STATEMENT A

# COMPARATIVE BALANCE SHEET

## Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ c | $ c | $ c |
| 2 | (100) Utility Plant | 16 | 155 941 491.19 | 167 260 7[illegible] | 11 319 290.27 |
| | ~~Less Reserve for Depreciation, Depletion,~~ | | | | |
| 3 | ~~Amortization, Accts. 250, 251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserve~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustment ~~(less reserve~~ | | | | |
| 6 | ~~included in Acct. 258 $ )~~ | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve~~ | 22 | | | |
| | ~~for depreciation, Acct. 253, $ )~~ | 46 | 196 197.47 | 160 677.06 | (35 520.41) |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve~~ | 23 | | | |
| | ~~included in Acct. 258 $ )~~ | 48 | 106 513 088.45 | 126 597 494.23 | 20 084 405.78 |
| 10 | (112) Other Investments ~~(less reserve included~~ | 23 | | | |
| | ~~in Acct. 258, $ )~~ | 48 | 1.00 | 1.00 | - |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | ~~Net~~ Investment and Fund Accounts | | 106 709 285.92 | 126 758 172.29 | 20 048 885.37 |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | | 3 407 729.00 | 3 603 031.57 | 195 302.57 |
| 16 | (121) Special Deposits | 25 | 501 001.11 | 631 872.70 | 130 871.59 |
| 17 | (122) Working Funds | | 53 665.00 | 63 725.00 | 10 060.00 |
| 18 | (123) Temporary Cash Investments | 23 | 11 000 000.00 | 5 500 000.00 | (5 500 000.00) |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | 26 | 30 241.72 | 22 536.50 | (7 705.22) |
| 21 | (125) Accounts Receivable | 27 | 3 027 642.25 | 3 105 159.74 | 77 517.49 |
| 22 | (126) Receivables from Associated Companies | 28 | 52 621.77 | 95 397.75 | 42 775.98 |
| 23 | (127) Subscriptions to Capital Stock | | | | |
| 24 | (128) Interest and Dividends Receivable | | 91 808.08 | 60 299.29 | (31 508.79) |
| 25 | (129) Rents Receivable | | 2 977.31 | 1 199.42 | (1 777.89) |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | 3 205 291.13 | 3 284 592.70 | 79 301.57 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 47 | 127 274.72 | 92 115.50 | (35 159.22) |
| 29 | Net Receivables | | 3 078 016.41 | 3 192 477.20 | 114 460.79 |
| 30 | (131) Materials and Supplies | 29 | 2 425 492.81 | 2 151 959.49 | (273 533.32) |
| 31 | (132) Prepayments | 31 | 105 527.88 | 63 010.04 | (42 517.84) |
| 32 | (133) Other Current and Accrued Assets | 31 | | | |
| 33 | Total Current and Accrued Assets | | 20 571 432.21 | 15 206 076.00 | (5 365 356.21) |
| 34 | DEFERRED DEBITS | | | | |
| 35 | (140) Unamortized Debt Discount and Expense | 32 | 863 797.27 | 555 478.50 | (308 318.77) |
| 36 | (141) Extraordinary Property Losses | 31 | | | |
| 37 | (142) Preliminary Survey and Investig. Chg. | 33 | | | |
| 38 | (143) Clearing Accounts | 34 | 12 495.13 | 14 010.11 | 1 514.98 |
| 39 | (144) Retirement Work in Progress | | | | |
| 40 | (145) Other Work in Progress | | 30 152.60 | 46 210.00 | 16 057.40 |
| 41 | (146) Other Deferred Debits | 35 | 28 984.78 | 4 433.97 | (24 550.81) |
| 42 | Total Deferred Debits | | 935 429.78 | 620 132.58 | (315 297.20) |
| 43 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 44 | (150) Discount on Capital Stock | 36 | | | |
| 45 | (151) Capital Stock Expense | 35 | 301 958.22 | 365 091.15 | 63 132.93 |
| 46 | Total Cap. Stock Discount and Expense | | 301 958.22 | 365 091.15 | 63 132.93 |
| 47 | REACQUIRED SECURITIES | | | | |
| 48 | (152) Reacquired Capital Stock | 37 | | | |
| 49 | (153) Reacquired Long-Term Debt | 59 | | | |
| 50 | Total Assets and Other Debits | | 284 459 598.32 | 310 210 253.48 | 25 750 655.16 |



**Schedule 5-1**

Annual Report of UNION ELECTRIC COMPANY OF MISSOURI Year ended December 31, 1949

STATEMENT A

## COMPARATIVE BALANCE SHEET

Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| | | | $ c. | $ c. | $ c. |
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 65 000 000.00 | 70 000 000.00 | 5 000 000.00 |
| 3 | (201) Preferred Capital Stock | 37 | 38 359 700.00 | 53 359 700.00 | 15 000 000.00 |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 344 496.00 | 1 470 481.00 | 125 985.00 |
| 6 | (204) Capital Stock Subscribed | | | | |
| 7 | (205) Installments Received on Capital Stock | | | | |
| 8 | Total Capital Stock | | 104 704 196.00 | 124 830 181.00 | 20 125 985.00 |
| 9 | (270) Capital Surplus | | – | 2 885 115.68 | 2 885 115.68 |
| 10 | (271) Earned Surplus | 21 | 7 158 420.28 | 7 978 117.98 | 819 697.70 |
| 11 | Total Surplus | | 7 158 420.28 | 10 863 233.66 | 3 704 813.38 |
| 12 | Total Capital Stock and Surplus | | 111 862 616.28 | 135 693 414.66 | 23 830 798.38 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 128 000 000.00 | 128 000 000.00 | |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 128 000 000.00 | 128 000 000.00 | – |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | | | |
| 21 | (221) Notes Receivable Discounted | | | | |
| 22 | (222) Accounts Payable | | 1 211 482.95 | 1 725 340.52 | 513 857.57 |
| 23 | (223) Payables to Associated Companies | 42 | 1 006 786.02 | 1 085 769.56 | 78 983.54 |
| 24 | (224) Dividends Declared | 20 | 391 046.53 | 541 046.63 | 150 000.00 |
| 25 | (225) Matured Long-Term Debt | | 17 127.50 | 16 972.50 | (155.00) |
| 26 | (226) Matured Interest | | 11 688.97 | 11 239.62 | (449.35) |
| 27 | (227) Customers' Deposits | | 195 590.06 | 167 454.93 | (28 135.13) |
| 28 | (228) Taxes Accrued | 43 | 3 609 886.08 | 3 579 823.46 | (30 062.62) |
| 29 | (229) Interest Accrued | | 747 463.75 | 745 476.22 | (1 987.53) |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 507 126.67 | 492 239.26 | (14 887.31) |
| 31 | Total Current and Accrued Liabilities | | 7 698 197.53 | 8 364 371.70 | 666 174.17 |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 802 670.76 | 3 632 401.92 | (170 268.84) |
| 34 | (241) Customers' Advances for Construction | 44 | 382 200.51 | 360 930.84 | (21 269.67) |
| 35 | (242) Other Deferred Credits | 45 | 124.34 | 2 835.00 | 2 710.66 |
| 36 | Total Deferred Credits | | 4 184 995.61 | 3 996 167.76 | (188 827.85) |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 561 563.14 | 558 907.39 | (2 655.75) |
| 39 | (256) Injuries and Damages Reserve | 48 | 190 302.08 | 204 417.62 | 14 115.54 |
| 40 | (257) Employees' Provident Reserve | 48 | 347 821.17 | 323 120.62 | (24 700.55) |
| 41 | (258) Other Reserves (except reserves deducted contra) (1) | 48 | 30 586 737.12 | 32 026 952.30 | 1 440 215.18 |
| 42 | Total Reserves | | 31 686 423.51 | 33 113 397.93 | 1 426 974.42 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 027 365.39 | 1 042 881.53 | 15 516.14 |
| 45 | Total Liabilities and Other Credits | | 284 459 698.32 | 310 210 253.48 | 25 750 555.16 |

| | | | |
|---|---|---|---|
| (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | 30 533 874.93 | 31 974 504.31 | 1 440 629.38 |
| Other Physical Property Reserve for Depreciation, Acct. 253 | 52 862.19 | 52 447.99 | (414.20) |
| | 30 586 737.12 | 32 026 952.30 | 1 440 215.18 |

Annual report of UNION ELECTRIC COMPANY OF MISSOURI

## SUMMARY OF UTILITY PLANT AND RESERVES

STATEMENT B

| Line No. | Description (a) | Page No. (b) | Total (c) | Utility Plant in Service (d) | Utility Plant Leased to Others (e) | Construction Work in Progress (f) | Utility Plant Held for Future Use (g) | Utility Plant Acquisition Adjustments (h) | Utility Plant in Process of Reclassification (i) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL UTILITY PLANT AND RESERVES | | | | | | | | |
| 2 | Plant | | $ 167 260 782 | $ 162 728 763 | $ | $ 4 532 019 | $ | $ | $ |
| 3 | Reserves: | | | | | | | | |
| 4 | Depreciation of Utility Plant | | 31 932 652 | 31 932 652 | | | | | |
| 5 | Amortization of Limited-Term Utility Investments | | 41 851 | 41 851 | | | | | |
| 6 | Amortization of Utility Plant Acquisition Adjustments | | | | | | | | |
| 7 | Amort. and Depl. of Producing Nat. Gas Lands and Land Rts | | | | | | | | |
| 8 | Abandoned Leases | | | | | | | | |
| 9 | Total Reserves | | 31 974 503 | 31 974 503 | | | | | |
| 10 | Utility Plant Less Reserves | | | | | | | | |
| 11 | ELECTRIC | | | | | | | | |
| 12 | Plant | | 147 473 172 | 142 967 100 | | 4 506 072 | | | |
| 13 | Reserves | | | | | | | | |
| 14 | Depreciation of Electric Plant | | 28 236 931 | 28 236 931 | | | | | |
| 15 | Amortization of Limited-Term Electric Investments | | 41 851 | 41 851 | | | | | |
| 16 | Amortization of Electric Plant Acq. Adjustment | | | | | | | | |
| 17 | Total Reserves | | 28 278 782 | 28 278 782 | | | | | |
| 18 | Electric Plant Less Reserves | | | | | | | | |
| 19 | GAS | | | | | | | | |
| 20 | Plant | | | | | | | | |
| 21 | Reserves: | | | | | | | | |
| 22 | Depreciation of Gas Plant | | | | | | | | |
| 23 | Amort. and Depl. of Producing Nat. Gas Lands and Land Rts. | | | | | | | | |
| 24 | Abandoned Leases | | | | | | | | |
| 25 | Amortization of Other Limited Term Gas Investments | | | | | | | | |
| 26 | Amortization of Gas Plant Acquisition Adjustments | | | | | | | | |
| 27 | Total Reserves | | | | | | | | |
| 28 | Gas Plant Less Reserves | | | | | | | | |

Schedule S-3

## SUMMARY OF UTILITY PLANT AND RESERVES (Continued)

STATEMENT B (continued)

| Line No. | Description (a) | Sch. Page No. (b) | Total (c) | Utility Plant in Service (d) | Utility Plant Leased to Others (e) | Construction Work in Progress (f) | Utility Plant Held for Future Use (g) | Utility Plant Acquisition Adjustments (h) | Utility Plant in Process of Reclassification (i) |
|---|---|---|---|---|---|---|---|---|---|
| | | | $ | $ | $ | $ | $ | $ | $ |
| 29 | HEATING | | | | | | | | |
| 30 | Plant | | 3 287 071 | 3 262 496 | | 24 575 | | | |
| 31 | Reserves: | | | | | | | | |
| 32 | Depreciation of Heating Plant | | 333 600 | 333 600 | | | | | |
| 33 | Amortization of Limited-Term Heating Investments | | | | | | | | |
| 34 | Amortization of Heating Plant Acquisition Adjustments | | | | | | | | |
| 35 | Total Reserves | | 333 600 | 333 600 | | | | | |
| 36 | ........ Plant Less Reserves | | | | | | | | |
| 37 | | | | | | | | | |
| 38 | Plant | | | | | | | | |
| 39 | Reserves: | | | | | | | | |
| 40 | Depreciation of ........ Plant | | | | | | | | |
| 41 | Amortization of Limited-Term ........ Investments | | | | | | | | |
| 42 | Amortization of ........ Plant Acquisition Adjustments | | | | | | | | |
| 43 | Total Reserves | | | | | | | | |
| 44 | ........ Plant Less Reserves | | | | | | | | |
| 45 | COMMON | | | | | | | | |
| 46 | Plant | | 16 500 539 | 16 499 167 | | 1 372 | | | |
| 47 | Reserves: | | | | | | | | |
| 48 | Depreciation of Common Plant | | 3 362 121 | 3 362 121 | | | | | |
| 49 | Amortization of Limited-Term Common Investments | | | | | | | | |
| 50 | Amortization of Common Plant Acq. Adjustments | | | | | | | | |
| 51 | Total Reserves | | 3 362 121 | 3 362 12[illegible] | | | | | |
| 52 | Common Plant Less Reserves | | [illegible] | [illegible] | | | | | |

**STATEMENT C**

## STATEMENT OF INCOME FOR THE YEAR

Explain if the increases and decreases are not derived from previously reported figures.
Cents may be omitted.

| Line No. | Account (a) | Sch. Page No. (b) | TOTAL Current Year (c) | TOTAL Inc. or dec. from preceding year (d) | ELECTRIC Current Year (e) |
|---|---|---|---|---|---|
| | | | $ ¢ | $ ¢ | $ ¢ |
| 1 | OPERATING INCOME | | | | |
| 2 | (501) Operating revenues | - | 49 883 491.29 | 2830 364.37 | 47 987 343.13 |
| 3 | Operating revenue deductions: | | | | |
| 4 | (502) Operating expenses | - | 28 840 134.96 | (463 647.56) | 27 492 389.68 |
| 5 | (503.1) Depreciation | - | 3 670 705.00 | 293 057.00 | 3 482 982.78 |
| 6 | (503.2) Amort. and depletion of producing natural gas land and land rights (1) | | | | |
| 7 | (504) Amortization of limited-term utility inv. | - | 5 300.16 | (45.00) | 5 255.16 |
| 8 | (505) Amortization of utility plant acquisition adj. | - | | | |
| 9 | (506) Property losses chargeable to operation | - | | | |
| 10 | (507) Taxes: | | | | |
| 11 | Federal taxes on income | 55 | 2 500 000.00 | 792 000.00 | 2 491 000.00 |
| 12 | Other Taxes | 55 | 4 398 924.31 | 151 019.88 | 4 319 551.82 |
| 13 | Total operating revenue deductions | | 39 415 064.43 | 772 384.32 | 37 791 179.44 |
| 14 | Net operating revenues | | 10 468 426.86 | 2057 980.05 | 10 196 163.69 |
| 15 | (508) Income from utility plant leased to others | 50 | | | |
| 16 | (509) Rent for lease of utility plant (2) | 50 | | | |
| 17 | | | | | |
| 18 | Utility operating income | | 10 468 426.86 | 2057 980.05 | x x x x |
| 19 | Exploration and development costs (1) | | | | |
| 20 | Utility income | | 10 468 426.86 | 2057 980.05 | 10 196 163.69 |
| 21 | OTHER INCOME | | | | |
| 22 | (520) Income from mdse., jobbing and cont. work | 51 | (45 844.98) | (23 068.57) | |
| 23 | (521) Income from nonutility operations | 52 | | | |
| 24 | (522) Revenues from lease of other physical property | 52 | 14 373.84 | (6 312.84) | |
| 25 | (523) Dividend revenues | - | 6 793 745.00 | 1139 098.33 | |
| 26 | (524) Interest revenues | - | 81 975.33 | (34 900.73) | |
| 27 | (525) Revenues from sinking and other funds | 52 | | | |
| 28 | (526) Miscellaneous nonoperating revenues | 52 | 432.89 | (3 251.28) | |
| 29 | (527) Nonoperating revenue deductions | 52 | (19 300.96) | 10 319.41 | |
| 30 | Total other income | | 6 825 380.92 | 1081 884.32 | |
| 31 | Gross income | | 17 293 807.78 | 3139 864.37 | |
| 32 | INCOME DEDUCTIONS | | | | |
| 33 | (530) Interest on long-term debt | - | 4 145 000.00 | 306 250.00 | |
| 34 | (531) Amortization of debt discount and expense | 32 | 329 337.40 | 3 333.89 | |
| 35 | (532) Amortization of premium on debt—Credit | 32 | (170 268.84) | - | |
| 36 | (533) Taxes assumed on interest | - | | | |
| 37 | (534) Interest on debt to associated companies | 53 | | | |
| 38 | (535) Other interest charges | 53 | 15 149.80 | (7 190.63) | |
| 39 | (536) Interest charged to construction—Credit | - | (229 696.28) | 18 577.48 | |
| 40 | (537) Miscellaneous amortization | 53 | | | |
| 41 | (538) Miscellaneous income deductions | 53 | 360 878.30 | 156 620.13 | |
| 42 | Total income deductions | | 4 450 400.38 | 477 590.87 | |
| 43 | Net income | | 12 843 407.40 | 2662 273.50 | |
| 44 | DISPOSITION OF NET INCOME | | | | |
| 45 | (540) Miscellaneous reservations of net income | 53 | | | |
| 46 | Balance transferred to earned surplus | | 12 843 407.40 | 2662 273.50 | |

STATEMENT [illegible]

## STATEMENT OF INCOME FOR THE YEAR (Continued)

Explain if the increases and decreases are not derived from previously reported figures.
Cents may be omitted.

| UTILITY | GAS UTILITY | | Heating UTILITY | | UTILITY | |
|---|---|---|---|---|---|---|
| Inc. or dec. from preceding year (f) | Current Year (g) | Inc. or dec. from preceding year (h) | Current Year (i) | Inc. or dec. from preceding year (j) | Current Year (k) | Inc. or dec. from preceding year (l) |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 2 418 021.41 | | | 1686 146.15 | 412 342.96 | | |
| (372 423.14) | | | 1347 745.28 | (91 224.42) | | |
| 264 456.63 | | | 187 722.22 | 38 601.37 | | |
| - | | | 45.00 | (45.00) | | |
| 783 000.00 | | | 9 000.00 | 9 000.00 | | |
| 136 228.48 | | | 79 372.49 | 14 791.40 | | |
| 801 260.97 | | | 1623 884.99 | (28 876.68) | | |
| 1 616 760.44 | | | 272 263.17 | 441 219.61 | | |
| x x x x | | | x x x x | x x x x | x x x x | x x x x |
| 1 616 760.44 | | | 272 263.17 | 441 219.61 | | |

(1) Applicable only to utilities with natural gas operations.

(2) This account is prescribed in the NARUC system of accounts but not in the FPC system of accounts. If the account is used, particulars concerning the rents should be reported as required in the schedule entitled "Rent for Lease of Utility Plant."

Note: If the columns are insufficient for additional utility departments, supply the appropriate account titles, lines 1 to 20, and report the information in the blank space above or on an insert page.

Schedule 5-6

# SPECIAL DEPRECIATION SCHEDULE

## INTEREST ON DEPRECIATION RESERVE FUNDS—STATE OF MISSOURI

1. Report the information called for concerning interest on depreciation funds during year applicable to operations within the State of Missouri.
2. Average depreciation reserve balances should be the total of depreciation reserve balances applicable to operations within the State of Missouri at the end of each month, and averaged for the year.
3. Adjustments should include such portions of depreciation reserve balances as are deemed by respondent not to be subject to interest credit. Furnish details of such adjustments, using additional sheets if necessary.

| Line No. | ITEM (a) | Depreciation Reserve, Total (b) | Depreciation Reserve, Electric Dept. (c) | Depreciation Reserve, Gas Dept. (d) | Depreciation Reserve, Water Dept. (e) | Depreciation Reserve, Heating Dept. (f) | Depreciation Reserve, Other (Specify) Common (2) |
|---|---|---|---|---|---|---|---|
| 1 | Average depreciation reserve balances (Total) (Note 1) | 31,724,128.09 | 27,555,338.02 | | | 392,927.39 | 3,775,862.68 |
| 2 | Adjustments | 1,274,263.50 | 1,274,263.50 | | | | |
| 3 | Adjusted average depreciation reserve balances | 30,449,864.59 | 26,281,074.52 | | | 392,927.39 | 3,775,862.68 |
| 4 | Earnings on adjusted balance, line 3 at 3 per cent per annum | 913,495.94 | 788,432.24 | | | 11,787.82 | 113,275.83 |
| | Details of Adjustments: | | | | | | |
| | Depreciation accruals for the period January 1, 1940 to December 31, 1949 incl. applicable to Licensed Project No. 459 voluntarily set aside by Company in addition to depreciation allowance made by Missouri Public Service Commission for rate making purposes in Report and Order dated February 20, 1937 in Cases 5905-7593 | 1,274,263.50 | 1,274,263.50 | | | | |

Notes:

(1) Average depreciation reserve balances include reserve balance provided for amortization of limited term investments as follows:

Account 251 - Reserve for Amortization of Limited Term Electric Investments $39,616.86

Account 253 - Reserve for Depreciation and Amortization of Other Property (Reserve for Amortization of Limited Investments - Heating Department) 271.90

(2) The average depreciation reserve balance applicable to common utility plant is allocable as follows:

Electric Department $2,634,041.81; Heating Department $1,141,820.87

Schedule 5-7

## INVESTMENTS (Accounts 111.1 - 111.2 - 112 - 123)

1. Report below Investments in Accounts 111.1, Investments in Securities of Associated Companies 111.2, Advances to Associated Companies, 112, Other Investments, and 123, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.

3. Investments in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.

4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

5. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.

