - Missouri	\$ 2,821,251,041		\$ 60,752,329
64		General Plant			
65	389	Land/Land Rights	\$ 8,676,417		\$ 0
66	390	Structures	132,909,388	2.38%	3,163,243
67	391	Office Furniture and Equipment	25,437,040	4.55%	1,157,385
68	391.1	Office Furniture - Computers	13,845,513	11.60%	1,606,079
69	392	Transportation Equipment	65,478,732	10.00%	6,547,873
70	393	Stores Equipment	1,717,187	3.12%	53,576
71	394	Tools, Shop & Garage Equipment	8,086,091	3.70%	299,185
72	395	Laboratory Equipment	4,488,650	4.55%	204,234
73	396	Power Operated Equipment	9,575,598	6.67%	638,692
74	397	Communication Equipment	112,017,303	5.45%	6,104,943
75	398	Miscellaneous Equipment	392,561	5.00%	19,628
76	399	Other Tangible Property	(201,944)		0
77		Total General Plant	\$ 382,422,535		\$ 19,794,840
78		Total Plant In Service	\$ 8,465,509,909		\$ 187,389,285

Union Electric Company d/b/a Ameren UE
Case No. EC-2002-1
For Year Ending June 30, 2001 Updated Through September 30, 2001

Depreciation Reserve

Line	Account No.	Description	Total Company 9/30/2001	Total Company Adjustment	Alloc Factor	Just Adjustment	Adj No.	Adjusted Balance (9/30/01)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	303	Intangible - Software	\$	\$ 0	90.7411%	\$ 0	R-1	\$ 0
2		Steam Production Plant						
3	310	Land/Land Rights	\$	\$ 0	90.7411%	\$ 0	R-2	\$ 0
4	311	Structures	104,245,765	0	90.7411%	0	R-3	94,593,754
5	312	Boiler Plant Equipment	628,872,892	0	90.7411%	0	R-4	570,646,130
6	312.3	Coal Cars	32,642,197	0	90.7411%	0	R-5	29,619,389
7	314	Turbogenerator Units	224,696,382	2,078,000	90.7411%	0	R-6	205,777,569
8	315	Accessory Electric Equipment	75,409,285	0	90.7411%	0	R-7	68,427,215
9	316	Miscellaneous Power Plant Equipment	16,556,521	0	90.7411%	0	R-8	15,023,569
10		Total Steam Production Plant	\$ 1,082,423,042	\$ 2,078,000		\$ 0		\$ 984,088,175
11		Nuclear Production Plant						
12	320	Land/Land Rights	\$	\$ 0	91.1601%	\$ 0	R-9	\$ 0
13	321	Structures	351,421,900	0	91.1601%	0	R-10	320,356,555
14	322	Reactor Plant Equipment	307,235,007	0	91.1601%	0	R-11	280,075,740
15	323	Turbogenerator Units	181,126,955	0	91.1601%	0	R-12	165,115,513
16	324	Accessory Electric Equipment	96,491,282	0	91.1601%	0	R-13	87,961,549
17	325	Miscellaneous Power Plant Equipment	23,198,241	0	91.1601%	0	R-14	21,147,540
18		Callaway Post Operational Costs	31,611,927	0	97.9009%	0	R-15	30,948,361
19		Plant Disallowances		0		0	R-16	0
20		Total Nuclear Production Plant	\$ 991,085,312	\$ 0		\$ 0		\$ 905,605,258
21		Hydraulic Production Plant						
22	330	Land/Land Rights	\$ 7,757,445	\$ 0	90.7411%	\$ 0	R-17	\$ 7,039,191
23	331	Structures	3,988,309	0	90.7411%	0	R-18	3,619,489
24	332	Reservoirs	26,131,076	0	90.7411%	0	R-19	23,711,626
25	333	Water Wheels/Generators	18,275,738	0	90.7411%	0	R-20	16,583,606
26	334	Accessory Electric Equipment	3,716,359	0	90.7411%	0	R-21	3,372,265
27	335	Miscellaneous Power Plant Equipment	1,383,603	0	90.7411%	0	R-22	1,255,501
28	336	Roads, Railroads, Bridges	182,169	0	90.7411%	0	R-23	165,302
29		Total Hydraulic Production Plant	\$ 51,435,204	\$ 0		\$ 0		\$ 55,746,980
30		Other Production Plant						
31	340	Land/Land Rights	\$	\$ 0	90.7411%	\$ 0	R-24	\$ 0
32	341	Structures	820,519	0	90.7411%	0	R-25	744,548
