Exhibit No.:	
Issues:	Accounting Schedules
Witness:	MoPSC Accounting
Sponsoring Party:	MoPSC Staff
Case No.:	GR-2000-512

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

UNION ELECTRIC COMPANY

d/b/a AmerenUE Corporation

CASE NO. GR-2000-512

STAFF ACCOUNTING SCHEDULES

Exhibit No. 4
Date 10-4-00 Case No. GR-2000-512
Reporter KF

Jefferson City, Missouri
August 2000

Union Electric Company
Case: GR-00-512
Twelve Months Ended June 30, 1999

Revenue Requirement

Line		8.70% Return	8.84% Return	8.99% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 135,966,123	$ 135,966,123	$ 135,966,123
2	Rate of Return	8.70%	8.84%	8.99%
3	Net Operating Income Requirement	$ 11,829,053	$ 12,019,405	$ 12,223,354
4	Net Income Available (Sch 9)	$ 10,440,203	$ 10,440,203	$ 10,440,203
5	Additional NOIBT Needed	$ 1,388,850	$ 1,579,202	$ 1,783,151
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 4,025,415	$ 4,144,019	$ 4,271,095
8	Test Year Current Income Tax	$ 3,160,055	$ 3,160,055	$ 3,160,055
9	Additional Current Tax Required	$ 865,360	$ 983,964	$ 1,111,040
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ 865,360	$ 983,964	$ 1,111,040
14	Gross Revenue Requirement	$ 2,254,210	$ 2,563,166	$ 2,894,191

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Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 202,846,988
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 59,222,737
3	Net Plant in Service	$ 143,624,251
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ (1,544,314)
5	Purchased Gas	33,546
6	Materials and Supplies - General	1,040,051
7	Propane	340,964
8	Gas Stored Underground	9,716,751
9	Prepayments	256,446
	Subtract from Net Plant	
10	Federal Tax Offset 0.1397 %	$ 5,003
11	State Tax Offset 7.0301 %	39,563
12	City Tax Offset 0.0000 %	0
13	Interest Expense Offset 14.3915 %	540,065
14	Customer Advances for Construction	1,197,535
15	Customer Deposits	385,580
16	Deferred Income Taxes-Depreciation	15,333,826
17	Total Rate Base	$ 135,966,123

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Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Intangible Plant				
1	301.000	Organization	$ 0	$ 0	P-1	$ 0
2	302.000	Franchises & Consents	0	0	P-2	0
3		Total	$ 0	$ 0		$ 0
		Production Plant - Manufactured				
4	304.000	Land & Land Rights	$ 36,536	$ 0	P-3	$ 36,536
5	305.000	Structures & Improvements	267,108	0	P-4	267,108
6	311.000	Liquefied Petroleum Gas Equipment	2,127,443	(93,230)	P-5	2,034,213
7		Total	$ 2,431,087	$ (93,230)		$ 2,337,857
		Transmission Plant				
8	365.000	Land & Land Rights	$ 82,682	$ 0	P-6	$ 82,682
9	367.000	Mains	1,508,242	(4,277)	P-7	1,503,965
10	369.000	Measuring and Regulating Sta. Equip	35,554	(2,068)	P-8	33,486
11		Total	$ 1,626,478	$ (6,345)		$ 1,620,133
		Distribution Plant				
12	374.000	Land & Land Rights	$ 80,276	$ 18,330	P-9	$ 98,606
13	375.000	Structures & Improvements	40,017	2,633	P-10	42,650
14	376.000	Mains	94,545,228	7,126,973	P-11	101,672,201
15	378.000	Meas. & Reg. Sta. Equip. - General	2,880,819	(42,745)	P-12	2,838,074
16	379.000	Meas. & Reg. Sta. Equip - City Gate	241,822	56,250	P-13	298,072
17	380.000	Services	61,160,147	3,562,152	P-14	64,722,299
18	381.000	Meters	11,886,537	824,782	P-15	12,711,319
19	383.000	House Regulators	6,862,274	315,557	P-16	7,177,831
20	385.000	Industr. Meas. & Reg. Sta. Equip.	914,135	47,623	P-17	961,758
21	386.000	Other Property On Cust. Premises	0	0	P-18	0
22	387.000	Other Distribution Equipment	0	0	P-19	0
23		Total	$ 178,611,255	$ 11,911,555		$ 190,522,810