8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

| Line No. | Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Book Cost * Beginning of Year (d) | Principal Amount or No. of Shares (e) | Book Cost * End of Year (f) | Revenues for Year (g) | Gain or Loss from Invest. Disposed of (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | Investment in Securities of Associated Companies - Account 111.1: | | | $ | | $ | $ | $ |
| 2 | Union Electric Power Company (1) - | | | | | | | |
| 3 | Common Stock (2) | 5/28/37 | | 23 783 772.96 | 900000 shs. | 23 783 772.96 | | |
| 4 | (6) | 5/29/41 | | 22 628 886.13 | 1150000 | 22 628 886.13 | | |
| 5 | (6) | 6/10/41 | | 1 000 000.00 | 50000 | 1 000 000.00 | | |
| | (6) | 6/2[illegible]/41 | | 2 000 000.00 | 100000 | 2 000 000.00 | | |
| 6 | (6) | 8/9/41 | | 1 000 000.00 | 50000 | 1 000 000.00 | | |
| 7 | (6) | 9/10/41 | | 1 500 000.00 | 75000 | 1 500 000.00 | | |
| 8 | (6) | 10/3/41 | | 1 500 000.00 | 75000 | 1 500 000.00 | | |
| | (6) | 10/31/41 | | 1 000.000.00 | 50000 | 1 000 000.00 | | |
| 9 | (7) | 12/4/41 | | 1 500 000.00 | 75000 | 1 500 000.00 | | |
| 10 | (7) | 1/2/42 | | 1 500 000.00 | 75000 | 1 500 000.00 | 5926 380.00 | |
| 11 | (9) | 8/1/45 | | (3)27 940 772.74 | 1093500 | (3)27 756 772.74 | | |
| | (10) | 12/1/47 | | 2 500 000.00 | 125000 | 2 500 000.00 | | |
| 12 | (10) | 1/30/48 | | 1 000 000.00 | 50000 | 1 000 000.00 | | |
| 13 | (10) | 3/10/48 | | 1 500 000.00 | 75000 | 1 500 000.00 | | |
| 14 | (12) | 9/30/49 | | | 125000 | 2 500 000.00 | | |
| | (12) | 10/11/49 | | | 50000 | 1 000 000.00 | | |
| 15 | (12) | 11/29/49 | | | 125000 | 2 500 000.00 | | |
| 16 | Preferred Stock, | | | | | | | |
| 17 | 3 3/5% Series (8) | 4/28/42 | | 5 464 005.50 | 50000 | 5 464 005.50 | | |
| 18 | | 9/9/42 | | 1 639 201.65 | 15000 | 1 639 201.65 | 253 125.00 | |
| 19 | | 12/7/42 | | 1 092 801.10 | 10000 | 1 092 801.10 | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | Continued on Page 21A. | | | | | | | |
| 23 | | | | | | | | |

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

## INVESTMENTS (Accounts 111.1 - 111.2 - 112 - 123)

| Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Book Cost Beginning of Year (d) | Principal Amount or No. of Shares (e) | Book Cost End of Year (f) | Revenues for Year (g) | Gain or Loss from Invest. Disposed of (h) |
|---|---|---|---|---|---|---|---|
| Investments in Securities of Associated Companies - Account 111.1: | | | | | | | |
| Union Electric Power Company (1) - Preferred Stock, | | | | | | | |
| 3 % Series (11) | 8/10/49 | | 3 509 796.85 | 35000 shs. | 3 509 796.85 | | |
| | 9/[illegible]/48 | | 2 506 997.75 | 25000 " | 2 506 997.75 | | |
| | 12/21/48 | | 1 002 799.10 | 10000 " | 1 002 799.10 | | |
| | 1/10/49 | | | 10000 " | 1 002 799.10 | | |
| | 3/10/49 | | | 15000 " | 1 504 198.65 | | |
| | 4/4/49 | | | 20000 " | 2 005 598.20 | 417 625.00 | |
| | 6/1/49 | | | 10000 " | 1 002 799.10 | | |
| | 6/10/49 | | | 20000 " | 2 005 598.20 | | |
| | 6/27/49 | | | 10000 " | 1 002 799.10 | | |
| | [illegible] | | | 10000 " | 1 002 799.10 | | |
| | [illegible] | | | 15000 " | 1 504 198.65 | | |
| St. Louis & Belleville Electric Ry. Co.- Common Stock | 9/1/23 | | 314 0[illegible].67 | [illegible] " | 314 054.67 | 100 000.00 | |
| | 4/1/35 | | 225 000.00 | 2250 " | 225 000.00 | | |
| Geyer Realty Co. - Common Stock (4) | 7/31/23 | | 5 000.00 | 10000 " | 5 000.00 | | |
| Poplar Ridge Coal Company (5) - Common Stock | 9/1/49 | | | 32200 " | 3 235 115.68 | 96 615.00 | |
| | 9/8/49 | | | 5 " | 500.00 | | |
| | | | $106 113 088.45 | | $126 197 494.23 | $6793 715.00 | |
| ADVANCES TO ASSOCIATED COMPANIES-ACCOUNT 111.2 | | | | | | | |
| Union Colliery Company - Open Account (13) | 8/12/47 | | 100 000.00 | | 100 000.00 | $ 000.00 | |
| (13) | 9/15/47 | | 150 000.00 | | 150 000.00 | | |
| | 12/14/45 | | 50 000.00 | | 50 000.00 | | |
| | 12/23/46 | | 50 000.00 | | 50 000.00 | | |
| | 8/7/47 | | 50 000.00 | | 50 000.00 | | |
| | | | $ 400 000.00 | | $400 000.00 | $5 000.00 | |
| OTHER INVESTMENTS - ACCOUNT 112: | | | | | | | |
| St. Louis House, Inc. (Formerly German House, Inc.) Common Stock | Mar. 1945 | | 1.00 | 50 sh. | 1.00 | | |

Continued on Page 23B.

## INVESTMENTS (Accounts 111.1 - 111.2 - 112 - 123)

| Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Book Cost Beginning of Year (d) | Principal Amount or No. of Shares (e) | Book Cost End of Year (f) | Revenues for Year (g) | Gain or Loss from Invest. Disposed of (h) |
|---|---|---|---|---|---|---|---|
| TEMPORARY CASH INVEST... | | | | | | | |
| United States Treasury Certificates of Indebtedness - | | | | | | | |
| 1 1/8% series, dated 4-1-48 | June 1948 | 4/1/49 | 6 000 000.00 | $6 000 000 | $ | $ 13 794.65 | |
| 1 1/8% series, dated 6-1-48 | June 1948 | 6/1/49 | 2 000 000.00 | 2 000 000 | | 7 742.80 | |
| 1 1/4% series, dated 10-1-48 | Oct. 1948 | 10/1/49 | 1 000 000.00 | 3 000 000 | | 9 283.33 | |
| 1 1/4% series, dated 1-1-49 | Nov. 1949 | 1/1/50 | | 5 500 000 | | 5 239.66 | |
| 1 1/4% series, dated 2-1-49 | Nov. 1949 | 2/1/50 | | 3 000 000 | 2 500 000.00 | 3 978.1[illegible] | |
| 1 1/4% series, dated 3-1-49 | Nov. 1949 | 3/1/50 | | 3 000 000 | 3 000 000.00 | 3 407.[illegible] | |
| 1 1/4% series, dated 4-1-49 | Apr. 1949 | 4/1/50 | | 2 500 000 | | 15 701.92 | |
| United States Treasury Notes - | | | | | | | |
| 1 1/8% series, dated 12-1-47 | June 1948 | 1/1/49 | 2 000 000.00 | 2 000 000 | | | |
| 1 1/4% series, dated 1-1-49 | Jan. 1949 | 1/1/50 | | 2 000 000 | | 15 398.87 | |
| | | | 11 000 000.00 | | $5 500 000.00 | $74 545.63 | |

Notes -

(1) The stocks of Union Electric Power Company are pledged with the St. Louis Union Trust Co., St. Louis, Missouri, under the indenture securing the First Mortgage and Collateral Trust Bonds of the Respondent.

(2) Common stocks of the companies constituent to a merger effected May 28, 1937, resulting in the present Union Electric Power Co., were acquired in 1923, 1928, and 1933. Acquisitions in 1923 and 1928 were authorized by the Mo. P.S.C. on Nov. 8, 1923 in Case No. 3724 and on Sept. 27, 1928 in Case No. 6091.

(3) In accordance with an agreement made with the Securities and Exchange Commission in 1945, in connection with proceedings under Section 11 (e) of the Public Utility Holding Company Act of 1935, the Respondent was required to dispose of $6,698,303.45 by charges to either income or surplus over a period not to exceed thirty-three years from May 31, 1945. At December 31, 1949, $1,526,833.31 of such amount has been disposed of by charges of $941,833.31 and $585,000 to Income (Account 538) and Earned Surplus, respectively. In 1945, the Respondent reduced its investment in the subsidiary $2,111,947.47 by charging Earned Surplus, which amount was equivalent to the undistributed surplus of Mississippi River Power Company realized upon merger into the Respondent.

(4) Cost to Respondent, $804,831.93. The difference from book cost is due to write-down of the Respondent's investment in Cupples Station Light, Heat and Power Company (now Geyer Realty Company) to reflect losses attributable to discontinuance of the subsidiary's major operations.

(5) Of the total investment in Poplar Ridge Coal Company, $2,885,115.68, applicable to 28,700 shares, represents capital contribution from The North American Company, parent. The acquisition of the capital stock of Poplar Ridge Coal Company was authorized by the SEC on July 20, 1949 in File No. 54-176.

(6) Authorized by Mo. P.S.C. on 6/5/41, Case No. 10,0[illegible]; by SEC on 5/27/41, File No. 70-313.

(7) Authorized by Mo. P.S.C. on 11/28/41, Case No. 10,129; by SEC on 12/1/41, File No. 70-429.

(8) The acquisition of the Preferred Stock, 3 3/8% Series was authorized by Mo. P.S.C. on 3/23/42, Case No. 10,184; by SEC on 4/3/42, File No. 70-508.

(9) Authorized by Mo. P.S.C. on 8/8/44, Case No. 10,448; by SEC on 5/4/45, File No. 54-95.

(10) Authorized by Mo. P.S.C. on 11/3/47, Case No. 11,205; by SEC on 11/24/47, File No. 70-1654.

(11) The acquisition of the Preferred Stock, 3% Series was authorized by Mo. P.S.C. on 5/4/43, Case No. 11,339; by SEC on 5/18/48, File No. 70-1817.

(12) Authorized by Mo. P.S.C. on 9/13/43, Case No. 11,7[illegible]; by SEC on 9/19/4[illegible], File No. 70-2203.

(13) Authorized by SEC on 4/8/47, File No. 70-1459.

## SPECIAL DEPOSITS (Account 121)

1. Report below the amount of special deposits by classes at end of year.
2. If any deposit consists of assets other than cash, a description of the assets should be given.
3. If any deposit is held by an associated company, give name of company.

| Line No. | Description and purpose of deposit (a) | Balance end of Year (b) | Interest or Other Income (c) |
|---|---|---|---|
| | | $ | $ |
| 1 | Interest | 11 914.62 | |
| 2 | Dividends | 546 514.96 | |
| 3 | Other (specify purpose): | | |
| 4 | Deposit with St. Louis Union Trust Company, Trustee, | | |
| 5 | under mortgage and deed of trust, in lieu of | | |
| 6 | mortgaged property sold | 20 900.00 | |
| 7 | Deposit with Central Hanover Bank and Trust Co., | | |
| 8 | Redemption Agent, for redemption of $5 Preferred | | |
| 9 | Stock not exchanged for Preferred Stock $3.50 | | |
| 10 | Series | 4 863.32 | |
| 11 | Deposit with Old Colony Trust Co., Trustee, for | | |
| 12 | Redemption of First Mortgage 5%, 40 Year Gold | | |
| 13 | Bonds of Mississippi River Power Co. due 1-1-51 | 11 972.50 | |
| 14 | Deposit with Bankers Trust Co., Trustee, for | | |
| 15 | Redemption of Refunding & Extension Mortgage 5% | | |
| 16 | Bonds, due 5-1-5[illegible] | 4 000.00 | |
| 17 | Deposit with Mercantile-Commerce Bank & Trust Co., | | |
| 18 | Redemption Agent, for redemption of 7% and 6% | | |
| 19 | Series of Preferred Stock, Issue of 1922, called | | |
| 20 | for redemption 1-1-39 | 1 494.50 | |
| 21 | Deposit with United Bank and Trust Co., for | | |
| 22 | employees' purchases of United States Savings | | |
| 23 | Bonds | 9 532.28 | |
| 24 | Deposit with an engineering firm for the construc- | | |
| 25 | tion of a new transmission line | 6 006.28 | |
| 26 | Street excavation deposits with the City of | | |
| 27 | St. Louis and St. Louis County | 1 500.00 | |
| 28 | Surety deposits with City of St. Louis for water | | |
| 29 | connections | 6 479.00 | |
| 30 | Advance rental deposit with Missouri Jewelite Co., | | |
| 31 | in accordance with sign lease agreement | 2 525.00 | |
| 32 | Minor items, 14 in number | 5 170.24 | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | TOTAL | 631 872.70 | – |
| 44 | | | |

## RESERVE FOR DEPRECIATION AND AMORTIZATION OF OTHER PROPERTY (Account 253)

Report below the amounts of depreciation and amortization reserves applicable to property, other than those reported on Statement B.

| Line No. | Name of Reserve (a) | Balance beginning of year (b) | Accruals for Year: Account Charged (c) | Accruals for Year: Amount (d) | Net Charges For Plant Retired During Year (e) | Other Items -Debit or Credit (f) | Balance end of Year (g) |
|---|---|---|---|---|---|---|---|
| | | $ | | $ | $ | $ | $ |
| 1 | Reserve for Depreciation and Amortization | | | | | | |
| 2 | of Other Property - Other Physical | | | | | | |
| 3 | Property | 52 862.19 | 527 | 4 690.98 | 5 295.24 | 190.06 | 52 447.99 |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
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| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | TOTAL | 52 862.19 | x x x x | 4 690.98 | 5 295.24 | 190.06 | 52 447.99 |

## RESERVE FOR DEPRECIATION OF ELECTRIC PLANT (Account 250)

1. Report below the information called for concerning reserve for depreciation of electric plant at end of year and changes during year.
2. Explain any important adjustments during year.
3. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.
4. In section B show the reserve amounts applicable to prescribed functional classifications.

### A. Reserve Balances and Changes During Year

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ |
| 1 | Balance beginning of year | 26 309 374.27 | 26 302 311.43 | | 7 062.84 | |
| 2 | Depreciation accruals for year, charged to: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 3 | (503) Depreciation | 3 210 981.92 | 3 210 981.92 | xxxxxxx | xxxxxxx | |
| 4 | (509) Income from electric plant leased to others | | xxxxxxx | | xxxxxxx | |
| 5 | (903) Transportation expenses-clearing | 40 000.00 | 40 000.00 | xxxxxxx | xxxxxxx | |
| 6 | Other accounts (specify): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 7 | Depreciation on General Plant charged to | | | | | |
| 8 | Steam Heating Dept. | 1 699.08 | 1 699.08 | | | |
| 11 | TOTAL DEPRECIATION ACCRUALS FOR YEAR | 3 252 681.00 | 3 252 681.00 | | | |
| 12 | Net charges for plant retired: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 13 | Book cost of plant retired | 1 655 991.76 | 1 655 991.76 | | | |
| 14 | Cost of removal | 222 922.31 | 222 922.31 | | | |
| 15 | Salvage (credit) | 463 747.54 | 463 747.54 | | | |
| 16 | NET CHARGES FOR PLANT RETIRED | 1 415 166.53 | 1 415 166.53 | | | |
| 17 | Other debit or credit items (describe): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 18 | Damage credits | 25 835.93 | 25 835.93 | | | |
| 19 | Accrued depreciation on equipment acquired | | | | | |
| 20 | from affiliated companies | 37 274.57 | 37 274.57 | | | |
| 21 | Amount received in respect of retirement | | | | | |
| 22 | of temporary connections | 26 932.23 | 26 932.23 | | | |
| 23 | Depreciation applicable to property trans- | | | | | |
| 24 | ferred in 1949 from Electric Plant Held for | - | 7 062.84 | | (7 062.84) | |
| 25 | Future Use to Electric Plant in Service | | | | | |
| 26 | BALANCE END OF YEAR | 28 236 931.47 | 28 236 931.47 | | - | |

### B. Classification of Reserve at End of Year According to Functional Classifications

| Line No. | Item | Total | Electric plant in service | Electric plant leased to others | Electric plant held for future use | In process of reclassification |
|---|---|---|---|---|---|---|
| 41 | Steam production | 1 725 746.81 | 1 725 746.81 | | | |
| 42 | Hydraulic production | 4 735 951.37 | 4 735 951.37 | | | |
| 43 | Internal combustion engine production | | | | | |
| 44 | Transmission | 4 546 818.10 | 4 546 818.10 | | | |
| 45 | Distribution | 14 948 624.77 | 14 948 624.77 | | | |
| 46 | General | 2 278 790.42 | 2 278 790.42 | | | |
| 47 | | | | | | |
| 48 | TOTAL | 28 236 931.47 | 28 236 931.47 | | - | |

## ELECTRIC OPERATING REVENUES (Account 501)

1. Report below the amount of operating revenue for the year for each prescribed Account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.
4. Unmetered sales should be included below. The details of such sales should be given in a footnote.

| Line No. | Account (a) | Operating Revenues: Amount for year (b) | Operating Revenues: Increase or decrease from preceding year (c) | Kilowatt-Hours Sold: Amount for year (d) | Kilowatt-Hours Sold: Increase or decrease from preceding year (e) | Average Number of Customers per Month: Number for year (f) | Average Number of Customers per Month: Increase or decrease from preceding year (g) |
|---|---|---|---|---|---|---|---|
| | | $ c. | $ c. | | | | |
| 1 | SALES OF ELECTRIC ENERGY | xxxxxxx | xxxxxxx | | | | |
| 2 | (600) Residential or domestic sales | 14 379 254.65 | 1 130 976.09 | 575,980,797 | 60,126,449 | 337,557 | 6,880 |
| 3 | (601) Rural sales | 1 627 948.57 | 257 792.07 | 58,875,832 | 11,000,232 | 24,833 | 2,198 |
| 4 | (602) Commercial and industrial sales | 26 577 757.60 | 1 357 281.97 | 1,735,256,813 | 102,762,250 | 40,713 | 334 |
| 5 | (603) Public street and highway lighting | 499 394.86 | 13 495.44 | 32,373,748 | 280,148 | 56 | 16 |
| 6 | (604) Other sales to public authorities | 283 445.24 | 19 700.85 | 21,172,565 | 1,655,654 | 84 | 3 |
| 7 | (605) Sales to other electric utilities | 3 149 932.12 | (345 828.25) | 378,205,685 | (55,700,234) | 13 | |
| 8 | (606) Sales to railroads and railways | 890 641.08 | (53 436.86) | 90,081,100 | (23,780,400) | 1 | |
| 9 | (607) Interdepartmental sales | | | | | | |
| 10 | (608) Other sales | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | TOTAL SALES OF ELECTRIC ENERGY | 47 408 374.12 | 2 379 981.31 | 2,891,946,540 | 96,344,099 | 403,257 | 9,431 |
| 15 | OTHER ELECTRIC REVENUES | xxxxxxx | xxxxxxx | | | | |
| 16 | (610) Rent from electric property | 263 142.42 | 17 747.74 | | | | |
| 17 | (611) Interdepartmental rents | | | | | | |
| 18 | (612) Consumers' forfeited dis. and penalties | 237 517.11 | 25 902.20 | | | | |
| 19 | (613) Sales of water and water power | | | | | | |
| 20 | (614) Servicing of customers' installations | 63 681.31 | (6 002.74) | | | | |
| 21 | (615) Miscellaneous electric revenues | 14 628.17 | 392.90 | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | TOTAL OTHER ELECTRIC REVENUES | 578 969.01 | 38 040.10 | | | | |
| 26 | TOTAL ELECTRIC OPER. REVENUES | 47 987 343.13 | 2 418 021.41 | | | | |

## ELECTRIC OPERATING EXPENSES

1. Enter in the space provided the electric operating expenses for the year.
2. The designations in columns (b) and (c) indicate the accounts prescribed for each class of utility.
3. If the increases and decreases are not derived from previously reported figures explain in footnotes.

| Line No. | Account (a) | CLASS A (b) | CLASS B (c) | Amount for year (d) | Increase or decrease from preceding year (e) |
|---|---|---|---|---|---|
| | | | | $ ¢ | $ ¢ |
| 1 | PRODUCTION EXPENSES | | | x x x x x x x | x x x x x x x |
| 2 | ELECTRIC GENERATION—STEAM POWER | | | x x x x x x x | x x x x x x x |
| 3 | Operation: | | | x x x x x x x | x x x x x x x |
| 4 | (701) Supervision and engineering | A | B | 74 855.46 | (3 953.19) |
| 5 | (702) Station labor | | B | | |
| 6 | (702.1) Boiler labor | A | | 263 367.48 | (28 024.48) |
| 7 | (702.2) Prime mover and generator labor | A | | 184 681.79 | 10 430.70 |
| 8 | (702.3) Electric labor | A | | 75 982.82 | 2 357.57 |
| 9 | (702.4) Miscellaneous station labor | A | | 34 901.20 | 2 572.61 |
| 10 | (703) Fuel | A | B | 2 154 968.09 | (678 512.16) |
| 11 | (704) Water | A | B | 92 868.71 | (8 764.11) |
| 12 | (705) Supplies and expenses | | B | | |
| 13 | (705.1) Lubricants | A | | 5 972.21 | (224.59) |
| 14 | (705.2) Station supplies | A | | 22 152.32 | (410.65) |
| 15 | (705.3) Station expenses | A | | 19 440.39 | (1 319.08) |
| 16 | Total operation | | | 2 929 390.47 | (700 847.29) |
| 17 | Maintenance: | | | x x x x x x x | x x x x x x x |
| 18 | (706) Supervision and engineering | A | B | 56 611.98 | 10 289.25 |
| 19 | (707) Structures and improvements | A | B | 70 034.27 | 8 688.47 |
| 20 | (708) Boiler plant equipment | | B | | |
| 21 | (708.1) Coal storage, handling, and weighing equipment | A | | 45 180.80 | (16 980.65) |
| 22 | (708.2) Furnaces and boilers | A | | 110 910.62 | (4 885.84) |
| 23 | (708.3) Boiler apparatus | A | | 102 608.61 | 22 060.18 |
| 24 | (708.4) Steam piping and accessories | A | | 44 121.07 | (13 768.17) |
| 25 | (709) Generating and electric equipment | | B | | |
| 26 | (709.1) Prime movers and generators | A | | 122 897.67 | (19 484.87) |
| 27 | (709.2) Accessory electric equipment | A | | 49 512.53 | 5 191.94 |
| 28 | (709.3) Miscellaneous power plant equipment | A | | 43 000.23 | 4 808.77 |
| 29 | Total maintenance | | | 645 077.78 | (8 701.82) |
| 30 | Miscellaneous: | | | x x x x x x x | x x x x x x x |
| 31 | (710) Rents | A | B | 139 389.04 | (578.40) |
| 32 | (711) Steam from other sources | A | B | 15 440.82 | (5 814.49) |
| 33 | (712) Steam transferred—Credit | A | B | (9 673.63) | 2 994.26 |
| 34 | (713) Joint expenses—Debit | A | B | | |
| 35 | (714) Joint expenses—Credit | A | B | (632 491.27) | 38 298.26 |
| 36 | Total miscellaneous | | | (487 325.54) | 34 699.59 |
| 37 | Total production expenses—Steam power | | | 3 087 132.71 | (669 648.28) |
| 38 | ELECTRIC GENERATION—HYDRAULIC POWER | | | x x x x x x x | x x x x x x x |
| 39 | Operation: | | | x x x x x x x | x x x x x x x |
| 40 | (715) Supervision and engineering | A | B | 44 945.43 | 2 047.91 |
| 41 | (716) Station labor | | B | | |
| 42 | (716.1) Hydraulic labor | A | | 7 710.62 | (251.21) |
| 43 | (716.2) Prime mover and generator labor | A | | 32 691.78 | 1 508.24 |
| 44 | (716.3) Electric labor | A | | 35 141.73 | 2 117.14 |
| 45 | (716.4) Miscellaneous station labor | A | | 26 672.04 | 2 406.99 |
| 46 | (717) Water for power | A | B | | |
| 47 | (718) Supplies and expenses | | B | | |
| 48 | (718.1) Lubricants | A | | 726.77 | 801.82 |
| 49 | (718.2) Station supplies | A | | 1 289.16 | (699.04) |
| 50 | (718.3) Station expenses | A | | 29 072.16 | (122.33) |
| 51 | Total operation | | | 178 249.69 | 7 309.52 |
| 52 | | | | | |

Annual report of UNION ELECTRIC COMPANY OF MISSOURI Year ended December 31, 19[illegible]

## ELECTRIC OPERATING EXPENSES - Continued

| Line No. | Account (a) | Class A (b) | Class B (c) | Amount for year (d) $ c. | Increase or decrease from preceding year (e) $ c. |
|---|---|---|---|---|---|
| 1 | ELECTRIC GENERATION—HYDRAULIC POWER—Contd. | | | x x x x x x x | x x x x x x x |
| 2 | Maintenance: | | | x x x x x x x | x x x x x x x |
| 3 | (719) Supervision and engineering | A | B | 13 270.04 | 453.56 |
| 4 | (720) Structures and improvements | A | B | 21 791.76 | 992.79 |
| 5 | (721) Reservoirs, dams, and waterways | A | B | 6 976.79 | 1 938.16 |
| 6 | (722) Generating and electric equipment | | B | | |
| 7 | (722.1) Prime movers and generators | A | | 5 278.17 | 1 139.21 |
| 8 | (722.2) Accessory electric equipment | A | | 10 335.30 | 1 292.15 |
| 9 | (722.3) Miscellaneous power plant equipment | A | | 10 098.62 | 1 298.08 |
| 10 | (723) Roads, railroads, and bridges | A | B | 5 389.97 | 2 386.21 |
| 11 | Total maintenance | | | 73 140.65 | 9 500.16 |
| 12 | Miscellaneous: | | | x x x x x x x | x x x x x x x |
| 13 | (724) Rents | A | B | 12.74 | - |
| 14 | (725) Joint expenses—Debit | A | B | | |
| 15 | (726) Joint expenses—Credit | A | B | | |
| 16 | Total miscellaneous | | | 12.74 | - |
| 17 | Total production expenses—Hydraulic power | | | 251 403.08 | 16 809.68 |
| 18 | ELECTRIC GENERATION—INT. COMB. ENGINE POWER | | | x x x x x x x | x x x x x x x |
| 19 | Operation: | | | x x x x x x x | x x x x x x x |
| 20 | (727) Supervision and engineering | A | B | | |
| 21 | (728) Station labor | | B | | |
| 22 | (728.1) Engine labor | A | | | |
| 23 | (728.2) Electric labor | A | | | |
| 24 | (728.3) Miscellaneous station labor | A | | | |
| 25 | (729) Engine fuel | A | B | | |
| 26 | (730) Supplies and expenses | | B | | |
| 27 | (730.1) Water | A | | | |
| 28 | (730.2) Lubricants | A | | | |
| 29 | (730.3) Station supplies | A | | | |
| 30 | (730.4) Station expenses | A | | | |
| 31 | Total operation | | | | |
| 32 | Maintenance: | | | x x x x x x x | x x x x x x x |
| 33 | (731) Supervision and engineering | A | B | | |
| 34 | (732) Structures and improvements | A | B | | |
| 35 | (733) Fuel holders, producers, and accessories | A | B | | |
| 36 | (734) Generating and electric equipment | | B | | |
| 37 | (734.1) Engines | A | | | |
| 38 | (734.2) Generators | A | | | |
| 39 | (734.3) Accessory electric equipment | A | | | |
| 40 | (734.4) Miscellaneous power plant equipment | A | | | |
| 41 | Total maintenance | | | | |
| 42 | Miscellaneous: | | | x x x x x x x | x x x x x x x |
| 43 | (735) Rents | A | B | | |
| 44 | (736) Joint expenses—Debit | A | B | | |
| 45 | (737) Joint expenses—Credit | A | B | | |
| 46 | Total miscellaneous | | | | |
| 47 | Total prod. expenses—int. comb. engine power | | | | |
| 48 | OTHER PRODUCTION EXPENSES AND CREDITS | | | x x x x x x x | x x x x x x x |
| 49 | (738) Purchased power | A | B | 14 946 376.94 | (234 897.21) |
| 50 | (739) Interchange power | A | B | (2 289.60) | 72.00 |
| 51 | (740) Other expenses | A | B | 57 712.78 | 56 125.42 |
| 52 | (741) Joint expenses—Debit | A | B | | |
| 53 | (742) Joint expenses—Credit | A | B | (47 258.44) | 7 940.03 |
| 54 | Total other production expenses and credits | | | 14 954 541.63 | (170 759.76) |
| 55 | Total production expenses | | | 18 293 077.42 | (823 599.06) |