33	342	Fuel Holders	1,167,647	0	90.7411%	0	R-26	1,059,536
34	344	Generators	37,838,284	0	90.7411%	0	R-27	34,334,375
35	345	Accessory Electric Equipment	2,618,890	0	90.7411%	0	R-28	2,376,410
36	346	Miscellaneous Power Plant Equipment	235,557	0	90.7411%	0	R-29	213,747
37		Total Other Production Plant	\$ 42,680,397	\$ 0		\$ 0		\$ 38,729,115
38		Transmission Plant						
39	350	Land/Land Rights	\$ 6,000,537	\$ 0	90.7411%	\$ 0	R-30	\$ 5,444,953
40	352	Structures	2,355,811	0	90.7411%	0	R-31	2,137,689
41	353	Station Equipment	74,078,012	0	90.7411%	0	R-32	67,219,203
42	354	Towers & Fixtures	45,926,327	0	90.7411%	0	R-33	41,674,508
43	355	Poles & Fixtures	34,313,562	0	90.7411%	0	R-34	31,136,504
44	356	Overhead Conductors	47,104,397	0	90.7411%	0	R-34	42,743,502
45	359	Roads & Trails	174,907	0	90.7411%	0	R-36	158,713
46		Total Transmission Plant	\$ 209,954,553	\$ 0		\$ 0		\$ 190,515,071
47		Distribution Plant - Missouri						
48	360	Land/Land Rights	\$	\$ 0	99.4821%	\$ 0	R-37	\$ 0
49	361	Structures	4,390,204	0	99.4821%	0	R-38	4,367,467
50	362	Station Equipment	190,524,664	0	99.4821%	0	R-39	189,537,937
51	364	Poles, Towers & Fixtures	462,389,503	0	99.4821%	0	R-40	460,492,198
52	365	Overhead Conductors	227,456,554	0	99.4821%	0	R-41	226,278,557
53	366	Underground Conduit	33,599,066	0	99.4821%	0	R-42	33,425,056
54	367	Underground Conductors	82,097,797	0	99.4821%	0	R-43	81,672,613
55	368	Transformers	96,247,568	0	99.4821%	0	R-44	95,749,102
56	369.1	Services - Overhead	104,584,349	0	99.4821%	0	R-45	104,042,707
57	369.2	Services - Underground	15,795,259	0	99.4821%	0	R-46	15,713,455
58	370	Meters	25,500,766	0	99.4821%	0	R-47	25,368,698
59	371	Meter Installations	26,948	0	99.4821%	0	R-48	26,808
60	373	Street Lighting	58,870,505	0	99.4821%	0	R-49	58,565,613
61		Other Missouri Distribution Plant		180,183	99.4821%	0	R-50	179,250

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Depreciation Reserve

Account No.	Description	Total Company 9/30/2001	Total Company Adjustments	Alloct Factor	June Adjustment	Adj. No.	Adjusted Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
62	Total Distribution Plant - Missouri	\$ 1,301,983,183	\$ 180,183		\$ 0		\$ 1,295,419,462
63	General Plant						
64	339 Land/Land Rights	\$ 0	\$ 0	90.3967%	\$ 0	R-51	\$ 0
65	390 Structures	36,365,666	(1,226,357)	90.3967%	0	R-52	31,764,776
66	391 Office Furniture and Equipment	(9,242,650)	(398,394)	90.3967%	0	R-53	(8,715,186)
67	391.1 Office Furniture - Computers	0	0	90.3967%	0	R-54	0
68	392 Transportation Equipment	46,263,802	0	90.3967%	0	R-55	41,820,950
69	393 Stores Equipment	640,267	(17,008)	90.3967%	0	R-56	563,406
70	394 Tools, Shop & Garage Equipment	1,013,173	(15,503)	90.3967%	0	R-57	901,860
71	395 Laboratory Equipment	(986,085)	(18,683)	90.3967%	0	R-58	(908,277)
72	396 Power Operated Equipment	6,887,564	0	90.3967%	0	R-59	6,225,131
73	397 Communication Equipment	39,032,678	0	90.3967%	0	R-60	35,284,253
74	398 Miscellaneous Equipment	229,933	(3,468)	90.3967%	0	R-61	204,717
75	399 Other Tangible Property	77	0	90.3967%	0	R-62	70
76	Total General Plant	\$ 120,204,425	\$ (1,679,413)		\$ 0		\$ 107,142,700
77	Total Plant In Service	\$ 1,809,766,616	\$ 578,779		\$ 0		\$ 1,577,244,761

