

*Exhibit No.:*  
*Issue:* Accounting Schedules  
*Witness:* MoPSC Accountants  
*Sponsoring Party:* MoPSC Staff  
*Case No.:* EC-2002-1  
*Date Prepared:* March 1, 2002

**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DIVISION**

**UNION ELECTRIC COMPANY**  
**d/b/a AMERENUE**

**CASE NO. EC-2002-1**

**STAFF ACCOUNTING SCHEDULES**

Exhibit No. 87  
Date 7/10/02 Case No. EC-2002-1  
Prepared by KEM  
Jefferson City, Missouri  
March 2002

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)	8.91% Equity Return (B)	9.41% Equity Return (C)	9.91% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 4,121,519,219	\$ 4,121,519,219	\$ 4,121,519,219
2	Rate of Return	8.01%	8.31%	8.60%
3	Net Operating Income Requirement	\$ 330,133,689	\$ 342,498,247	\$ 354,450,653
4	Net Operating Income Available (From Accounting Schedule 9)	505,500,290	505,500,290	505,500,290
5	Additional Net Operating Income Requirement	\$ (175,366,601)	\$ (163,002,043)	\$ (151,049,637)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 119,354,501	\$ 127,086,624	\$ 134,561,009
8	Test Year Current Income Tax	229,019,243	229,019,243	229,019,243
9	Additional Current Income Tax Requirement	\$ (109,664,742)	\$ (101,932,619)	\$ (94,458,234)
10	<b>Additional Gross Revenue Requirement</b>	<b>\$ (285,031,343)</b>	<b>\$ (264,934,662)</b>	<b>\$ (245,507,871)</b>

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)	\$ 8,433,545,664
2	Less:	
3	Accumulated Depreciation Reserve (From Accounting Schedule 6)	<u>3,562,711,706</u>
4	Net Plant in Service	\$ 4,870,833,957
5	Add:	
6	Cash Working Capital (From Accounting Schedule 8)	\$ (744,192)
7	Materials and Supplies	
8	Fuel (Variable) 77,785,738 @ 87.5384%	68,092,390
9	General Materials and Supplies 83,346,476 @ 87.1633%	72,647,539
10	Prepayments (Operating Expenses) 10,665,318 @ 89.0292%	<u>9,495,247</u>
11	Total Additions to Net Plant in Service	\$ 149,490,985
12	Deduct:	
13	Interest Offset @ 0.1374%	\$ 14,440,252
14	Federal Income Tax Offset @ -0.0051%	(527,320)
15	State Income Tax Offset @ 0.0638%	1,031,658
16	City Income Tax Offset @ 68.1178%	168,689
17	Customer Advances For Construction	11,710,567
18	Customer Deposits	14,044,033
19	Deferred Income Taxes:	
20	Fixed 597,229,642 @ 90.2135%	538,781,763
21	Variable (2,884,288) @ 87.5384%	(2,524,860)
22	Labor 32,598,195 @ 90.0999%	29,370,941
23	Net Plant (6,726,101) @ 92.2500%	(6,204,828)
24	Total Distribution Plant 277,870,885 @ 94.4890%	262,557,421
20	Accrued Pension Liability (Labor) 39,908,376 @ 90.0999%	<u>35,957,407</u>
21	Total Deductions from Net Plant in Service	\$ 898,805,723
22	<b>Total Rate Base</b>	<b>\$ 4,121,519,219</b>

