

Exhibit No.:
Issue(s): Facilities, Lease Expense,
Amortization Expense
Witness: Jason Kunst, CPA
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: ER-2019-0335
Date Testimony Prepared: January 21, 2020

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL and BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

JASON KUNST, CPA

**UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri**

CASE NO. ER-2019-0335

*Jefferson City, Missouri
January 2020*

**** Denotes Confidential Information ****

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REBUTTAL TESTIMONY

OF

JASON KUNST, CPA

**UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri**

CASE NO. ER-2019-0335

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1 **REBUTTAL TESTIMONY**

2 **OF**

3 **JASON KUNST, CPA**

4 **UNION ELECTRIC COMPANY,**
5 **d/b/a Ameren Missouri**

6 **CASE NO. ER-2019-0335**

7 Q. Please state your name and business address.

8 A. Jason Kunst, 111 North 7th Street, Suite 105, St. Louis, MO 63101.

9 Q. By whom are you employed and in what capacity?

10 A. I am employed by the Missouri Public Service Commission (“Commission”) as
11 a Utility Regulatory Auditor IV.

12 Q. Are you the same Jason Kunst, CPA who filed direct testimony as part of Staff’s
13 revenue Requirement Cost of Service Report (“Report”) that was filed on December 4, 2019,
14 as part of this rate proceeding?

15 A. Yes.

16 **EXECUTIVE SUMMARY**

17 Q. Please provide a brief summary of your rebuttal testimony.

18 A. My rebuttal testimony will address the proposal in Ameren Missouri witness
19 Laura M. Moore’s direct testimony to include an amortization of the municipal tax settlement
20 regarding gross receipts tax that was paid by Ameren Missouri as a result of a class action
21 lawsuit. I will also address Staff’s proposed adjustment to reduce the rate base of the
22 replacement substation for the donation of the former central substation site to Saint Louis
23 University (“SLU”), as well as Staff’s proposed adjustments to remove the cost for Ameren
24 Missouri to **

1 _____
2 _____ ** of the 701 Colorado Ave facility located in Eldon, Missouri. Lastly, I will
3 provide an update for Staff's adjustment for software maintenance agreements.

4 **MUNICIPAL TAX SETTLEMENT**

5 Q. What are "gross receipt taxes" and how are they assessed?

6 A. Generally, these taxes are levied by municipalities in Missouri on the basis of
7 the gross receipts derived from the sale of utility services within their jurisdiction. These type
8 of taxes go by various names depending on the local ordinance such as utility tax, business
9 license tax, municipal tax, etc. Depending on the ordinance of the municipality, Ameren
10 Missouri files a monthly, quarterly, or yearly return that declares its revenue generated in that
11 locality and pays the appropriate tax at that time.

12 Q. Please provide a brief summary of the events that led to the settlement payment
13 for which Ameren Missouri witness Laura M. Moore has proposed recovery over five years as
14 part of her direct testimony.

15 A. In November of 2011, the Cities of Winchester and Creve Coeur,¹ Missouri filed
16 a class action lawsuit against Ameren Missouri claiming that Ameren Missouri had been
17 underpaying Business License Taxes or gross receipt taxes by excluding certain revenues from
18 the municipal tax base.²

19 In April of 2017, Ameren Missouri reached a settlement agreement with the
20 municipalities³ and agreed to pay \$13 million for taxes "allegedly due and owing through

¹ The Cities of Winchester and Creve Coeur were the lead plaintiffs in the lawsuit. In total there were 254 members of the settlement class.

² The municipal tax base is the revenue generated within the jurisdiction of a taxing authority.

³ As part of the settlement agreement, the municipalities had the option to assign a portion of their payment to the Missouri Municipal League or the Municipal League of Metro St. Louis.

1 March 31, 2017⁴ and additional accrued⁵ and future taxes on certain miscellaneous revenue
2 accounts effective April 1, 2017. The settlement was approved by the Circuit Court in
3 December of 2017, and Ameren Missouri paid approximately \$13.4⁶ million in January and
4 February of 2018 to finalize the agreement.

5 Q. Did the settlement agreement include all municipalities where Ameren Missouri
6 provides electric service?

7 A. No. During the court proceeding, the judge dismissed claimants who operated
8 under franchise payment ordinances and not license tax ordinances. Other municipalities were
9 never part of the lawsuit. Schedule JK-r1, lists the communities served by Ameren Missouri
10 electric operations and indicates if they received a settlement payment as a result of the lawsuit.