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-4

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Depreciation Reserve

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
A/C 314.00	Turbogenerator Units R-6	\$ 2,078,000	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ 2,078,000	\$
A/C	Other Missouri Distribution Plant R-50	\$ 180,183	\$ 0
1	To include depreciation reserve associated with territorial agreements. (Gibbs)	\$ 180,183	\$
A/C 390.00	Structures R-52	\$ (1,226,357)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (1,226,357)	\$
A/C 391.00	Office Furniture and Equipment R-53	\$ (398,394)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (398,394)	\$
A/C 393.00	Stores Equipment R-56	\$ (17,008)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (17,008)	\$
A/C 394.00	Tools, Shop & Garage Equipment R-57	\$ (15,503)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (15,503)	\$
A/C 395.00	Laboratory Equipment R-58	\$ (18,683)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (18,683)	\$
A/C 398.00	Miscellaneous Equipment R-61	\$ (3,468)	\$ 0
1	To allocate general plant to gas and steam operations. (Gibbs)	\$ (3,468)	\$

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Cash Working Capital

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 172,239,597	39.3300	10.6100	28.7200	0.078685	\$ 13,552,673
3	Vacation Payroll	15,132,471	39.3300	365.0000	(325.6700)	(0.892247)	(13,501,902)
4	Federal Withholding Taxes	47,334,302	39.3300	12.9700	26.3600	0.072219	3,418,436
5	State Withholding Taxes	11,345,281	39.3300	16.4200	22.9100	0.062767	712,109
6	Employee FICA Taxes	15,649,035	39.3300	12.9700	26.3600	0.072219	1,130,158
7	Fuel - Nuclear	27,593,261	39.3300	34.5500	4.7800	0.013096	361,361
8	Fuel - Coal	213,551,878	39.3300	22.4100	16.9200	0.046356	9,899,411
9	Fuel - Gas	12,843,717	39.3300	12.6100	26.7200	0.073205	940,224
10	Fuel - Oil	1,274,404	39.3300	14.4000	24.9300	0.068301	87,043
11	Uncollectible Expense	9,009,371	39.3300	39.3300	0.0000	0.000000	0
12	Cash Vouchers	638,602,648	39.3300	27.0000	12.3300	0.033781	21,572,636
13	Total Operation & Maintenance Expense	\$ 1,164,575,964					\$ 38,172,149
14	Taxes						
15	FICA - Employer Portion	\$ 15,649,035	39.3300	12.9700	26.3600	0.072219	\$ 1,130,158
16	Unemployment Taxes	189,509	39.3300	87.4000	(48.0700)	(0.131699)	(24,958)
17	Corporate Franchise	571,749	39.3300	(77.5000)	116.8300	0.320082	183,007
18	Property Tax	82,982,171	39.3300	186.5200	(147.1900)	(0.403260)	(33,463,390)
19	Sales & Use Taxes	45,648,302	22.2200	6.8000	15.4200	0.042247	1,928,504
20	Gross Receipts Taxes	93,000,759	22.2200	49.3600	(27.1400)	(0.074356)	(6,915,164)
21	PET	96,665	39.3300	76.3750	(37.0450)	(0.101493)	(9,811)
22	Total Operating Taxes	\$ 238,138,189					\$ (37,171,654)
23	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ 1,068,495

Union Electric Company d/b/a Ameren UE
Case No. EC-2002-1
For Year Ending June 30, 2001 Updated Through September 30, 2001

