AmerenUE Case No. ER-2008-0318 Ameren Corp Test Year Ending 03-31-2008 Cash Working Capital

CWC Rec Number Description Adj. Expenses Lag Expense Lag C - D (Col E / 365) Expenses S - S - S - S - S - S - S - S - S - S		<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Number Description Adj. Expenses Lag Lag C - D (Col E / 365) B x F	Line	=			_		_	CWC Reg
1 OPERATION AND MAINT. EXPENSE Base Payroll S178,957,675 34.17 10.49 23.68 0.064877 \$11,610,	Number	Description		Lag	•		(Col E / 365)	
Base Payroll								
Vacation Payroll Sp.600,553 34.17 385.99 -351.82 -0.963890 -59.253,	1	OPERATION AND MAINT. EXPENSE						
4 401(k) employee portion	2	Base Payroll	\$178,957,675	34.17	10.49	23.68	0.064877	\$11,610,237
Federal Income Taxes Withheld \$37,419,699 34.17 12.79 21.38 0.058575 \$2,191,	3		\$9,600,553	34.17	385.99	-351.82	-0.963890	-\$9,253,877
6 State Income Taxes Withheld 7 Employee FICA Taxes 8 19,397,608 8 St. Louis City Taxes 9 Employee Benefits Excluding Pensions & \$19,397,608 8 St. Louis City Taxes 9 Employee Benefits Excluding Pensions & \$954,441 34.17 14.96 19.21 0.052630 \$50.0 14.96 0.052630 \$50.0 15.09 16 Employee Benefits Excluding Pensions & \$954,441 34.17 14.96 19.21 0.052630 \$50.0 15.09 17.83 0.048849 51,409; 0.052219 \$470; 15 Fuel - Nuclear \$58,469,700 34.17 15.11 19.06 0.052219 \$470; 16 Fuel - Coal \$581,174,700 34.17 19.54 14.63 0.040082 \$22,493, 13 Fuel - Gas \$2,2409,040 34.17 14.51 19.66 0.053945 3.3037, 12 Fuel - Oal \$2,266,600 34.17 14.51 19.66 0.053945 3.3037, 15 Purchase Power \$83,045,650 34.17 14.51 19.66 0.053983 \$154,41 15 Purchase Power \$83,045,650 34.17 14.51 19.66 0.053983 \$154,41 15 Purchase Power \$83,045,650 34.17 14.51 19.66 0.053983 \$154,41 15 Purchase Power \$83,045,650 34.17 14.51 19.66 0.053983 \$154,41 15 Purchase Power \$83,045,650 34.17 14.51 19.66 0.053983 \$154,41 15 Purchase Power \$83,045,650 34.17 19.54 14.63 0.040082 \$22,493, 34.17 10.00 0.0000000 17 Pension Expense \$27,976,454 34.17 95.17 0.00 0.0000000 17 Pension Expense \$27,976,454 34.17 182.50 0.27,83 0.076247 0.167123 0.4675,2530 34.17 182.50 148.33 0.046384 -\$165, -\$21,137, -\$21,13	4		\$21,811,783	34.17	15.11	19.06	0.052219	\$1,138,989
Table	5		\$37,419,699	34.17	12.79		0.058575	\$2,191,859
8 St. Louis City Taxes \$954,441 34.17 14.96 19.21 0.052630 \$5.0, OPEBs Employee Benefits Excluding Pensions & \$28,847,430 34.17 16.34 17.83 0.048849 \$1,409, OPEBs	6		\$12,576,163	34.17	14.96	19.21	0.052630	\$661,883
Employee Benefits Excluding Pensions & \$28,847,430 34.17 16.34 17.83 0.048849 \$1,409; OPEBS	7	Employee FICA Taxes	\$19,397,608	34.17	_		0.058575	\$1,136,215
OPEB			\$954,441	34.17	14.96	19.21	0.052630	\$50,232
10	9		\$28,847,430	34.17	16.34	17.83	0.048849	\$1,409,168
Fuel - Nuclear								
Table Coal \$561,174,700 34.17 19.54 14.63 0.040082 \$22,493,13 Fuel - Gas \$29,409,040 34.17 33.48 -4.31 -0.011808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808 \$34.87 -3.11808				_	_			\$470,782
Table Cas September Se				_	_			\$3,037,209
Fuel - Oil				_				\$22,493,004
15	_			_		_		-\$347,262
16		1	. , ,	_	_			\$154,404
17	_							\$207,033
