

Exhibit No.:
Issue: Depreciation of Plant
Witness: Jolie L. Mathis
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony
Case No.: ER-2007-0002
Date Testimony Prepared: December 15, 2006

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

DIRECT TESTIMONY
OF

JOLIE L. MATHIS

UNION ELECTRIC COMPANY
d/b/a AMERENUE

CASE NO. ER-2007-0002

Jefferson City, Missouri
December 2006

OPC Exhibit No. 420
Case No(s) ER-2008-0318
Date 11-24-08 Rptr KF

Union Electric Company, dba AmerenUE
Case No. ER-2007-0002

Account No.	Title	Book Reserve Balance Dec 31 2005	Theoretical Reserve Balance Dec 31 2005	Difference	Under or Over/Accrual
	Steam Production Plant				
	Meramec Steam Production Plant				
311	Structures & Improvements	25,263,302	8,394,417	16,868,885	Over
312	Boiler Plant Equipment	106,475,863	69,353,208	37,122,655	Over
314	Turbogenerator Units	48,578,106	17,419,607	31,158,499	Over
315	Accessory Electric Equipment	20,649,350	6,346,626	14,302,724	Over
316	Misc. Power Plant Equipment	4,171,242	1,217,186	2,954,056	Over
	Sioux Steam Production Plant				
311	Structures & Improvements	14,050,331	4,733,268	9,317,063	Over
312	Boiler Plant Equipment	102,713,609	64,137,771	38,575,838	Over
314	Turbogenerator Units	28,261,696	12,190,819	16,070,877	Over
315	Accessory Electric Equipment	11,833,776	4,083,579	7,750,197	Over
316	Misc. Power Plant Equipment	2,339,741	808,867	1,530,874	Over
	Labadie Steam Production Plant				
311	Structures & Improvements	34,038,755	11,381,888	22,656,867	Over
312	Boiler Plant Equipment	301,066,755	151,323,766	149,742,989	Over
312.03	Aluminum Coal Cars	38,100,712	47,259,725	-9,159,013	Under
314	Turbogenerator Units	67,328,387	31,720,942	35,607,445	Over
315	Accessory Electric Equipment	38,251,100	12,910,881	25,340,219	Over
316	Misc. Power Plant Equipment	7,341,846	1,941,374	5,400,472	Over
	Rustl Island Steam Production Plant				
311	Structures & Improvements	31,645,884	10,041,911	21,603,973	Over
312	Boiler Plant Equipment	196,980,361	93,006,339	103,974,022	Over
314	Turbogenerator Units	53,484,413	24,219,734	29,264,679	Over
315	Accessory Electric Equipment	16,492,597	5,322,043	11,170,554	Over
316	Misc. Power Plant Equipment	4,266,116	1,057,750	3,208,366	Over
	Common Steam Production Plant				
311	Structures & Improvements	219,563	75,488	144,075	Over
312	Boiler Plant Equipment	4,537,148	2,992,835	1,544,313	Over
315	Accessory Electrical Equipment	342,692	125,433	217,259	Over
316	Misc. Power Plant Equipment	2,438	674	1,764	Over
	Total Steam Production Plant	1,158,435,783	582,066,131	576,369,652	Over
	Nuclear Production Plant				
321	Structures and Improvements	440,030,469	291,000,765	149,029,704	Over
322	Reactor Plant Equipment	284,736,650	364,569,355	-79,832,705	Under
323	Turbogenerator Units	185,853,221	142,815,618	43,037,603	Over
324	Accessory Electric Equipment	108,252,859	71,730,417	36,522,442	Over
325	Misc. Power Plant Equipment	32,314,189	36,449,694	-4,135,505	Under
	Total Nuclear Production Plant	1,051,187,388	906,565,849	144,621,539	Over