Income Statement

	Description	Year Ended 6/30/2000	Total Company Adjustment Avg. 2000-01	Allocation Factor	Functional Adjustment	Adj. No.	As Adjusted Functional
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operating Revenues:						
2	Missouri Rate Revenues	\$ 1,997,644,434	\$ 0	100.0000%	\$ (153,395,783)	S-1	\$ 1,844,248,651
3	Provision For Rate Refunds	(37,144,291)	37,144,291	100.0000%	0	S-2	0
4	Missouri Other Electric Revenues	73,140,384	(49,671,073)	100.0000%	0	S-3	23,469,311
5	System Revenues (Fixed)		59,366,375	90.7411%	0	S-4	53,778,961
6	Interchange Revenue (Fixed)	255,886,515	(237,704)	90.7411%	0	S-5	231,978,543
7	Total Revenues	\$ 2,289,527,042	\$ 46,501,389		\$ (153,395,783)		\$ 2,153,475,466
8	Operating Expenses:						
9	Operation & Maintenance:						
10	Production:						
11	Non-Fuel/Purch Power (Variable)	\$ 229,808,998	\$ (14,811,913)	87.8463%	\$ 0	S-6	\$ 188,866,984
12	Fuel/Purchased Power For Load (Variable)	391,182,715	(52,379,142)	87.8463%	0	S-7	297,626,405
13	Interchange (Fixed)	159,565,147	4,977,709	90.7411%	0	S-8	149,307,998
14	Production (Direct)	(5,258,834)	0	100.0000%	0	S-9	(5,258,834)
15	Production (Fixed)	145,468,919	(7,139,542)	90.7411%	0	S-10	125,521,598
16	Transmission (Fixed)	30,141,145	(12,821,405)	90.7411%	0	S-11	15,716,123
17	Missouri Distribution	105,031,324	(3,797,353)	99.4821%	0	S-12	100,709,680
18	Missouri Customer Accounting	47,927,524	0	100.0000%	4,849,357	S-13	52,776,981
19	Missouri Customer Service and Information	4,765,481	(8,313)	100.0000%	47,755	S-14	4,804,923
20	Missouri Sales	1,467,409	(4,702)	100.0000%	(1,425)	S-15	1,461,282
21	Missouri Administrative & General - Direct	2,919,692	0	100.0000%	(18)	S-16	2,919,674
21	Administrative & General (Labor)	265,393,169	(16,008,317)	90.3967%	4,687,476	S-17	230,123,152
22	Total O & M Expense	\$ 1,378,412,789	\$ (101,992,979)		\$ 9,583,144		\$ 1,164,575,964
23	Depreciation and Amortization						
24	Depreciation						
25	Plant Depreciation (Fixed)	\$ 223,472,006	\$ 0	90.7411%	\$ (21,947,112)	S-18	\$ 44,722,195
26	Plant Depreciation (Nuclear)	65,079,148	0	91.1601%	(2,208,149)	S-19	57,118,068
27	Missouri Distribution	98,398,750	0	99.4821%	(37,136,794)	S-20	60,752,329
28	Plant Depreciation (Labor)	9,435,767	0	90.3967%	4,078,652	S-21	12,608,274
29	Depreciation/Amortization						
30	Amortization (Fixed)	408,202	18,494	90.7411%	0	S-22	387,189
31	Amortization (Labor)	1,415	(1,415)	90.3967%	0	S-23	0
32	Nuclear Decommissioning - Direct	6,214,184	0	100.0000%	0	S-24	6,214,184
33	Post Operational Callaway	3,687,468	0	97.9009%	0	S-25	3,610,064
34	Merger Costs - Direct	4,520,790	0	100.0000%	0	S-26	4,520,790
35	Salvage/AmerenUE CT (Net Plant)	777	15,168,332	92.6179%	0	S-27	14,049,310
36	Theoretical Reserve Deficiency (Net Plant)		(24,541,695)	92.6179%	0	S-28	(22,730,003)
37	Total Depreciation and Amortization	\$ 261,218,487	\$ (9,356,284)		\$ (57,213,402)		\$ 181,252,400
38	Other Operating Expenses						
39	Missouri Taxes Other - Direct	\$ 123,035,850	1,047,866	100.0000%	\$ (96,590,641)	S-29	\$ 27,493,076
40	Taxes Other (Fixed)	51,333,376	4,363,313	90.7411%	0	S-30	50,539,789
41	Taxes Other (Variable)	1,854,148	73,523	87.8463%	0	S-31	1,693,387
42	Taxes Other (Labor)	21,813,945	71,816	90.3967%	0	S-32	19,784,006
43	Total Other Operating Expenses	\$ 198,037,319	\$ 5,556,519		\$ (96,590,641)		\$ 99,510,258
44	Total Operating Expenses	\$ 1,837,668,595	\$ (105,792,744)		\$ (144,220,898)		\$ 1,445,338,622
45	Net Income Before Income Taxes	\$ 451,858,447	\$ 152,294,633		\$ (9,174,885)		\$ 708,136,844
46	Income Taxes:						
47	Current Income Tax	\$ 31,526,000	\$ 0	N/A	\$ 197,818,894	S-33	\$ 229,344,894
48	Deferred Income Tax:						
49	Fixed	(20,498,132)	801,904	90.7411%	0	S-34	(17,872,574)
50	Variable	697,938	0	87.8463%	0	S-35	613,113
51	Labor	(5,540,101)	5,222,664	90.3967%	0	S-36	(286,953)
52	Net Plant	(2,396,000)	2,454,537	92.6179%	0	S-37	54,216
53	Total Distribution Plant	8,575,848	0	94.4890%	0	S-38	8,103,233
53	ITC Amortization	(5,803,814)	0	91.2869%	0	S-39	(5,298,122)
54	Total Income Taxes	\$ 6,561,739	\$ 8,479,105		\$ 197,818,894		\$ 214,657,807
55	Net Operating Income	\$ 445,296,708	\$ 143,815,528		\$ (406,203,279)		\$ 481,478,637