Schedule 5-16

## ELECTRIC OPERATING EXPENSES—Continued

| Line No. | Account (a) | Class A (b) | Class B (c) | Amount for year (d) | Increase or decrease from preceding year (e) |
|---|---|---|---|---|---|
| | | | | $ | $ |
| 1 | TRANSMISSION EXPENSES | | | x x x x x x x | x x x x x x x |
| 2 | Operation: | | | x x x x x x x | x x x x x x x |
| 3 | (743) Supervision and engineering | A | B | 41 820.76 | 9 609.97 |
| 4 | (744) Load dispatching labor and expenses | A | B | 88 973.36 | 8 640.26 |
| 5 | (745) Stations | | B | | |
| 6 | (745.1) Station labor | A | | 111 751.26 | 1 070.06 |
| 7 | (745.2) Station supplies and expenses | A | | 10 012.26 | (2 235.09) |
| 8 | (746) Lines | | B | | |
| 9 | (746.1) Overhead lines | A | | 63 494.23 | 23 026.01 |
| 10 | (746.2) Underground lines | A | | 7 425.63 | 3 572.61 |
| 11 | Total operation | | | 323 477.52 | 43 683.82 |
| 12 | Maintenance: | | | x x x x x x x | x x x x x x x |
| 13 | (747) Supervision and engineering | A | B | 20 211.91 | 81.97 |
| 14 | (748) Structures and improvements | A | B | 16 181.50 | 3 753.22 |
| 15 | (749) Station equipment | A | B | 77 893.87 | 6 567.28 |
| 16 | (750) Overhead system | | B | | |
| 17 | (750.1) Towers and fixtures | A | | 50 923.74 | 39 578.17 |
| 18 | (750.2) Poles and fixtures | A | | 9 000.39 | 4 941.90 |
| 19 | (750.3) Conductors and devices | A | | 23 271.18 | 12 547.78 |
| 20 | (751) Underground system | | B | | |
| 21 | (751.1) Conduit | A | | 74.31 | (222.67) |
| 22 | (751.2) Conductors and devices | A | | 34 894.03 | 15 862.78 |
| 23 | (752) Roads and trails | A | B | 897.02 | 393.11 |
| 24 | Total maintenance | | | 233 347.[illegible] | 83 493.84 |
| 25 | Miscellaneous: | | | x x x x x x x | x x x x x x x |
| 26 | (753) Rents | A | B | 14 410.43 | (555.50) |
| 27 | (754) Joint expenses—Debit | A | B | | |
| 28 | (755) Joint expenses—Credit | A | B | | |
| 29 | Total miscellaneous | | | 14 410.43 | (555.50) |
| 30 | Total transmission expenses | | | 571 235.90 | 126 621.86 |
| 31 | DISTRIBUTION EXPENSES | | | x x x x x x x | x x x x x x x |
| 32 | Operation: | | | x x x x x x x | x x x x x x x |
| 33 | (756) Supervision and engineering | A | B | 300 906.21 | 29 427.31 |
| 34 | (757) Load dispatching labor and expenses | A | B | 68 747.11 | 1 642.43 |
| 35 | (758) Distribution office expenses | | B | | |
| 36 | (758.1) Distribution maps and records | A | | 72 120.76 | 7 714.99 |
| 37 | (758.2) Other distribution office expenses | A | | 16 235.01 | 21.69 |
| 38 | (759) Stations | | B | | |
| 39 | (759.1) Station labor | A | | 245 823.61 | 13 532.21 |
| 40 | (759.2) Station supplies and expenses | A | | 36 915.66 | 1 141.74 |
| 41 | (760) Storage batteries | | B | | |
| 42 | (760.1) Storage battery labor | A | | | |
| 43 | (760.2) Storage battery supplies and expenses | A | | | |
| 44 | (761) Lines | | B | | |
| 45 | (761.1) Overhead lines | A | | 185 871.50 | (128 710.23) |
| 46 | (761.2) Underground lines | A | | 36 957.12 | 7 152.35 |
| 47 | (761.3) Removing and resetting line transformers | A | | 56 586.27 | (64 634.96) |
| 48 | (762) Services on customers' premises | | B | | |
| 49 | (762.1) Removing and resetting meters | A | | 262 328.33 | 23 636.60 |
| 50 | (762.2) Other services on customers' premises | A | | 306 168.09 | 4 106.86 |
| 51 | (763) Street lighting and signal systems | | B | | |
| 52 | (763.1) Overhead systems | A | | 18 162.94 | 3 927.60 |
| 53 | (763.2) Underground systems | A | | 4 984.77 | 122.12 |
| 54 | Total operation | | | 1 610 897.38 | (100 662.49) |
| 55 | | | | | |

## ELECTRIC OPERATING EXPENSES—Continued

| Line No. | Account (a) | Class A (b) | Class B (c) | Amount for year (d) | Increase or decrease from preceding year (e) |
|---|---|---|---|---|---|
| | | | | $ | $ |
| 1 | DISTRIBUTION EXPENSES—Continued | | | xxxxxxx | xxxxxxx |
| 2 | Maintenance: | | | xxxxxxx | xxxxxxx |
| 3 | (764) Supervision and engineering | A | B | 148 718.97 | 12 981.73 |
| 4 | (765) Structures and improvements | A | B | 40 409.84 | (2 660.47) |
| 5 | (766) Station equipment | A | B | 288 081.76 | 16 733.07 |
| 6 | (767) Storage battery equipment | A | B | | |
| 7 | (768) Overhead system | | B | | |
| 8 | (768.1) Poles, towers, and fixtures | A | | 33 302.18 | 6 825.93 |
| 9 | (768.2) Conductors and devices | A | | 162 601.6[illegible] | (516.19) |
| 10 | (769) Underground system | | B | | |
| 11 | (769.1) Conduit | A | | 7 289.74 | (49.46) |
| 12 | (769.2) Conductors and devices | A | | 37 560.31 | (2 330.57) |
| 13 | (770) Line transformers and devices | A | B | 120 102.20 | 47 191.48 |
| 14 | (771) Services | A | B | 123 612.02 | 27 347.85 |
| 15 | (772) Meters | A | B | 107 654.65 | 4 694.23 |
| 16 | (773) Installations on customers' premises | A | B | | |
| 17 | (774) Leased property on customers' premises | A | B | | |
| 18 | (775) Street lighting and signal systems | A | B | 32 426.61 | 14 124.88 |
| 19 | Total maintenance | | | 1 121 789.82 | 123 242.47 |
| 20 | Miscellaneous: | | | xxxxxxx | xxxxxxx |
| 21 | (776) Rents | A | B | 111 528.79 | (624.02) |
| 22 | (777) Joint expenses—Debit | A | B | | |
| 23 | (778) Joint expenses—Credit | A | B | | |
| 24 | Total miscellaneous | | | 111 528.79 | (624.02) |
| 25 | Total distribution expenses | | | 2 844 125.99 | 21 718.96 |
| 26 | CUSTOMERS' ACCTG. AND COLLECTING EXPENSES | | | xxxxxxx | xxxxxxx |
| 27 | (779) Supervision | A | B | 145 477.15 | (7 214.43) |
| 28 | (780) Customers' contracts, orders, meter reading, and collecting | | B | | |
| 29 | (780.1) Customers' contracts and orders | A | | 269 987.82 | 31 111.66 |
| 30 | (780.2) Credit investigations and records | A | | 27 961.81 | (574.31) |
| 31 | (780.3) Meter reading | A | | 341 238.39 | 31 339.19 |
| 32 | (780.4) Collecting | A | | 291 927.83 | 19 030.98 |
| 33 | (781) Customers' billing and accounting | A | B | 657 567.93 | 36 072.91 |
| 34 | (782) Miscellaneous expenses | A | B | 25 444.56 | (4 865.27) |
| 35 | (783) Uncollectible accounts | A | B | | (21.91) |
| 36 | (784) Rents | A | B | 49 373.93 | 45 400.97 |
| 37 | Total customers' accounting and collecting expenses | | | 1 806 999.42 | 150 359.79 |
| 38 | SALES PROMOTION EXPENSES | | | xxxxxxx | xxxxxxx |
| 39 | (785) Supervision | A | B | 206 962.20 | 17 956.94 |
| 40 | (786) Salaries and commissions | A | B | [illegible]19 363.69 | 18 366.54 |
| 41 | (787) Demonstration, advertising, and other sales expenses | | B | | |
| 42 | (787.1) Demonstration | A | | 85 421.26 | (4 948.83) |
| 43 | (787.2) Advertising | A | | 174 299.04 | (50 219.54) |
| 44 | (787.3) Miscellaneous sales expenses | A | | 357 268.65 | (153 355.29) |
| 45 | (788) Rents | A | B | 750.00 | |
| 46 | (789) Merchandising, jobbing, and contract work | A | B | | |
| 47 | Total sales promotion expenses | | | 1 074 064.85 | (172 200.18) |
| 48 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | | | | | |

Schedule 5-18

## ELECTRIC OPERATING EXPENSES—Continued

| Line No. | Account (a) | Class A (b) | Class B (c) | Amount for year (d) $ c. | Increase or decrease from preceding year (e) $ c. |
|---|---|---|---|---|---|
| 1 | ADMINISTRATIVE AND GENERAL EXPENSES | | | x x x x x x x | x x x x x x x |
| 2 | (790) Salaries of general officers and executives | A | B | 244 798.88 | 42 899.96 |
| 3 | (791) Other general office salaries | A | B | 964 469.66 | 97 826.55 |
| 4 | (792) Expenses of general officers and general office employees | | B | | |
| 5 | (792.1) Expenses of general officers | A | | 8 848.93 | (5 498.97) |
| 6 | (792.2) Expenses of general office employees | A | | 29 087.37 | 2 898.99 |
| 7 | (793) General office supplies and expenses | A | B | 436 969.46 | 10 954.06 |
| 8 | (794) Management and supervision fees and expenses | A | B | | |
| 9 | (795) Special services | A | B | 47 408.77 | 9 256.84 |
| 10 | (796) Legal services | A | B | 30 000.00 | (3 000.00) |
| 11 | (797) Regulatory commission expenses | A | B | 45 508.49 | (12 648.77) |
| 12 | (798) Insurance | A | B | 23 419.37 | 6 243.49 |
| 13 | (799) Injuries and damages | A | B | 82 364.79 | (9 774.94) |
| 14 | (800) Employees' welfare expenses and pensions | | B | | |
| 15 | (800.1) Employees' welfare expenses | A | | 159 315.75 | 7 711.04 |
| 16 | (800.2) Pensions | A | | 726 193.62 | 209 521.60 |
| 17 | (801) Miscellaneous general expenses | A | B | 382 368.09 | (6 767.26) |
| 18 | (802) Maintenance of general property | | B | | |
| 19 | (802.1) Maintenance of structures and improvements | A | | 65 271.54 | 16 248.10 |
| 20 | (802.2) Maintenance of office furniture and equipment | A | | 13 402.93 | 794.32 |
| 21 | (802.3) Maintenance of communication equipment | A | | 16 908.48 | 5 036.61 |
| 22 | (802.4) Maintenance of miscellaneous property | A | | 2 739.60 | (1 107.90) |
| 23 | (803) Rents | A | B | 67 548.35 | 4 526.04 |
| 24 | (804) Commissions paid under agency sales contracts | A | B | | |
| 25 | (805) Franchise requirements | A | B | | |
| 26 | (806) Duplicate miscellaneous charges—Credit | A | B | | |
| 27 | (807) Administrative and general expenses transferred—Credit | A | B | (388 667.51) | (52 707.13) |
| 28 | (808) Joint expenses—Debit | A | B | | |
| 29 | (809) Joint expenses—Credit | A | B | (55 070.47) | 2 033.67 |
| 30 | Total administrative and general expenses | | | 2 902 886.10 | 324 645.49 |
| 31 | TOTAL ELECTRIC OPERATING EXPENSES | | | 27 492 389.68 | (372 423.14) |

## SUMMARY OF ELECTRIC OPERATING EXPENSES

| Line No. | Functional Classification | Operations $ c. | Maintenance $ c. | Miscellaneous $ c. | Total $ c. |
|---|---|---|---|---|---|
| 51 | Production Expenses | x x x x x x | x x x x x x | x x x x x | x x x x x x |
| 52 | Electric generation | x x x x x x | x x x x x x | x x x x x x | x x x x x x |
| 53 | Steam power | 2 929 390.47 | 645 077.78 | (467 335.54) | 3 107 132.71 |
| 54 | Hydraulic power | 178 249.69 | 73 140.65 | 12.74 | 251 403.08 |
| 55 | Int. comb. engine power | | | | |
| 56 | Other production expenses and credits | | | 14 954 541.63 | 14 954 541.63 |
| 57 | Total production | 3 107 640.16 | 718 218.43 | 14 467 218.83 | 18 293 077.42 |
| 58 | Transmission Expenses | 323 477.52 | 233 347.95 | 14 410.43 | 571 235.90 |
| 59 | Distribution Expenses | 1 610 807.39 | 1 121 789.82 | 111 528.79 | 2 844 126.00 |
| 60 | Cust. Acctg. and Coll. Exp. | 1 806 999.42 | | | 1 806 999.42 |
| 61 | Sales Promotion Expenses | 1 074 064.85 | | | 1 074 064.85 |
| 62 | Adm. and General Expenses | 2 798 385.09 | 480 690.64 | (376 189.63) | 2 902 886.10 |
| 63 | Total Electric Operating Expenses | 10 721 374.42 | 2 554 046.84 | 14 216 968.42 | 27 492 389.68 |

Schedule 5-19

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year, classified according to plant functional classifications.

2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) | Amortization of limited-term electric investments (account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | | $ c. | $ c. | $ c. |
| 1 | Steam production plant | 122 105.00 | | 122 105.00 |
| 2 | Hydraulic production plant | 243 000.00 | | 243 000.00 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 397 743.00 | | 397 743.00 |
| 5 | Distribution plant | 2 278 187.00 | 198.60 | 2 278 385.60 |
| 6 | General plant | 169 946.92 | 5 056.56 | 175 003.48 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | 3 210 981.92 | 5 255.16 | 3 216 237.08 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937, in Cases 5905 and 7593, plus an additional provision from income for the year 1949 amounting to $97,289. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of depreciable property subsequent to April 30, 1935. The depreciation provision for the year 1949 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.30% |
| All Other Property | 2.84% |

The additional provision of $97,289, referred to above, was made in respect of the Osage Hydro-Electric Project, exclusive of appurtenant transmission lines, and was determined by subtracting the lump sum allowance applicable to such property which was made by the Missouri Public Service Commission from a computed total provision which was based on application of the following depreciation rates to the various plant accounts:

Hydraulic Production Plant

| | | |
|---|---|---|
| 321 | Structures and Improvements | 1.0% |
| 322 | Reservoirs, Dams and Waterways | 1.0% |
| 323 | Water Wheels, Turbines, and Generators | 1.7% |
| 324 | Accessory Electric Equipment | 2.2% |
| 325 | Miscellaneous Power Plant Equipment | 2.7% |
| 326 | Roads, Railroads, and Bridges | 1.7% |

Schedule 5-20

(Continued on Page 89A)

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT - Continued

B. Method of Determination of Depreciation and Amortization Charges (Continued)

| | | |
|---|---|---|
| **Transmission Plant** | | |
| 343 | Station Equipment | 2.4% |
| 347 | Underground Conduit | 2.0% |
| 348 | Underground Conductors and Devices | 2.0% |
| **Distribution Plant** | | |
| 354 | Poles, Towers, and Fixtures | 2.5% |
| 355 | Overhead Conductors and Devices | 2.1% |
| 356 | Underground Conduit | 2.0% |
| 357 | Underground Conductors and Devices | 2.3% |
| 358 | Line Transformers | 2.7% |
| 359-1 | Services - Overhead | 3.6% |
| 360 | Meters | 3.3% |
| 363 | Street Lighting and Signal Systems | 3.8% |
| **General Plant** | | |
| 371-2 | Structures and Improvements - Transportation | 2.0% |
| 371-3 | Structures and Improvements - Stores | 2.0% |
| 372 | Office Furniture and Equipment | 4.5% |
| 373-2 | Transportation Equipment - Garage Equipment | 4.8% |
| 377 | Tools and Work Equipment | 4.8% |
| 378 | Communication Equipment | 4.0% |
| 379 | Miscellaneous Equipment | 4.8% |

The Company used certain depreciation rates for the purpose of allocating the lump sum provision applicable to all property other than the Osage Hydro-Electric property referred to above among functional classifications, but such rates were not determinative of such provision.

There were no changes in rates or methods from those used in the preceding year.

Amortization Charges

The amounts included in electric plant accounts for limited term interests in land and land rights are being amortized over the remaining lives of the respective leases, beginning January 1, 1943.

## SCHEDULE NO. 6__-H.

### 101. FIXED CAPITAL—HEATING PROPERTY. (See Note 1)

1. Show the particulars indicated by the columnar headings for all heating fixed capital accounts, the cost of which is classified in accordance with the Uniform System of Accounts for Heating Companies prescribed by this Commission, dated January 1, 1915.
2. "Adjustments during the year" should be interpreted to mean entries, if any, made in fixed capital accounts to record corrections or modifications of entries made in prior accounting periods.
3. Show only heating fixed capital accounts in this schedule. Do not interline or insert other accounts. Do not group accounts.

| Line No. | Acct. No. | Account. (a) | Balance at beginning of year. (b) | Additions during year. (c) | Withdrawals during year. (d) | Adjustments during year. (e) | Balance at end of year. (f) |
|---|---|---|---|---|---|---|---|
| 1 | | FIXED CAPITAL INSTALLED SINCE JANUARY 1, 1915: (See Note 2) | | | | | |
| 2 | 20 | Land devoted to operations | $ 4 914 46 | $ | $ 4 914 46 | $ | $ |
| 3 | 22 | Structures devoted to operations | 177 185 95 | | 177 185 95 | | |
| 4 | 24 | Boiler plant equipment | | | | | |
| 5 | 25 | Miscellaneous plant equipment | | | | | |
| 6 | 26 | Distribution system | 2 658 302 52 | 73 081 06 | 7 970 96 | | 2 722 412 62 |
| 7 | 27 | Services | | | | | |
| 8 | 28 | Meters | 150 679 18 | 4 996 11 | 1 068 19 | | 151 507 10 |
| 9 | 29a | General office equipment | 796 85 | 113 38 | | | 910 23 |
| 10 | 29b | General shop equipment | 7 053 75 | | | | 7 053 75 |
| 11 | 29c | General store equipment | 1 153 67 | | | | 1 153 67 |
| 12 | 29d | General stable equipment | | | | | |
| 13 | 29e | Tool equipment | 1 516 78 | | | | 1 516 78 |
| 14 | 29f | Laboratory equipment | 7 097 80 | | | | 7 097 80 |
| 15 | 30 | Miscellaneous tangible items | | | | | |
| 16 | | Total, accounts 20-30, inclusive | 3 008 700 96 | 78 090 55 | 191 139 56 | | 2 895 651 95 |
| 17 | 31a | Engineering and superintendence | 153 839 51 | 2 989 38 | 10 469 44 | | 146 359 45 |
| 18 | 31b | Legal expense in connection with construction | 1 437 00 | | 139 32 | | 1 297 68 |
| 19 | 31c | Injuries and damages during construction | 5 507 91 | 600 10 | 243 81 | | 5 784 20 |
| 20 | 31d | Taxes during construction | 8 125 65 | | 921 35 | | 7 204 30 |
| 21 | 31e | Interest on actual amount expended during construction | 41 003 40 | 1 287 74 | 3 061 76 | | 39 229 38 |
| 22 | 31f | Tool expense | | | | | |
| 23 | | 31h Misc. Constr. Expen. | 173 418 79 | 21 284 71 | 4 645 52 | | 190 157 98 |
| 24 | | Total, accounts 31a-31g, inclusive | 383 332 26 | 26 061 93 | 19 381 20 | | 390 012 99 |
| 25 | 32 | Organization | | | | | |
| 26 | 33 | Franchises | | | | | |
| 27 | 34 | Other intangible capital | 1 406 05 | | | | 1 406 05 |
| 28 | | Total, accounts 32-34, inclusive | 1 406 05 | | | | 1 406 05 |
| 29 | | Unfinished construction | | | | | |
| 30 | | Total Fixed Capital Installed Since Jan. 1, 1915 (See Note 2) | | | | | |
| 31 | | FIXED CAPITAL INSTALLED PRIOR TO JANUARY 1, 1915 (See Note 2) | | | | | |
| 32 | | TOTAL FIXED CAPITAL—HEATING | 3 393 439 27 | 104 152 48 | 210 520 76 | | 3 287 070 99 |

Note 1: This schedule does not include any portions of investments in (a) Ashley Street Power Plant, which is recorded as Common Utility Plant and (b) miscellaneous general facilities, which are recorded as Electric Utility Plant. Portions of such investments are allocable to heating operations.

Note 2: Fixed Capital installed prior to January 1, 1915 has been classified in accordance with the uniform system of accounts dated January 1, 1915.

SCHEDULE NO. 511-A.