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Account No.	Title	Book Reserve Balance Dec 31 2005	Theoretical Reserve Balance Dec 31 2005	Difference	Under or Over/Accrual
Osage Hydraulic Production Plant					
331	Structures and Improvements	1,323,513	1,252,090	71,423	Over
332	Reservoirs, Dams, and Waterways	13,601,792	6,841,613	6,760,179	Over
333	Water Wheels, Turbines, and Generators	6,980,750	8,133,720	-1,152,970	Under
334	Accessory Electric Equipment	1,373,647	1,059,095	314,552	Over
335	Misc. Power Plant Equipment	364,885	201,228	163,657	Over
336	Roads, Railroads, and Bridges	115,104	63,923	51,181	Over
Keokuk Hydraulic Production Plant					
331	Structures and Improvements	1,354,660	1,099,249	255,411	Over
332	Reservoirs, Dams, and Waterways	5,716,963	2,919,957	2,797,006	Over
333	Water Wheels, Turbines, and Generators	5,533,101	10,394,544	-4,861,443	Under
334	Accessory Electric Equipment	788,470	1,211,779	-423,309	Under
335	Misc. Power Plant Equipment	660,867	284,061	376,806	Over
336	Roads, Railroads, and Bridges	54,102	50,972	3,130	Over
Taum Sauk Hydraulic Production Plant					
331	Structures and Improvements	1,645,912	1,518,917	126,995	Over
332	Reservoirs, Dams, and Waterways	9,785,917	4,972,983	4,812,934	Over
333	Water Wheels, Turbines, and Generators	7,479,328	12,424,960	-4,945,632	Under
334	Accessory Electric Equipment	1,129,100	879,083	250,017	Over
335	Misc. Power Plant Equipment	509,509	146,641	362,868	Over
336	Roads, Railroads, and Bridges	56,387	28,093	28,294	Over
Total Hydraulic Production Plant		58,474,007	53,482,908	4,991,099	Over
Other Production Plant					
341	Structures and Improvements	5,265,826	1,764,093	3,501,733	Over
342	Fuel Holders, Products, and Accessories	3,014,438	2,278,845	735,593	Over
344	Generators	109,426,490	64,394,095	45,032,395	Over
345	Accessory Electric Equipment	7,644,957	4,045,656	3,599,301	Over
346	Misc. Power Plant Equipment	959,166	627,723	331,443	Over
Total Other Production Plant		126,310,877	73,110,412	53,200,465	Over
Transmission Plant					
352	Structures and Improvements	2,050,542	2,028,938	21,604	Over
353	Station Equipment	57,763,437	41,663,321	16,100,116	Over
354	Tower and Fixtures	41,274,010	38,811,021	2,462,989	Over
355	Poles and Fixtures	42,267,580	35,464,879	6,802,701	Over
356	Overhead Conductors and Devices	43,131,874	48,694,261	-5,562,387	Under
359	Roads and Trails	76,265	71,789	4,476	Over
Total Transmission Plant		186,563,708	166,734,209	19,829,499	Over
Distribution Plant					
361	Structures and Improvements	4,953,060	4,929,789	23,271	Over
362	Station Equipment	159,407,965	136,303,235	23,104,730	Over
364	Poles, Towers, and Fixtures	520,097,324	559,313,888	-39,216,564	Under
365	Overhead Conductors and Devices	254,733,135	286,794,089	-32,060,954	Under
366	Underground Conduit	57,721,787	38,287,196	19,434,591	Over
367	Underground Conductors and Devices	134,015,952	146,862,338	-12,846,386	Under
368	Line Transformers	107,491,678	120,822,423	-13,330,745	Under
369.001	Overhead Services	145,720,361	194,764,214	-49,043,853	Under
369.002	Underground Services	73,486,852	80,428,040	-6,941,188	Under
370	Meters	33,417,869	32,584,418	833,451	Over
371	Installations on Customer Premises	120,584	88,893	31,691	Over
373.00	Street Lighting and Signal Systems	42,562,921	37,587,356	4,975,565	Over
Total Distribution Plant		1,533,729,488	1,638,765,879	-105,036,391	Under