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Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		General Plant				
24	389.000	Land & Land Rights	$ 178,739	$ 0	P-20	$ 178,739
25	390.000	Structures & Improvements	648,907	62,298	P-21	711,205
26	391.000	Office Furniture & Equipment	62,882	(22,091)	P-22	40,791
27	391.100	Mainframe Computers	56,396	(6,240)	P-23	50,156
28	391.200	Personal Computers	285,864	(38,962)	P-24	246,902
29	392.000	Transportation Equipment	2,948,041	(53,546)	P-25	2,894,495
30	393.000	Stores Equipment	44,323	0	P-26	44,323
31	394.000	Tools, Shop & Garage Equipment	1,539,702	7,864	P-27	1,547,566
32	395.000	Laboratory Equipment	67,342	0	P-28	67,342
33	396.000	Power Operated Equipment	2,052,066	(43,430)	P-29	2,008,636
34	397.000	Communication Equipment	577,390	(1,357)	P-30	576,033
35		Total	$ 8,461,652	$ (95,464)		$ 8,366,188
		Allocated General Plant				
36	301.000	Organization	$ 2,065	$ (2,065)	P-31	$ 0
37	302.000	Franchises & Consents	0	0	P-32	0
38	389.000	Land & Land Rights	183,674	(183,674)	P-33	0
39	390.000	Structures & Improvements	3,672,526	(3,672,526)	P-34	0
40	391.000	Office Furniture & Equipment	1,114,421	(1,114,421)	P-35	0
41	393.000	Stores Equipment	47,099	(47,099)	P-36	0
42	394.000	Tools, Shop & Garage Equipment	24,856	(24,856)	P-37	0
43	395.000	Laboratory Equipment	49,168	(49,168)	P-38	0
44	398.000	Miscellaneous Equipment	10,383	(10,383)	P-39	0
45		Total	$ 5,104,192	$ (5,104,192)		$ 0
46		Total Plant In Service	$ 196,234,664	$ 6,612,324		$ 202,846,988

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Liquefied Petroleum Gas Equipment	P-5		$ (93,230)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (93,230)
	Mains	P-7		$ (4,277)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (4,277)
	Measuring and Regulating Sta. Equip	P-8		$ (2,068)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (2,068)
	Land & Land Rights	P-9		$ 18,330
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 18,330
	Structures & Improvements	P-10		$ 2,633
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 2,633

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Mains	P-11		$ 7,126,973
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 7,126,973
	Meas. & Reg. Sta. Equip. - General	P-12		$ (42,745)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (42,745)
	Meas. & Reg. Sta. Equip - City Gate	P-13		$ 56,250
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 56,250
	Services	P-14		$ 3,562,152
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 3,562,152
	Meters	P-15		$ 824,782
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 824,782

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	House Regulators	P-16		$ 315,557
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 315,557
	Industr. Meas. & Reg. Sta. Equip.	P-17		$ 47,623
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 47,623
	Structures & Improvements	P-21		$ 62,298
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 62,298
	Office Furniture & Equipment	P-22		$ (22,091)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (22,091)
	Mainframe Computers	P-23		$ (6,240)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (6,240)

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Personal Computers	P-24		$ (38,962)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (38,962)
	Transportation Equipment	P-25		$ (53,546)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (53,546)
	Tools, Shop & Garage Equipment	P-27		$ 7,864
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 7,864
	Power Operated Equipment	P-29		$ (43,430)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (43,430)
	Communication Equipment	P-30		$ (1,357)
1.	To adjust plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (1,357)

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Organization	P-31		$ (2,065)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ (2,065)
	Land & Land Rights	P-33		$ (183,674)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 3,504
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (187,178)
	Structures & Improvements	P-34		$ (3,672,526)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 70,207
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (3,742,733)
	Office Furniture & Equipment	P-35		$ (1,114,421)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 44,311
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (1,158,732)