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

Line	Account No. (A)	Description (B)	Total Company 9/30/2001 (C)	Total Company Adjustment (D)	Alloc Factor (E)	Furis Adjustment (F)	Adj. No. (G)	Adjusted Balance (C)-(D) (H)
1	303	Intangible - Software	\$ 107,397	\$ 0	90.2135%	\$ 0	P-1	\$ 96,887
2		Steam Production Plant						
3	310	Land/Land Rights	\$ 2,282,067	\$ 0	90.2135%	\$ 0	P-2	\$ 2,058,733
4	311	Structures	168,147,944	(15,137)	90.2135%	0	P-3	151,678,490
5	312	Boiler Plant Equipment	1,369,728,795	0	90.2135%	0	P-4	1,235,680,286
6	312.3	Coal Cars	121,147,802	0	90.2135%	0	P-5	109,291,672
7	314	Turbogenerator Units	356,348,661	(18,019)	90.2135%	0	P-6	321,458,344
8	315	Accessory Electric Equipment	108,645,515	(638,866)	90.2135%	0	P-7	97,436,578
9	316	Miscellaneous Power Plant Equipment	42,688,296	0	90.2135%	0	P-8	38,510,606
10		Total Steam Production Plant	\$ 2,168,989,080	\$ (672,022)		\$ 0		\$ 1,956,114,709
11		Nuclear Production Plant						
12	320	Land/Land Rights	\$ 5,438,236	\$ 0	90.2135%	\$ 0	P-9	\$ 4,906,023
13	321	Structures	861,739,336	0	90.2135%	0	P-10	777,405,216
14	322	Reactor Plant Equipment	844,608,320	0	90.2135%	0	P-11	761,950,727
15	323	Turbogenerator Units	438,768,373	0	90.2135%	0	P-12	395,828,306
16	324	Accessory Electric Equipment	229,235,528	0	90.2135%	0	P-13	206,801,393
17	325	Miscellaneous Power Plant Equipment	143,496,161	0	90.2135%	0	P-14	129,452,909
18		Callaway Post Operational Costs	116,730,946	0	97.6940%	0	P-15	114,039,130
19		Plant Disallowances	385,592,670	0	90.2135%	(339,358,670)	P-16	8,497,973
20		Total Nuclear Production Plant	\$ 3,025,609,570	\$ 0		\$ (339,358,670)		\$ 2,398,881,678
21		Hydraulic Production Plant						
22	330	Land/Land Rights	\$ 18,186,683	\$ 0	90.2135%	\$ 0	P-17	\$ 16,406,843
23	331	Structures	13,076,191	0	90.2135%	0	P-18	11,796,490
24	332	Reservoirs	57,506,762	0	90.2135%	0	P-19	51,878,863
25	333	Water Wheels/Generators	71,855,868	0	90.2135%	0	P-20	64,823,693
26	334	Accessory Electric Equipment	8,774,623	0	90.2135%	0	P-21	7,915,895
27	335	Miscellaneous Power Plant Equipment	3,264,886	0	90.2135%	0	P-22	2,945,368
28	336	Roads, Railroads, Bridges	184,774	0	90.2135%	0	P-23	166,691
29		Total Hydraulic Production Plant	\$ 172,849,787	\$ 0		\$ 0		\$ 155,933,843
30		Other Production Plant						
31	340	Land/Land Rights	\$ 62,027	\$ 0	90.2135%	\$ 0	P-24	\$ 55,957
32	341	Structures	1,258,161	0	90.2135%	0	P-25	1,135,031
33	342	Fuel Holders	1,867,709	0	90.2135%	0	P-26	1,684,926
34	344	Generators	53,508,705	0	90.2135%	0	P-27	48,272,076
35	345	Accessory Electric Equipment	2,871,356	0	90.2135%	0	P-28	2,590,351
36	346	Miscellaneous Power Plant Equipment	95,334	0	90.2135%	0	P-29	86,004
37		AmerenUE Electric Combustion Turbines		245,000,000	90.2135%	0	P-30	221,023,075
38		Total Other Production Plant	\$ 59,663,292	\$ 245,000,000		\$ 0		\$ 274,847,419
39		Transmission Plant						
40	350	Land/Land Rights	\$ 29,684,668	\$ 0	90.2135%	\$ 0	P-31	\$ 26,779,578
41	352	Structures	7,020,591	(567,189)	90.2135%	0	P-32	5,821,840
42	353	Station Equipment	190,637,994	(3,617,450)	90.2135%	0	P-33	168,717,778
43	354	Towers & Fixtures	82,383,199	0	90.2135%	0	P-34	74,320,767
44	355	Poles & Fixtures	76,382,450	0	90.2135%	0	P-34	68,907,282
45	356	Overhead Conductors	111,408,800	0	90.2135%	0	P-36	100,505,778
46	359	Roads & Trails	134,036	0	90.2135%	0	P-37	120,919
47		Total Transmission Plant	\$ 497,651,738	\$ (4,184,639)		\$ 0		\$ 445,173,941
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	(262,449)	100.0000%	0	P-40	439,955,765
52	364	Poles, Towers & Fixtures	546,868,993	0	100.0000%	0	P-41	546,868,993
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	Price Adjustment	Adj. No.	Adjusted Balance (C-D)
	(A)	(B)	(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	\$ 2,834,641,217	\$ (14,700,955)		\$ 1,390,000		\$ 2,821,330,262
64		General Plant						
65	389	Land/Land Rights	\$ 9,819,935	\$ (221,778)	90.0999%	\$ 0	P-52	\$ 8,647,930
66	390	Structures	151,397,752	(4,368,725)	90.0999%	0	P-53	132,473,006
67	391	Office Furniture and Equipment	29,558,569	(1,419,223)	90.0999%	0	P-54	25,353,523
68	391.1	Office Furniture - Computers	15,316,392	0	90.0999%	0	P-55	13,800,054
69	392	Transportation Equipment	72,434,870	0	90.0999%	0	P-56	65,263,745
70	393	Stores Equipment	1,960,200	(60,588)	90.0999%	0	P-57	1,711,549
71	394	Tools, Shop & Garage Equipment	9,000,346	(55,229)	90.0999%	0	P-58	8,059,541
72	395	Laboratory Equipment	5,032,059	(66,557)	90.0999%	0	P-59	4,473,912
73	396	Power Operated Equipment	10,592,862	0	90.0999%	0	P-60	9,544,158
74	397	Communication Equipment	123,917,469	0	90.0999%	0	P-61	111,649,516
75	398	Miscellaneous Equipment	446,618	(12,353)	90.0999%	0	P-62	391,272
76	399	Other Tangible Property	(223,398)	0	90.0999%	0	P-63	(201,281)
77		Total General Plant	\$ 429,253,674	\$ (6,204,453)		\$ 0		\$ 381,166,925
78		<b>Total Plant In Service</b>	<b>\$ 9,108,765,755</b>	<b>\$ 219,237,931</b>		<b>(337,968,678)</b>		<b>\$ 8,433,545,664</b>

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

Adj. No.	Description	Total Company Adjustment	Mo Juris 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	\$ (638,866)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (638,866)	\$
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	\$ (567,189)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (567,189)	\$
A/C 353.00	Station Equipment P-33	\$ (3,617,450)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (3,617,450)	\$
A/C 362.00	Station Equipment P-40	\$ (262,449)	\$ 0
1	To adjust plant associated with Venice fire. (Harrison)	\$ (262,449)	\$
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

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**Adjustments To Plant In Service**