## RESERVE FOR DEPRECIATION. (1)

Give particulars called for concerning credits and debits to the reserve for depreciation account of each department detailed below.

| Line No. | Item (a) | Gas department (b) | Water department (c) | Heating department (d) | Other utility departments (e) | Non-utility departments (f) | |
|---|---|---|---|---|---|---|---|
| 1 | Balance at beginning of year (credit) | | | $ 470 767 56 | | | |
| 2 | Accrual, charged to Operating Expenses or "Depreciation" | | | 68 158 00 | (1) | | |
| 3 | Other credits (itemize): Amount received in | | | | | | |
| 4 | respect of retirement of temporary | | | | | | |
| 5 | connections | | | 105 66 | | | |
| 6 | | | | | | | |
| 7 | Total credits | | | 539 031 21 | | | |
| 8 | Retirement of Fixed Capital during the year | | | 205 431 08 | | | |
| 9 | Other debits (itemize): | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | Total debits | | | 205 431 08 | | | |
| 16 | Balance at end of year | | | 333 600 13 | | | |

## BASIS FOR DEPRECIATION ACCRUALS.

Give in detail the rules and rates by which the respondent determined the amount of accrued depreciation charged to operating expenses and credited to the above retirement reserve account. Show for each department the basis, the base amount, the rate, and the amount of accrued depreciation.

| Line No. | Item (a) | Base amount (b) | Rate (c) | Accrued depreciation (d) |
|---|---|---|---|---|
| 17 | The accrual for depreciation was based upon the allowance by the Missouri Public Ser- | $ | | $ |
| 18 | vice Commission in Cases 5905-7593. The allowance by the Missouri Public Service Commission | | | |
| 19 | (exclusive of depreciation on property carried in electric and common utility plant accounts | | | |
| 20 | but allocable to steam heating department) amounted to $47,413 per annum as of April 30, | | | 68 158 00 |
| 21 | 1935, plus 2% of all net additions of depreciable property made subsequent to April 30, 1935. | | | |
| 22 | | | | |
| 23 | Note (1): | | | |
| 24 | This schedule does not include any portions of reserves for depreciation applicable to | | | |
| 25 | (a) Ashley Street Power Plant, which is recorded as Common Utility Plant and (b) miscel- | | | |
| 26 | laneous general facilities, which are recorded as Electric Utility Plant. Portions of such | | | |
| 27 | applicable reserves are allocable to heating operations. In addition to the accrual of | | | |
| 28 | $68,158.00 shown above, the sum of $119,564.22 is charged to operating expense account 412 - | | | |
| 29 | Depreciation representing the proportions chargeable to heating operations of depreciation | | | |
| 30 | accruals for the following facilities: | | | |
| 31 | Ashley Street Power Plant (Common Utility Plant) $117,865.14 | | | |
| 32 | Misc. General Facilities (Electric Utility Plant) 1,699.08 | | | |
| 33 | $119,564.22 | | | |
| 34 | | | | |
| 35 | | | | |

**SCHEDULE NO. 277-H.**

**HEATING DEPARTMENT—OPERATING REVENUES AND SALES.**

Show the heating operating revenues and the pounds of steam sold during the year by the various classes of revenue for each city, town, and village in which the respondent rendered service at any time during the year. The number of pounds of steam sold to flat-rate consumers should be estimated.

| Line No. | Accounts. (a) | Total. (b) | St. Louis (c) | (d) | (e) |
|---|---|---|---|---|---|
| 1 | HEATING OPERATING REVENUES: | | | | |
| 2 | 175a Commercial metered sales | $ | $ | $ | $ |
| 3 | Residential | | | | |
| 4 | Business | 1 893 208 10 | 1 893 208 10 | | |
| 5 | | | | | |
| 6 | 175b Commercial flat-rate sales | | | | |
| 7 | Residential | | | | |
| 8 | Business | | | | |
| 9 | | | | | |
| 10 | 176a Municipal metered sales | | | | |
| 11 | 176b Municipal flat-rate sales | | | | |
| 12 | 177 Other public utilities | | | | |
| 13 | 178 Auxiliary or break-down service | | | | |
| 14 | Miscellaneous Revenues | 1 989 48 | 1 989 48 | | |
| 15 | 179 Discounts forfeited | 950 58 | 950 58 | | |
| 16 | Total | 1 896 148 16 | 1 896 148 16 | | |
| 17 | 180 Less allowances | See Note | See Note | | |
| 18 | Total operating revenue | 1 896 148 16 | 1 896 148 16 | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | POUNDS OF STEAM SOLD: | lbs. steam | lbs. steam | lbs. steam | lbs. steam |
| 26 | 175a Commercial metered sales | | | | |
| 27 | Residential | | | | |
| 28 | Business | 1 585 292 100 | 1 585 292 100 | | |
| 29 | | | | | |
| 30 | 175b Commercial flat-rate sales | | | | |
| 31 | Residential | | | | |
| 32 | Business | | | | |
| 33 | | | | | |
| 34 | 176a Municipal metered sales | | | | |
| 35 | 176b Municipal flat-rate sales | | | | |
| 36 | 177 Other public utilities | | | | |
| 37 | 178 Auxiliary or break-down service | | | | |
| 38 | Total pounds of steam sold | 1 585 292 100 | 1 585 292 100 | | |

Note: Operating Revenues shown are net after allowances.

SCHEDULE NO. 530-H.

HEATING DEPARTMENT—OPERATING EXPENSES.

Show the heating operating expenses of the respondent for the year.

| Line No. | Acct. No. | Name of operating expense account. (a) | Amount. (b) | | | |
|---|---|---|---|---|---|---|
| 1 | | PRODUCTION EXPENSES. | | | | |
| 2 | | STEAM GENERATION—OPERATION: | | | | |
| 3 | 181a | Boiler plant labor, supplies and expenses (1) | | 151 | 650 | 36 |
| 4 | 181b | Fuel for steam | | 637 | 727 | 80 |
| 5 | 181c | Water for steam | | 17 | 40 | 30 |
| 6 | 181d | Supplies and expenses | | | | |
| 7 | | Total steam generation—operation | | 806 | 918 | 46 |
| 8 | | STEAM GENERATION—MAINTENANCE: | | | | |
| 9 | 182 | Steam generation maintenance | | 143 | 583 | 04 |
| | | Other Expenses | | 5 | 780 | 20 |
| 10 | | STEAM PURCHASED: | | | | |
| 11 | 183 | Cost of steam purchased | | 70 | 282 | 02 |
| 12 | | Total production expense transferred to | | | | |
| 13 | | Acct. No. 184, Steam Apportionment | 1 | 026 | 563 | 72 |
| 14 | | STEAM APPORTIONED TO OTHER DEPARTMENTS: | | | | |
| 15 | | Electric Department and Affiliated Companies | | (10 | 578 | 53) |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | Total steam apportioned to other departments | | (10 | 578 | 53) |
| 19 | | Net production expenses, heating department | 1 | 015 | 985 | 19 |
| 20 | | TRANSMISSION EXPENSES: | | | | |
| 21 | 187 | Subway rents | | | | |
| 22 | | Total transmission expenses | | | | |
| 23 | | DISTRIBUTION EXPENSES: | | | | |
| 24 | 188a | Salaries and expenses of superintendents, clerks, | | | | |
| 25 | | engineers and office expenses | | 49 | 730 | 36 |
| 26 | 188b | Meter testing, changing and inspecting | | 11 | 594 | 47 |
| 27 | 188c | Miscellaneous supplies and expenses | | 13 | 636 | 57 |
| 28 | 189 | Distribution maintenance expense | | 58 | 038 | 93 |
| 29 | | Total distribution expenses | | 132 | 998 | 33 |
| 30 | | COMMERCIAL EXPENSES: | | | | |
| 31 | 190a | Salaries of billing and collection department | | 2 | 551 | 41 |
| 32 | 190b | Office supplies and expenses | | | | |
| 33 | 190c | Salaries and expenses of meter reading department | | 9 | 618 | 77 |
| 34 | | Total commercial expenses | | 12 | 170 | 18 |
| 35 | | NEW BUSINESS EXPENSES: | | | | |
| 36 | 191a | Salaries of superintendents, clerks and canvassers | | 11 | 808 | 39 |
| 37 | 191b | Advertising | | | | |
| 38 | 191c | Supplies and expenses | | | 483 | 83 |
| 39 | | Total new business expenses | | 11 | 960 | 24 |
| 40 | | TOTAL DIRECT OPERATING EXPENSES | 1 | 173 | 117 | 94 |

(1) Portion applicable to Boiler Plant Labor not available.

Schedule 5-25

## SCHEDULE NO. 500 GEN.

## OPERATING EXPENSES—GENERAL AND MISCELLANEOUS

Show the general and miscellaneous expenses of each department detailed below. If the general and miscellaneous expenses are assigned to more than one department, show in a footnote the method used in the assignment of apportionment between departments.

| Line No. | Acct. No. | Name of operating expense account (a) | Gas (b) | Water (c) | Heating (d) | Other departments (e) | Total (f) |
|---|---|---|---|---|---|---|---|
| 1 | | GENERAL AND MISCELLANEOUS EXPENSES | | | | | |
| 2 | 781.11 | Administrative salaries | $ | $ | $ 20,445.72 | $ | $ 20,445.72 |
| 3 | 781.12 | Other general office salaries | | | 84,832.17 | | 84,832.17 |
| 4 | 781.21 | General office supplies and expenses | | | 24,368.96 | | 24,368.96 |
| 5 | 781.22 | General stationery and printing | | | | | |
| 6 | 781.23 | Maintenance of general structures | | | 4,425.44 | | 4,425.44 |
| 7 | 781.24 | Operation of communication system | . . . | . . . | . . . | | |
| 8 | 781.25 | Maintenance of communication system | . . . | . . . | . . . | | |
| 9 | 781.26 | Law expenses | | | | | |
| 10 | 781.27 | Insurance | | | 2,222.18 | | 2,222.18 |
| 11 | 781.30 | Rentals | | | 6,817.30 | | 6,817.30 |
| 12 | 781.31 | Management fees | | | | | |
| 13 | 781.32 | Other miscellaneous general expenses | | | 9,310.49 | | 9,310.49 |
| 14 | 782 | Retirement expense | | | | | |
| 15 | 783.1 | Claim department expenses | | | | | |
| 16 | 783.2 | Medical expenses | | | | | |
| 17 | 783.3 | Injuries to employees | | | 327.63 | | 327.63 |
| 18 | 783.4 | Other personal injuries and property damage | | | | | |
| 19 | 783.5 | Miscellaneous accident expenses | | | | | |
| 20 | 784 | Regulatory commission expenses | | | 340.17 | | 340.17 |
| 21 | 785 | Employees' welfare department | | | 8,731.51 | | 8,731.51 |
| 22 | 785.3 | Pensions | | | 34,593.58 | | 34,593.58 |
| 23 | 786 | Franchise requirement | | | | | |
| 24 | 787 | Amortization of franchises | | | | | |
| 25 | 788 | Expenses transferred—Cr. | | | (21,784.81) | | (21,784.81) |
| 26 | 789 | Joint operating expenses—Cr. | | | | | |
| 27 | 790 | Duplicate miscellaneous charges—Cr. | | | | | |
| 28 | | Total general and miscellaneous expenses | | | 174,631.34 | | 174,631.34 |
| 29 | | Direct operating expenses forward from schedule No. 500 G-W-H | | | 1,1[illegible]3,113.94 | | 1,172,113.94 |
| 30 | | TOTAL OPERATING EXPENSES | | | 1,347,745.28 | | 1,347,745.28 |

STATEMENT A

## COMPARATIVE BALANCE SHEET
Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ | $ | $ |
| 2 | (100) Utility Plant | 16 | 167 260 781.46 | 182 070 465.63 | 14 809 684.17 |
| | ~~Less Reserves for Depreciation, Depletion,~~ | | | | |
| 3 | ~~Amortization Accts. 250, 251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustments ~~(less reserve~~ | | | | |
| 6 | ~~included in Acct. 258-6~~ | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve~~ | 22- | | | |
| | ~~for depreciation, Acct. 251-6~~ | 46 | 160 677.06 | 149 315.25 | (11 361.81) |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve~~ | 23- | | | |
| | ~~included in Acct. 258-6~~ | 48 | 125 697 494.23 | 151 798 464.18 | 25 200 969.95 |
| 10 | (112) Other Investments ~~(less reserve included~~ | 23 | | | |
| | ~~in Acct. 258-6~~ | 48 | 1.00 | 1.00 | - |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | Total Investment and Fund Accounts | | 126 758 172.29 | 151 947 780.43 | 25 189 608.14 |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | | 3 603 031.57 | 5 246 341.77 | 1 643 310.20 |
| 16 | (121) Special Deposits | | 631 872.70 | 623 081.19 | (8 791.51) |
| 17 | (122) Working Funds | | 63 725.00 | 63 725.00 | - |
| 18 | (123) Temporary Cash Investments | | 5 500 000.00 | 11 003 900.93 | 5 503 900.93 |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | | 22 536.50 | 16 295.00 | (6 241.50) |
| 21 | (125) Accounts Receivable | 27 | 3 105 159.74 | 3 705 814.29 | 600 654.55 |
| 22 | (126) Receivables from Associated Companies | 28 | 96 397.75 | 97 737.54 | 2 339.79 |
| 23 | (127) Subscriptions to Capital Stock | | | | |
| 24 | (128) Interest and Dividends Receivable | | 60 299.29 | 57 448.04 | (2 851.25) |
| 25 | (129) Rents Receivable | | 1 199.42 | 4 092.77 | 2 893.35 |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | 3 284 692.70 | 3 881 387.64 | 596 794.94 |
| 28 | Less Reserve for Uncol. Accts. Acct. | 4[illegible] | 92 115.60 | 79 453.52 | (12 661.98) |
| 29 | Net Receivables | | 3 192 477.20 | 3 801 934.12 | 609 456.92 |
| 30 | (131) Materials and Supplies | 29 | 2 151 959.49 | 2 300 727.03 | 148 767.[illegible]4 |
| 31 | (132) Prepayments | 31 | 63 010.04 | 58 544.94 | (4 465.10) |
| 32 | (133) Other Current and Accrued Assets | 31 | | | |
| 33 | Total Current and Accrued Assets | | 15 200 076.00 | 23 098 254.98 | 7 892 178.98 |
| 34 | DEFERRED DEBITS | | | | |
| 35 | (140) Unamortized Debt Discount and Expense | 32 | 555 4[illegible].50 | 226 865.88 | (328 612.62) |
| 36 | (141) Extraordinary Property Losses | 31 | | | |
| 37 | (142) Preliminary Survey and Investig. Chg. | 33 | | | |
| 38 | (143) Clearing Accounts | 34 | 14 010.11 | 17 651.87 | 3 641.76 |
| 39 | (144) Retirement Work in Progress | | | | |
| 40 | (145) Other Work in Progress | | 46 210.00 | 41 190.30 | (5 019.70) |
| 41 | (146) Other Deferred Debits | 35 | 4 433.97 | 990.91 | (3 443.06) |
| 42 | Total Deferred Debits | | 620 132.58 | 286 698.96 | (333 433.62) |
| 43 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 44 | (150) Discount on Capital Stock | 36 | | | |
| 45 | (151) Capital Stock Expense | 36 | 365 091.15 | 370 838.81 | 5 747.66 |
| 46 | Total Cap. Stock Discount and Expense | | 365 091.15 | 370 838.81 | 5 747.66 |
| 47 | REACQUIRED SECURITIES | | | | |
| 48 | (152) Reacquired Capital Stock | 37 | | | |
| 49 | (153) Reacquired Long-Term Debt | 37 | | | |
| 50 | Total Assets and Other Debits | | 310 210 253.48 | 357 774 038.81 | 47 563 785.33 |

## COMPARATIVE BALANCE SHEET

### Liabilities and Other Credits

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance Beginning of Year (c) | [illegible] (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| | | | $ | $ | $ |
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 70 000 000.00 | 88 000 000.00 | 18 000 000.00 |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 700.00 | 53 359 700.00 | — |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 470 481.00 | 1 470 481.00 | — |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 124 830 181.00 | 142 830 181.00 | 18 000 000.00 |
| 9 | (270) Capital Surplus | 49 | 2 885 115.68 | 3 038 085.63 | 152 969.95 |
| 10 | (271) Earned Surplus | 21 | 7 978 117.98 | 9 495 638.15 | 1 517 520.17 |
| 11 | Total Surplus | | 10 863 233.66 | 12 533 723.78 | 1 670 490.12 |
| 12 | Total Capital Stock and Surplus | | 135 693 414.66 | 155 363 904.78 | 19 670 490.12 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 128 000 000.00 | 153 000 000.00 | 25 000 000.00 |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 128 000 000.00 | 153 000 000.00 | 25 000 000.00 |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | | | |
| 21 | (221) Notes Receivable Discounted | | | | |
| 22 | (222) Accounts Payable | | 1 725 340.52 | 1 451 443.45 | (273 897.07) |
| 23 | (223) Payables to Associated Companies | 42 | 1 085 769.56 | 1 886 449.56 | 800 680.00 |
| 24 | (224) Dividends Declared | 20 | 541 046.63 | 541 046.63 | — |
| 25 | (225) Matured Long-Term Debt | | 15 972.50 | 15 342.50 | (630.00) |
| 26 | (226) Matured Interest | | 11 239.62 | 10 666.30 | (573.32) |
| 27 | (227) Customers' Deposits | | 167 454.93 | 130 079.70 | (37 375.23) |
| 28 | (228) Taxes Accrued | 43 | 3 579 823.46 | 3 714 749.33 | 134 925.87 |
| 29 | (229) Interest Accrued | | 745 475.22 | 802 570.63 | 57 095.41 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 492 269.26 | 510 114.91 | 17 845.65 |
| 31 | Total Current and Accrued Liabilities | | 8 364 391.70 | 9 062 463.01 | 698 071.31 |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 632 401.92 | 3 839 113.00 | 206 711.08 |
| 34 | (241) Customers' Advances for Construction | 44 | 360 930.84 | 331 922.23 | (29 008.61) |
| 35 | (242) Other Deferred Credits | 45 | 2 835.00 | 5 000.00 | 2 165.00 |
| 36 | Total Deferred Credits | | 3 996 167.76 | 4 176 035.23 | 179 867.47 |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 558 907.29 | 555 002.41 | (3 904.88) |
| 39 | (256) Injuries and Damages Reserve | 48 | 204 417.62 | 174 121.64 | (30 295.98) |
| 40 | (257) Employees' Provident Reserve | 48 | 323 120.62 | 302 858.53 | (20 262.09) |
| 41 | (258) Other Reserves (except those deducted contra) (1) | 48 | 32 026 952.30 | 34 074 159.45 | 2 047 207.15 |
| 42 | Total Reserves | | 33 113 397.83 | 35 106 142.03 | 1 992 744.20 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 042 881.53 | 1 065 493.76 | 22 612.23 |
| 45 | Total Liabilities and Other Credits | | 310 210 253.48 | 357 774 038.81 | 47 563 785.33 |
| | (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | | 31 974 504.31 | 34 017 267.14 | 2 042 762.83 |
| | Other Physical Property Reserve for Depreciation, Acct. 253 | | 52 447.99 | 56 892.31 | 4 444.32 |
| | | | 32 026 952.30 | 34 074 159.45 | 2 047 207.15 |



Schedule 5-28

# SPECIAL DEPRECIATION SCHEDULE

## INTEREST ON DEPRECIATION RESERVE FUNDS—STATE OF MISSOURI

1. Report the information called for concerning interest on depreciation funds during year applicable to operations within the State of Missouri.
2. Average depreciation reserve balances should be the total of depreciation reserve balances applicable to operations within the State of Missouri at the end of each month, averaged for the year.
3. Adjustments should include such portions of depreciation reserve balances as are deemed by respondent not to be subject to interest credit. Furnish details of such adjustments, using additional sheets if necessary.

| Line No. | ITEM (a) | Depreciation Reserve, Total (b) | Depreciation Reserve, Electric Dept. (c) | Depreciation Reserve, Gas Dept. (d) | Depreciation Reserve, Water Dept (e) | Depreciation Reserve, Heating Dept. (f) | Depreciation Reserve, Other (Specify) Common (2) |
|---|---|---|---|---|---|---|---|
| 1 | Average depreciation reserve balance (Total) Note (1) | 33,395,885.72 | 29,639,786.37 | | | 761,745.81 | 2,994,353.54 |
| 2 | Adjustments | 1,372,667.00 | 1,372,667.00 | | | | |
| 3 | Adjusted average depreciation reserve balance | 32,023,218.72 | 28,267,119.37 | | | 761,745.81 | 2,994,353.54 |
| 4 | Interest on adjusted balance, credited at 3 per cent per annum | 948,696.56 | 848,013.58 | | | 10,852.37 | 89,830.61 |

Details of Adjustments:

Depreciation accruals for the period January 1, 1940 to December 31, 1950 incl. applicable to Licensed Project No. 459 voluntarily set aside by company in addition to depreciation allowance made by Missouri Public Service Commission for rate making purposes in Report and order dated February 20, 1937 in cases 5505-7593

Notes:

(1) Average depreciation reserve balances include reserve balance provided for amortization of limited term investments as follows:

Account 253 - Reserve for Amortization of Limited Term Electric Investments $44,439.95

(2) The average depreciation reserve balance applicable to Common Utility Plant is allocated as follows:

Electric Department $1,987,053.01 Heating Department $1,007,300.53

Annual Report of UNION ELECTRIC [illegible] OF MISSOURI — Year ended December 31, 195[illegible]

STATEMENT A

## COMPARATIVE BALANCE SHEET
Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ | $ | $ |
| 2 | (100) Utility Plant | 16 | [illegible] 676 [illegible].63 | 202 151 [illegible] | [illegible].76 |
| 3 | ~~Less Reserves for Depreciation, Depletion Amortization, Accts. 250, 251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustments ~~(less reserve~~ | | | | |
| 6 | ~~included in Acct. 258 $~~ | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve for depreciation, Acct. 253 $~~ | 22, 40 | 119 [illegible].25 | 153 [illegible] | [illegible].49 |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve included in Acct. 258 $~~ | 22, 40 | [illegible] 4[illegible].15 | 104 887 [illegible] | [illegible].39 |
| 10 | (112) Other Investments ~~(less reserve included in Acct. 258 $~~ | 23, 40 | [illegible].00 | 1 415 [illegible] | [illegible].00 |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | Total Investment and Fund Accounts | | [illegible] 847 [illegible] | 356 434 [illegible] | 4 4[illegible] [illegible].00 |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | | [illegible] 240 54[illegible].77 | 4 144 [illegible] | ([illegible]) |
| 16 | (121) Special Deposits | | [illegible] [illegible].19 | 658 072.[illegible] | [illegible] 191.37 |
| 17 | (122) Working Funds | | 63 72[illegible] | 74 375.[illegible] | [illegible].00 |
| 18 | (123) Temporary Cash Investments | | [illegible] 9[illegible].93 | | ([illegible].95) |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | | 16 29[illegible].00 | [illegible] 599.[illegible] | 5[illegible] 304.64 |
| 21 | (125) Accounts Receivable | | 3 [illegible] 014.29 | 3 95[illegible] 5[illegible] | [illegible] [illegible]1.77 |
| 22 | (126) Receivables from Associated Companies | | 97 737.54 | 139 [illegible] | [illegible] 944.[illegible] |
| 23 | (127) Subscriptions to Capital Stock | | | | |
| 24 | (128) Interest and Dividends Receivable | | [illegible] 44[illegible].04 | [illegible] | ([illegible] 4[illegible].32) |
| 25 | (129) Rents Receivable | | 4 [illegible].77 | [illegible] | ([illegible] [illegible]49.65) |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | [illegible] 387.04 | 4 167 472.76 | [illegible] 085.12 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 42 | 79 453.52 | 70 963.[illegible] | (4[illegible].56) |
| 29 | Net Receivables | | [illegible] 934.12 | 4 098 508.[illegible] | [illegible] 574.68 |
| 30 | (131) Materials and Supplies | | [illegible] 727.03 | 2 339 907.41 | 39 240.38 |
| 31 | (132) Prepayments | | [illegible] 544.[illegible] | 194 324.[illegible] | 13[illegible] 779.29 |
| 32 | (133) Other Current and Accrued Assets | | | | |
| 33 | (134) Gas Stored Underground | 30A | | | |
| 34 | Total Current and Accrued Assets | | [illegible] 098 254.98 | 11 497 838.25 | ([illegible] 600 416.73) |
| 35 | DEFERRED DEBITS | | | | |
| 36 | (140) Unamortized Debt Discount and Expense | 32 | 22[illegible] 865.88 | 60 298.38 | (166 567.50) |
| 37 | (141) Extraordinary Property Losses | | | | |
| 38 | (142) Preliminary Survey and Investig. Chgs | | | | |
| 39 | (143) Clearing Accounts | | 37 651.87 | 3 410.74 | (34 24[illegible]) |
| 40 | (144) Retirement Work in Progress | | | | |
| 41 | (145) Other Work in Progress | | 4[illegible] 190.30 | 63 544.52 | 22 354.22 |
| 42 | (146) Other Deferred Debits | | 990.91 | | (990.91) |
| 43 | Total Deferred Debits | | 286 698.96 | 127 253.64 | (159 445.32) |
| 44 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 45 | (150) Discount on Capital Stock | | | | |
| 46 | (151) Capital Stock Expense | | [illegible] 838.81 | 370 838.81 | - |
| 47 | Total Cap. Stock Discount and Expense | | [illegible] 838.81 | 370 838.81 | - |
| 48 | REACQUIRED SECURITIES | | | | |
| 49 | (152) Reacquired Capital Stock | | | | |
| 50 | (153) Reacquired Long-Term Debt | | | | |
| 51 | Total Assets and Other Debits | | [illegible] | 370 881 320.40 | 12 [illegible] 281.59 |