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	P-36		$ (47,099)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 1,243
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (48,342)
	Tools, Shop & Garage Equipment	P-37		$ (24,856)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 1,676
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (26,532)
	Laboratory Equipment	P-38		$ (49,168)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 5,581
2.	To eliminate allocated general plant in service. (Schwieterman)			$ (54,749)
	Miscellaneous Equipment	P-39		$ (10,383)
1.	To adjust allocated general plant in service for additions/retirements through April 30, 2000. (Schwieterman)			$ 512

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Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To eliminate allocated general plant in service. (Schwieterman)		$ (10,895)

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 0	0.0000	$ 0
2	302.000	Franchises & Consents	0	0.0000	0
3		Total	$ 0		$ 0
		Production Plant - Manufactured			
4	304.000	Land & Land Rights	$ 36,536	0.0000	$ 0
5	305.000	Structures & Improvements	267,108	1.4700	3,926
6	311.000	Liquefied Petroleum Gas Equipment	2,034,213	2.2400	45,566
7		Total	$ 2,337,857		$ 49,492
		Transmission Plant			
8	365.000	Land & Land Rights	$ 82,682	0.0000	$ 0
9	367.000	Mains	1,503,965	2.1100	31,734
10	369.000	Measuring and Regulating Sta. Equip	33,486	2.6500	887
11		Total	$ 1,620,133		$ 32,621
		Distribution Plant			
12	374.000	Land & Land Rights	$ 98,606	0.0000	$ 0
13	375.000	Structures & Improvements	42,650	1.9800	844
14	376.000	Mains	101,672,201	2.2200	2,257,123
15	378.000	Meas. & Reg. Sta. Equip. - General	2,838,074	2.2700	64,424
16	379.000	Meas. & Reg. Sta. Equip - City Gate	298,072	2.2700	6,766
17	380.000	Services	64,722,299	2.3800	1,540,391
18	381.000	Meters	12,711,319	1.9300	245,328
19	383.000	House Regulators	7,177,831	2.2500	161,501
20	385.000	Industr. Meas. & Reg. Sta. Equip.	961,758	2.5800	24,813
21	386.000	Other Property On Cust. Premises	0	0.0000	0
22	387.000	Other Distribution Equipment	0	0.0000	0
23		Total	$ 190,522,810		$ 4,301,190

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
24	389.000	Land & Land Rights	$ 178,739	0.0000	$ 0
25	390.000	Structures & Improvements	711,205	1.2700	9,032
26	391.000	Office Furniture & Equipment	40,791	7.7500	3,161
27	391.100	Mainframe Computers	50,156	11.1200	5,577
28	391.200	Personal Computers	246,902	11.1100	27,431
29	392.000	Transportation Equipment	2,894,495	7.9900	231,270
30	393.000	Stores Equipment	44,323	6.6700	2,956
31	394.000	Tools, Shop & Garage Equipment	1,547,566	5.1800	80,164
32	395.000	Laboratory Equipment	67,342	4.9000	3,300
33	396.000	Power Operated Equipment	2,008,636	5.5600	111,680
34	397.000	Communication Equipment	576,033	6.0600	34,908
35		Total	$ 8,366,188		$ 509,479
	Allocated General Plant				
36	301.000	Organization	$ 0	0.0000	$ 0
37	302.000	Franchises & Consents	0	0.0000	0
38	389.000	Land & Land Rights	0	0.0000	0
39	390.000	Structures & Improvements	0	0.0000	0
40	391.000	Office Furniture & Equipment	0	0.0000	0
41	393.000	Stores Equipment	0	0.0000	0
42	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
43	395.000	Laboratory Equipment	0	0.0000	0
44	398.000	Miscellaneous Equipment	0	0.0000	0
45		Total	$ 0		$ 0
46		Total Depreciation Expense	$ 202,846,988		$ 4,892,782