Adj. No.	Description	Total Company Adjustment	Mo Juris 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	\$ 96,887		\$ 0
2		Steam Production Plant			
3	310	Land/Land Rights	\$ 2,058,733		\$ 0
4	311	Structures	151,678,490	1.45%	2,199,338
5	312	Boiler Plant Equipment	1,235,680,286	1.85%	22,860,085
6	312.30	Coal Cars	109,291,672	4.55%	4,972,771
7	314	Turbogenerator Units	321,458,344	1.61%	5,175,479
8	315	Accessory Electric Equipment	97,436,578	1.82%	1,773,346
9	316	Miscellaneous Power Plant Equipment	38,510,606	3.44%	1,324,765
10		Total Steam Production Plant	\$ 1,956,114,709		\$ 38,305,784
11		Nuclear Production Plant			
12	320	Land/Land Rights	\$ 4,906,023		\$ 0
13	321	Structures	777,405,216	2.50%	19,435,130
14	322	Reactor Plant Equipment	761,950,727	2.50%	19,048,768
15	323	Turbogenerator Units	395,828,306	2.50%	9,895,708
16	324	Accessory Electric Equipment	206,801,393	2.50%	5,170,035
17	325	Miscellaneous Power Plant Equipment	129,452,909	2.50%	3,236,323
18		Callaway Post Operational Costs	114,039,130		0
19		Plant Disallowances	8,497,973		0
20		Total Nuclear Production Plant	\$ 2,398,881,678		\$ 56,785,964
21		Hydraulic Production Plant			
22	330	Land/Land Rights	\$ 16,406,843		\$ 0
23	331	Structures	11,796,490	1.10%	129,761
24	332	Reservoirs	51,878,863	1.18%	612,171
25	333	Water Wheels/Generators	64,823,693	1.04%	674,166
26	334	Accessory Electric Equipment	7,915,895	1.11%	87,866
27	335	Miscellaneous Power Plant Equipment	2,945,368	1.35%	39,762
28	336	Roads, Railroads, Bridges	166,691	4.55%	7,584
29		Total Hydraulic Production Plant	\$ 155,933,843		\$ 1,551,312
30		Other Production Plant			
31	340	Land/Land Rights	\$ 55,957		\$ 0
32	341	Structures	1,135,031	4.00%	45,401
33	342	Fuel Holders	1,684,926	4.00%	67,397
34	344	Generators	48,272,076	4.00%	1,930,883
35	345	Accessory Electric Equipment	2,590,351	4.00%	103,614
36	346	Miscellaneous Power Plant Equipment	86,004	4.00%	3,440
37		AmerenUE Electric Combustion Turbines	221,023,075		0
38		Total Other Production Plant	\$ 274,847,419		\$ 2,150,735
39		Transmission Plant			
40	350	Land/Land Rights	\$ 26,779,578		\$ 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. (A)	Description (B)	Missouri Jurisdictional Plant (C)	Depreciation Rate (D)	Missouri Jurisdictional Depreciation (E)
41	352	Structures	5,821,840	1.27%	73,937
42	353	Station Equipment	168,717,778	1.69%	2,851,330
43	354	Towers & Fixtures	74,320,767	2.00%	1,486,415
44	355	Poles & Fixtures	68,907,282	2.32%	1,598,649
45	356	Overhead Conductors	100,505,778	1.43%	1,437,233
46	359	Roads & Trails	120,919	2.00%	2,418
47		Total Transmission Plant	\$ 445,173,941		\$ 7,449,983
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	439,955,765	1.79%	7,875,208
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	Services - 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%	(282,837)
63		Total Distribution Plant - Missouri	\$ 2,821,330,262		\$ 60,753,748
64		General Plant			
65	389	Land/Land Rights	\$ 8,647,930		\$ 0
66	390	Structures	132,473,006	2.38%	3,152,858
67	391	Office Furniture and Equipment	25,353,523	4.55%	1,153,585
68	391.1	Office Furniture - Computers	13,800,054	11.60%	1,600,806
69	392	Transportation Equipment	65,263,745	10.00%	6,526,375
70	393	Stores Equipment	1,711,549	3.12%	53,400
71	394	Tools, Shop & Garage Equipment	8,059,541	3.70%	298,203
72	395	Laboratory Equipment	4,473,912	4.55%	203,563
73	396	Power Operated Equipment	9,544,158	6.67%	636,595
74	397	Communication Equipment	111,649,516	5.45%	6,084,899
75	398	Miscellaneous Equipment	391,272	5.00%	19,564
76	399	Other Tangible Property	(201,281)		0
77		Total General Plant	\$ 381,166,925		\$ 19,729,848
78		<b>Total Plant In Service</b>	<b>\$ 8,433,545,664</b>		<b>\$ 186,727,374</b>

Union Electric Company d/b/a Ameren UE  
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**Depreciation Reserve**