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No	Description	Total Company Adjustment	Mo Juris Adjustment
Missouri Rate Revenues		S-1	
		\$ 0	\$ (153,395,783)
1	Miscellaneous adjustments to as billed revenue. (Gibbs)	\$	\$ 3,517,627
2	To adjust operating revenue to reflect normal weather. (Gibbs)		(60,673,332)
3	To restore lost revenue resulting from territorial agreements. (Rackers)		2,537,448
4	To adjust operating revenue to a 365 day year. (Gibbs)		1,604,427
5	To adjust operating revenue for customer growth through September 30, 2001. (Gibbs)		18,084,214
6	To eliminate billed gross receipts taxes from operating revenues. (Gibbs)		(93,717,686)
7	To adjust operating revenue to eliminate per book unbilled revenue. (Gibbs)		(22,584,000)
8	To adjust operating revenue to reflect the effect of rate switching. (Gibbs)		(2,164,481)
Provision For Rate Refunds		S-2	
		\$ 37,144,291	\$ 0
1	To eliminate rate refunds from operating revenues. (Gibbs)	\$ 37,144,291	\$
Missouri Other Electric Revenues		S-3	
		\$ (49,671,073)	\$ 0
1	To reclassify Missouri other revenue subject to allocation as system revenue. (Gibbs)	\$ (49,671,073)	\$
System Revenues (Fixed)		S-4	
		\$ 59,266,375	\$ 0
1	To reclassify Missouri other revenue subject to allocation as system revenue. (Gibbs)	\$ 49,671,073	\$
2	To include other revenue recorded in other jurisdictions that is subject to allocation as system revenue. (Gibbs)	1,088,197	
3	To annualize the proceeds from the sale of SO2 allowances through September 30, 2001. (Meyer)	8,507,105	
Interchange Revenue (Fixed)		S-5	
		\$ (237,704)	\$ 0

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo. Juris Adjustment
1	To adjust interchange revenue for increased allocation of off-system sales. (Proctor)	8,054,551	
2	To decrease interchange revenue margins for the update period adjustment to the test year. (Proctor)	(8,292,255)	
Non-Fuel Purch Power (Variable) S-6			
		\$ (14,811,913)	\$ 0
1	To normalize the costs of Callaway refueling. (Cassidy)	\$ (7,700,000)	\$
2	To annualize payroll expense. (Gibbs)	1,428,875	
3	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(1,788,371)	
4	To adjust production expense associated with Venice fire. (Harrison)	(8,229,973)	
5	To adjust production expense associated with CT addition. (Meyer)	1,225,000	
6	To recognize the variable O&M associated with CT addition. (Meyer)	252,556	
Fuel/Purchased Power For Load (Variable) S-7			
		\$ (52,379,142)	\$ 0
1	To adjust fuel expense to a level consistent with normalized sales. (Cassidy)	\$ (52,379,142)	\$
Interchange (Fixed) S-8			
		\$ 4,977,709	\$ 0
1	To adjust interchange expense for increased allocation of off-system sales. (Proctor)	\$ 4,977,709	\$
Production (Direct) S-9			
		\$ 0	\$ 0
1	No adjustment required.	\$	\$
Production (Fixed) S-10			
		\$ (7,139,542)	\$ 0
1	To annualize payroll expense. (Gibbs)	\$ 1,611,119	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(2,016,467)	
3	To eliminate capacity purchase made during the test year. (Cassidy)	(1,800,000)	