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Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Production Plant - Manufactured				
1	305.000	Structures & Improvements	$ 52,714	$ 5,300	R-1	$ 58,014
2	311.000	Liquefied Petroleum Gas Equipment	748,554	(36,165)	R-2	712,389
3		Total	$ 801,268	$ (30,865)		$ 770,403
		Transmission Plant				
4	367.000	Mains	$ 647,602	$ 19,052	R-3	$ 666,654
5	369.000	Measuring & Regulating Sta. Equip.	9,526	(2,505)	R-4	7,021
6		Total	$ 657,128	$ 16,547		$ 673,675
		Distribution Plant				
7	374.000	Land & Land Rights	$ (2,192)	$ 0	R-5	$ (2,192)
8	375.000	Stuctures & Improvements	10,477	689	R-6	11,166
9	376.000	Mains	16,644,268	1,657,265	R-7	18,301,533
10	378.000	Meas. & Reg. Sta. Equip - General	1,265,290	(141,968)	R-8	1,123,322
11	379.000	Meas. & Reg. Sta. Equip.-City Gate	70,557	5,912	R-9	76,469
12	380.000	Services	29,145,611	1,879,254	R-10	31,024,865
13	381.000	Meters	2,290,336	159,731	R-11	2,450,067
14	383.000	House Regulators	1,260,001	75,497	R-12	1,335,498
15	385.000	Industr. Meas. & Reg. Sta. Equip.	102,035	23,940	R-13	125,975
16		Total	$ 50,786,383	$ 3,660,320		$ 54,446,703
		General Plant				
17	390.000	Structures & Improvements	$ 200,155	$ 8,091	R-14	$ 208,246
18	391.000	Office Furniture & Equipment	106,852	(45,321)	R-15	61,531
19	392.000	Transportation Equipment	1,344,362	117,206	R-16	1,461,568
20	393.000	Stores Equipment	6,430	731	R-17	7,161
21	394.000	Tools, Shop & Garage Equipment	271,620	65,697	R-18	337,317
22	395.000	Laboratory Equipment	2,764	1,250	R-19	4,014
23	396.000	Power Operated Equipment	1,027,902	60,016	R-20	1,087,918
24	397.000	Communication Equipment	146,272	17,929	R-21	164,201
25		Total	$ 3,106,357	$ 225,599		$ 3,331,956

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Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Allocated General Plant				
26		Allocated General Plant Reserve	$ 1,151,878	$ (1,151,878)	R-22	$ 0
27		Total	$ 1,151,878	$ (1,151,878)		$ 0
28		Total Depreciation Reserve	$ 56,503,014	$ 2,719,723		$ 59,222,737

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment		Mo Juris Adjustment
	Structures & Improvements	R-1		$	5,300
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	5,300
	Liquefied Petroleum Gas Equipment	R-2		$	(36,165)
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	(36,165)
	Mains	R-3		$	19,052
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	19,052
	Measuring & Regulating Sta. Equip.	R-4		$	(2,505)
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	(2,505)
	Stuctures & Improvements	R-6		$	689
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	689
	Mains	R-7		$	1,657,265
	1. To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$	1,657,265

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meas. & Reg. Sta. Equip - General	R-8		$ (141,968)
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ (141,968)
	Meas. & Reg. Sta. Equip.-City Gate	R-9		$ 5,912
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 5,912
	Services	R-10		$ 1,879,254
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 1,879,254
	Meters	R-11		$ 159,731
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 159,731
	House Regulators	R-12		$ 75,497
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 75,497
	Industr. Meas. & Reg. Sta. Equip.	R-13		$ 23,940
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 23,940

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-14		$ 8,091
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 8,091
	Office Furniture & Equipment	R-15		$ (45,321)
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ (45,321)
	Transportation Equipment	R-16		$ 117,206
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 117,206
	Stores Equipment	R-17		$ 731
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 731
	Tools, Shop & Garage Equipment	R-18		$ 65,697
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 65,697
	Laboratory Equipment	R-19		$ 1,250
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 1,250