Line	Account No.	Description	Total Company 9/30/2001	Total Company Adjustment	Alloc Factor	Furis Adjustment	Adj. No.	Adjusted Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	303	Intangible - Software	\$	\$ 0	90.2135%	\$ 0	R-1	\$ 0
2		<b>Steam Production Plant</b>						
3	310	Land/Land Rights	\$	\$ 0	90.2135%	\$ 0	R-2	\$ 0
4	311	Structures	104,245,765	0	90.2135%	0	R-3	94,043,753
5	312	Boiler Plant Equipment	628,872,892	0	90.2135%	0	R-4	567,328,246
6	312.3	Coal Cars	32,642,197	0	90.2135%	0	R-5	29,447,668
7	314	Turbogenerator Units	224,696,382	2,078,000	90.2135%	0	R-6	204,581,107
8	315	Accessory Electric Equipment	75,409,285	0	90.2135%	0	R-7	68,029,355
9	316	Miscellaneous Power Plant Equipment	16,556,521	0	90.2135%	0	R-8	14,936,217
10		<b>Total Steam Production Plant</b>	\$ 1,082,423,042	\$ 2,078,000		\$ 0		\$ 978,366,348
11		<b>Nuclear Production Plant</b>						
12	320	Land/Land Rights	\$	\$ 0	90.5516%	\$ 0	R-9	\$ 0
13	321	Structures	351,421,900	0	90.5516%	0	R-10	318,218,153
14	322	Reactor Plant Equipment	307,235,007	0	90.5516%	0	R-11	278,206,215
15	323	Turbogenerator Units	181,126,955	0	90.5516%	0	R-12	164,013,356
16	324	Accessory Electric Equipment	96,491,282	0	90.5516%	0	R-13	87,374,400
17	325	Miscellaneous Power Plant Equipment	23,198,241	0	90.5516%	0	R-14	21,006,378
18		Callaway Post Operational Costs	30,690,061	0	97.6940%	0	R-15	29,982,348
19		Plant Disallowances		0		0	R-16	0
20		<b>Total Nuclear Production Plant</b>	\$ 990,163,446	\$ 0		\$ 0		\$ 898,800,850
21		<b>Hydraulic Production Plant</b>						
22	330	Land/Land Rights	\$ 7,757,445	\$ 0	90.2135%	\$ 0	R-17	\$ 6,998,263
23	331	Structures	3,988,809	0	90.2135%	0	R-18	3,598,444
24	332	Reservoirs	26,131,076	0	90.2135%	0	R-19	23,573,758
25	333	Water Wheels/Generators	18,275,738	0	90.2135%	0	R-20	16,487,183
26	334	Accessory Electric Equipment	3,716,359	0	90.2135%	0	R-21	3,352,658
27	335	Miscellaneous Power Plant Equipment	1,383,608	0	90.2135%	0	R-22	1,248,201
28	336	Roads, Railroads, Bridges	182,169	0	90.2135%	0	R-23	164,341
29		<b>Total Hydraulic Production Plant</b>	\$ 61,435,204	\$ 0		\$ 0		\$ 55,422,848
30		<b>Other Production Plant</b>						
31	340	Land/Land Rights	\$	\$ 0	90.2135%	\$ 0	R-24	\$ 0
32	341	Structures	820,519	0	90.2135%	0	R-25	740,219
33	342	Fuel Holders	1,167,647	0	90.2135%	0	R-26	1,053,375
34	344	Generators	37,838,284	0	90.2135%	0	R-27	34,135,240
35	345	Accessory Electric Equipment	2,618,890	0	90.2135%	0	R-28	2,362,592
36	346	Miscellaneous Power Plant Equipment	235,557	0	90.2135%	0	R-29	212,504
37		<b>Total Other Production Plant</b>	\$ 42,680,897	\$ 0		\$ 0		\$ 38,503,931
38		<b>Transmission Plant</b>						
39	350	Land/Land Rights	\$ 6,000,537	\$ 0	90.2135%	\$ 0	R-30	\$ 5,413,294
40	352	Structures	2,355,811	0	90.2135%	0	R-31	2,125,260
41	353	Station Equipment	74,078,012	0	90.2135%	0	R-32	66,828,367
42	354	Towers & Fixtures	45,926,827	0	90.2135%	0	R-33	41,432,198
43	355	Poles & Fixtures	34,313,562	0	90.2135%	0	R-34	30,955,465
44	356	Overhead Conductors	47,104,897	0	90.2135%	0	R-34	42,494,976
45	359	Roads & Trails	174,907	0	90.2135%	0	R-36	157,790
46		<b>Total Transmission Plant</b>	\$ 209,954,553	\$ 0		\$ 0		\$ 189,407,351
47		<b>Distribution Plant - Missouri</b>						
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	462,889,503	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	58,565,615
61		<b>Other Missouri Distribution Plant</b>		180,183	99.4821%	0	R-50	179,250

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Depreciation Reserve

Line	Account No. (A)	Description (B)	Total Company 9/30/2001 (C)	Total Company Adjustment (D)	Alloc Factor (E)	Juris Adjustment (F)	Adj. No. (G)	Adjusted Balance (C)-(F) (H)
62		Total Distribution Plant - Missouri	\$ 1,301,983,183	\$ 180,183		\$ 0		\$ 1,295,419,462
63		General Plant						
64	389	Land/Land Rights	\$	\$ 0	90.0999%	\$ 0	R-51	\$ 0
65	390	Structures	36,365,666	(1,226,357)	90.0999%	0	R-52	31,660,483
66	391	Office Furniture and Equipment	(9,242,650)	(398,394)	90.0999%	0	R-53	(8,686,571)
67	391.1	Office Furniture - Computers		0	90.0999%	0	R-54	0
68	392	Transportation Equipment	46,263,802	0	90.0999%	0	R-55	41,683,639
69	393	Stores Equipment	640,267	(17,008)	90.0999%	0	R-56	561,556
70	394	Tools, Shop & Garage Equipment	1,013,173	(15,503)	90.0999%	0	R-57	898,899
71	395	Laboratory Equipment	(986,085)	(18,683)	90.0999%	0	R-58	(905,295)
72	396	Power Operated Equipment	6,887,564	0	90.0999%	0	R-59	6,205,688
73	397	Communication Equipment	39,032,678	0	90.0999%	0	R-60	35,168,404
74	398	Miscellaneous Equipment	229,933	(3,468)	90.0999%	0	R-61	204,045
75	399	Other Tangible Property	77	0	90.0999%	0	R-62	69
76		Total General Plant	\$ 120,204,425	\$ (1,679,413)		\$ 0		\$ 106,790,917
77		<b>Total Plant In Service</b>	<b>\$ 3,808,844,750</b>	<b>\$ 378,770</b>		<b>0</b>		<b>\$ 3,862,711,766</b>