18 OPEB Expense \$14,525,380 34.17 62.00 -27.83 -0.076247 -\$1,107, 19 Osage Headwater Expense \$408,031 34.17 182.50 -148.33 -0.406384 -\$168, 20 Cash Vouchers \$575,319,854 34.17 47.58 -13.41 -0.036740 -\$21,137, 21 TOTAL OPERATION AND MAINT. EXPENSE \$1,684,514,860 \$1,684,514,860 \$1,397,608 34.17 47.58 -13.41 -0.036740 -\$21,137, 22 TAXES \$1,684,514,860 \$1,397,608 34.17 12.79 21.38 0.058575 \$1,136, 24 Federal Unemployment Taxes \$202,598 34.17 76.38 -42.21 -0.115644 -\$23, 25 State Unemployment Taxes \$199,301 34.17 76.38 -42.21 -0.115644 -\$23, 26 Corporate Franchise \$1,830,135 34.17 77.50 111.67 0.305945 \$559, 27 Property Tax \$98,128,150 34.17 183.00 -148.83 -0.407753 -\$40,012, 28 TOTAL TAXES \$119,757,792 -\$38,362, 29 OTHER EXPENSES \$103,675,557 20.37 52.96 -32.59 -0.089288 -\$9,256, 31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603, 32 TOTAL OTHER EXPENSES \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559, 34 TAX OFFSET FROM RATE BASE \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567, 35 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567, 36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567, 37 City Tax Offset \$26,719,590 34.17 34.17 34.17 39.25 -57.08 -0.156384 -\$23,990, -\$23,990,			. , ,	_	_			\$0
19								-\$4,675,509
Cash Vouchers	_							-\$1,107,517
TAXES TAXES TAXES FICA - Employer Portion Federal Unemployment Taxes State Tax Offset State Unemployment Taxes State Tax Offset	-			_				-\$165,817
22 TAXES 23 FICA - Employer Portion \$19,397,608 34.17 12.79 21.38 0.058575 \$1,136,223 24 Federal Unemployment Taxes \$202,598 34.17 76.38 -42.21 -0.115644 -\$23,232 25 State Unemployment Taxes \$199,301 34.17 76.38 -42.21 -0.115644 -\$23,232 26 Corporate Franchise \$1,830,135 34.17 -77.50 111.67 0.305945 \$559,259,272 27 Property Tax \$98,128,150 34.17 183.00 -148.83 -0.407753 -\$40,012,472,473 28 TOTAL TAXES \$119,757,792 \$10,3675,557 20.37 52.96 -32.59 -0.089288 -\$9,256,33 31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,33 32 TOTAL OTHER EXPENSES \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738 \$151,293,738				34.17	47.58	-13.41	-0.036740	-\$21,137,251
Section	21	TOTAL OPERATION AND MAINT. EXPENSE	\$1,684,514,860					\$7,873,782
Section	22	TAXES						
24 Federal Unemployment Taxes \$202,598 34.17 76.38 -42.21 -0.115644 -\$23,4 25 State Unemployment Taxes \$199,301 34.17 76.38 -42.21 -0.115644 -\$23,4 26 Corporate Franchise \$1,830,135 34.17 -77.50 111.67 0.305945 \$559,2 27 Property Tax \$98,128,150 \$119,757,792 34.17 183.00 -148.83 -0.407753 -\$40,012,4 29 OTHER EXPENSES \$103,675,557 20.37 52.96 -32.59 -0.089288 -\$9,256,3 31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,3 32 TOTAL OTHER EXPENSES \$151,293,738 0.00 35.29 -35.29 -0.096685 -\$4,603,3 33 CWC REQ'D BEFORE RATE BASE OFFSETS \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,3 36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205		=	\$19 397 608	34 17	12 79	21 38	0.058575	\$1,136,215
25 State Unemployment Taxes \$199,301 34.17 76.38 -42.21 -0.115644 -\$23,4 26 Corporate Franchise \$1,830,135 34.17 -77.50 111.67 0.305945 \$559,9 27 Property Tax \$98,128,150 34.17 183.00 -148.83 -0.407753 -\$40,012,9 28 TOTAL TAXES \$119,757,792 20.37 52.96 -32.59 -0.089288 -\$9,256,3 30 Gross Receipts Taxes \$103,675,557 20.37 52.96 -32.59 -0.089288 -\$9,256,3 31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,3 32 TOTAL OTHER EXPENSES \$151,293,738 -\$151,293,738 -\$13,860,3 33 CWC REQ'D BEFORE RATE BASE OFFSETS -\$44,349,4 34 TAX OFFSET FROM RATE BASE \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,567,567,567,567,567,567,567,567,567,567	_			_	_			-\$23,429