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Power Operated Equipment	R-20		$ 60,016
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 60,016
	Communication Equipment	R-21		$ 17,929
1.	To adjust depreciation reserve to April 30, 2000. (Schwieterman)			$ 17,929
	Allocated General Plant Reserve	R-22		$ (1,151,878)
1.	To adjust allocated general plant depreciation reserve to April 30, 2000. (Schwieterman)			$ 70,169
2.	To eliminate allocated general plant depreciation reserve. (Schwieterman)			$ (1,222,047)

Union Electric Company
Case: GR-00-512
Twelve Months Ended June 30, 1999

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 5,700,309	36.4900	23.2000	13.2900	0.036411	$ 207,554
2	Base Payroll	5,533,400	36.4900	10.6100	25.8800	0.070904	392,340
3	Vacation Payroll	827,555	36.4900	365.0000	(328.5100)	(0.900027)	(744,822)
4	Federal Withholding Taxes	1,561,944	36.4900	12.9737	23.5163	0.064428	100,633
5	State Withholding Taxes	374,365	36.4900	16.4170	20.0730	0.054995	20,588
6	Employee FICA Taxes	666,611	36.4900	12.9737	23.5163	0.064428	42,948
7	Uncollectible Expense	925,439	0.0000	0.0000	0.0000	0.000000	0
8	Total Operation and Maintenance Expense	$ 15,589,623					$ 19,241
	Taxes						
9	Employer FICA Taxes	$ 666,611	36.4900	12.9737	23.5163	0.064428	$ 42,948
10	Federal Unemployment Taxes	7,000	36.4900	87.4000	(50.9100)	(0.139479)	(976)
11	State Unemployment Taxes	0	36.4900	0.0000	36.4900	0.099973	0
12	Corporation Franchise Taxes	25,717	36.4900	(77.5000)	113.9900	0.312301	8,031
13	Property Taxes	3,238,000	36.4900	183.6400	(147.1500)	(0.403151)	(1,305,403)
14	Sales & Use Taxes	2,610,000	18.4800	6.8000	11.6800	0.032000	83,520
15	Gross Receipts Taxes	4,099,852	18.4800	53.3500	(34.8700)	(0.095534)	(391,675)
16	Total Taxes	$ 10,647,180					$ (1,563,555)
17	Total Cash Working Capital Req						$ (1,544,314)

Union Electric Company
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Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Operating Revenues				
1		Residential Sales Revenues	$ 49,813,247	$ (26,820,858)	S-1	$ 22,992,389
2		General Service Revenues	29,169,687	(18,639,778)	S-2	10,529,909
3		Transportation Revenues	3,870,632	484,855	S-3	4,355,487
4		Other Revenues	137,856	330,194	S-4	468,050
5		Sales for Resale	51,510	(51,510)	S-5	0
6		Total	$ 83,042,932	$ (44,697,097)		$ 38,345,835
		Operation & Maintenance Expense				
7		Production	$ 45,163,666	$ (44,842,193)	S-6	$ 321,473
8		Transmission	251,581	(5,062)	S-7	246,519
9		Distribution	6,522,824	(163,041)	S-8	6,359,783
10		Customer Accounts	3,836,945	(57,343)	S-9	3,779,602
11		Customer Service & Information	217,537	(21,763)	S-10	195,774
12		Sales	180,212	(4,943)	S-11	175,269
13		Administrative & General	6,901,582	(2,390,379)	S-12	4,511,203
14		Total	$ 63,074,347	$ (47,484,724)		$ 15,589,623
		Depreciation Expense				
15		Depreciation Expense	$ 5,716,601	$ (823,819)	S-13	$ 4,892,782
16		Depreciation Expense - Other	0	(334,748)	S-14	(334,748)
17		Total	$ 5,716,601	$ (1,158,567)		$ 4,558,034
		Other Operating Expenses				
18		Taxes Other Than Income Taxes	$ 8,057,667	$ (3,976,500)	S-15	$ 4,081,167
19		Total	$ 8,057,667	$ (3,976,500)		$ 4,081,167
20		Total Operating Expenses	$ 76,848,615	$ (52,619,791)		$ 24,228,824
21		Net Income Before Taxes	$ 6,194,317	$ 7,922,694		$ 14,117,011