Schedule 5-30

## COMPARATIVE BALANCE SHEET — STATEMENT A

Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ c. | Balance End of Year (d) $ c. | Increase or Decrease (e) $ c. |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 88 000 000.00 | 88 000 000.00 | |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 700.00 | 53 359 700.00 | |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 470 481.00 | 1 470 481.00 | |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 142 830 181.00 | 142 830 181.00 | |
| 9 | (270) Capital Surplus | 49 | 3 038 085.63 | 3 293 963.02 | 255 877.39 |
| 10 | (271) Earned Surplus | 21 | 9 495 638.15 | 9 668 465.86 | 172 827.71 |
| 11 | Total Surplus | | 12 533 723.78 | 12 962 428.88 | 428 705.10 |
| 12 | Total Capital Stock and Surplus | | 155 363 904.78 | 155 792 609.88 | 428 705.10 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 153 000 000.00 | 153 000 000.00 | |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 153 000 000.00 | 153 000 000.00 | |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | | 8 000 000.00 | 8 000 000.00 |
| 21 | (221) Notes Receivable Discounted | - | | | |
| 22 | (222) Accounts Payable | - | 1 451 443.45 | 2 031 106.37 | 579 662.9[illegible] |
| 23 | (223) Payables to Associated Companies | 42 | 1 386 149.56 | 1 702 330.11 | (184 [illegible]) |
| 24 | (224) Dividends Declared | 30 | 541 046.63 | 541 046.63 | |
| 25 | (225) Matured Long-Term Debt | - | 15 342.50 | 13 242.50 | (2 100.00) |
| 26 | (226) Matured Interest | - | 10 666.30 | 11 924.82 | 1 258.52 |
| 27 | (227) Customers' Deposits | - | 130 079.70 | 130 800.81 | 721.11 |
| 28 | (228) Taxes Accrued | 43 | 3 714 749.33 | 5 126 819.03 | 1 412 069.70 |
| 29 | (229) Interest Accrued | | 802 570.63 | 800 927.44 | (1 643.19) |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 510 114.91 | 612 948.90 | 102 833.99 |
| 31 | Total Current and Accrued Liabilities | | 9 062 463.01 | 18 971 146.61 | 9 908 683.60 |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 839 113.00 | 3 656 243.20 | (182 869.80) |
| 34 | (241) Customers' Advances for Construction | 44 | 331 922.23 | 300 643.28 | (31 278.95) |
| 35 | (242) Other Deferred Credits | 45 | 5 000.00 | | (5 000.00) |
| 36 | Total Deferred Credits | | 4 176 035.23 | 3 956 886.48 | (219 148.75) |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 555 002.41 | 509 946.32 | (45 056.09) |
| 39 | (256) Injuries and Damages Reserve | 48 | 174 121.64 | 175 099.52 | 97[illegible].88 |
| 40 | (257) Employees' Provident Reserve | 48 | 302 858.53 | 288 783.62 | (14 07[illegible]) |
| 41 | (258) Other Reserves (except reserves deducted contra) (1) | 48 | 34 074 159.45 | 36 732 849.15 | 2 718 669.70 |
| 42 | Total Reserves | | 35 106 142.03 | 37 766 678.61 | 2 660 53[illegible] |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 065 493.76 | 1 093 998.82 | 28 505.06 |
| 45 | Total Liabilities and Other Credits | | 357 774 038.81 | 370 581 320.40 | 12807 281.59 |

| | (c) | (d) | (e) |
|---|---|---|---|
| (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | 34 017 267.14 | 36 732 139.82 | 2 714 872.68 |
| Other Physical Property Reserve for Depreciation, Acct. 253 | 56 892.31 | 60 709.33 | 3 817.02 |
| | 34 074 159.45 | 36 792 849.15 | 2 718 669.70 |

# SPECIAL DEPRECIATION SCHEDULE

## INTEREST ON DEPRECIATION RESERVE FUNDS—STATE OF MISSOURI

1. Report the information called for concerning interest on depreciation funds during year applicable to operations within the State of Missouri.

2. Average depreciation reserve balances should be the total of depreciation reserve balances applicable to operations within the State of Missouri at the end of each month, and averaged for the year.

3. Adjustments should include such portions of depreciation reserve balances as are deemed by respondent not to be subject to interest credits. Furnish details of each adjustment, using additional sheets if necessary.

| Line No. | ITEM (a) | Depreciation Reserve, Total (b) | Depreciation Reserve, Electric Dept. (c) | Depreciation Reserve, Gas Dept. (d) | Depreciation Reserve, Water Dept. (e) | Depreciation Reserve, Heating Dept. (f) | Depreciation Reserve, Other (Specify) Common (2) |
|---|---|---|---|---|---|---|---|
| 1 | Average depreciation reserve balances (Total) Note (1) | 35 374 703.49 | 32 152 113.66 | | | 428 826.91 | 2 793 762.92 |
| 2 | Adjustments | 1 471 589.50 | 1 471 589.50 | | | | |
| 3 | Adjusted average depreciation reserve balances | 33 903 113.99 | 30 680 524.16 | | | 428 826.91 | 2 793 762.92 |
| 4 | Earnings on adjusted balance, line 3 at 3 per cent per annum | 1 017 093.42 | 920 415.72 | | | 12 864.81 | 83 812.89 |

Details of Adjustments:

Depreciation accruals for the period January 1, 1940 to December 31, 1951 incl. applicable to Licensed Project No. 459 voluntarily set aside by company in addition to depreciation allowance made by Missouri Public Service Commission for rate making purposes in Report and Order dated February 20, 1937 in cases 5905-7593

Note:

(1) Average depreciation reserve balances include reserve balance provided for amortization of limited term investments as follows:

Account 251 - Reserve for Amortization of Limited Term Electric Investments $49 644.23

(2) The average depreciation reserve balance applicable to Common Utility Plant is allocated as follows:

Electric Department $1,807,564.61 Heating Department $986 198.31

Total

STATEMENT A — COMPARATIVE BALANCE SHEET
Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| | | | $ c. | $ c. | $ c. |
| 1 | UTILITY PLANT | | | | |
| 2 | (100) Util'ty Plant | 16 | 202 151 385.39 | 237 031 244.76 | 34 879 859.37 |
| | ~~Less Reserves for Depreciation, Depletion,~~ | | | | |
| 3 | ~~Amortization, Accts. 250-251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustments ~~(less reserve~~ | | | | |
| 6 | ~~included in Acct. 253, $~~ ) | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve~~ | 22. | 153 061.74 | 132 426.45 | (20 635.29) |
| | ~~for depreciation, Acct. 253, $~~ ) | 46 | | | |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve~~ | 23. | 154 867 341.57 | 155 685 341.57 | 818 000.00 |
| | ~~included in Acct. 258, $~~ ) | 48 | | | |
| 10 | (112) Other Investments ~~(less reserve included~~ | 23. | 1 413 601.00 | 1 413 601.00 | - |
| | ~~in Acct. 258, $~~ ) | 48 | | | |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | ~~Net~~ Investment and Fund Accounts | | 156 434 004.31 | 157 231 369.02 | 797 364.71 |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | - | 4 144 090.25 | 2 450 350.41 | (1 693 739.84) |
| 16 | (121) Special Deposits | 25 | 656 672.56 | 653 124.41 | (3 548.15) |
| 17 | (122) Working Funds | - | 74 375.00 | 75 075.00 | 700.00 |
| 18 | (123) Temporary Cash Investments | 23 | | | |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | 26 | 70 599.64 | 63 867.00 | (6 732.64) |
| 21 | (125) Accounts Receivable | 27 | 3 956 536.05 | 4 797 097.76 | 840 561.70 |
| 22 | (126) Receivables from Associated Companies | 28 | 139 682.22 | 86 597.03 | (53 085.19) |
| 23 | (127) Subscriptions to Capital Stock | - | | | |
| 24 | (128) Interest and Dividends Receivable | | 11.72 | 1 456.25 | 1 444.53 |
| 25 | (129) Rents Receivable | | 643.12 | 494.55 | (148.57) |
| 26 | (130) Accrued U[illegible] Revenues | | | | |
| 27 | Total Receivables | | 4 167 472.76 | 4 949 512.59 | 782 039.83 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 47 | 78 963.96 | 71 890.56 | (7 073.40) |
| 29 | Net Receivables | | 4 088 508.80 | 4 877 622.03 | 789 113.23 |
| 30 | (131) Materials and Supplies | 29 | 2 339 867.41 | 3 013 421.18 | 673 553.77 |
| 31 | (132) Prepayments | 31 | 194 324.23 | 80 898.72 | (113 425.51) |
| 32 | (133) Other Current and Accrued Assets | [illegible] | | | |
| 33 | (134) Gas Stored Underground | 30 | | | |
| 34 | Total Current and Accrued Assets | | 11 497 838.25 | 11 150 491.75 | (347 346.50) |
| 35 | DEFERRED DEBITS | | | | |
| 36 | (140) Unamortized Debt Discount and Expense | 32 | 60 296.30 | 54 865.36 | (5 431.42) |
| 37 | (141) Extraordinary Property Losses | 31 | | | |
| 38 | (142) Preliminary Survey and Investig. Chgs. | 33 | | | |
| 39 | (143) Clearing Accounts | [illegible] | 3 410.74 | 10 926.26 | 7 515.52 |
| 40 | (144) Retirement Work in Progress | - | | | |
| 41 | (145) Other Work in Progress | - | 63 544.52 | 40 802.79 | ([illegible] 741.73) |
| 42 | (146) Other Deferred Debits | 35 | | 2 606.46 | 2 606.46 |
| 43 | Total Deferred Debits | | 127 251.64 | 109 200.47 | (18 051.17) |
| 44 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 45 | (150) Discount on Capital Stock | 36 | | | |
| 46 | (151) Capital Stock Expense | 36 | 370 838.01 | 370 838.01 | - |
| 47 | Total Cap. Stock Discount and Expense | | 370 838.01 | 370 838.01 | - |
| 48 | REACQUIRED SECURITIES | | | | |
| 49 | (152) Reacquired Capital Stock | 37 | | | |
| 50 | (153) Reacquired Long-Term Debt | 39 | | | |
| 51 | Total Assets and Other Debits | | 370 581 520.40 | 405 893 146.81 | 35 311 626.41 |

## COMPARATIVE BALANCE SHEET — STATEMENT A

Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ c. | Balance End of Year (d) $ c. | Increase or Decrease (e) $ c. |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 88 000 000.00 | 89 235 117.00 | 1 235 117.00 |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 700.00 | 53 359 700.00 | |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 470 481.00 | 1 470 481.00 | |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 142 850 181.00 | 144 065 298.00 | 1 235 117.00 |
| 9 | (270) Capital Surplus | 49 | 3 293 963.02 | 2 058 846.02 | (1 235 117.00) |
| 10 | (271) Earned Surplus | 21 | 9 668 465.86 | 10 726 406.20 | 1 057 940.34 |
| 11 | Total Surplus | | 12 962 428.88 | 12 785 252.22 | (177 176.66) |
| 12 | Total Capital Stock and Surplus | | 155 792 609.88 | 156 850 550.22 | 1 057 940.34 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 153 000 000.00 | 182 375 000.00 | 29 375 000.00 |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | 3 000 000.00 | 3 000 000.00 |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 153 000 000.00 | 185 375 000.00 | 32 375 000.00 |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | 8 000 000.00 | 6 500 000.00 | (1 500 000.00) |
| 21 | (221) Notes Receivable Discounted | . | | | |
| 22 | (222) Accounts Payable | . | 2 031 106.37 | 2 029 201.30 | (1 905.07) |
| 23 | (223) Payables to Associated Companies | 42 | 1 702 330.11 | 2 139 241.00 | 436 910.89 |
| 24 | (224) Dividends Declared | 20 | 541 046.63 | 541 046.63 | |
| 25 | (225) Matured Long-Term Debt | . | 13 242.50 | 13 242.50 | |
| 26 | (226) Matured Interest | . | 11 924.82 | 15 136.48 | 3 211.66 |
| 27 | (227) Customers' Deposits | . | 130 600.81 | 142 731.18 | 11 930.37 |
| 28 | (228) Taxes Accrued | 43 | 5 126 819.03 | 4 851 487.43 | (275 331.60) |
| 29 | (229) Interest Accrued | . | 800 927.44 | 970 283.80 | 169 356.36 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 612 948.90 | 612 817.96 | (130.94) |
| 31 | Total Current and Accrued Liabilities | | 18 971 146.61 | 17 815 166.28 | (1 155 970.33) |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 656 243.20 | 3 734 976.74 | 78 733.54 |
| 34 | (241) Customers' Advances for Construction | 44 | 300 643.28 | 254 728.01 | (45 915.27) |
| 35 | (242) Other Deferred Credits | 45 | | 942.31 | 942.31 |
| 36 | Total Deferred Credits | | 3 956 886.48 | 3 990 647.06 | 33 760.58 |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 509 946.32 | 506 169.49 | (3 776.83) |
| 39 | (256) Injuries and Damages Reserve | 48 | 175 099.52 | 183 917.65 | 8 818.13 |
| 40 | (257) Employees' Provident Reserve | 48 | 280 783.62 | 275 299.57 | (5 484.05) |
| 41 | (258) Other Reserves (except reserves deducted contra) (1) | 48 | 36 792 849.15 | 39 754 024.67 | 2 961 175.52 |
| 42 | Total Reserves | | 37 766 678.61 | 40 719 411.38 | 2 952 732.77 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 093 998.82 | 1 142 369.87 | 48 371.05 |
| 45 | Total Liabilities and Other Credits | | 370 581 320.40 | 405 893 146.81 | 35 311 826.41 |

| | | | |
|---|---|---|---|
| (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | 36 732 139.82 | 39 692 867.60 | 2 960 727.78 |
| Other Physical Property Reserve for Depreciation, Acct. 253 | 60 709.33 | 61 157.07 | 447.74 |
| | 36 792 849.15 | 39 754 024.67 | 2 961 175.52 |

## RESERVE FOR DEPRECIATION OF ELECTRIC PLANT (Account 250)

1. Report below the information called for concerning reserve for depreciation of electric plant at end of year and changes during year.
2. Explain any important adjustments during year.
3. Show separately interest credits under a sinking fund or similiar method of depreciation reserve accounting.
4. In section B show the reserve amounts applicable to prescribed functional classifications.

### A. Reserve Balances and Changes During Year

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1 | Balance beginning of year | 33 251 177.49 | 33 251 177.49 | | | |
| 2 | Depreciation accruals for year, charged to: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 3 | (503) Depreciation | 4 011 541.00 | 4 011 541.00 | xxxxxxx | xxxxxxx | |
| 4 | (508) Income from electric plant leased to others | | xxxxxxx | | xxxxxxx | |
| 5 | (903) Transportation expenses-clearing | 90 000.00 | 90 000.00 | xxxxxxx | xxxxxxx | |
| 6 | Other accounts (specify): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 7 | Depreciation on General Plant charged to | | | | | |
| 8 | Steam Heating Dept. | 1 704.00 | 1 704.00 | | | |
| 11 | TOTAL DEPRECIATION ACCRUALS FOR YEAR | 4 103 245.00 | 4 103 245.00 | | | |
| 12 | Net charges for plant retired: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 13 | Book cost of plant retired | 2 380 915.88 | 2 380 915.88 | | | |
| 14 | Cost of removal | 439 927.91 | 439 927.91 | | | |
| 15 | Salvage (credit) | 815 181.74 | 815 181.74 | | | |
| 16 | NET CHARGES FOR PLANT RETIRED | 2 005 662.05 | 2 005 662.05 | | | |
| 17 | Other debit or credit items (describe): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 18 | Damage Credits | 48 422.54 | 48 422.54 | | | |
| 19 | Amount received in respect of retirement of | | | | | |
| 20 | temporary connections | 50 157.12 | 50 157.12 | | | |
| 21 | Accrued depreciation on equipment acquired | | | | | |
| 22 | from affiliated companies | 62 042.48 | 62 042.48 | | | |
| 23 | Depreciation applicable to property acquir- | | | | | |
| 24 | ed from non-affiliated companies | 210 144.52 | 210 144.52 | | | |
| 25 | | | | | | |
| 26 | BALANCE END OF YEAR | 35 719 527.10 | 35 719 527.10 | | | |

### B. Classification of Reserve at End of Year According to Functional Classifications

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| 41 | Steam production | 1 715 425.04 | 1 715 425.04 | | | |
| 42 | Hydraulic production | 5 439 786.75 | 5 439 786.75 | | | |
| 43 | Internal combustion engine production | | | | | |
| 44 | Transmission | 6 034 319.76 | 6 034 319.76 | | | |
| 45 | Distribution | 19 907 969.65 | 19 907 939.65 | | | |
| 46 | General | 2 622 025.90 | 2 622 025.90 | | | |
| 47 | | | | | | |
| 48 | TOTAL | 35 719 527.10 | 35 719 527.10 | | | |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year, classified according to plant functional classification.
2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) $ c. | Amortization of limited-term electric investments (account 504) (c) $ c. | Total depreciation and amortization (d) $ c. |
|---|---|---|---|---|
| 1 | Steam production plant | 118 134.00 | | 118 134.00 |
| 2 | Hydraulic production plant | 234 365.00 | | 234 365.00 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 635 280.00 | | 635 280.00 |
| 5 | Distribution plant | 2 787 400.00 | 180.00 | 2 787 580.00 |
| 6 | General plant | 236 362.00 | 5 052.00 | 241 414.00 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | 4 011 541.00 | 5 232.00 | 4 016 773.00 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937, in Cases 5905 and 7593; plus an additional provision from income for the year 1952 amounting to $75,716. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of depreciable property subsequent to April 30, 1935. The depreciation provision for the year 1952 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.37% |
| All Other Property | 2.87% |

The additional provision of $75,716, referred to above, was made in respect of the Osage Hydro-Electric Project, exclusive of appurtenant transmission lines, and was determined by subtracting the lump sum allowance applicable to such property which was made by the Missouri Public Service Commission from a computed total provision which was based on application of the following depreciation rates to the various plant accounts:

Hydraulic Production Plant

| | | |
|---|---|---|
| 321 | Structures and Improvements | 1.0% |
| 322 | Reservoirs, Dams and Waterways | 1.0% |
| 323 | Water Wheels, Turbines and Generators | 1.7% |
| 324 | Accessory Electric Equipment | 2.2% |
| 325 | Miscellaneous Power Plant Equipment | 2.7% |
| 326 | Roads, Railroads and Bridges | 1.7% |

(Continued on Page 89A)

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT - Continued

B. Method of Determination of Depreciation and Amortization Charges (Continued)

| | | |
|---|---|---|
| **Transmission Plant** | | |
| 343 | Station Equipment | 2.7% |
| 347 | Underground Conduit | 2.0% |
| 348 | Underground Conductors and Devices | 2.0% |
| **Distribution Plant** | | |
| 354 | Poles, Towers and Fixtures | 4.0% |
| 355 | Overhead Conductors and Devices | 2.8% |
| 356 | Underground Conduit | 2.0% |
| 357 | Underground Conductors and Devices | 2.3% |
| 358 | Line Transformers | 2.7% |
| 359 | Overhead Services | 3.6% |
| 360 | Meters | 3.3% |
| 363 | Street Lighting and Signal Systems | 3.8% |
| **General Plant** | | |
| 371-2 | Structures and Improvements - Transp. | 2.0% |
| 372 | Office Furniture and Equipment | 4.5% |
| 373-2 | Transportation Equipment - Garage Equipment | 4.8% |
| 377 | Tools and Work Equipment | 4.8% |
| 378 | Communication Equipment | 4.0% |
| 379 | Miscellaneous Equipment | 4.8% |

The Company used certain depreciation rates for the purpose of allocating the lump sum provision applicable to all property other than the Osage Hydro-Electric property referred to above among functional classifications, but such rates were not determinative of such provision.

There were no changes in rates or methods from those used in the preceding year.

Amortization Charges

The amounts included in electric plant accounts for the limited term interests in land and land rights are being amortized over the remaining lives of the respective leases, beginning January 1, 1942.

Schedule 5-37

## SCHEDULE NO. 214-A.

### RESERVE FOR DEPRECIATION.

Give particulars called for concerning credits and debits to the reserve for depreciation account of each department detailed below.

| Line No. | Item. (a) | Gas department. (b) | Water department. (c) | Heating department. (d) | Other utility departments. (e) | Non-utility departments. (f) | |
|---|---|---|---|---|---|---|---|
| 1 | Balance at beginning of year (credit) | | | 467 763 31 | | | |
| 2 | Accrual, charged to Operating Expenses or "Depreciation" | | | 77 228 00 | (1) | | |
| 3 | Other credits (itemize): Damage credits | | | 73 99 | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | Total credits | | | 545 064 30 | | | |
| 8 | Retirement of Fixed Capital during the year | | | 11 234 46 | | | |
| 9 | Other debits (itemize): | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | Total debits | | | 11 234 46 | | | |
| 16 | Balance at end of year | | | 533 829 84 | | | |

### BASIS FOR DEPRECIATION ACCRUALS.

Give in detail the rules and rates by which the respondent determined the amount of accrued depreciation charged to operating expenses and credited to the above retirement reserve account. Show for each department the basis, the base amount, the rate, and the amount of accrued depreciation.

| Line No. | Item. (a) | Base amount. (b) | Rate. (c) | Accrued depreciation. (d) |
|---|---|---|---|---|
| 17 | The accrual for depreciation was based upon the allowance by the Missouri Public Service | | | |
| 18 | Commission in Cases 5905-7593. The allowance by the Missouri Public Service Commission | | | |
| 19 | (exclusive of depreciation on property carried in electric and common utility plant accounts | | | |
| 20 | but allocable to steam heating department) amounted to $47,413 per annum as of April 30, | | | 77 228 00 |
| 21 | 1935, plus 2% of all net additions of depreciable property made subsequent to April 30, 1935. | | | |
| 22 | | | | |
| 23 | Note (1): | | | |
| 24 | This schedule does not include any portions of reserves for depreciation applicable to | | | |
| 25 | (a) Ashley Plant, which is recorded as Common Utility Plant and (b) miscellaneous general | | | |
| 26 | facilities, which are recorded as Electric Utility Plant. Portions of such applicable | | | |
| 27 | reserves are allocable to heating operations. In addition to the accrual of $77,228.00 | | | |
| 28 | shown above, the sum of $153,644.00 is charged to operating expense Account 412 - Deprecia- | | | |
| 29 | tion, representing the proportions chargeable to heating operations of depreciation accruals | | | |
| 30 | for the following facilities: | | | |
| 31 | Ashley Plant (Common Utility Plant) $151,940.00 | | | |
| 32 | Miscellaneous General Facilities (Electric Utility Plant) 1,704.00 | | | |
| 33 | $153,644.00 | | | |
| 34 | | | | |
| 35 | | | | |