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
Transmission (Fixed)			
	S-11	\$ (12,821,405)	\$ 0
1	To annualize payroll expense. (Gibbs)	\$ 97,286	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(121,763)	
3	To normalize tree trimming expense. (Harrison)	(95,676)	
4	To adjust production expense associated with Venice fire. (Harrison)	(198,452)	
5	To eliminate AmerenUE payment to exit Midwest ISO. (Cassidy)	(12,502,800)	
Missouri Distribution			
	S-12	\$ (3,797,353)	\$ 0
1	To annualize payroll expense. (Gibbs)	\$ 962,122	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(1,204,186)	
3	To include maintenance expense on territorial agreement plant in service. (Gibbs)	443,737	
4	To normalize tree trimming expense. (Harrison)	(3,969,602)	
5	To eliminate miscellaneous test year expenses. (Teel)	(29,424)	
Missouri Customer Accounting			
	S-13	\$ 0	\$ 4,849,357
1	To annualize payroll expense. (Gibbs)	\$	\$ 318,792
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)		(398,998)
3	To annualize automated meter reading expense. (Harrison)		(418,396)
4	To normalize uncollectible expense. (Gibbs)		5,253,214
5	To eliminate miscellaneous test year expenses. (Teel)		(1,373)
6	To increase customer accounting expense for territorial agreements. (Rackers)		76,000

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo Jurs Adjustment
7	To increase postage for customer growth. (Meyer)		20,118
Missouri Customer Service and Information S-14			
		\$ (8,313)	\$ 47,755
1	To annualize payroll expense. (Gibbs)	\$ 33,042	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(41,356)	
3	To eliminate goodwill, institutional and political advertising from operating expense. (Teel)		(1,411,789)
4	To eliminate miscellaneous test year expenses. (Teel)		(15,079)
5	To include interest on customer deposits in cost of service. (Harrison)		1,474,623
Missouri Sales S-15			
		\$ (4,702)	\$ (1,425)
1	To annualize payroll expense. (Gibbs)	\$ 18,689	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(23,392)	
3	To eliminate miscellaneous test year expenses. (Teel)		(1,425)
Missouri Administrative & General - Direct S-16			
		\$ 0	\$ (18)
1	To annualize payroll expense. (Gibbs)	\$	\$ 73
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)		(92)
Administrative & General (Labor) S-17			
		\$ (16,008,317)	\$ 4,687,476
1	To annualize payroll expense. (Gibbs)	\$ 634,643	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(794,316)	
3	To eliminate over accrual of environmental expense. (Cassidy)	(5,423,449)	
4	To eliminate goodwill, institutional and political advertising from operating expense. (Teel)		(379,191)

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
5	To eliminate EEI dues and other donations. (Teel)	(616,172)	
6	To eliminate overaccrual of legal expense. (Cassidy)	(2,686,177)	
7	To adjust pension expense to reflect the fair market value of plan assets. (Traxler)	0	
8	To adjust OPEB expense to reflect the fair market value of plan assets. (Traxler)	0	
9	To annualize the five-year average gains/losses on pension assets over a five year period. (Traxler)	0	
10	To annualize the five-year average gains/losses on OPEB assets over a five year period. (Traxler)	(1,834,438)	
11	To annualize pension expense. (Traxler)	(2,455,485)	
12	To annualize OPEB expense. (Traxler)	1,296,931	
13	To adjust expense to reflect the amortization of computer Y2K modifications. (Harrison)	835,824	
14	To normalize injuries and damages expense. (Gibbs)	(5,204,754)	
15	To adjust employee benefits expense. (Gibbs)	958,126	
16	To adjust rate case expense. (Teel)	300,000	
17	To eliminate regulatory advisor consulting fees. (Harrison)	(33,465)	
18	To eliminate miscellaneous test year expenses. (Teel)	(42,284)	
19	To eliminate case related legal and consulting charges. (Cassidy)	(486,905)	