Union Electric Company
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Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Current Income Taxes				
22		Current Income Taxes	$ 942,000	$ 2,218,055	S-16	$ 3,160,055
23		Total	$ 942,000	$ 2,218,055		$ 3,160,055
		Deferred Income Taxes				
24		Deferred Income Taxes	$ 919,000	$ (402,247)	S-17	$ 516,753
25		Total	$ 919,000	$ (402,247)		$ 516,753
26		Total Income Taxes	$ 1,861,000	$ 1,815,808		$ 3,676,808
27		Net Operating Income	$ 4,333,317	$ 6,106,886		$ 10,440,203

Union Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Residential Sales Revenues	S-1		$ (26,820,858)
1.	To eliminate revenues associated with gas costs from the test year. (Cassidy)			$ (25,703,831)
2.	To eliminate gross receipt revenues from the test year. (Cassidy)			$ (2,748,725)
3.	To eliminate unbilled revenues from the test year. (Cassidy)			$ 1,807,000
4.	To decrease revenues to reflect actual test year usage. (Cassidy)			$ (2,055,925)
5.	To increase test year revenues for the effect of weather normalization. (Cassidy)			$ 1,336,130
6.	To increase revenues to reflect customer growth through April 30, 2000. (Cassidy)			$ 543,625
7.	To increase revenues for the annualization of yard lights. (Cassidy)			$ 868
	General Service Revenues	S-2		$ (18,639,778)
1.	To eliminate revenues associated with gas costs from the test year. (Cassidy)			$ (17,053,446)
2.	To eliminate gross receipts revenues from the test year. (Cassidy)			$ (1,238,506)
3.	To eliminate unbilled revenues from the test year. (Cassidy)			$ 1,623,000

Union Electric Company
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To decrease revenues to reflect actual test year usage. (Cassidy)		$ (2,759,171)
5.	To increase test year revenues for the effect of weather normalization. (Cassidy)		$ 695,842
6.	To increase revenues to reflect customer growth through April 30, 2000. (Cassidy)		$ 211,715
7.	To adjust revenues for customer rate switching from the general service category. (Cassidy)		$ (64,073)
8.	To adjust interruptible revenues to reflect customer rate switching/customers coming on or off the system. (Cassidy)		$ (55,139)
	Transportation Revenues S-3		**$ 484,855**
1.	To adjust PGA revenues. (Cassidy)		$ 32,039
2.	To eliminate gross receipts revenues from the test year. (Cassidy)		$ (112,621)
3.	To increase revenues to reflect actual test year usage. (Cassidy)		$ 237,844
4.	To adjust transportation revenues to reflect customer rate switching and customers coming on or off the system. (Cassidy)		$ 193,288
5.	To adjust special contract revenues to reflect customer rate switching. (Cassidy)		$ 13,110

Union Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
6.	To adjust special contract revenues for non-tariffed contract terms. (Cassidy)			$ 105,565
7.	To adjust revenues to reflect EGM charges. (Cassidy)			$ 15,630
	Other Revenues	S-4		$ 330,194
1.	To increase other revenues to reflect rate refunds. (Cassidy)			$ 330,194
	Sales for Resale	S-5		$ (51,510)
1.	To eliminate sales for resale (part of PGA). (Cassidy)			$ (51,510)
	Production	S-6		$ (44,842,193)
1.	To eliminate PGA expenses. (Cassidy)			$ (44,834,376)
2.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (7,817)
	Transmission	S-7		$ (5,062)
1.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (5,062)

Union Electric Company
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Twelve Months Ended June 30, 1999

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution	S-8		$ (163,041)
1.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (163,041)
	Customer Accounts	S-9		$ (57,343)
1.	To adjust bad debt expense. (Cassidy)			$ (16,561)
2.	To adjust expense to include the cost of interest on customer deposits. (Cassidy)			$ 36,630
3.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (77,412)
	Customer Service & Information	S-10		$ (21,763)
1.	To normalize advertising expense. (Harrison)			$ (15,738)
2.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (6,025)
	Sales	S-11		$ (4,943)
1.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)			$ (4,943)