## Union Electric Company d/b/a Ameren UE

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**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. (Harrison)	\$ (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. (Harrison)	\$ (398,394)	\$
A/C 393.00	Stores Equipment R-56	\$ (17,008)	\$ 0
1	To allocate general plant to gas and steam operations. (Harrison)	\$ (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. (Harrison)	\$ (15,503)	\$
A/C 395.00	Laboratory Equipment R-58	\$ (18,683)	\$ 0
1	To allocate general plant to gas and steam operations. (Harrison)	\$ (18,683)	\$
A/C 398.00	Miscellaneous Equipment R-61	\$ (3,468)	\$ 0
1	To allocate general plant to gas and steam operations. (Harrison)	\$ (3,468)	\$

## Union Electric Company d/b/a Ameren UE

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## Cash Working Capital

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (B)/(E) (F)	Cash Working Capital Requirement (B)*(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 171,064,536	38.8700	10.6100	28.2600	0.077425	\$ 13,244,672
3	Vacation Payroll	15,029,233	38.8700	365.0000	(326.1300)	(0.893507)	(13,428,725)
4	Federal Withholding Taxes	47,011,376	38.8700	12.9700	25.9000	0.070959	3,335,880
5	State Withholding Taxes	11,267,880	38.8700	16.4200	22.4500	0.061507	693,053
6	Employee FICA Taxes	15,529,804	38.8700	12.9700	25.9000	0.070959	1,101,979
7	Fuel - Nuclear	28,256,179	38.8700	34.5500	4.3200	0.011836	334,440
8	Fuel - Coal	220,436,932	38.8700	22.4100	16.4600	0.045096	9,940,824
9	Fuel - Gas	14,036,178	38.8700	12.6100	26.2600	0.071945	1,009,833
10	Fuel - Oil	408,568	38.8700	14.4000	24.4700	0.067041	27,391
11	Uncollectible Expense	9,009,371	38.8700	38.8700	0.0000	0.000000	0
12	Cash Vouchers	620,430,460	38.8700	27.0000	11.8700	0.032521	20,177,019
13	Total Operation & Maintenance Expense	\$ 1,152,480,516					\$ 36,436,366
14	Taxes						
15	FICA - Employer Portion	\$ 15,529,804	38.8700	12.9700	25.9000	0.070959	\$ 1,101,979
16	Unemployment Taxes	188,886	38.8700	87.4000	(48.5300)	(0.132959)	(25,114)
17	Corporate Franchise	569,619	38.8700	(77.5000)	116.3700	0.318822	181,607
18	Property Tax	82,671,883	38.8700	186.5200	(147.6500)	(0.404521)	(33,442,513)
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	95,928	38.8700	76.3750	(37.5050)	(0.102753)	(9,857)
22	Total Operating Taxes	\$ 237,705,182					\$ (37,180,558)
23	<b>Total Cash Working Capital Before Income Tax and Interest Offsets</b>						<b>\$ (744,192)</b>

Union Electric Company d/b/a Ameren UE  
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Income Statement