11 Q. What were the accounts that Ameren Missouri agreed to pay back taxes and also
12 include in future tax filings?

13 A. Ameren Missouri agreed to pay gross receipt taxes on the following accounts:

- 14 • 300 Series Contributions in Aid of Construction;
- 15 • 364 Pole Charges;
- 16 • 450 Forfeited Discounts;
- 17 • 451 Changing/Connection/Disconnection Fees;
- 18 • 451005 Customer Installations – Trouble Calls,
- 19 • 451006 Customer Installations – Other Work;
- 20 • 451007 Temporary Facilities;
- 21 • 454MJM Third Party Facility Rentals,
- 22 • 454001 Pole Space Rentals;
- 23 • 454002 Other Property Rental Revenue;
- 24 • 454004 Agricultural Land Rental Revenue;

⁴ See Settlement Agreement, page 10, paragraph A, *City of Winchester Missouri, et al., v. Union Electric Company d/b/a Ameren Missouri*, available at <https://cdn.ymaws.com/www.mocities.com/resource/collection/ECCB0F55-A19D-4839-BFB2-397297C07536/2017.08.04SettlementAgreement.pdf>.

⁵ Ameren Missouri agreed to accrue gross receipt taxes of \$108,333 per month for the agreed to accounts.

⁶ The final payment consisted of \$5,188,000 to the plaintiff's attorneys and \$8,242,824 to the plaintiffs. Additionally Ameren Missouri paid \$627,590 between April 2017 and January 2018 for the accrued taxes for a total of \$14,058,413.

Rebuttal Testimony of
Jason Kunst, CPA

- 1 • 454006 Facility Rentals for Interchange Customers;
- 2 • 454007 Facility Rentals for Third Party Customers;
- 3 • 456010 Miscellaneous Billings,
- 4 • 456011 Miscellaneous Bill Adjustments;
- 5 • 456005 Overheads Billed – Other Parties;
- 6 • 456007 Collecting and Remitting Taxes.

7 Q. Do all of the accounts that Ameren Missouri agreed to include in future tax
8 filings represent revenue accounts from retail customers?

9 A. No. While some of the accounts are generated from retail customers,
10 450 Forfeited Discounts for example, others such as 454001 Pole Rentals represent revenue
11 streams generated from contracts with third parties for the use of Ameren Missouri property.
12 While the revenue Ameren Missouri receives from these contracts is used to determine the
13 revenue requirement, the contracts are negotiated between Ameren Missouri and the third
14 parties and are not subject to the tariffed rates.

15 Q. Do the rental agreements Ameren Missouri has in place with third parties
16 address taxes?

17 A. ** _____
18 _____
19 _____
20 _____ **

21 Q. How does Ameren Missouri collect gross receipts taxes from retail customers?

22 A. Under its approved tariff, gross receipts taxes are not included in the tariffed
23 rate, however Ameren Missouri is allowed to collect these taxes in addition to the tariffed rate
24 as a separate line item. Specifically, the tariff language is as follows:

1 TAX ADJUSTMENT Any license, franchise, gross receipts, occupation
2 or similar charge or tax levied by any taxing authority on the amounts
3 billed hereunder will be so designated and added as a separate item to
4 bills rendered to customers under the jurisdiction of the taxing authority.

5 Q. How are these taxes treated for ratemaking purposes?

6 A. Gross receipts taxes are considered pass through taxes during a rate case
7 proceeding. Because these are a pass through item, both the revenue and the expense associated
8 with the collection and remittance of the gross receipt taxes during the test are removed from
9 the cost of service calculation.

10 Q. Did Ameren Missouri include gross receipt taxes in its calculation of rates in
11 this case?

12 A. No. In fact, Ameren Missouri indicated in its Application that it filed tariff
13 sheets “designed to decrease Ameren Missouri’s base gross annual electric revenues by
14 approximately \$0.8 million, **exclusive of applicable gross receipts, sales, franchise or**
15 **occupation fees or taxes.**”⁷

16 Q. Did the settlement agreement address the potential pass through of what it called
17 the “Past Tax Payment” utilizing an electric rate surcharge?