Union Electric Company
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
	**		
	Administrative & General S-12		$ (2,390,379)
	**		
1.	To adjust expense to reflect the cost of the current PSC assessment. (Harrison)		$ 25,799
2.	To disallow certain dues and donations. (Harrison)		$ (26,175)
3.	To eliminate certain miscellaneous expenses. (Harrison)		$ (962)
4.	To eliminate non-gas EMPRV Computer System Software. (Harrison)		$ (17,123)
5.	To amortize CSS expense over a ten year period. (Harrison)		$ (118,948)
6.	To amortize Y2K expense over a ten year period. (Harrison)		$ (182,347)
7.	To eliminate the one time charge associated with the Company's Targeted Separation Plan. (Boczkiewicz)		$ (29,307)
8.	To annualize rate case expense. (Boczkiewicz)		$ 11,667
9.	To disallow the costs associated with the Ameren Incentive Plan, Ameren Management Incentive Plan and Executive Incentive Plan. (Boczkiewicz)		$ (456,414)
10.	To adjust pension expense to reflect the fair market value of the plan assets. (Boczkiewicz)		$ (120,576)

Union Electric Company
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
11.	To adjust OPEB expense to reflect the fair market value of the plan assets. (Boczkiewicz)		$ (12,418)
12.	To amortize the gain on pension assets over a five year period. (Boczkiewicz)		$ (319,606)
13.	To amortize the gain on OPEB assets over a five year period. (Boczkiewicz)		$ (93,126)
14.	To annualize pension expense. (Boczkiewicz)		$ (174,461)
15.	To annualize OPEB expense. (Boczkiewicz)		$ (368,316)
16.	To adjust expense to reflect the annualization of payroll costs. (Boczkiewicz)		$ (66,507)
17.	To eliminate the Missouri gas portion of consulting fees. (Harrison)		$ (895)
18.	To eliminate the Missouri gas portion of advisor fees. (Harrison)		$ (520)
19.	To eliminate electronic meter installation expense for meter reading. (Harrison)		$ (116,669)
20.	To annualize transportation costs for meter reading. (Harrison)		$ (126,757)
21.	To annualize meter reading service request costs. (Harrison)		$ 14,283
22.	To eliminate Ameren Services rent charges for electric dispatch center from gas expense. (Schwieterman)		$ (39,319)

Union Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
23.	To reduce Ameren Services rent charges rate of return to the Staff recommended gas rate of return. (Schwieterman)			$ (35,173)
24.	To eliminate maintenance of general plant included as Ameren Services rents. (Schwieterman)			$ (125,159)
25.	To increase expenses to include net salvage. (Schwieterman)			$ 4,300
26.	To annualize legal expense. (Boczkiewicz)			$ (9,992)
27.	To eliminate the Missouri gas portion of the Generation Strategy Project. (Harrison)			$ (5,658)
	Depreciation Expense	S-13		$ (823,819)
1.	To adjust depreciation expense to an annualized level. (Schwieterman)			$ (823,819)
	Depreciation Expense - Other	S-14		$ (334,748)
1.	To eliminate depreciation charged to clearing accounts from annualized depreciation expense. (Schwieterman)			$ (334,748)
	Taxes Other Than Income Taxes	S-15		$ (3,976,500)
1.	To eliminate gross receipts taxes from the test year. (Cassidy)			$ (4,099,852)

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To annualize property taxes. (Schwieterman)			$ 202,819
3.	To decrease expense to reflect the annualization of FICA tax. (Boczkiewicz)			$ (25,307)
4.	To annualize corporate franchise taxes. (Boczkiewicz)			$ (12,858)
5.	To eliminate property taxes on allocated general plant. (Schwieterman)			$ (41,302)
	Current Income Taxes	S-16		$ 2,218,055
1.	To adjust current income taxes to a level consistent with Staff adjusted taxable income. (Schwieterman)			$ 2,218,055
	Deferred Income Taxes	S-17		$ (402,247)
1.	To adjust deferred income taxes to a level consistent with Staff adjusted taxable income. (Schwieterman)			$ (402,247)