STATEMENT A

## COMPARATIVE BALANCE SHEET
Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ c | $ c | $ c |
| 2 | (100) Utility Plant | 16 | 237 031 244.76 | 259 975 429.90 | 22 944 185.14 |
| | ~~Less Reserves for Depreciation, Depletion,~~ | | | | |
| 3 | ~~Amortization, Accts. 250, 251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustments (less reserve | | | | |
| 6 | included in Acct. 258, $ ) | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve~~ | 22- | 132 426.45 | 132 436.42 | 2.97 |
| | ~~for depreciation, Acct. 253, $ )~~ | 46 | | | |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve~~ | 23- | 155 685 341.57 | 155 503 341.57 | (182 000.00) |
| | ~~included in Acct. 256, $ )~~ | 45 | | | |
| 10 | (112) Other Investments ~~(less reserve included~~ | 23- | 1 413 601.00 | 2 493 601.00 | 1 080 000.00 |
| | ~~in Acct. 255, $ )~~ | 48 | | | |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | ~~Net~~ Investment and Fund Accounts | | 157 231 369.02 | 158 129 378.99 | 898 009.87 |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | - | 2 450 350.41 | 3 809 980.44 | 1 359 630.03 |
| 16 | (121) Special Deposits | 25 | 653 124.41 | 681 261.67 | 28 137.26 |
| 17 | (122) Working Funds | - | 75 075.00 | 75 125.00 | 50.00 |
| 18 | (123) Temporary Cash Investments | 23 | | | |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | 26 | 63 867.00 | 55 890.80 | (7 976.20) |
| 21 | (125) Accounts Receivable | 27 | 4 797 097.76 | 5 363 528.85 | 566 431.09 |
| 22 | (126) Receivables from Associated Companies | 28 | 86 597.03 | 58 017.59 | (28 579.44) |
| 23 | (127) Subscriptions to Capital Stock | - | | | |
| 24 | (128) Interest and Dividends Receivable | - | 1 456.25 | - | (1 456.25) |
| 25 | (129) Rents Receivable | - | 494.55 | 2 086.70 | 1 592.15 |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | 4 949 512.59 | 5 479 523.94 | 530 011.35 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 47 | 71 890.56 | 73 870.94 | 1 980.38 |
| 29 | Net Receivables | | 4 877 622.03 | 5 405 653.00 | 528 030.97 |
| 30 | (131) Materials and Supplies | 29 | 3 013 421.18 | 4 126 527.64 | 1 113 106.46 |
| 31 | (132) Prepayments | 11 | 80 898.72 | 82 835.24 | 1 936.52 |
| 32 | (133) Other Current and Accrued Assets | 31 | | | |
| 33 | (134) Gas Stored Underground | 30A | | | |
| 34 | Total Current and Accrued Assets | | 11 150 491.75 | 14 181 382.99 | 3 030 891.24 |
| 35 | DEFERRED DEBITS | | | | |
| 36 | (140) Unamortized Debt Discount and Expense | 32 | 54 865.96 | 49 973.71 | (4 893.25) |
| 37 | (141) Extraordinary Property Losses | 31 | | | |
| 38 | (142) Preliminary Survey and Investig. Chgs. | 33 | | | |
| 39 | (143) Clearing Accounts | 34 | 10 926.26 | 9 070.89 | (1 855.37) |
| 40 | (144) Retirement Work in Progress | - | | | |
| 41 | (145) Other Work in Progress | - | 40 802.79 | 6 305.85 | (34 496.94) |
| 42 | (146) Other Deferred Debits | 35 | 2 606.46 | 23 223.91 | 20 617.45 |
| 43 | Total Deferred Debits | | 109 202.47 | 88 574.36 | (20 628.11) |
| 44 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 45 | (150) Discount on Capital Stock | 36 | | | |
| 46 | (151) Capital Stock Expense | 36 | 370 838.81 | 370 838.81 | - |
| 47 | Total Cap. Stock Discount and Expense | | 370 838.81 | 370 838.81 | - |
| 48 | REACQUIRED SECURITIES | | | | |
| 49 | (152) Reacquired Capital Stock | 37 | | | |
| 50 | (153) Reacquired Long-Term Debt | 39 | | | |
| 51 | Total Assets and Other Debits | | 405 893 146.81 | 432 745 605.05 | 26 852 458.24 |

Annual report of UNION ELECTRIC COMPANY OF MISSOURI Year ended December 31, 1953

## COMPARATIVE BALANCE SHEET

STATEMENT -

### Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ c. | Balance End of Year (d) $ c. | Increase or Decrease (e) $ c. |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 89 235 117.00 | 90 471 534.00 | 1 236 417.00 |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 700.00 | 53 359 700.00 | - |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 470 431.00 | 1 470 481.00 | - |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 144 065 298.00 | 145 301 715.00 | 1 236 417.00 |
| 9 | (270) Capital Surplus | 45 | 2 058 846.02 | 10 822 429.02 | 8 763 583.00 |
| 10 | (271) Earned Surplus | 21 | 10 726 406.20 | 16 747 905.17 | 6 021 498.97 |
| 11 | Total Surplus | | 12 785 252.22 | 27 570 334.19 | 14 785 081.97 |
| 12 | Total Capital Stock and Surplus | | 156 850 550.22 | 172 878 049.19 | 16 021 498.97 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 182 375 000.00 | 181 750 000.00 | (625 000.00) |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | 3 000 000.00 | - | (3 000 000.00) |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 185 375 000.00 | 181 750 000.00 | (3 625 000.00) |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | 6 500 000.00 | 17 000 000.00 | 10 500 000.00 |
| 21 | (221) Notes Receivable Discounted | • | | | |
| 22 | (222) Accounts Payable | • | 2 029 201.30 | 1 404 812.30 | (624 389.00) |
| 23 | (223) Payables to Associated Companies | 42 | 2 139 241.00 | 1 937 163.99 | (202 077.01) |
| 24 | (224) Dividends Declared | 20 | 541 046.63 | 541 046.63 | - |
| 25 | (225) Matured Long-Term Debt | • | 13 242.50 | 12 192.50 | (1,050.00) |
| 26 | (226) Matured Interest | • | 15 136.48 | 28 217.31 | 13 080.83 |
| 27 | (227) Customers' Deposits | • | 142 731.18 | 203 773.51 | 61 042.33 |
| 28 | (228) Taxes Accrued | 41 | 4 851 487.43 | 4 983 342.40 | 131 854.97 |
| 29 | (229) Interest Accrued | - | 970 263.80 | 961 208.57 | (9 055.23) |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 612 817.96 | 661 567.15 | 48 749.19 |
| 31 | Total Current and Accrued Liabilities | | 17 915 168.28 | 27 733 324.26 | 9 918 158.26 |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 734 976.74 | 3 547 850.62 | (187 126.12) |
| 34 | (241) Customers' Advances for Construction | 44 | 254 728.01 | 228 135.77 | (26 592.24) |
| 35 | (242) Other Deferred Credits | 45 | 942.31 | 1 051.30 | 108.99 |
| 36 | Total Deferred Credits | | 3 990 647.06 | 3 777 037.69 | (213 609.37) |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 506 169.49 | 505 710.01 | (459.48) |
| 39 | (256) Injuries and Damages Reserve | 48 | 183 9[illegible].65 | 181 465.93 | (2 451.72) |
| 40 | (257) Employees' Provident Reserve | 48 | 275 299.57 | 259 456.46 | (15 843.11) |
| 41 | (258) Other Reserves (except reserves deducted contra) (1) | 48 | 39 751 024.67 | 44 453 919.03 | 4 701 894.36 |
| 42 | Total Reserves | | 40 719 411.38 | 45 402 551.43 | 4 683 140.05 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 142 369.87 | 1 210 642.38 | 68 272.51 |
| 45 | Total Liabilities and Other Credits | | 405 893 146.81 | 432 745 605.05 | 26 852 458.24 |

| | Balance Beginning of Year | Balance End of Year | Increase or Decrease |
|---|---|---|---|
| (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | 39 692 867.60 | 43 504 937.96 | 3 812 070.36 |
| Other Physical Property Reserve for Depreciation, Acct. 253 | 61 157.07 | 65 981.07 | 4 824.00 |
| Miscellaneous Reserve - Deferred Income Tax, Acct. 258.2 | | 885 000.00 | 885 000.00 |
| | 39 754 024.67 | 44 455 919.03 | 4 701 894.36 |

[illegible] O—53—[illegible]

## PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide conspicuous sub-heading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Income from Non-Utility Operations (Account 521) - Describe each non-utility operation and show revenues, operating expenses, depreciation, amortization, taxes, other deductions and net income from the operation. Specify nature of other deductions. Give the basis of any important segregations of expenses between utility operations and non-utility operations.

3. Revenues from Lease of Other Physical Property (Account 522) - For each other physical property leased give name of lessee, description of property, effective date of lease, expiration date of lease, and amount of revenue. If the property is leased on a basis other than that of a fixed annual rental, give particulars of the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

4. Revenues from Sinking and Other Funds (Account 525). For each sinking and other fund report the interest, dividends, and other revenues derived during the year. Show account number in which each such fund is included.

5. Miscellaneous Non-Operating Revenues (Account 526) - Give the nature and source of each miscellaneous non-operating revenue and the amount thereof for the year. Minor items may be grouped by classes.

6. Non-Operating Revenue Deductions (Account 527) - For each non-operating revenue deduction included in this account, give nature of the deduction, account in which the related revenue is included, and amount of the deduction. Minor items may be grouped according to accounts in which the related revenues are included.

| Line No. | Item (a) | | Effective | Expires | Basis | Amount (b) |
|---|---|---|---|---|---|---|
| 1 | Revenues from Lease of Other Physical Property - Account 522: | | | | | $ |
| 2 | | | | | | |
| 3 | | | Effective | Expires | Basis | |
| 4 | Property located at 1908 Locust Street, St. Louis, Missouri: | | | | | |
| 5 | F. and E. Showers | Commercial | 11/ 1/48 | 10/31/53 | Monthly | 2 250.00 |
| 6 | | | 11/ 1/53 | 10/31/54 | Monthly | 500.00 |
| 7 | Property located at Lakeside, Missouri: | | | | | |
| 8 | M. and G. Dionne | Hotel and | | | | |
| 9 | | Cottages | 5/15/48 | 5/14/53 | Monthly | 2 904.00 |
| 10 | Property located at 9-11 North 8th Street, St. Louis, Missouri: | | | | | |
| 11 | J. Valenti | Commercial | 8/ 1/35 | - | Monthly | 1 200.00 |
| 12 | F. Gonzales | Commercial | 2/ 1/52 | 1/31/57 | Monthly | 1 800.00 |
| 13 | Property located at 305 Meramec Station Road, | | | | | |
| 14 | Valley Park, Missouri: | | | | | |
| 15 | Dennis Electric and Supply Co. | | | | | |
| 16 | | Commercial | 8/10/53 | 8/ 9/54 | Annual | 450.00 |
| 17 | Property located at 314 West Main, Flat River, Missouri: | | | | | |
| 18 | C. E. and G. C. Howell | Commercial | 7/ 1/53 | 6/30/54 | Monthly | [illegible].00 |
| 19 | Property located at 4051 Evans Avenue, St. Louis, Missouri: | | | | | |
| 20 | Robert F. Rothamel for the Nelson Service Company | | | | | |
| 21 | | Commercial | 8/15/53 | 8/14/54 | Monthly | 250.00 |
| 22 | Minor items, 3 in number | | | | | 287.06 |
| 23 | | | | | | 9 871.06 |
| 24 | Miscellaneous Non-Operating Revenues - Account 526: | | | | | |
| 25 | Discount on purchase of 3% Debentures for Sinking Fund | | | | | 9 030.34 |
| 26 | Unclaimed checks dated prior to December 31, 1948 | | | | | 2 433.49 |
| 27 | Profit from sale of real estate in St. Louis County, Missouri | | | | | 2 153.10 |
| 28 | Minor items, 11 in number | | | | | 4?8.04 |
| 29 | | | | | | 14 04[illegible] |
| 30 | Non-Operating Revenue Deductions - Account 527: | | | | | |
| 31 | (All related revenue credited to Account 522) | | | | | |
| 32 | Depreciation | | | | | 4 800.00 |
| 33 | Maintenance (Labor) | | | | | 2 458.22 |
| 34 | Real Estate Taxes | | | | | 525.34 |
| 35 | Amortization of investment in leased land | | | | | 24.00 |
| 36 | Minor items | | | | | 1 799.04 |
| 37 | | | | | | 9 606.60 |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |

## RESERVE FOR DEPRECIATION OF ELECTRIC PLANT (Account 250)

1. Report below the information called for concerning reserve for depreciation of electric plant at end of year and changes during year.
2. Explain any important adjustments during year.
3. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.
4. In section B show the reserve amounts applicable to prescribed functional classifications.

### A. Reserve Balances and Changes During Year

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1 | Balance beginning of year | 35 719 527.10 | 35 719 527.10 | | | |
| 2 | Depreciation accruals for year, charged to: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 3 | (503) Depreciation | 5 006 866.40 | 5 006 866.40 | xxxxxxx | xxxxxxx | |
| 4 | (508) Income from electric plant leased to others | | xxxxxxx | | xxxxxxx | |
| 5 | (903) Transportation expenses-clearing | 110 000.00 | 110 000.00 | xxxxxxx | xxxxxxx | |
| 6 | Other accounts (specify): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 7 | Depreciation on General Plant charged to | | | | | |
| 8 | Steam Heating Department | 1 704.00 | 1 704.00 | | | |
| 11 | TOTAL DEPRECIATION ACCRUALS FOR YEAR | 5 118 570.40 | 5 118 570.40 | | | |
| 12 | Net charges for plant retired: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 13 | Book cost of plant retired | 2 298 765.42 | 2 298 765.42 | | | |
| 14 | Cost of removal | 505 566.48 | 505 566.48 | | | |
| 15 | Salvage (credit) | 792 259.46 | 792 259.46 | | | |
| 16 | NET CHARGES FOR PLANT RETIRED | 2 012 072.44 | 2 012 072.44 | | | |
| 17 | Other debit or credit items (describe): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 18 | Damage Credits | 93 666.50 | 93 666.50 | | | |
| 19 | Amount received in respect of retirement of | | | | | |
| 20 | temporary connections | 55 771.80 | 55 771.80 | | | |
| 21 | Accrued depreciation on equipment acquired | | | | | |
| 22 | from affiliated companies | 55 588.77 | 55 588.77 | | | |
| 23 | Depreciation applicable to property acquir- | | | | | |
| 24 | ed from non-affiliated companies | 16 999.30 | 16 999.30 | | | |
| 25 | | | | | | |
| 26 | BALANCE END OF YEAR | 39 048 051.43 | 39 048 051.43 | | | |

### B. Classification of Reserve at End of Year According to Functional Classifications

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| 41 | Steam production | 2 236 696.28 | 2 236 696.28 | | | |
| 42 | Hydraulic production | 5 770 734.42 | 5 770 734.42 | | | |
| 43 | Internal combustion engine production | | | | | |
| 44 | Transmission | 8 060 123.54 | 8 060 123.54 | | | |
| 45 | Distribution | 22 121 849.73 | 22 121 849.73 | | | |
| 46 | General | 2 858 647.46 | 2 858 647.46 | | | |
| 47 | | | | | | |
| 48 | TOTAL | 39 048 051.43 | 39 048 051.43 | | | |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year classified according to plant functional classifications.

2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) | Amortization of limited-term electric investments (account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | | $ c. | $ c. | $ c. |
| 1 | Steam production plant | 612 774.00 | | 612 774.00 |
| 2 | Hydraulic production plant | 370 548.28 | | 370 548.28 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 665 977.12 | | 663 977.12 |
| 5 | Distribution plant | 3 076 593.00 | 89.00 | 3 076 592.00 |
| 6 | General plant | 280 974.00 | 5 052.00 | 286 026.00 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | 5 006 866.40 | 5 141.00 | 5 012 007.40 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937, in Cases 5905 and 7593; plus additional provisions from income for the year 1953 amounting to $175,040. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of plant subsequent to April 30, 1935. The depreciation provisions for the year 1953 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.33% |
| All Other Property | 2.91% |

The additional provisions of $175,040 referred to above were made to provide (a) depreciation in the amount of $128,676 at the rate of 1% per annum on portions of Accounts 320 and 340 and on Account 341, such portions of Accounts 320 and 340 representing all expenditures recorded in such accounts except expenditures for lands held under unrestricted fee title; and (b) additional depreciation in the amount of $46,364 with respect to the investment in Osage Licensed Project #459 exclusive of Accounts 320, 340 and 341. Such additional depreciation for Osage Licensed Project #459 was determined by subtracting the lump sum allowance for such property which was made by the Missouri Public Service Commission from a computed total provision which was based on application of depreciation rates to individual plant accounts, as follows:

(Continued on Page 89A)

Schedule 5-43

Annual report of UNION ELECTRIC COMPANY OF MISSOURI Year ended December 31, 19[illegible]

STATEMENT A

## COMPARATIVE BALANCE SHEET
Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ c. | $ c. | $ c. |
| 2 | (100) Utility Plant | 16 | 259 975 450 | 276 450 687 | 16 475 257 |
| 3 | ~~Less Reserves for Depreciation, Depletion, Amortization Accts. 250-251-252~~ | 16 | | | |
| 5 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 6 | (107) Utility Plant Adjustments (less reserve included in Acct. 258, $ ..........) | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property ~~(less reserve for depreciation, Acct. 253, $~~ ..........) | 22-46 | 132 456 | 191 152 | 58 776 |
| 9 | (111) Invest. in Assoc. Companies ~~(less reserve included in Acct. 258, $~~ ..........) | 23-48 | 155 503 342 | 151 869 915 | (3 633 427) |
| 10 | (112) Other Investments ~~(less reserve included in Acct. 258, $~~ ..........) | 23-48 | 2 493 601 | 2 493 601 | |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | Net Investment and Fund Accounts | | 158 129 379 | 154 554 668 | (3 574 711) |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | - | 3 809 980 | 3 850 250 | 40 270 |
| 16 | (121) Special Deposits | 25 | 681 262 | 1 039 048 | 357 786 |
| 17 | (122) Working Funds | - | 75 125 | 76 725 | 1 600 |
| 18 | (123) Temporary Cash Investments | 23 | | 2 995 223 | 2 995 223 |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | 26 | 55 891 | 63 943 | 8 052 |
| 21 | (125) Accounts Receivable | 27 | 5 363 529 | 5 793 808 | 430 279 |
| 22 | (126) Receivables from Associated Companies | 28 | 58 017 | 92 96[illegible] | 34 947 |
| 23 | (127) Subscriptions to Capital Stock | - | | | |
| 24 | (128) Interest and Dividends Receivable | - | - | 1 317 | 1 317 |
| 25 | (129) Rents Receivable | - | 2 087 | 5 059 | 2 972 |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | 5 479 524 | 5 957 091 | 477 567 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 47 | 73 871 | 77 780 | 3 909 |
| 29 | Net Receivables | | 5 405 653 | 5 879 311 | 473 658 |
| 30 | (131) Materials and Supplies | 29 | 4 126 528 | 4 619 660 | 493 132 |
| 31 | (132) Prepayments | 31 | 82 835 | 77 049 | (5 786) |
| 32 | (133) Other Current and Accrued Assets | 31 | | | |
| 33 | (134) Gas Stored Underground | 30A | | | |
| 34 | Total Current and Accrued Assets | | 14 181 383 | 18 537 266 | 4 355 883 |
| 35 | DEFERRED DEBITS | | | | |
| 36 | (140) Unamortized Debt Discount and Expense | 32 | 49 974 | 46 487 | (3 487) |
| 37 | (141) Extraordinary Property Losses | 31 | | | |
| 38 | (142) Preliminary Survey and Investig. Chgs. | 33 | | | |
| 39 | (143) Clearing Accounts | 34 | 9 070 | 18 445 | 9 375 |
| 40 | (144) Retirement Work in Progress | - | | | |
| 41 | (145) Other Work in Progress | - | 6 306 | 9 446 | 3 140 |
| 42 | (146) Other Deferred Debits | 35 | 23 224 | 26 131 | 2 907 |
| 43 | Total Deferred Debits | | 88 574 | 100 509 | 11 935 |
| 44 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 45 | (150) Discount on Capital Stock | 36 | | | |
| 46 | (151) Capital Stock Expense | 36 | 370 839 | 370 839 | - |
| 47 | Total Cap. Stock Discount and Expense | | 370 839 | 370 839 | - |
| 48 | REACQUIRED SECURITIES | | | | |
| 49 | (152) Reacquired Capital Stock | 37 | | | |
| 50 | (153) Reacquired Long-Term Debt | 39 | | | |
| 51 | Total Assets and Other Debits | | 432 745 605 | 450 013 969 | 17 268 364 |



Schedule 5-44

## COMPARATIVE BALANCE SHEET — STATEMENT B

### Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ | Balance End of Year (d) $ | Increase or Decrease (e) $ |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 90 471 534 | 103 871 430 | 13 399 896 |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 700 | 53 359 500 | (200) |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 1 470 481 | 2 603 340 | 1 132 859 |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 145 301 715 | 159 834 270 | 14 532 555 |
| 9 | (270) Capital Surplus | 49 | 10 822 429 | 1 393 963 | (9 428 466) |
| 10 | (271) Earned Surplus | 21 | 16 747 905 | 31 711 427 | 14 963 522 |
| 11 | Total Surplus | | 27 570 334 | 33 105 390 | 5 535 056 |
| 12 | Total Capital Stock and Surplus | | 172 872 049 | 192 939 660 | 20 067 611 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 181 750 000 | 181 750 000 | - |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 181 750 000 | 181 750 000 | - |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | 17 000 000 | 5 000 000 | (12 000 000) |
| 21 | (221) Notes Receivable Discounted | | | | |
| 22 | (222) Accounts Payable | | 1 404 812 | 1 245 334 | (159 478) |
| 23 | (223) Payables to Associated Companies | 42 | 1 937 164 | 1 792 487 | (144 677) |
| 24 | (224) Dividends Declared | 20 | 541 047 | 541 044 | (3) |
| 25 | (225) Matured Long-Term Debt | | 12 193 | 8 833 | (3 360) |
| 26 | (226) Matured Interest | | 28 217 | 27 025 | (1 192) |
| 27 | (227) Customers' Deposits | | 203 773 | 265 781 | 62 008 |
| 28 | (228) Taxes Accrued | 43 | 4 983 342 | 7 497 081 | 2 513 739 |
| 29 | (229) Interest Accrued | | 961 209 | 966 238 | 5 029 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 661 567 | 1 783 504 | 1 121 937 |
| 31 | Total Current and Accrued Liabilities | | 27 733 324 | 19 127 327 | (8 605 997) |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 547 851 | 3 355 895 | (191 956) |
| 34 | (241) Customers' Advances for Construction | 44 | 228 136 | 263 287 | 35 151 |
| 35 | (242) Other Deferred Credits | 45 | 1 051 | 579 | (472) |
| 36 | Total Deferred Credits | | 3 777 038 | 3 619 761 | (157 277) |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | 505 710 | - | (505 710) |
| 39 | (256) Injuries and Damages Reserve | 48 | 181 466 | 47 541 | (133 925) |
| 40 | (257) Employees' Provident Reserve | 48 | 259 456 | 244 560 | (15 096) |
| 41 | (258) Other Reserves (except reserves deducted contra) (1) | 48 | 44 455 919 | 51 039 305 | 6 583 386 |
| 42 | Total Reserves | | 45 402 551 | 51 331 206 | 5 928 655 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 210 643 | 1 246 015 | 35 372 |
| 45 | Total Liabilities and Other Credits | | 432 745 605 | 450 013 969 | 17 268 364 |

| | | | |
|---|---|---|---|
| (1) Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | 43 504 938 | 48 183 810 | 4 678 872 |
| Other Physical Property Reserve for Depreciation, Acct. 253 | 65 981 | 70 495 | 4 524 |
| Miscellaneous Reserve - Deferred Income Tax, Acct. 258.2 | 885 000 | 2 785 000 | 1 900 000 |
| | 44 455 91[illegible] | 51 039 305 | 6 583 386 |

# RESERVE FOR DEPRECIATION OF ELECTRIC PLANT (Account 250)

4. In section B show the reserve amounts applicable to prescribed functional classifications.

## A. Reserve Balances and Changes During Year

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1 | Balance beginning of year | 39 048 051 | 39 048 051 | | | |
| 2 | Depreciation accruals for year, charged to: | xxxxxxx | xxxxxxx | | | |
| 3 | (503) Depreciation | 6 046 910 | 6 046 910 | xxxxxxx | xxxxxxx | xxxxxxx |
| 4 | (506) Income from electric plant leased to others | | xxxxxxx | xxxxxxx | xxxxxxx | |
| 5 | (903) Transportation expenses-clearing | 200 000 | 200 000 | | xxxxxxx | |
| 6 | Other accounts (specify): | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | |
| 7 | Depreciation on General Plant charged to | | | xxxxxxx | xxxxxxx | xxxxxxx |
| 8 | Steam Heating Department | 3 632 | 3 632 | | | |
| 11 | TOTAL DEPRECIATION ACCRUALS FOR YEAR | 6 250 542 | 6 250 542 | | | |
| 12 | Net charges for plant retired: | xxxxxxx | xxxxxxx | | | |
| 13 | Book cost of plant retired | 2 694 209 | 2 694 209 | xxxxxxx | xxxxxxx | xxxxxxx |
| 14 | Cost of removal | 480 450 | 480 450 | | | |
| 15 | Salvage (credit) | 884 897 | 884 997 | | | |
| 16 | NET CHARGES FOR PLANT RETIRED | 2 289 762 | 2 289 762 | | | |
| 17 | Other debit or credit items (describe): | xxxxxxx | xxxxxxx | | | |
| 18 | Damage Credits | 82 342 | 82 342 | xxxxxxx | xxxxxxx | xxxxxxx |
| 19 | Amount received in respect of retirement of | | | | | |
| 20 | temporary connections | 69 727 | 69 727 | | | |
| 21 | Accrued depreciation on equipment acquired | | | | | |
| 22 | from affiliated companies | 116 810 | 116 810 | | | |
| 23 | Depreciation applicable to property acquir- | | | | | |
| 24 | ed from non-affiliated companies | 1 508 | 1 508 | | | |
| 25 | | | | | | |
| 26 | BALANCE END OF YEAR | 43 279 218 | 43 279 218 | | | |

## B. Classification of Reserve at End of Year According to Functional Classifications

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| 41 | Steam production | 3 452 111 | 3 452 111 | | | |
| 42 | Hydraulic production | 6 175 884 | 6 175 884 | | | |
| 43 | Internal combustion engine production | | | | | |
| 44 | Transmission | 6 689 456 | 6 669 456 | | | |
| 45 | Distribution | 24 028 191 | 24 028 191 | | | |
| 46 | General | 2 933 576 | 2 933 576 | | | |
| 47 | | | | | | |
| 48 | TOTAL | 43 279 218 | 43 279 218 | | | |



Schedule 5-46

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year, classified according to plant functional classifications.