Line	Description (A)	Year Ended 6/30/2000 (B)	Total Company Adjustment Avg. 6th 10 (C)	Allocation Factor (D)	Jurisdictional Adjustment (E)	Adj. No. Avg. 6th 10 (F)	As Adjusted Jurisdictional EBM (C)(E)(F) (G)
1	Operating Revenues:						
2	Missouri Rate Revenues	\$ 1,997,644,434	\$ 0	100.0000%	\$ (154,359,700)	S-1	\$ 1,843,284,734
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)		50,759,270	90.2135%	0	S-4	45,791,714
6	Interchange Revenue (Fixed)	255,886,515	9,748,446	90.2135%	0	S-5	239,638,596
7	Total Revenues	\$ 2,289,527,042	\$ 47,980,934		\$ (154,359,700)		\$ 2,152,184,355
8	Operating Expenses:						
9	Operation & Maintenance:						
10	Production:						
11	Non-Fuel/Purch Power (Variable)	\$ 229,808,998	\$ (15,332,177)	87.5384%	\$ 0	S-6	\$ 187,749,578
12	Fuel/Purchased Power For Load (Variable)	391,182,715	(45,417,722)	87.5384%	0	S-7	302,677,143
13	Interchange (Fixed)	159,565,147	6,023,299	90.2135%	0	S-8	149,383,133
14	Production (Direct)	(5,258,834)	0	100.0000%	0	S-9	(5,258,834)
15	Production (Fixed)	145,468,919	(7,441,394)	90.2135%	0	S-10	124,519,462
16	Transmission (Fixed)	30,141,145	(12,839,632)	90.2135%	0	S-11	15,608,301
17	Missouri Distribution	105,031,324	(3,977,612)	99.4821%	0	S-12	100,530,355
18	Missouri Customer Accounting	47,927,624	0	100.0000%	415,868	S-13	48,343,492
19	Missouri Customer Service and Information	4,765,481	(14,504)	100.0000%	95,510	S-14	4,846,488
20	Missouri Sales	1,467,409	(8,204)	100.0000%	(1,425)	S-15	1,457,780
21	Missouri Administrative & General - Direct	2,919,692	0	100.0000%	(32)	S-16	2,919,660
21	Administrative & General (Labor)	265,393,169	(21,127,472)	90.0999%	(379,191)	S-17	219,703,958
22	Total O & M Expense	\$ 1,378,412,789	\$ (100,135,417)		\$ 130,730		\$ 1,152,480,516
23	Depreciation and Amortization						
24	Depreciation						
25	Plant Depreciation (Fixed)	\$ 73,472,006	\$ 0	90.2135%	\$ (21,796,625)	S-18	\$ 44,485,044
26	Plant Depreciation (Nuclear)	65,079,148	0	90.5516%	(2,144,246)	S-19	56,785,964
27	Missouri Distribution	98,398,730	0	99.4821%	(37,155,375)	S-20	60,753,748
28	Plant Depreciation (Labor)	9,435,767	0	90.0999%	4,065,261	S-21	12,566,878
29	Depreciation/Amortization						
30	Amortization (Fixed)	408,202	18,494	90.2135%	0	S-22	384,937
31	Amortization (Labor)	1,415	(1,415)	90.0999%	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	97.6940%	0	S-25	3,602,435
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	92.2500%	0	S-27	13,993,503
36	Theoretical Reserve Deficiency (Net Plant)		(24,541,695)	92.2500%	0	S-28	(22,639,714)
37	Total Depreciation and Amortization	\$ 261,218,487	\$ (9,356,284)		\$ (57,010,984)		\$ 180,667,769
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	90.2135%	0	S-30	50,245,933
41	Taxes Other (Variable)	1,854,148	73,523	87.5384%	0	S-31	1,687,452
42	Taxes Other (Labor)	21,813,945	(3,954)	90.0999%	0	S-32	19,650,780
43	Total Other Operating Expenses	\$ 198,037,319	\$ 5,480,749		\$ (96,590,641)		\$ 99,077,241
44	Total Operating Expenses	\$ 1,837,668,595	\$ (104,010,952)		(153,470,895)		\$ 1,432,225,526
45	Net Income Before Income Taxes	\$ 451,858,447	\$ 151,991,886		(888,805)		\$ 719,958,829
46	Income Taxes:						
47	Current Income Tax	\$ 31,526,000	\$ 0	N/A	\$ 197,493,243	S-33	\$ 229,019,243
48	Deferred Income Tax:						
49	Fixed	(20,498,132)	801,904	90.2135%	0	S-34	(17,768,657)
50	Variable	697,938	0	87.5384%	0	S-35	610,964
51	Labor	(5,540,101)	5,222,664	90.0999%	0	S-36	(286,010)
52	Net Plant	(2,396,000)	2,454,537	92.2500%	0	S-37	54,000
53	Total Distribution Plant	8,575,848	0	94.4890%	0	S-38	8,103,233
53	ITC Amortization	(5,803,814)	0	90.8753%	0	S-39	(5,274,234)
54	Total Income Taxes	\$ 6,561,739	\$ 8,479,105		\$ 197,493,243		\$ 214,458,539
55	Net Operating Income	\$ 445,296,708	\$ 143,512,781		\$ (198,382,048)		\$ 505,580,290

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
<b>Missouri Rate Revenues</b>		<b>\$ 0</b>	<b>\$ (154,359,700)</b>
1	Miscellaneous adjustments to as billed revenue. (Gibbs)	\$	\$ 2,569,313
2	To adjust operating revenue to reflect normal weather. (Gibbs)		(60,673,332)
3	To restore lost revenue resulting from territorial agreements. (Gibbs)		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)		18,068,611
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)
<b>Provision For Rate Refunds</b>		<b>\$ 37,144,291</b>	<b>\$ 0</b>
1	To eliminate rate refunds from operating revenues. (Gibbs)	\$ 37,144,291	\$
<b>Missouri Other Electric Revenues</b>		<b>\$ (49,671,073)</b>	<b>\$ 0</b>
1	To reclassify Missouri other revenue subject to allocation as system revenue. (Gibbs)	\$ (49,671,073)	\$
<b>System Revenues (Fixed)</b>		<b>\$ 50,759,270</b>	<b>\$ 0</b>
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	
<b>Interchange Revenue (Fixed)</b>		<b>\$ 9,748,446</b>	<b>\$ 0</b>
1	To adjust interchange revenue for increased allocation of off-system sales. (Proctor)	9,748,446	

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
<b>Non-Fuel/Purch Power (Variable) S-6</b>		<b>\$ (15,332,177)</b>	<b>\$ 0</b>
1	To normalize the costs of Callaway refueling. (Cassidy)	\$ (7,700,000)	\$
2	To annualize payroll expense. (Gibbs)	1,313,727	
3	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(1,940,930)	
4	To adjust production expense associated with Venice fire. (Harrison)	(8,229,973)	
5	To adjust production expense associated CT addition. (Meyer)	1,225,000	
<b>Fuel/Purchased Power For Load (Variable) S-7</b>		<b>\$ (45,417,722)</b>	<b>\$ 0</b>
1	To adjust fuel expense to a level consistent with normalized sales. (Cassidy)	\$ (45,417,722)	\$
<b>Interchange (Fixed) S-8</b>		<b>\$ 6,023,299</b>	<b>\$ 0</b>
1	To adjust interchange expense for increased allocation of off-system sales. (Proctor)	\$ 6,023,299	\$
<b>Production (Direct) S-9</b>		<b>\$ 0</b>	<b>\$ 0</b>
1	No adjustment required.	\$	\$
<b>Production (Fixed) S-10</b>		<b>\$ (7,441,394)</b>	<b>\$ 0</b>
1	To annualize payroll expense. (Gibbs)	\$ 1,481,284	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(2,188,484)	
3	To eliminate capacity purchase made during the test year. (Cassidy)	(1,800,000)	
4	To eliminate miscellaneous test year expenses. (Teel)	(694)	
5	To eliminate capacity purchase made during the test year. (Cassidy)	(4,933,500)	