18 A. Yes. The Settlement Class Members took no position on whether or not Ameren
19 Missouri may or should collect the taxes from customers.⁸

20 Q. How has Ameren Missouri accounted for the settlement payment?

⁷ EFIS Item No. 2, Application, page 2 paragraph 6 (emphasis added).

⁸ See Settlement Agreement, page 17, paragraph G, *City of Winchester Missouri, et al., v. Union Electric Company d/b/a Ameren Missouri*, available at <https://cdn.ymaws.com/www.mocities.com/resource/collection/ECCB0F55-A19D-4839-BFB2-397297C07536/2017.08.04SettlementAgreement.pdf>.

1 A. In December of 2013, Ameren Missouri began to record an accrual for the
2 potential outcome of the case. The chart below summarizes the amounts that were accrued for
3 the settlement payment:

Date Accrued	Amount Accrued
12/31/13	\$4,500,000
6/30/14	\$500,000
12/31/14	\$2,400,000
9/30/16	\$5,600,000
6/30/17	\$775,000
1/31/18	(\$344,176)
Total	\$13,430,824

5
6 The accrual entries were recorded to the provision for injuries and damages,
7 debiting expense account 925 and crediting liability account 228.

8 Q. Were any of the entries above included in a test year during a previous Ameren
9 Missouri rate case?

10 A. Yes. The initial accrual was included in the test year ending December 31, 2014,
11 in Ameren Missouri rate case ER-2014-0258.

12 Q. Did Staff or any other intervening party propose an adjustment to the provision
13 for injuries and damages in Case No. ER-2014-0258?

14 A. No. The test year level of accrual was included in the cost of service calculation
15 by both Staff and Ameren Missouri in that case.

16 Q. Has Ameren Missouri already collected a portion of the settlement payment
17 in rates?

1 A. Yes. The rates established in ER-2014-0258, which included the unadjusted
2 accrual for the municipal gross receipts law suit, went into effect on May 5, 2015, and remained
3 in effect until April 1, 2017. During this time frame Ameren Missouri collected approximately
4 \$8.3 million in rates for the municipal tax lawsuit.

5 Q. Please summarize Staff's position with regard to the proposed amortization of
6 the municipal tax settlement payment.

7 A. The municipal tax settlement payment is a non-recurring payment of back taxes;
8 these taxes are typically reflected and collected separately from tariffed rate revenues as a
9 separate line item on a customer's bill. It would be inappropriate to include an amortization of
10 the total settlement payment, which represents the back taxes, in the calculation of ongoing
11 rates in the current case, as it would result in all retail ratepayers subsidizing these taxes.
12 Ameren Missouri has a method to collect these pass through taxes through the Tax Adjustment
13 tariff provision. However, if the Commission were to decide in favor of Ameren Missouri
14 and include the amortization of the settlement payment in rates, the amount \$13.4 million
15 proposed by Ameren Missouri should be reduced by the \$8.3 million that has already been
16 collected in rates.

17 **DONATED UTILITY PROPERTY**

18 Q. Does Staff have any concerns regarding Ameren Missouri's recent donations of
19 property?

20 A. Yes. Staff is concerned that it is becoming common occurrence for Ameren
21 Missouri to donate utility property that has been included for recovery in rates without seeking
22 Commission permission, informally notifying Staff, or mentioning it in rate case testimony.
23 These asset donations include the land the former central substation was located on to Saint

1 Louis University (SLU), the Eldon operating facility, several bucket trucks and other power
2 operated equipment.⁹ These utility properties were included in rates and fully or partially paid
3 for by rate payers, and were then donated and subsequently replaced by Ameren Missouri, who
4 again sought recovery for the replacement through rates.

5 Q. Did Ameren Missouri seek Commission approval before donating any of the
6 above property?

7 A. No.

8 Q. Did Ameren Missouri give notice to Staff and other parties by disclosing the
9 donations in testimony during rate case filings?

10 A. No.

11 Q. Does Staff wish to address any specific donations?

12 A. Yes, specifically the donations of property by Ameren Missouri of the former
13 central substation site to SLU and the donation and ** _____ ** of the
14 operations facility located at 700 Colorado Ave in Eldon, Missouri that were mentioned in
15 Staff's Cost of Service Report on pages 38-40.