2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) | Amortization of limited-term electric investments (account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | | $ c. | $ c. | $ |
| 1 | Steam production plant | 1 214 123 | | 1 214 123 |
| 2 | Hydraulic production plant | 405 817 | | 405 817 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 699 056 | | 699 056 |
| 5 | Distribution plant | 3 284 799 | 1 686 | 3 286 485 |
| 6 | General plant | 443 115 | 134 205 | 577 320 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | 6 046 910 | 135 891 | 6 182 801 |

### B. Method of Determination of Depreciation and Amortization Charges

**Depreciation Charges**

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937, in Cases 5905 and 7593; plus additional provisions from income for the year 1954 amounting to $287,736. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of plant subsequent to April 30, 1935. The depreciation provisions for the year 1954 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.37% |
| All Other Property | 2.94% |

The additional provisions of $287,736 referred to above were made to provide (a) depreciation in the amount of $129,270 at the rate of 1% per annum on portions of Accounts 320 and 340 and on Account 341, such portions of Accounts 320 and 340 representing all expenditures recorded in such accounts except expenditures for lands held under unrestricted fee title; (b) for deficiency of $139,500 in estimated depreciation reserve applicable to the South Wing of the 12th St. Office Building which was sold; and (c) additional depreciation in the amount of $18,966 with respect to the investment in Osage Licensed Project #459 exclusive of Accounts 320, 340 and 341. Such additional depreciation for Osage Licensed Project #459 was determined by subtracting the lump sum allowance for such property which was made by the Missouri Public Service Commission from a computed total provision which was based on application of depreciation rates to individual plant accounts, as follows:

(Continued on Page 89A)

Schedule 5-47

Annual Report of UNION ELECTRIC COMPANY Year ended December 31, 19[illegible]

STATEMENT A

## COMPARATIVE BALANCE SHEET

Assets and Other Debits

| Line | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ c. | Balance End of Year (d) $ c. | Increase or (Decrease) (e) $ c. |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | | | |
| 2 | (100) Utility Plant | 16 | 488 886 065 | 526 897 727 | 38 011 662 |
| 3 | ~~Less Reserves for Depreciation, Depletion, Amortization, Accts. 250, 251, 252~~ | 16 | | | |
| 4 | ~~Utility Plant Less Reserves~~ | 16 | | | |
| 5 | (107) Utility Plant Adjustments (less reserve | | | | |
| 6 | included in Acct. 258, $ ........) | | | | |
| 7 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 8 | (110) Other Physical Property (~~less reserve for depreciation, Acct. 253, $~~ ........) | 22-46 | 509 603 | 509 603 | |
| 9 | (111) Invest. in Assoc. Companies (~~less reserve included in Acct. 258, $~~ ........) | 21-48 | 20 060 081 | 16 655 062 | (3 405 019) |
| 10 | (112) Other Investments (~~less reserve included in Acct. 258, $~~ ........) | 23-48 | 7 618 353 | 2 605 709 | (5 012 644) |
| 11 | (113) Sinking Funds | 24 | | | |
| 12 | (114) Miscellaneous Special Funds | 24 | | | |
| 13 | Net Investment and Fund Accounts | | 27 988 037 | 19 570 374 | (8 417 663) |
| 14 | CURRENT AND ACCRUED ASSETS | | | | |
| 15 | (120) Cash | · | 3 868 187 | 3 699 470 | (168 717) |
| 16 | (121) Special Deposits | 25 | 728 984 | 1 829 012 | 1 100 028 |
| 17 | (122) Working Funds | · | 100 675 | 98 175 | (2 500) |
| 18 | (123) Temporary Cash Investments | 23 | | 5 138 868 | 5 138 868 |
| 19 | Receivables | | | | |
| 20 | (124) Notes Receivable | 26 | 87 821 | 94 454 | 6 633 |
| 21 | (125) Accounts Receivable | 27 | 7 926 698 | 8 210 659 | 283 961 |
| 22 | (126) Receivables from Associated Companies | 28 | 126 397 | 361 105 | 234 708 |
| 23 | (127) Subscriptions to Capital Stock | · | | | |
| 24 | (128) Interest and Dividends Receivable | · | 1 305 | 23 230 | 21 925 |
| 25 | (129) Rents Receivable | · | 4 202 | 3 461 | (741) |
| 26 | (130) Accrued Utility Revenues | | | | |
| 27 | Total Receivables | | 8 146 423 | 8 692 909 | 546 486 |
| 28 | Less Reserve for Uncol. Accts. Acct. 254 | 47 | 146 422 | 145 620 | 802 |
| 29 | Net Receivables | | 8 000 001 | 8 547 289 | 547 288 |
| 30 | (131) Materials and Supplies | 29 | 7 207 724 | 8 529 711 | 1 321 987 |
| 31 | (132) Prepayments | 31 | 130 901 | 140 905 | 10 004 |
| 32 | (133) Other Current and Accrued Assets | 31 | | | |
| 33 | (134) Gas Stored Underground | 30A | | | |
| 34 | Total Current and Accrued Assets | | 20 036 472 | 27 983 430 | 7 946 958 |
| 35 | DEFERRED DEBITS | | | | |
| 36 | (140) Unamortized Debt Discount and Expense | 32 | 40 362 | 36 030 | (4 332) |
| 37 | (141) Extraordinary Property Losses | 31 | | | |
| 38 | (142) Preliminary Survey and Investig. Chgs. | 33 | | | |
| 39 | (143) Clearing Accounts | 34 | 14 891 | 13 909 | (982) |
| 40 | (144) Retirement Work in Progress | · | | | |
| 41 | (145) Other Work in Progress | · | 33 438 | 5 021 | (28 417) |
| 42 | (146) Other Deferred Debits | 35 | 153 185 | 280 442 | 127 257 |
| 43 | Total Deferred Debits | | 241 876 | 335 402 | 93 526 |
| 44 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 45 | (150) Discount on Capital Stock | 36 | | | |
| 46 | (151) Capital Stock Expense | 36 | 370 839 | 370 839 | |
| 47 | Total Cap. Stock Discount and Expense | | 370 839 | 370 839 | |
| 48 | REACQUIRED SECURITIES | | | | |
| 49 | (152) Reacquired Capital Stock | 37 | 302 560 | 302 560 | |
| 50 | (153) Reacquired Long-Term Debt | 39 | | | |
| 51 | Total Assets and Other Debits | | 537 825 849 | 575 460 332 | 37 634 483 |



Schedule 5-48

## COMPARATIVE BALANCE SHEET — STATEMENT A

Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ | Balance End of Year (d) $ | Increase or Decrease (e) $ |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 103 871 430 | 103 871 430 | |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 500 | 53 359 500 | |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 2 603 340 | 2 603 340 | |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 159 834 270 | 159 834 270 | |
| 9 | (270) Capital Surplus | 49 | 4 637 929 | 2 200 851 | (2 437 078) |
| 10 | (271) Earned Surplus | 21 | 32 946 524 | 35 701 188 | 2 754 664 |
| 11 | Total Surplus | | 37 584 453 | 37 902 039 | 317 586 |
| 12 | Total Capital Stock and Surplus | | 197 418 723 | 197 736 309 | 317 586 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 180 500 000 | 219 875 000 | 39 375 000 |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 180 500 000 | 219 875 000 | 39 375 000 |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | 10 600 000 | | (10 600 000) |
| 21 | (221) Notes Receivable Discounted | - | | | |
| 22 | (222) Accounts Payable | - | 2 149 279 | 3 926 026 | 1 776 747 |
| 23 | (223) Payables to Associated Companies | 42 | 444 955 | 538 059 | 93 104 |
| 24 | (224) Dividends Declared | 20 | 541 044 | 541 044 | |
| 25 | (225) Matured Long-Term Debt | - | 13 934 | 13 934 | |
| 26 | (226) Matured Interest | - | 41 287 | 43 925 | 2 838 |
| 27 | (227) Customers' Deposits | - | 437 288 | 595 160 | 157 872 |
| 28 | (228) Taxes Accrued | 43 | 15 519 962 | 12 841 120 | (2 678 842) |
| 29 | (229) Interest Accrued | - | 980 209 | 1 737 501 | 757 292 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 2 739 787 | 3 059 273 | 319 486 |
| 31 | Total Current and Accrued Liabilities | | 33 467 745 | 23 296 042 | (10 171 703) |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 163 940 | 3 444 514 | 280 574 |
| 34 | (241) Customers' Advances for Construction | 44 | 273 315 | 284 602 | 11 289 |
| 35 | (242) Other Deferred Credits | 45 | | | |
| 36 | Total Deferred Credits | | 3 437 255 | 3 729 116 | 291 863 |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 48 | | | |
| 39 | (256) Injuries and Damages Reserve | 48 | 312 271 | 259 850 | (52 421) |
| 40 | (257) Employees' Provident Reserve | 48 | 229 279 | 211 421 | (17 858) |
| 41 | (258) Other Reserves (~~except reserves deducted contra~~) (1) | 48 | 120 677 208 | 128 402 817 | 7 725 609 |
| 42 | Total Reserves | | 121 218 758 | 128 874 038 | 7 655 330 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 783 370 | 1 849 777 | 166 407 |
| 45 | Total Liabilities and Other Credits | | 537 825 849 | 575 460 332 | 37 634 483 |

| | Beginning of Year | End of Year | Increase or Decrease |
|---|---|---|---|
| (1) Utility Plt. reserves for depr. & amort. accts. 250, 251, 252 | 109 853 373 | 118 774 669 | 8 921 296 |
| Other physical property reserve for depreciation acct. 253 | 149 262 | 158 148 | 8 886 |
| Miscellaneous Reserve - Acct. 258.2 | | | |
| Other investments | 4 624 643 | | (4 624 643) |
| Deferred income tax | 6 050 000 | 9 470 000 | 3 420 000 |
| | 120 677 208 | 128 402 817 | 7 725 609 |



Schedule 5-49

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year, classified according to plant functional classifications.

2. In section B state the rules by which the respondent determines the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) | Amortization of limited-term electric investments (account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | | $ c. | $ c. | $ c. |
| 1 | Steam production plant | 4 615 009 | | 4 615 009 |
| 2 | Hydraulic production plant | 658 855 | | 658 855 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 1 399 748 | | 1 399 748 |
| 5 | Distribution plant | 4 911 986 | | 4 911 986 |
| 6 | General plant | 524 880 | | 524 880 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | 12 110 478 | - | 12 110 478 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

Missouri Properties

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937 in Cases 5905 and 7593; plus an additional provision from income for the year 1956 amounting to $129,286. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of plant subsequent to April 30, 1935. The depreciation provisions for the year 1956 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.35% |
| All Other Property | 2.88% |

The additional provision of $129,286 referred to above was made to provide depreciation at the rate of 1% per annum on portions of Accounts 320 and 340 and on Account 341, such portions of Accounts 320 and 340 representing all expenditures recorded in such accounts except expenditures for lands held under unrestricted fee title.

Illinois - Iowa Properties

Depreciation for the year 1956 was charged at the overall rate of 2.8% per annum of the total average depreciable plant investment, exclusive of the investment in the Keokuk Hydro-Electric Plant and substation. Depreciation of the Keokuk Hydro-Electric Plant and substation was charged at the following annual rates:

(Continued on Page 89A)



Schedule 5-50

UNION ELECTRIC COMPANY OF MISSOURI Year ended December 31, 1956

# COMPARATIVE BALANCE SHEET

## Assets and Other Debits

| Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (e) | Increase or Decrease (e) |
|---|---|---|---|---|
| **UTILITY PLANT** | | $ | $ | $ |
| Utility Plant | 16 | 276 450 687 | 488 886 [illegible] | 212 435 378 |
| ~~Less Reserves for Depreciation, Depletion, Amortization Accts. 250, 251, 252~~ | 16 | | | |
| ~~Utility Plant Less Reserves~~ | 16 | | | |
| Utility Plant Adjustments (less reserve included in Acct. 258, $ ) | | | | |
| **INVESTMENT AND FUND ACCOUNTS** | | | | |
| Other Physical Property ~~less reserve for depreciation Acct. 251, $~~ ) | 22, 45 | 191 152 | 309 604 | 118 452 |
| Invest. in Assoc. Companies ~~(less reserve included in Acct. 258, $~~ ) | 21, 48 | 151 869 915 | 20 060 081 | (131 809 834) |
| Other Investments ~~(less reserve included in Acct. 258, $~~ ) | 21, 48 | 2 493 601 | 7 618 353 | 5 124 752 |
| Sinking Funds | 24 | | | |
| Miscellaneous Special Funds | 24 | | | |
| Net Investment and Fund Accounts | | 154 554 668 | 27 989 038 | (126 566 630) |
| **CURRENT AND ACCRUED ASSETS** | | | | |
| Cash | | 3 850 250 | 3 868 187 | 17 937 |
| Special Deposits | 25 | 1 039 048 | 728 984 | (310 064) |
| Working Funds | | 76 725 | 100 675 | 23 950 |
| Temporary Cash Investments | 23 | 2 995 223 | - | (2 995 223) |
| Receivables: | | | | |
| Notes Receivable | 26 | 63 943 | 87 821 | 23 878 |
| Accounts Receivable | 27 | 5 793 808 | 7 926 698 | 2 132 890 |
| Receivables from Associated Companies | 28 | 92 964 | 126 397 | 33 433 |
| Subscriptions to Capital Stock | | | | |
| Interest and Dividends Receivable | | 1 317 | 1 305 | (12) |
| Rents Receivable | | 5 059 | 4 202 | (857) |
| Accrued Utility Revenues | | | | |
| Total Receivables | | 5 957 091 | 8 146 423 | 2 189 332 |
| Less Reserve for Uncol. Accts. Acct. 254 | 47 | 77 780 | 146 422 | 68 642 |
| Net Receivables | | 5 879 311 | 8 000 001 | 2 120 690 |
| Materials and Supplies | 29 | 4 619 660 | 7 207 724 | 2 588 064 |
| Prepayments | 31 | 77 049 | 130 901 | 53 852 |
| Other Current and Accrued Assets | 31 | | | |
| Gas Stored Underground | 30A | | | |
| Total Current and Accrued Assets | | 18 537 266 | 20 036 472 | 1 499 206 |
| **DEFERRED DEBITS** | | | | |
| Unamortized Debt Discount and Expense | 32 | 46 487 | 40 362 | (6 125) |
| Extraordinary Property Losses | 33 | | | |
| Preliminary Survey and Investig. Chgs. | 33 | | | |
| Clearing Accounts | 34 | 18 445 | 14 891 | (3 554) |
| Retirement Work in Progress | | | | |
| Other Work in Progress | | 9 446 | 33 438 | 23 992 |
| Other Deferred Debits | 35 | 26 131 | 153 185 | 127 054 |
| Total Deferred Debits | | 100 509 | 241 876 | 141 367 |
| **CAPITAL STOCK DISCOUNT AND EXPENSE** | | | | |
| Discount on Capital Stock | 36 | | | |
| Capital Stock Expense | 36 | 370 839 | 370 839 | - |
| Total Capital Stock Discount and Expense | | 370 839 | 370 839 | - |
| **REACQUIRED SECURITIES** | | | | |
| Reacquired Capital Stock | 37 | - | 302 560 | 302 560 |
| Reacquired Long-Term Debt | 39 | | | |
| Total Assets and Other Debits | | 450 013 969 | 537 825 850 | 87 811 881 |



Schedule 5-51

Annual report of UNION ELECTRIC COMPANY OF MISSOURI

COMPARATIVE BALANCE SHEET

Liabilities and Other Credits

STATEMENT

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| | | | $ | | $ |
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 103 871 430 | 103 871 430 | - |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 500 | 53 359 500 | - |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 2 603 340 | 2 603 340 | - |
| 6 | (204) Capital Stock Subscribed | 38 | | - | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 159 834 270 | 159 834 270 | |
| 9 | (270) Capital Surplus | 49 | 1 393 963 | 4 637 929 | 3 243 966 |
| 10 | (271) Earned Surplus | 21 | 31 711 427 | 32 946 524 | 1 235 097 |
| 11 | Total Surplus | | 33 105 390 | 37 584 453 | 4 479 063 |
| 12 | Total Capital Stock and Surplus | | 192 939 660 | 197 418 723 | 4 479 063 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 181 750 000 | 180 500 000 | (1 250 000) |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 181 750 000 | 180 500 000 | (1 250 000) |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | 5 000 000 | 10 600 000 | 5 600 000 |
| 21 | (221) Notes Receivable Discounted | | | | |
| 22 | (222) Accounts Payable | | 1 245 334 | 2 149 279 | 903 [illegible] |
| 23 | (223) Payables to Associated Companies | 42 | 1 792 487 | 444 955 | (1 347 [illegible]) |
| 24 | (224) Dividends Declared | 20 | 541 044 | 541 044 | - |
| 25 | (225) Matured Long-Term Debt | | 8 833 | 13 934 | 5 101 |
| 26 | (226) Matured Interest | | 27 025 | 41 287 | 14 262 |
| 27 | (227) Customers' Deposits | | 265 781 | 437 288 | 171 507 |
| 28 | (228) Taxes Accrued | 43 | 7 497 081 | 15 519 962 | 8 023 881 |
| 29 | (229) Interest Accrued | | 968 238 | 980 209 | 11 971 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 1 783 504 | 2 739 787 | 956 283 |
| 31 | Total Current and Accrued Liabilities | | 19 127 327 | 33 467 745 | 14 340 418 |
| | DEFERRED CREDITS | | | | |
| | (240) Unamortized Premium on Debt | 32 | 3 355 895 | 3 163 940 | (191 [illegible]) |
| | (241) Customers' Advances for Construction | 44 | 263 287 | 273 313 | 10 026 |
| | (242) Other Deferred Credits | 45 | 579 | - | (579) |
| | Total Deferred Credits | | 3 619 761 | 3 437 253 | (182 508) |
| | RESERVES | | | | |
| | (254) Insurance Reserve | 46 | - | - | - |
| | (255) Injuries and Damages Reserve | 46 | 47 541 | 312 271 | 264 730 |
| | (257) Employees' Provident Reserve | 46 | 244 360 | 229 379 | (15 [illegible]) |
| | (258) Other Reserves (except reserves deducted contra) (1) | 46 | 51 039 306 | 120 677 209 | 69 637 904 |
| | Total Reserves | | 51 331 206 | 121 218 759 | 69 887 [illegible] |
| | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| | (265) Contributions in Aid of Construction | 49 | 1 246 015 | 1 783 370 | 537 355 |
| | Total Liabilities and Other Credits | | 450 013 969 | 537 825 050 | 87 811 081 |
| (1) | Utility Plt. Reserves for Depr. & Amort., Accts. 250, 251, 253 | | 48 183 810 | 109 853 373 | 61 669 563 |
| | Other Physical Property Reserve for Depreciation Acct. 253 | | 70 495 | 149 293 | 78 798 |
| | Miscellaneous Reserve - Acct. 258.2 Other Investments | | - | 4 624 543 | 4 624 543 |
| | Deferred Income Tax | | 2 785 000 | 6 050 000 | 3 265 000 |
| | | 11 | 51 039 306 | 120 677 209 | 69 637 904 |

Schedule 5-52

## RESERVE FOR DEPRECIATION OF ELECTRIC PLANT (Account 250)

1. Report below the information called for concerning reserve for depreciation of electric plant at end of year and changes during year.
2. Explain any important adjustments during year.
3. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.
4. In section B show the reserve amounts applicable to prescribed functional classifications.

### A. Reserve Balances and Changes During Year

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ |
| 1 | Balance beginning of year | 43 279 218 | 43 279 218 | | | |
| 2 | Depreciation accruals for year charged to | xxxxxxx | xxxxxxx | | | |
| 3 | (503) Depreciation | 8 277 704 | 8 277 704 | xxxxxxx | xxxxxxx | xxxxxxx |
| 4 | (508) Income from electric plant leased to others | | xxxxxxx | xxxxxxx | xxxxxxx | |
| 5 | (903) Transportation expenses—clearing | 219 996 | 219 996 | | xxxxxxx | |
| 6 | Other accounts (specify) | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | |
| 7 | Depreciation on General Plant charged to | | | xxxxxxx | xxxxxxx | xxxxxxx |
| 8 | Steam Heating Department | 3 630 | 3 630 | | | |
| 11 | TOTAL DEPRECIATION ACCRUALS FOR YEAR | 8 501 330 | 8 501 330 | | | |
| 12 | Net charges for plant retired | xxxxxxx | xxxxxxx | | | |
| 13 | Book cost of plant retired | 3 353 237 | 3 353 237 | xxxxxxx | xxxxxxx | xxxxxxx |
| 14 | Cost of removal | 842 811 | 842 811 | | | |
| 15 | Salvage (credit) | 1 056 537 | 1 056 537 | | | |
| 16 | NET CHARGES FOR PLANT RETIRED | 3 139 511 | 3 139 511 | | | |
| 17 | Other debit or credit items (describe) | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 18 | Damage Credits | 49 173 | 49 173 | | | |
| 19 | Amount received in respect of retirement | | | | | |
| 20 | of temporary connections | 77 444 | 77 444 | | | |
| 21 | Depr. appl. to misc. facilities acq. from | | | | | |
| 22 | Affiliated Companies | 84 879 | 84 879 | | | |
| 23 | Non-affiliated Companies | 20 445 | 20 445 | | | |
| 24 | Depr. appl. to prop. acq. from U.E. Pr. Co. | 55 105 757 | 55 105 757 | | | |
| 25 | Depr. appl. to prop. acq. from M.P.& Lt.Co. | 9 482 | 9 482 | | | |
| 26 | BALANCE END OF YEAR | 103 988 217 | 103 988 217 | | | |

### B. Classification of Reserve at End of Year According to Functional Classifications

| Line No. | Item (a) | Total (b) | Electric plant in service (c) | Electric plant leased to others (d) | Electric plant held for future use (e) | In process of reclassification (f) |
|---|---|---|---|---|---|---|
| 41 | Steam production | 45 322 440 | 45 322 440 | | | |
| 42 | Hydraulic production | 11 639 338 | 11 639 338 | | | |
| 43 | Internal combustion engine production | | | | | |
| 44 | Transmission | 13 324 383 | 13 324 383 | | | |
| 45 | Distribution | 29 768 090 | 29 768 090 | | | |
| 46 | General | 3 933 966 | 3 933 966 | | | |
| 47 | | | | | | |
| 48 | TOTAL | $ 103 988 217 | $ 103 988 217 | | | |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

[illegible] A the amounts of depreciation [illegible] amortization of limited term [illegible] investments [illegible] for the year, classified according to plant functional classifications.