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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juns Adjustment
<b>Transmission (Fixed) S-11</b>		<b>\$ (12,839,632)</b>	<b>\$ 0</b>
1	To annualize payroll expense. (Gibbs)	\$ 89,446	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(132,150)	
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)	
<b>Missouri Distribution S-12</b>		<b>\$ (3,977,612)</b>	<b>\$ 0</b>
1	To annualize payroll expense. (Gibbs)	\$ 884,588	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(1,306,911)	
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)	
<b>Missouri Customer Accounting S-13</b>		<b>\$ 0</b>	<b>\$ 415,868</b>
1	To annualize payroll expense. (Gibbs)	\$	\$ 293,101
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)		(433,035)
3	To annualize automated meter reading expense. (Harrison)		(910,197)
4	To normalize uncollectible expense. (Gibbs)		1,467,371
5	To eliminate miscellaneous test year expenses. (Teel)		(1,373)
<b>Missouri Customer Service and Information S-14</b>		<b>\$ (14,504)</b>	<b>\$ 95,510</b>
1	To annualize payroll expense. (Gibbs)	\$ 30,380	\$

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(44,884)	
3	To eliminate goodwill, institutional and political advertising from operating expense. (Teel)		(1,364,034)
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
<b>Missouri Sales S-15</b>		<b>\$ (8,204)</b>	<b>\$ (1,425)</b>
1	To annualize payroll expense. (Gibbs)	\$ 17,183	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(25,387)	
3	To eliminate miscellaneous test year expenses. (Teel)		(1,425)
<b>Missouri Administrative &amp; General - Direct S-16</b>		<b>\$ 0</b>	<b>\$ (32)</b>
1	To annualize payroll expense. (Gibbs)	\$	\$ 67
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)		(99)
<b>Administrative &amp; General (Labor) S-17</b>		<b>\$ (21,127,472)</b>	<b>\$ (379,191)</b>
1	To annualize payroll expense. (Gibbs)	\$ 583,499	\$
2	To adjust payroll expense to exclude incentive compensation. (Gibbs)	(862,076)	
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)
5	To eliminate EEI dues and other donations. (Teel)	(616,172)	
6	To eliminate overaccrual of legal expense. (Cassidy)	(2,686,177)	

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
7	To adjust pension expense to reflect the fair market value of plan assets. (Meyer)	1,317,556	
8	To adjust OPEB expense to reflect the fair market value of plan assets. (Meyer)	789,721	
9	To annualize the five-year average gains/losses on pension assets over a five year period. (Meyer)	(8,931,939)	
10	To annualize the five-year average gains/losses on OPEB assets over a five year period. (Meyer)	(1,834,438)	
11	To annualize pension expense. (Meyer)	170,594	
12	To annualize OPEB expense. (Meyer)	513,065	
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)	940,324	
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)	
20	To increase operating expense to reflect the current PSC Assessment. (Teel)	(456,397)	
<b>Plant Depreciation (Fixed)</b>		<b>\$ 0</b>	<b>\$ (21,796,625)</b>
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (16,823,853)
2	To exclude depreciation on coal cars included in fuel cost. (Gibbs)		(4,972,771)

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
	<b>Plant Depreciation (Nuclear) S-19</b>	\$ 0	\$ (2,144,246)
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (2,144,246)
	<b>Missouri Distribution S-20</b>	\$ 0	\$ (37,135,375)
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ (37,135,375)
	<b>Plant Depreciation (Labor) S-21</b>	\$ 0	\$ 4,065,261
1	To adjust depreciation to reflect Staff's proposed depreciation rates. (Gibbs)	\$	\$ 11,228,231
2	To exclude depreciation on transportation and power operated equipment included in Staff's annualized depreciation calculation. (Gibbs)		(7,162,970)
	<b>Amortization (Fixed) S-22</b>	\$ 18,494	\$ 0
1	To annualize amortization expense. (Gibbs)	\$ 18,494	\$
	<b>Amortization (Labor) S-23</b>	\$ (1,415)	\$ 0
1	To annualize amortization expense. (Gibbs)	\$ (1,415)	\$
	<b>Nuclear Decommissioning - Direct S-24</b>	\$ 0	\$ 0
1	No Adjustment Required.	\$	\$
	<b>Post Operational Callaway S-25</b>	\$ 0	\$ 0
1	No Adjustment Required.	\$	\$
	<b>Merger Costs - Direct S-26</b>	\$ 0	\$ 0
1	No Adjustment Required.	\$	\$
	<b>Salvage/AmerenUE CT (Net Plant) S-27</b>	\$ 15,168,332	\$ 0
1	To adjust expense for net salvage. (Meyer)	\$ 9,043,332	\$
2	To adjust amortization for CT addition. (Meyer)	6,125,000	
	<b>Theoretical Reserve Deficiency (Net Plant) S-28</b>	\$ (24,541,695)	\$ 0
1	To include amortization for theoretical reserve deficiency. (Meyer)	\$ (24,541,695)	\$