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo. Juris Adjustment
20	To increase operating expense to reflect the current PSC Assessment. (Teel)	(456,397)	
21	To reflect a three year amortization of the establishment of a \$5,000,000 low income fund. (Henderson)		1,666,667
22	To include \$1,000,000 annually for the low income fund. (Henderson)		1,000,000
23	To include \$1,200,000 for weatherization projects for low income residents. (Henderson)		1,200,000
24	To include \$1,200,000 for weatherization projects for residential and commercial customers. (Henderson)		1,200,000
Plant Depreciation (Fixed) S-18			
		\$ 0	\$ (21,947,112)
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (16,945,258)
2	To exclude depreciation on coal cars included in fuel cost. (Gibbs)		(5,001,854)
Plant Depreciation (Nuclear) S-19			
		\$ 0	\$ (2,208,149)
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (2,208,149)
Missouri Distribution S-20			
		\$ 0	\$ (37,136,794)
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (37,136,794)
Plant Depreciation (Labor) S-21			
		\$ 0	\$ 4,078,652
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ 11,265,218
2	To exclude depreciation on transportation and power operated equipment included in Staff's annualized depreciation calculation. (Gibbs)		(7,186,566)
Amortization (Fixed) S-22			
		\$ 18,494	\$ 0
1	To annualize amortization expense. (Gibbs)	\$ 18,494	\$
Amortization (Labor) S-23			
		\$ (1,415)	\$ 0
1	To annualize amortization expense. (Gibbs)	\$ (1,415)	\$

Union Electric Company d/b/a Ameren UE

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Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo-Juris Adjustment
Nuclear Decommissioning - Direct S-24			
1	No Adjustment Required.	\$ 0	\$ 0
Post Operational Callaway S-25			
1	No Adjustment Required.	\$ 0	\$ 0
Merger Costs - Direct S-26			
1	No Adjustment Required.	\$ 0	\$ 0
Salvage/AmerenUE CT (Net Plant) S-27			
1	To adjust expense for net salvage. (Meyer)	\$ 15,168,332	\$ 0
2	To adjust amortization for CT addition. (Meyer)	\$ 9,043,332	\$ 0
		6,125,000	
Theoretical Reserve Deficiency (Net Plant) S-28			
1	To include amortization for theoretical reserve deficiency. (Meyer)	\$ (24,541,695)	\$ 0
		\$ (24,541,695)	\$ 0
Missouri Taxes Other - Direct S-29			
1	To eliminate gross receipts taxes from operating expense. (Gibbs)	\$ 1,047,866	\$ (96,590,641)
		\$ 0	\$ (96,142,676)
2	To annualize property taxes. (Harrison)	1,158,164	
3	To annualize corporation franchise taxes. (Harrison)	(110,298)	
4	To exclude City Earning Tax from taxes other than income taxes. (Rackers)		(447,965)
Taxes Other (Fixed) S-30			
1	To annualize property taxes. (Harrison)	\$ 4,363,313	\$ 0
		\$ 2,153,461	\$ 0
2	To annualize corporation franchise taxes. (Harrison)	(205,085)	
3	To adjust property taxes for CT addition. (Meyer)	2,414,937	
Taxes Other (Variable) S-31			
		\$ 73,523	\$ 0