16 **a) SLU DONATION**

17 Q. Has Ameren Missouri completed its donation of the former central substation
18 site to SLU?

19 A. Yes. The donation of the property between Ameren Missouri and SLU was
20 completed in early December 2019.

⁹ Ameren Missouri's response to Staff Data Request No. 0489 indicated that it donated ten Bucket Trucks, a Freight Liner, a Flat Bed Truck, a Bobcat Mini Excavator, a Bobcat Skid Loader among other items during the period of January 1, 2017 through December 31, 2019.

1 Q. Please provide a timeline of the events that led to the donation of the former
2 central substation site to SLU.

3 A. ** _____
4 _____
5 _____ 10 _____
6 _____
7 _____ 11 _____
8 _____ **

9 Q. Did Ameren receive anything from SLU as a result of the donation?

10 A. ** _____
11 _____
12 _____
13 _____
14 _____
15 _____
16 _____ **

17 Q. Does Staff have any concerns regarding the donation of the property?

18 A. Yes. Staff is concerned that Ameren Missouri is donating valuable utility
19 property that was included in rates and partially, if not fully, paid for by ratepayers when it was
20 necessary to replace the donated property without a) seeking Commission approval for the sale
21 and/or transfer of the property and, b) failing to obtain fair market value for the property that

10 ** _____ ** See Confidential Schedule JK-r3.
11 See Confidential Schedule JK-r4.

1 could have been used to offset the construction or procurement of the replacement property.
2 Staff contends that the appropriate approach would have been to sell the property and use the
3 proceeds to offset the construction of the replacement substation.

4 Q. Did Ameren Missouri replace the central substation?

5 A. Yes. In 2008, Ameren Missouri purchased land for ** _____ ** on which
6 to construct the replacement for the central substation, which was placed into service in
7 November of 2012.¹²

8 Q. What is Staff's proposed ratemaking treatment for the donation?

9 A. Staff proposes an adjustment to reduce the land value of the replacement
10 substation by the amount of the gain Ameren Missouri would have received by selling the land
11 to SLU,¹³ less any costs Ameren Missouri incurred to ultimately prepare the site for
12 sale/donation.

13 Q. How much did Ameren Missouri incur to prepare the land for sale/donation?

14 A. In response to Staff Data Request No. 0495, Ameren Missouri indicated that
15 they incurred approximately \$214,000 of costs related for environmental testing and clean up
16 to prepare the site for sale/donation.

17 Q. Why is Staff making its recommendation?

18 A. It is Staff's position that it was inappropriate and imprudent for Ameren
19 Missouri to donate property that was included in rates without Commission consent or giving
20 consideration to the ratepayers when the proceeds of the sale could have been used to offset the
21 construction of the replacement substation site.

¹² **

_____**

¹³ Based upon appraised value, \$1,095,624 less the original cost of the land and attachments \$162,105.

1 Q. Why is Staff proposing this adjustment?

2 A. It is Staff's position that it was imprudent and inappropriate for Ameren
3 Missouri to donate the facility without Commission approval given that Ameren Missouri had
4 to construct a replacement facility to house the operations that were located at the donated
5 facility and ** _____

6 _____
7 _____

8 _____ **

9 Q. ** _____ **

10 A. ** _____

11 _____

12 _____

13 _____

14 _____ **

15 Q. ** _____

16 _____ **

17 A. ** _____

18 _____ **

19 **SOFTWARE MAINTENANCE EXPENSE**

20 Q. Do you have any updates or corrections to Staff's adjustment for software
21 maintenance expense?

22 A. Yes. Staff received additional software maintenance agreements in response
23 to Staff Data Request No. 0433 that were not provided at the time of Staff's direct filing.

Rebuttal Testimony of
Jason Kunst, CPA

1 After reviewing these renewed contracts, Staff made an adjustment to include the costs for these
2 agreements. Additionally, in its direct filing Staff made an error calculating the proposed
3 adjustment to annualize the expense. After correcting the calculation error and including the
4 additional software maintenance agreements, Staff now recommends an adjustment of
5 ** _____ ** software maintenance expense.

6 Q. Does this complete your rebuttal testimony?

7 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Union Electric Company)
d/b/a Ameren Missouri's Tariffs to Decrease)
Its Revenues for Electric Service) Case No. ER-2019-0335

AFFIDAVIT OF JASON KUNST, CPA

STATE OF MISSOURI)
)
ST. LOUIS COUNTY) ss.