[illegible] B state the rules by which the [illegible] deter[illegible] amounts of charges for depreciation [illegible] amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates [illegible] methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Functional classification | Depreciation [illegible] | Amortization of limited-term electric investment (Account 504) | [illegible] |
|---|---|---|---|
| [illegible] production plant | 2 [illegible] 740 | | [illegible] 740 |
| [illegible] production plant | 496 580 | | [illegible] |
| [illegible] combustion engine production [illegible] | | | |
| [illegible] plant | 952 237 | | 952 237 |
| [illegible] plant | [illegible] 904 07[illegible] | | [illegible] 904 076 |
| [illegible] plant | 340 07[illegible] | | 3[illegible]0 071 |
| TOTAL | [illegible] 277 704 | | [illegible] 277 704 |

### B. Method of Determination of Depreciation and Amortization Charges

**[illegible] Charges**

**[illegible] Properties**

[illegible] provision for depreciation was based upon lump sum allowances made by the [illegible] Public Service Commission in report and order issued February 20, 1937, [illegible] 5905 and 7593; plus additional provisions from income for the year amounting to $146,834. The allowances by the Missouri Public Service Commission amounted to $1,9[illegible] per annum as of April 30, 1935, plus 3% per [illegible] net additions of plant subsequent to April 30, 1935. The depre[illegible] provisions for the year 1955 amounted to the following percentages of [illegible] average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.37% |
| All Other Property | 2.90% |

[illegible] additional provisions of $146,834 referred to above were made to provide [illegible] in the amount of $129,300 at the rate of 1% per annum on [illegible] of Accounts 320 and 340 and on Account 341, such portions of Accounts [illegible] 340 representing all expenditures recorded in such accounts except [illegible] for lands held under unrestricted fee title; and (b) additional [illegible] in the amount of $17,534 applicable to the investment in Osage [illegible] Project #459 exclusive of Accounts 320, 340 and 341. Such addi[illegible] depreciation for Osage Licensed Project #459 was determined by sub[illegible] the lump sum allowance for such property which was made by the [illegible] Public Service Commission from a computed total provision which was [illegible] application of depreciation rates to individual plant accounts, as

(Continued on Page 89A)

Schedule 5-54

Report of [illegible] UNION ELECTRIC COMPANY Year ended December 31, 19[illegible]

STATEMENT A

## COMPARATIVE BALANCE SHEET

Assets and Other Debits

| Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|
| UTILITY PLANT | | $ | $ | $ |
| (100) Utility Plant | 16 | 526 897 727 | 577 060 596 | 50 163 269 |
| ~~Less Reserves for Depreciation, Depletion, Amortization, Accts. 250, 251, 252~~ | 16 | | | |
| ~~Utility Plant Less Reserves~~ | 16 | | | |
| (107) Utility Plant Adjustments ~~(less reserve included in Acct. 258, $ ............)~~ | | | | |
| INVESTMENT AND FUND ACCOUNTS | | | | |
| (110) Other Physical Property ~~(less reserve for depreciation, Acct. 253, $ ............)~~ | 22-46 | 309 603 | 606 705 | 297 102 |
| (111) Invest. in Assoc. Companies ~~(less reserve included in Acct. 258, $ ............)~~ | 23-48 | 16 655 062 | 14 847 987 | (1 807 075) |
| (112) Other Investments (less reserve included in Acct. 258, $ ............) | 23-48 | 2 605 709 | 2 605 710 | 1 |
| (113) Sinking Funds | 24 | | | |
| (114) Miscellaneous Special Funds | 24 | | | |
| Net Investment and Fund Accounts | | 19 570 374 | 18 060 402 | (1 509 972) |
| CURRENT AND ACCRUED ASSETS | | | | |
| (120) Cash | - | 3 690 470 | 4 837 444 | 1 137 974 |
| (121) Special Deposits | 25 | 1 829 012 | 1 787 710 | (41 302) |
| (122) Working Funds | - | 98 175 | 97 750 | (425) |
| (123) Temporary Cash Investments | 23 | 5 138 868 | | (5 138 868) |
| Receivables: | | | | |
| (124) Notes Receivable | 26 | 94 454 | 221 934 | 127 480 |
| (125) Accounts Receivable | 27 | 8 210 659 | 9 210 210 | 999 551 |
| (126) Receivables from Associated Companies | 28 | 361 105 | 405 526 | 44 421 |
| (127) Subscriptions to Capital Stock | - | | | |
| (128) Interest and Dividends Receivable | - | 23 230 | 607 | (22 623) |
| (129) Rents Receivable | - | 3 481 | 2 445 | (1 016) |
| (130) Accrued Utility Revenues | | | | |
| Total Receivables | | 8 692 909 | 9 840 722 | 1 147 813 |
| Less Reserve for Uncol. Accts. Acct. 254 | 47 | 145 620 | 122 040 | (23 580) |
| Net Receivables | | 8 547 289 | 9 718 682 | 1 171 393 |
| (131) Materials and Supplies | 29 | 8 529 711 | 8 221 345 | (308 366) |
| [illegible] Prepayments | 31 | 140 906 | 144 756 | 3 850 |
| [illegible] Other Current and Accrued Assets | 31 | | | |
| [illegible] Stored Underground | 30A | | | |
| Total Current and Accrued Assets | | 27 933 430 | 24 807 686 | (3 125 744) |
| DEFERRED DEBITS | | | | |
| [illegible] Unamortized Debt Discount and Expense | 32 | 36 030 | 31 927 | (4 103) |
| [illegible] Extraordinary Property Losses | 31 | | | |
| [illegible] Preliminary Survey and Investig. Chgs. | 33 | | | |
| [illegible] Clearing Accounts | 34 | 15 909 | 15 480 | 1 611 |
| [illegible] Retirement Work in Progress | - | | | |
| [illegible] Work in Progress | - | 8 021 | 2 455 | (5 566) |
| [illegible] Other Deferred Debits | 35 | 281 442 | 117 233 | (163 209) |
| Total Deferred Debits | | 335 402 | 168 035 | (169 367) |
| CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| [illegible] Discount on Capital Stock | 36 | | | |
| [illegible] Capital Stock Expense | 36 | 370 839 | 370 839 | |
| Total Cap. Stock Discount and Expense | | 370 839 | 370 839 | |
| REACQUIRED SECURITIES | | | | |
| [illegible] Reacquired Capital Stock | 37 | 300 580 | 300 580 | |
| [illegible] Reacquired Long-Term Debt | 39 | | | |
| Total Assets and Other Debits | | 575 460 332 | 620 768 518 | 45 308 186 |

## COMPARATIVE BALANCE SHEET — STATEMENT [illegible]

### Liabilities and Other Credits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| | | | $ c. | $ c. | $ |
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 37 | 10[illegible] 871 430 | 103 871 430 | |
| 3 | (201) Preferred Capital Stock | 37 | 53 359 500 | 53 359 500 | |
| 4 | (202) Stock Liability for Conversion | 38 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 38 | 2 603 340 | 2 603 340 | |
| 6 | (204) Capital Stock Subscribed | 38 | | | |
| 7 | (205) Installments Received on Capital Stock | 38 | | | |
| 8 | Total Capital Stock | | 1[illegible]3 834 270 | 159 834 270 | |
| 9 | (270) Capital Surplus | 49 | 2 200 851 | 2 200 851 | |
| 10 | (271) Earned Surplus (See (1) [illegible]) | 21 | [illegible]3 701 188 | 40 832 094 | 5 130 906 |
| 11 | Total Surplus | | [illegible]7 902 039 | 43 032 945 | 5 130 906 |
| 12 | Total Capital Stock and Surplus | | [illegible]97 736 309 | 202 867 215 | 5 130 906 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 39 | 213 875 000 | 219 250 000 | (625 000) |
| 15 | (211) Receivers' Certificates | 39 | | | |
| 16 | (212) Advances from Associated Companies | 39 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 39 | | | |
| 18 | Total Long-Term Debt | 39 | 219 875 000 | 219 250 000 | (625 000) |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 41 | | 24 000 000 | 24 000 000 |
| 21 | (221) Notes Receivable Discounted | | | | |
| 22 | (222) Accounts Payable | | 3 926 028 | 3 657 376 | (2[illegible]8 650) |
| 23 | (223) Payables to Associated Companies | 42 | 538 069 | 280 343 | (257 716) |
| 24 | (224) Dividends Declared | 20 | 541 044 | 541 045 | 1 |
| 25 | (225) Matured Long-Term Debt | | 13 934 | 13 934 | |
| 26 | (226) Matured Interest | | 43 925 | 44 747 | 822 |
| 27 | (227) Customers' Deposits | | 595 160 | 7[illegible]8 892 | 183 732 |
| 28 | (228) Taxes Accrued | 43 | 12 841 120 | 16 471 557 | 3 630 437 |
| 29 | (229) Interest Accrued | | 1 737 501 | 1 802 345 | 64 844 |
| 30 | (230) Other Current and Accrued Liabilities | 44 | 3 059 273 | 3 891 914 | 832 641 |
| 31 | Total Current and Accrued Liabilities | | 23 298 042 | 51 262 153 | 27 9[illegible] 111 |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 32 | 3 444 514 | 3 240 628 | (203 886) |
| 34 | (241) Customers' Advances for Construction | 44 | 284 602 | 272 072 | (12 530) |
| 35 | (242) Other Deferred Credits | 45 | | | |
| 36 | Total Deferred Credits | | 3 729 116 | 3 512 700 | (216 416) |
| 37 | RESERVES | | | | |
| 38 | (250) Insurance Reserve | 48 | | | |
| 39 | (256) Injuries and Damages Reserve | 48 | 259 850 | 311 935 | 52 085 |
| 40 | (257) Employees' Provident Reserve | 48 | 211 421 | 182 770 | (28 651) |
| | (258) Other Reserves | | | | |
| 41 | [illegible] | 48 | 128 402 817 | 141 341 828 | 12 939 011 |
| 42 | Total Reserves | | 128 874 088 | 141 836 533 | 12 [illegible]2 445 |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 49 | 1 949 777 | 2 039 917 | 90 140 |
| 45 | Total Liabilities and Other Credits | | [illegible]75 486 532 | 620 788 51[illegible] | 4[illegible] 30[illegible] 1[illegible] |
| | Utility Plt. Reserves for Dep. & Amort. Accts. 250, 251, 252 | | 118 774 [illegible] | 127 [illegible] | [illegible] |
| | Other Physical Property Reserve for Depreciation Acct. 253 | | 158 148 | 288 250 | 130 1[illegible] |
| | Miscellaneous Reserves Acct. 258.2 | | | | |
| | Deferred Income Tax (See (2) Page 14) | | 9 470 000 | 13 385 000 | 3 [illegible]8 000 |
| | | | 128 402 817 | 141 341 828 | 12 [illegible] 011 |



Schedule 5-56

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)

(Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited-term electric investments (account 504) for the year, classified according to plant functional classifications.

2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (account 503) (b) | Amortization of limited-term electric investments (account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | Intangible plant | $ | $ 2 631 | $ 2 631 |
| 1 | Steam production plant | 4 613 557 | | 4 613 557 |
| 2 | Hydraulic production plant | 661 924 | | 661 924 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 1 585 916 | | 1 585 916 |
| 5 | Distribution plant | 5 564 483 | | 5 564 483 |
| 6 | General plant | 447 042 | | 447 042 |
| 7 | Sub Total | 12 872 922 | 2 631 | 12 875 553 |
| 8 | Allocated portion of common plant depreciation to electric department | 338 491 | | 338 491 |
| 10 | TOTAL | 13 211 413 | 2 631 | 13 214 044 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

Missouri Properties

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1957, in Cases 5905 and 7593; plus an additional provision from income for the year 1957 amounting to $130,971. The allowances by the Missouri Public Service Commission amounted to $1,375,000 per annum as of April 30, 1935, plus 3% per annum of net additions of plant subsequent to April 30, 1935. The depreciation provisions for the year 1957 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.33% |
| All Other Property | 2.92% |

The additional provision of $130,971 referred to above was made to provide depreciation at the rate of 1% per annum on portions of Accounts 320 and 340 and on Account 341, such portions of Accounts 320 and 340 representing all expenditures recorded in such accounts except expenditures for lands held under unrestricted fee title.

Illinois - Iowa Properties

Depreciation for the year 1957 was charged at the overall rate of 2.3% per annum of the total average depreciable plant investment, exclusive of the investment in the Keokuk Hydro-Electric Plant and substation. Depreciation on the Keokuk Hydro-Electric Plant and substation was charged at the following annual rates:

(Continued on Page 89A)

Annual report of UNION ELECTRIC COMPANY ........ Year ended December 31, 1958

## STATEMENT A — COMPARATIVE BALANCE SHEET Assets and Other Debits

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) | Balance End of Year (d) | Increase or Decrease (e) |
|---|---|---|---|---|---|
| 1 | UTILITY PLANT | | $ | $ | $ |
| 2 | ([illegible]) Utility Plant .............. | 15 | 577 060 996 | 609 778 847 | 32 717 851 |
| 3 | Less Reserves for Depreciation, Depletion, | | | | |
| | Amortization, Accts. 250, 251, 252 ........ | 15 | 127 668 578 | 136 513 668 | 8 845 090 |
| 4 | Utility Plant Less Reserves ............ | 15 | 449 392 418 | 473 265 179 | 23 872 761 |
| 5 | (107) Utility Plant Adjustments (less reserve | 14 | | | |
| | included in Acct. 258, $..............) | 43 | | | |
| 6 | INVESTMENT AND FUND ACCOUNTS | | | | |
| 7 | (110) Other Physical Property (less reserve | 21 | | | |
| | for Depreciation, Acct. 253, $ 310,748 .) | 42 | 318 455 | 241 692 | (76 763) |
| 8 | (111) Invest. in Assoc. Companies (less reserve | 22 | | | |
| | included in Acct. 258, $..............) | 43 | 14 847 987 | 14 850 503 | 2 516 |
| 9 | (112) Other Investments (less reserve included | 22 | | | |
| | in Acct. 258, $..............) | 43 | 2 605 710 | 2 605 710 | |
| 10 | (115) Sinking Funds .............. | 23 | | | |
| 11 | (116) Miscellaneous Special Funds .............. | 23 | | | |
| 12 | Net Investment and Fund Accounts ....... | | 17 772 152 | 17 697 905 | (74 247) |
| 13 | CURRENT AND ACCRUED ASSETS | | | | |
| 14 | (120) Cash .............. | — | 4 837 444 | 4 432 110 | (405 334) |
| 15 | (121) Special Deposits .............. | 23 | 1 787 710 | 1 564 394 | (223 316) |
| 16 | (122) Working Funds .............. | — | 97 750 | 98 750 | 1 000 |
| 17 | (123) Temporary Cash Investments .............. | 22 | | | |
| 18 | Receivables | | | | |
| 19 | (124) Notes Receivable .............. | 24 | 221 934 | 174 524 | (47 410) |
| 20 | (125) Accounts Receivable .............. | 24 | 9 210 210 | 9 875 158 | 664 948 |
| 21 | (126) Receivables from Associated Companies .... | 25 | 405 526 | 465 865 | 60 339 |
| 22 | (127) Subscriptions to Capital Stock .............. | — | | | |
| 23 | (128) Interest and Dividends Receivable .............. | — | 807 | 871 | 264 |
| 24 | (129) Rents Receivable .............. | — | 2 445 | 8 299 | 5 854 |
| 25 | (130) Accrued Utility Revenues (See (B) Page 18) | — | | 5 350 000 | 5 350 000 |
| 26 | Total Receivables .............. | | 9 840 722 | 15 874 717 | 6 033 995 |
| 27 | Less Reserve for Uncol. Accts. Acct. 254 .... | 42 | 122 040 | 113 473 | (8 567) |
| 28 | Net Receivables .............. | | 9 718 682 | 15 761 244 | 6 042 562 |
| 29 | (131) Materials and Supplies .............. | 26 | 8 221 345 | 7 384 590 | (836 755) |
| 30 | ([illegible]) [illegible] .............. | 28 | 144 755 | 204 422 | 59 667 |
| 31 | ([illegible]) [illegible] and Accrued Assets .............. | 28 | | | |
| 32 | ([illegible]) [illegible] Underground | 26A | | | |
| 33 | Total Current and Accrued Assets .............. | | 24 807 686 | 29 445 510 | 4 637 824 |
| 34 | DEFERRED DEBITS | | | | |
| 35 | ([illegible]) [illegible] Debt Discount and Expense .... | 29 | 31 927 | 27 992 | (3 935) |
| 36 | ([illegible]) [illegible] Property Losses .............. | 28 | | | |
| 37 | ([illegible]) [illegible] Survey and Investig. Chgs. .............. | 30 | | | |
| 38 | ([illegible]) [illegible] Accounts .............. | 31 | 15 420 | 24 791 | 9 371 |
| 39 | ([illegible]) Retirement Work in Progress .............. | — | | | |
| 40 | ([illegible]) Other Work in Progress .............. | — | 1 455 | 14 118 | 12 663 |
| 41 | ([illegible]) [illegible] Deferred Debits .............. | 32 | 117 233 | 167 263 | 50 030 |
| 42 | Total Deferred Debits .............. | | 166 035 | 234 164 | 68 129 |
| 43 | CAPITAL STOCK DISCOUNT AND EXPENSE | | | | |
| 44 | ([illegible]) Discount on Capital Stock .............. | 33 | | | |
| 45 | ([illegible]) Capital Stock Expense .............. | 33 | 370 839 | 370 839 | |
| 46 | Total Cap. Stock Discount and Expense .... | | 370 839 | 370 839 | |
| 47 | REACQUIRED SECURITIES | | | | |
| 48 | ([illegible]) Reacquired Capital Stock .............. | 34 | 302 560 | 211 230 | (91 330) |
| 49 | (133) Reacquired Long-Term Debt .............. | 36 | | | |
| 50 | Total Reacquired Securities .............. | | 302 560 | 211 230 | (91 330) |
| 51 | Total Assets and Other Debits .............. | | 492 811 690 | 521 224 827 | 28 413 137 |

## COMPARATIVE BALANCE SHEET Liabilities and Other Credits — STATEMENT A

| Line No. | Title of Account (a) | Sch. Page No. (b) | Balance Beginning of Year (c) $ c. | Balance End of Year (d) $ c. | Increase or Decrease (e) $ c. |
|---|---|---|---|---|---|
| 1 | CAPITAL STOCK AND SURPLUS | | | | |
| 2 | (200) Common Capital Stock | 34 | 103 871 430 | 103 871 430 | |
| 3 | (201) Preferred Capital Stock | 34 | 53 359 500 | 53 359 500 | |
| 4 | (202) Stock Liability for Conversion | 35 | | | |
| 5 | (203) Premiums and Assessments on Capital Stock | 35 | 2 603 340 | 2 603 340 | |
| 6 | (204) Capital Stock Subscribed | 35 | | | |
| 7 | (205) Installments Received on Capital Stock | 35 | | | |
| 8 | Total Capital Stock | | 159 834 270 | 159 834 270 | |
| 9 | (270) Capital Surplus | 20 | 2 200 851 | 4 053 397 | 1 852 546 |
| 10 | (271) Earned Surplus (See (A) Page 14) | 19 | 40 832 094 | 45 730 293 | 4 904 199 |
| 11 | Total Surplus | | 43 032 945 | 49 782 690 | 6 758 745 |
| 12 | Total Capital Stock and Surplus | | 202 867 215 | 209 623 960 | 6 756 745 |
| 13 | LONG-TERM DEBT | | | | |
| 14 | (210) Bonds | 36 | 219 250 000 | 253 625 000 | 34 3[illegible] 000 |
| 15 | (211) Receivers' Certificates | 36 | | | |
| 16 | (212) Advances from Associated Companies | 36 | | | |
| 17 | (213) Miscellaneous Long-Term Debt | 36 | | | |
| 18 | Total Long-Term Debt | | 219 250 000 | 253 625 000 | 34 375 000 |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 20 | (220) Notes Payable | 38 | 24 000 000 | 1 000 000 | (12 000 000) |
| 21 | (221) Notes Receivable Discounted | — | | | |
| 22 | (222) Accounts Payable | — | 3 657 376 | 3 209 212 | (448 [illegible]) |
| 23 | (223) Payables to Associated Companies | 38 | 280 343 | | (280 343) |
| 24 | (224) Dividends Declared | — | 541 045 | 541 045 | |
| 25 | (225) Matured Long-Term Debt | — | 13 934 | 13 934 | |
| 26 | (226) Matured Interest | — | 44 747 | 39 132 | (5 [illegible]) |
| 27 | (227) Customers' Deposits | — | 758 892 | 1 002 288 | 243 [illegible] |
| 28 | (228) Taxes Accrued (See (B) Page 18) | 39 | 16 471 557 | 13 708 192 | (2 763 [illegible]) |
| 29 | (229) Interest Accrued | — | 1 802 345 | 2 282 856 | 480 [illegible] |
| 30 | (230) Other Current and Accrued Liabilities | 40 | 3 691 914 | 3 421 539 | (270 [illegible]) |
| 31 | Total Current and Accrued Liabilities | | 51 262 153 | 38 218 178 | (13 043 [illegible]) |
| 32 | DEFERRED CREDITS | | | | |
| 33 | (240) Unamortized Premium on Debt | 29 | 3 240 628 | 3 477 303 | 236 [illegible] |
| 34 | (241) Customers' Advances for Construction | 40 | 272 072 | 139 120 | (138 [illegible]) |
| 35 | (242) Other Deferred Credits | 41 | | 1 548 | 1 548 |
| 36 | Total Deferred Credits | | 3 512 700 | 3 617 969 | 105 269 |
| 37 | RESERVES | | | | |
| 38 | (255) Insurance Reserve | 43 | | | |
| 39 | (256) Injuries and Damages Reserve | 43 | 311 935 | 327 483 | 15 [illegible] |
| 40 | (257) Employees' Provident Reserve | 43 | 182 770 | 153 292 | (29 [illegible]) |
| 41 | (258) Other Reserves (except reserves deducted contra) | 43 | | | |
| 42 | Total Reserves | | 494 705 | 480 775 | (13 930) |
| 43 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 44 | (265) Contributions in Aid of Construction | 43 | 2 039 917 | 2 292 945 | 253 028 |
| 45 | ACCUMULATED DEFERRED TAXES ON INCOME | | | | |
| 46 | (266) Accumulated Deferred Taxes on Income | 44 | 13 385 000 | 15 366 000 | 1 981 000 |
| 47 | Total Liabilities and Other Credits | | 492 811 690 | 521 224 827 | 28 413 137 |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 503, 504)
### (Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation (account 503) and amortization of limited term electric investments (account 504) for the year, classified according to plant functional classifications.

2. In section B state the rules by which the respondent determined the amounts of charges for depreciation and amortization of electric plant. Show the rates used in computing the depreciation and amortization charges for the year and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

### A. Summary of Depreciation and Amortization Charges

| Line No. | Functional classification (a) | Depreciation (Account 503) (b) | Amortization of limited-term electric investments (Account 504) (c) | Total depreciation and amortization (d) |
|---|---|---|---|---|
| | | $ | $ | $ |
| 1 | Steam production plant | 4 639 284 | | 4 639 284 |
| 2 | Hydraulic production plant | 659 205 | | 659 205 |
| 3 | Internal combustion engine production plant | | | |
| 4 | Transmission plant | 1 745 195 | | 1 745 195 |
| 5 | Distribution plant | 6 008 715 | | 6 008 715 |
| 6 | General plant | 515 216 | | 515 216 |
| 7 | Sub Total | 13 567 615 | | 13 567 615 |
| 8 | Allocated portion of common plant | | | |
| 9 | depreciation to electric department | 337 435 | | 337 435 |
| 10 | TOTAL | 13 905 050 | | 13 905 050 |

### B. Method of Determination of Depreciation and Amortization Charges

Depreciation Charges

Missouri Properties

The provision for depreciation was based upon lump sum allowances made by the Missouri Public Service Commission in report and order issued February 20, 1937, in Cases 5903 and 7593; plus an additional provision from income for the year 1958 amounting to $149,071. The allowances by the Missouri Public Service Commission amounted to $1,975,000 per annum as of April 30, 1935, plus 3% per annum of net additions of plant subsequent to April 30, 1935. The depreciation provisions for the year 1958 amounted to the following percentages of the average investment in depreciable plant:

| | |
|---|---|
| Osage Hydro-Electric Project | 1.33% |
| All Other Property | 2.91% |

The additional provision of $149,071 referred to above was made to provide depreciation at the rate of 1% per annum on portions of Accounts 320 and 340 and on Account 341, such portions of Accounts 320 and 340 representing all expenditures recorded in such accounts except expenditures for lands held under unrestricted fee title.

Illinois - Iowa Properties

Depreciation for the year 1958 was charged at the overall rate of 2.8% per annum of the total average depreciable plant investment, exclusive of the investment in the Keokuk Hydro-Electric Plant and substation. Depreciation for the Keokuk Hydro-Electric Plant and substation was charged at the following annual rates:

(Continued on Page 83A)

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