Union Electric Company d/b/a Ameren UE

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Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
1	To annualize property taxes. (Harrison)	\$ 81,262	\$
2	To annualize corporation franchise taxes. (Harrison)	(7,739)	
Taxes Other (Labor)		\$ 71,816	\$ 0
1	To annualize property taxes. (Harrison)	\$ 179,567	\$
2	To annualize corporation franchise taxes. (Harrison)	(23,910)	
3	To annualize FICA taxes. (Gibbs)	(83,322)	
4	To annualize payroll earnings tax. (Gibbs)	(519)	
Current Income Tax		\$ 0	\$ 197,818,894
1	To adjust current income taxes to a level consistent with Staff operating income. (Rackers)	\$	\$ 197,818,894
Fixed		\$ 801,904	\$ 0
1	To adjust deferred income tax expense. (Rackers)	\$ 801,904	\$
Variable		\$ 0	\$ 0
1	No adjustment.	\$	\$
Labor		\$ 5,222,664	\$ 0
1	To adjust deferred income tax expense. (Rackers)	\$ 5,222,664	\$
Net Plant		\$ 2,454,537	\$ 0
1	To adjust deferred income tax expense. (Rackers)	\$ 2,454,537	\$
Total Distribution Plant		\$ 0	\$ 0
1	No adjustment.	\$	\$
ITC Amortization		\$ 0	\$ 0
1	No adjustment.	\$	\$

Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Adjustments To Income Statement

Adj. No.	Description	Total Company Adjustment	Mo. Juris Adjustment
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Union Electric Company d/b/a Ameren UE

Case No. EC-2002-1

For Year Ending June 30, 2001 Updated Through September 30, 2001

Income Tax Calculation

Line	Description	Test Year	8.01% Return	8.31% Return	8.60% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)	\$ 493,479,037	\$ 331,368,061	\$ 343,778,849	\$ 355,775,945
2	Add:				
3	Current Income Tax	229,344,894	127,969,499	135,730,531	143,232,864
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	(9,388,965)	(9,388,965)	(9,388,965)	(9,388,965)
6	ITC Amortization	(5,298,122)	(5,298,122)	(5,298,122)	(5,298,122)
7	Net Income Before Income Tax	\$ 708,136,844	\$ 444,650,473	\$ 464,822,293	\$ 484,321,722
8	Additions to Net Income Before Income Tax:				
9	Addbacks	\$ 241,332,764	\$ 241,332,764	\$ 241,332,764	\$ 241,332,764
10	Subtractions to Net Income Before Income Tax:				
11	Interest Expense @ 2.55%	\$ 105,491,705	\$ 105,491,705	\$ 105,491,705	\$ 105,491,705
12	Other deductions	247,833,760	247,833,760	247,833,760	247,833,760
13	Total Subtractions	\$ 353,325,465	\$ 353,325,465	\$ 353,325,465	\$ 353,325,465
14	Net Taxable Income	\$ 596,144,143	\$ 332,657,772	\$ 352,829,593	\$ 372,329,021
15	Provision for Federal Income Tax				
16	Net Taxable Income	\$ 596,144,143	\$ 332,657,772	\$ 352,829,593	\$ 372,329,021
17	Deduct Missouri Income Tax @ 100.00%	31,078,605	17,342,348	18,393,960	19,410,518
18	Federal Taxable Income	\$ 565,065,538	\$ 315,315,424	\$ 334,435,633	\$ 352,918,503
19	Federal Income Tax @ 35.00%	\$ 197,772,938	\$ 110,360,398	\$ 117,052,471	\$ 123,521,476
20	Provision for Missouri Income Tax				
21	Net Taxable Income	\$ 596,144,143	\$ 332,657,772	\$ 352,829,593	\$ 372,329,021
22	Deduct Federal Income Tax @ 50.00%	98,886,469	55,180,199	58,526,236	61,760,738
23	Missouri Taxable Income	\$ 497,257,674	\$ 277,477,573	\$ 294,303,357	\$ 310,568,283
24	Missouri Income Tax @ 6.25%	\$ 31,078,605	\$ 17,342,348	\$ 18,393,960	\$ 19,410,518
25	Provision for City Earnings Tax				
26	Net Taxable Income	\$ 596,144,143	\$ 332,657,772	\$ 352,829,593	\$ 372,329,021
27	City Earnings Tax @ 0.086%	512,684	286,086	303,433	320,203
28	Less: Tax Credit	19,333	19,333	19,333	19,333
29	Net City Earning Tax	\$ 493,351	\$ 266,753	\$ 284,100	\$ 300,870
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 197,772,938	\$ 110,360,398	\$ 117,052,471	\$ 123,521,476
32	State Income Tax	31,078,605	17,342,348	18,393,960	19,410,518
33	City Earnings Tax	493,351	266,753	284,100	300,870
34	Total Current Income Tax	\$ 229,344,894	\$ 127,969,499	\$ 135,730,531	\$ 143,232,864