COMES NOW JASON KUNST, CPA and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Jason Kunst, CPA*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

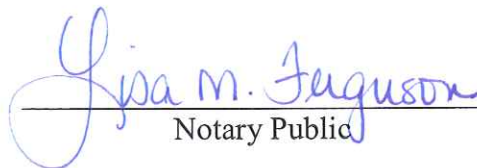


JASON KUNST, CPA

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for St. Louis County, State of Missouri, at my office in St. Louis, on this 20th day of January, 2020.

LISA M. FERGUSON
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Louis County
My Commission Expires: June 08, 2020
Commission Number: 16631502



Notary Public

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Affton	Bel-Nor	Bucoda
Alexandria	Bel-Ridge	Buell
Allenton	Benton	Bunceton
Altamont	Benton City	Byrnes Mill
Amity	Berger	Cadet
Annada	Berkeley	Cairo
Anniston	Bernie	Caledonia
Antonia	Bertrand	Calverton Park
Arbyrd	Beverly Hills	Canaan
Arcadia	Big Spring	Canady
Argyle	Bismarck	Canalou
Arnold	Black Jack	Canton
Ashburn	Blackwater	Cape Girardeau
Ashland	Blackwell	Cardwell
Ashley	Bland	Carsonville
Athens	Blodgett	Caruth
Augusta	Bonne Terre	Caruthersville
Auxvasse	Bonnots Mill	Catawissa
Bagnell	Boonville	Catron
Ballwin	Bowling Green	Cave
Baring	Bragg City	Cave Springs
Barnett	Braggadocio	Cedar Hill
Barnhart	Brashear	Center
Belgrade	Brasher	Centralia
Bella Villa	Braymer	Centertown
Bellair	Breckenridge	Chaffee
Belle	Breckenridge Hills	Chain of Rocks
Bellefontaine Neighbors	Brentwood	Chamois
Bellerive Acres	Bridgeton	Champ
Bellevue	Bridgeton Terrace	Charlack
Bellflower	Brookfield	Charleston
		Chesterfield

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Clark	Deering	Fairport
Clarksburg	Defiance	Fairview Acres
Clarkson Valley	Dellwood	Farber
Clarksville	Delta	Fenton
Clarkton	Des Peres	Ferguson
Clayton	Desloge	Festus
Clifton Hill	De Soto	Flamm City
Commerce	Dexter	Fletcher
Concord	Dittmer	Flint Hill
Concord Hill	Doe Run	Flordell Hills
Cool Valley	Downing	Florence
Cooter	Dutchtown	Florissant
Corso	Dutzow	Foley
Cottleville	East Prairie	Foristell
Country Club Hills	Edgewood	Fortuna
Country Life Acres	Edina	Four Seasons
Cowgill	Edmundson	Frankclay
Crestwood	Eldon	Frankford
Creve Coeur	Ellisville	Franklin
Crowder	Elmira	Freeburg
Crystal City	Elsberry	Frontenac
Crystal Lake Park	Elston	Gasconade
Crystal Lakes	Eolia	Gerald
Curryville	Essex	Gibbs
Cyrene	Esther	Gibson
Danville	Estill	Gideon
Dardenne Prairie	Ethlyn	Gilmore
Davis	Eugene	Glen Echo Park
Dawn	Eureka	Glencoe
De Lassus	Ewing	Glendale
Deer Run	Excelsior Springs	Gordonville

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Gorin	Holland	Klondike
Graniteville	Holiday	Knob Lick
Grantwood Village	Hollywood	Knox City
Gray Summit	Holstein	Koeltztown
Green Castle	Holt	Labadie
Green City	Holts Summit	La Belle
Green Park	Hornersville	Laddonia
Greendale	Huntleigh	Ladue
Greentop	Huntsville	LaGrange
Grubville	Hurdland	Lake MyKee
Hallsville	Ilasco	Lake Ozark
Hamilton	Illmo	Lake St. Louis
Hanley Hills	Iron Mountain Lake	Lakeland
Hartsburg	Irontdale	Lakeshire
Harvester	Ironton	Lakeside
Hawk Point	Jamestown	Lakeview
Hayti	Jefferson City	Lambert
Hayti Heights	Jennings	Lathrop
Haywood City	Jonesburg	Latty
Hazelwood	Josephville	Lawson
Hematite	Kaiser	Leadington
Henke	Kampville	Leadwood
Henley	Kearney	Leslie
Herculaneum	Kelse	Lewistown
Higbee	Kidder	Liberty
High Hill	Kimmswick	Libertyville
High Ridge	Kingdom City	Liguori
Highley Heights	Kingston	Lilbourn
Hillsboro	Kinloch	Linn
Hillsdale	Kirkville	Linn Creek
Holcomb	Kirkwood	Lohman
		Lonedell