26 Corporate Franchise \$1,830,135 34.17 -77.50 111.67 0.305945 \$559,128,150 \$119,757,792 183.00 -148.83 -0.407753 -\$40,012,128								-\$23,048
27 Property Tax \$98,128,150 34.17 183.00 -148.83 -0.407753 -\$40,012,1 -\$38,362,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 -\$38,361,2 <			· ·	_				\$559,921
TOTAL TAXES \$119,757,792 -\$38,362,3	-					_		-\$40,012,048
29 OTHER EXPENSES 30 Gross Receipts Taxes \$103,675,557 20.37 52.96 -32.59 -0.089288 -\$9,256,31 Sales Taxes \$447,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,32 TOTAL OTHER EXPENSES \$151,293,738 -\$13,860,33		1		•	100.00		01.01.00	-\$38,362,389
30 Gross Receipts Taxes \$103,675,557 20.37 52.96 -32.59 -0.089288 -\$9,256,31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,32 TOTAL OTHER EXPENSES \$151,293,738 -\$13,860,33			V 1.10,101,102					400,002,000
31 Sales Taxes \$47,618,181 0.00 35.29 -35.29 -0.096685 -\$4,603,9 32 TOTAL OTHER EXPENSES \$151,293,738 0.00 35.29 -35.29 -0.096685 -\$4,603,9 33 CWC REQ'D BEFORE RATE BASE OFFSETS -\$44,349,9 34 TAX OFFSET FROM RATE BASE \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,9 36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,567,567,567,567,567,567,567,567,56								
32 TOTAL OTHER EXPENSES \$151,293,738 -\$13,860,9 33 CWC REQ'D BEFORE RATE BASE OFFSETS -\$44,349,9 34 TAX OFFSET FROM RATE BASE 35 Federal Tax Offset \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,9 36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,9 37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,7 38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,9								-\$9,256,983
33 CWC REQ'D BEFORE RATE BASE OFFSETS 34 TAX OFFSET FROM RATE BASE 35 Federal Tax Offset \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,336 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,338 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,436	_	Sales Taxes		0.00	35.29	-35.29	-0.096685	-\$4,603,964
34 TAX OFFSET FROM RATE BASE 35 Federal Tax Offset \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,336 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,45	32	TOTAL OTHER EXPENSES	\$151,293,738					-\$13,860,947
34 TAX OFFSET FROM RATE BASE 35 Federal Tax Offset \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,336 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,45	33	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$44,349,554
35 Federal Tax Offset \$170,033,755 34.17 74.01 -39.84 -0.109151 -\$18,559,7 36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567,7 37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,7 38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,4								, , , , , , , , , ,
36 State Tax Offset \$26,719,590 34.17 137.54 -103.37 -0.283205 -\$7,567, 37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$250,50 38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,0	_							
37 City Tax Offset \$333,361 34.17 259.50 -225.33 -0.617342 -\$205,33 38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,9								-\$18,559,354
38 Interest Expense Offset \$153,407,714 34.17 91.25 -57.08 -0.156384 -\$23,990,								-\$7,567,121
								-\$205,798
39 TOTAL OFFSET FROM RATE BASE \$350,494,420 -\$50,322,7				34.17	91.25	-57.08	-0.156384	-\$23,990,512
	39	TOTAL OFFSET FROM RATE BASE	\$350,494,420					-\$50,322,785
40 TOTAL CASH WORKING CAPITAL REQUIRED -\$94,672,	40	TOTAL CASH WORKING CAPITAL REQUIRED						-\$94,672,339