Union Electric Company
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Twelve Months Ended June 30, 1999

Income Tax

Line		Test Year	8.70% Return	8.84% Return	8.99% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 14,117,011	$ 16,371,221	$ 16,680,177	$ 17,011,202
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 4,558,034	$ 4,558,034	$ 4,558,034	$ 4,558,034
3	Non-Deduct Meals & Entertainment	3,546	3,546	3,546	3,546
4	Customer Advances & CIAC	239,823	239,823	239,823	239,823
5	Total	$ 4,801,403	$ 4,801,403	$ 4,801,403	$ 4,801,403
	Subtr from Net Income Before Taxes				
6	Interest Expense 2.7600 %	$ 3,752,665	$ 3,752,665	$ 3,752,665	$ 3,752,665
7	Depreciation - Tax Straight Line	4,908,000	4,908,000	4,908,000	4,908,000
8	Depreciation - Accelerated	2,026,000	2,026,000	2,026,000	2,026,000
9	Total	$ 10,686,665	$ 10,686,665	$ 10,686,665	$ 10,686,665
10	Net Taxable Income	$ 8,231,749	$ 10,485,959	$ 10,794,915	$ 11,125,940
	Provision for Federal Income Tax				
11	Net Taxable Income	$ 8,231,749	$ 10,485,959	$ 10,794,915	$ 11,125,940
12	Deduct Missouri Income Tax 100.0 %	$ 429,143	$ 546,661	$ 562,768	$ 580,025
13	Deduct City Income Tax	0	0	0	0
14	Federal Taxable Income	7,802,606	9,939,298	10,232,147	10,545,915
15	Total Federal Tax	$ 2,730,912	$ 3,478,754	$ 3,581,251	$ 3,691,070
	Provision for Missouri Income Tax				
16	Net Taxable Income	$ 8,231,749	$ 10,485,959	$ 10,794,915	$ 11,125,940
17	Deduct Federal Income Tax 50.0 %	$ 1,365,456	$ 1,739,377	$ 1,790,626	$ 1,845,535
18	Deduct City Income Tax	0	0	0	0
19	Missouri Taxable Income	6,866,293	8,746,582	9,004,290	9,280,405
20	Total Missouri Tax	$ 429,143	$ 546,661	$ 562,768	$ 580,025

Union Electric Company
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Twelve Months Ended June 30, 1999

Income Tax

Line		Test Year	8.70% Return	8.84% Return	8.99% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for City Income Tax				
21	Net Taxable Income	$ 8,231,749	$ 10,485,959	$ 10,794,915	$ 11,125,940
22	Deduct Federal Income Tax	$ 2,730,912	$ 3,478,754	$ 3,581,251	$ 3,691,070
23	Deduct Missouri Income Tax	429,143	546,661	562,768	580,025
24	City Taxable Income	5,071,694	6,460,544	6,650,896	6,854,845
25	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
26	Federal Income Tax	$ 2,730,912	$ 3,478,754	$ 3,581,251	$ 3,691,070
27	Missouri Income Tax	429,143	546,661	562,768	580,025
28	City Income Tax	0	0	0	0
29	Total	$ 3,160,055	$ 4,025,415	$ 4,144,019	$ 4,271,095
	Deferred Income Taxes				
30	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
31	Deferred Tax Depreciation	777,753	777,753	777,753	777,753
32	Amort of Deferred Tax Depreciation	(201,000)	(201,000)	(201,000)	(201,000)
33	Amort of Deferred ITC	(60,000)	(60,000)	(60,000)	(60,000)
34	Total	$ 516,753	$ 516,753	$ 516,753	$ 516,753
35	Total Income Tax	$ 3,676,808	$ 4,542,168	$ 4,660,772	$ 4,787,848