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Loose Creek	Miner	North Lilbourn
Louisiana	Mineral Point	North Wardell
Ludlow	Mirabile	Northwoods
Luebbering	Moberly	Norwood Court
Luray	Mokana	Noser Mill
MacKenzie	Moline Acres	Novinger
Madison	Montgomery City	Oakland
Manchester	Mooreville	Oakville
Mapaville	Morehouse	Oermann
Maplewood	Morley	O'Fallon
Marlborough	Morrison	Old Mines
Marston	Morse Mill	Old Monroe
Marthasville	Mosby	Olean
Martinsburg	Moscow Mills	Olivette
Marys Home	Moselle	Olney
Maryknoll	Mt Sterling	Olympian Village
Maryland Heights	Murphy	Oran
Matson	Nelson	Orchard Farm
Matthews	Nettleton	Osage Beach
Maxville	New Bloomfield	Osage City
Maysville	New Court	Osborn
McFall	New Florence	Otterville
McGirk	New Franklin	Otto
McKittrick	New Hartford	Overland
Mehlville	New Haven	Owensville
Meta	New Hope	Pacific
Mexico	New London	Pagedale
Middle Brook	New Melle	Park Hills
Middletown	New Truxton	Parkdale
Millard	Newark	Parkway
Mineola	Normandy	Parma

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Pasadena Hills	Rosebud	St. Thomas
Pasadena Park	Rush Hill	Stark
Paynesville	Russellville	State Line
Peerless Park	Rutledge	Steele
Peers	Santa Rosa	Stephens
Pendleton	Saverton	Stover
Peruque	Schubert	Sturgeon
Pevely	Scott City	Sublette
Pilot Grove	Scottsdale	Sulphur Springs
Pilot Knob	Selma	Sunset Hills
Pine Lawn	Senath	Sycamore Hills
Piney Park	Shrewsbury	Syracuse
Plattsburg	Silex	Taos
Polo	Smithton	Tenbrook
Portage Des Sioux	Speed	Thompson
Portageville	Spring Town	Tiff
Potosi	South Gorin	Tipton
Prairie Home	St. Albans	Town & Country
Prathersville	St. Ann	Townley
Queen City	St. Catherine	Treloar
Rayville	St. Charles	Troy
Renick	St. Clair	Truesdale
Revere	St. Clement	Truxton
Rhineland	St. Elizabeth	Turney
Rich Fountain	St. Francisville	Turpin
Richmond Heights	St. George	Tuscumbia
Richwoods	St. John	Twin Oaks
Risco	St. Louis	Union
Riverview	St. Louis County	University City
Rock Hill	St. Martins	Uplands Park
Rockview	St. Paul	Utica
	St. Peters	

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri
Missouri Electric Operations

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Valles Mines	Wardsville	Westphalia
Valley Park	Ware	Westwood
Vandalia	Warrenton	Whiteside
Vandiver	Warson Woods	Whiting
Vanduser	Washington	Wilbur Park
Velda City	Wayland	Wildwood
Velda Village Hills	Weatherby	Williamsburg
Versailles	Weber Hill	Winchester
Vibbard	Webster Groves	Winfield
Viburnum	Weldon Spring	Winston
Victoria	Weldon Spring Heights	Wood Heights
Vienna	Wellston	Woodson Terrace
Villa Ridge	Wellsville	Wright City
Vinita Park	Wentzville	Wyaconda
Vinita Terrace	West Alton	
Wardell		

Schedule JK-r2

through

Schedule JK-r5

HAVE BEEN DEEMED

CONFIDENTIAL

IN THERE ENTIRETY