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
<b>Missouri Taxes Other - Direct S-29</b>			
		\$ 1,047,866	\$ (96,590,641)
1	To eliminate gross receipts taxes from operating expense. (Gibbs)	\$	\$ (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)
<b>Taxes Other (Fixed) S-30</b>			
		\$ 4,363,313	\$ 0
1	To annualize property taxes. (Harrison)	\$ 2,153,461	\$
2	To annualize corporation franchise taxes. (Harrison)	(205,085)	
3	To adjust property taxes for CT addition. (Meyer)	2,414,937	
<b>Taxes Other (Variable) S-31</b>			
		\$ 73,523	\$ 0
1	To annualize property taxes. (Harrison)	\$ 81,262	\$
2	To annualize corporation franchise taxes. (Harrison)	(7,739)	
<b>Taxes Other (Labor) S-32</b>			
		\$ (3,954)	\$ 0
1	To annualize property taxes. (Harrison)	\$ 179,567	\$
2	To annualize corporation franchise taxes. (Harrison)	(23,910)	
3	To annualize FICA taxes. (Gibbs)	(158,627)	
4	To annualize payroll earnings tax. (Gibbs)	(984)	
<b>Current Income Tax S-33</b>			
		\$ 0	\$ 197,493,243
1	To adjust current income taxes to a level consistent with Staff operating income. (Rackers)	\$	\$ 197,493,243

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**Adjustments To Income Statement**

Adj. No.	Description	Total Company Adjustment	Mo Juris Adjustment
<b>Fixed</b>	<b>S-34</b>	<b>\$ 801,904</b>	<b>\$ 0</b>
1	To adjust deferred income tax expense. (Rackers)	\$ 801,904	\$
<b>Variable</b>	<b>S-35</b>	<b>\$ 0</b>	<b>\$ 0</b>
1	No adjustment.	\$	\$
<b>Labor</b>	<b>S-36</b>	<b>\$ 5,222,664</b>	<b>\$ 0</b>
1	To adjust deferred income tax expense. (Rackers)	\$ 5,222,664	\$
<b>Net Plant</b>	<b>S-37</b>	<b>\$ 2,454,537</b>	<b>\$ 0</b>
1	To adjust deferred income tax expense. (Rackers)	\$ 2,454,537	\$
<b>Total Distribution Plant</b>	<b>S-38</b>	<b>\$ 0</b>	<b>\$ 0</b>
1	No adjustment.	\$	\$
<b>ITC Amortization</b>	<b>S-39</b>	<b>\$ 0</b>	<b>\$ 0</b>
1	No adjustment.	\$	\$

## Union Electric Company d/b/a Ameren UE

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

## Income Tax Calculation

Line	Description (A)	Test Year (B)	8.01% Return (C)	8.31% Return (D)	8.60% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 505,500,290	\$ 330,133,689	\$ 342,498,247	\$ 354,450,653
2	Add:				
3	Current Income Tax	229,019,243	119,354,501	127,086,624	134,561,009
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	(9,286,470)	(9,286,470)	(9,286,470)	(9,286,470)
6	ITC Amortization	(5,274,234)	(5,274,234)	(5,274,234)	(5,274,234)
7	Net Income Before Income Tax	\$ 719,958,829	\$ 434,927,486	\$ 455,024,167	\$ 474,450,958
8	Additions to Net Income Before Income Tax:				
9	Addbacks	\$ 239,998,024	\$ 239,998,024	\$ 239,998,024	\$ 239,998,024
10	Subtractions to Net Income Before Income Tax:				
11	Interest Expense @ 2.55%	\$ 105,098,740	\$ 105,098,740	\$ 105,098,740	\$ 105,098,740
12	Other deductions	259,560,757	259,560,757	259,560,757	259,560,757
13	Total Subtractions	\$ 364,659,497	\$ 364,659,497	\$ 364,659,497	\$ 364,659,497
14	Net Taxable Income	\$ 595,297,356	\$ 310,266,013	\$ 330,362,694	\$ 349,789,485
15	Provision for Federal Income Tax				
16	Net Taxable Income	\$ 595,297,356	\$ 310,266,013	\$ 330,362,694	\$ 349,789,485
17	Deduct Missouri Income Tax @ 100.00%	31,034,459	16,175,005	17,222,700	18,235,471
18	Federal Taxable Income	\$ 564,262,897	\$ 294,091,008	\$ 313,139,994	\$ 331,554,014
19	Federal Income Tax @ 35.00%	\$ 197,492,014	\$ 102,931,853	\$ 109,598,998	\$ 116,043,905
20	Provision for Missouri Income Tax				
21	Net Taxable Income	\$ 595,297,356	\$ 310,266,013	\$ 330,362,694	\$ 349,789,485
22	Deduct Federal Income Tax @ 50.00%	98,746,007	51,465,927	54,799,499	58,021,953
23	Missouri Taxable Income	\$ 496,551,349	\$ 258,800,087	\$ 275,563,195	\$ 291,767,533
24	Missouri Income Tax @ 6.25%	\$ 31,034,459	\$ 16,175,005	\$ 17,222,700	\$ 18,235,471
25	Provision for City Earnings Tax				
26	Net Taxable Income	\$ 595,297,356	\$ 310,266,013	\$ 330,362,694	\$ 349,789,485
27	City Earnings Tax @ 0.086%	511,956	266,829	284,112	300,819
28	Less: Tax Credit	19,186	19,186	19,186	19,186
29	Net City Earning Tax	\$ 492,770	\$ 247,643	\$ 264,926	\$ 281,633
30	Summary of Provision For Income Tax				
31	Federal Income Tax	\$ 197,492,014	\$ 102,931,853	\$ 109,598,998	\$ 116,043,905
32	State Income Tax	31,034,459	16,175,005	17,222,700	18,235,471
33	City Earnings Tax	492,770	247,643	264,926	281,633
34	<b>Total Current Income Tax</b>	<b>\$ 229,019,243</b>	<b>\$ 119,354,501</b>	<b>\$ 127,086,624</b>	<b>\$ 134,561,009</b>