

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

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL and BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**JASON KUNST, CPA**

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

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

*Jefferson City, Missouri*  
*January 2020*

*Staff* Exhibit No. 117 P  
Date 3/4/20 Reporter JNB  
File No. ER-2019-0335

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **JASON KUNST, CPA**

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

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

7 Q. Please state your name and business address.

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

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

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

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

15 A. Yes.

16 **EXECUTIVE SUMMARY**

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

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

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

4 **MUNICIPAL TAX SETTLEMENT**

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

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

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

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

19 In April of 2017, Ameren Missouri reached a settlement agreement with the  
20 municipalities<sup>3</sup> and agreed to pay \$13 million for taxes "allegedly due and owing through

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

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

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

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1 March 31, 2017<sup>4</sup> and additional accrued<sup>5</sup> and future taxes on certain miscellaneous revenue  
2 accounts effective April 1, 2017. The settlement was approved by the Circuit Court in  
3 December of 2017, and Ameren Missouri paid approximately \$13.4<sup>6</sup> million in January and  
4 February of 2018 to finalize the agreement.

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

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

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

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

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

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

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

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

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

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

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

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

17 A. \*\* \_\_\_\_\_  
18 \_\_\_\_\_  
19 \_\_\_\_\_  
20 \_\_\_\_\_ \*\*

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

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

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

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

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

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

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

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

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

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

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<sup>7</sup> EFIS Item No. 2, Application, page 2 paragraph 6 (emphasis added).

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

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

4

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

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

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

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

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

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

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

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

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

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

17 **DONATED UTILITY PROPERTY**

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

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



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

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

7 A. No.

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

10 A. No.

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

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

16 **a) SLU DONATION**

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

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

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

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

3 A. \*\* \_\_\_\_\_  
4 \_\_\_\_\_  
5 \_\_\_\_\_ 10 \_\_\_\_\_  
6 \_\_\_\_\_  
7 \_\_\_\_\_ 11 \_\_\_\_\_  
8 \_\_\_\_\_ \*\*

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

10 A. \*\* \_\_\_\_\_  
11 \_\_\_\_\_  
12 \_\_\_\_\_  
13 \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16 \_\_\_\_\_ \*\*

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

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

10 \*\*

\*\* See Confidential Schedule JK-r3.

11 See Confidential Schedule JK-r4.

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

4 Q. Did Ameren Missouri replace the central substation?

5 A. Yes. In 2008, Ameren Missouri purchased land for \*\* \_\_\_\_\_ \*\* on which  
6 to construct the replacement for the central substation, which was placed into service in  
7 November of 2012.<sup>12</sup>

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

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

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

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

17 Q. Why is Staff making its recommendation?

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

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<sup>12</sup> \*\* \_\_\_\_\_ \*\*

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

1        **b) ELDON DONATION**

2        Q.     Please provide a brief summary of the Eldon donation.

3        A.     In 2006, Ameren Missouri donated the facilities located at 701 Colorado Ave,  
4 in Eldon, Missouri to the American Legion Post 229 in order to facilitate the sale of property  
5 that Ameren Missouri was leasing to the American Legion near Bagnell Dam. As a result of  
6 the donation of the facility, Ameren Missouri constructed a replacement facility for its  
7 operations at nearby location in Eldon, MO. \*\* \_\_\_\_\_  
8 \_\_\_\_\_  
9 \_\_\_\_\_

14 \*\*

10       Q.     Did Staff address the donation and \*\* \_\_\_\_\_ \*\* of the Eldon  
11 facility as part of the recent Ameren Missouri gas Case No. GR-2019-0077?

12       A.     Yes, as referenced on page 38, lines 10-15 of the Staff Cost of Service  
13 Report filed in this case, Staff proposed an adjustment as part of that case to \*\* \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16 \_\_\_\_\_

17       \*\*  
\_\_\_\_\_

18       Q.     Why is it necessary to make a similar adjustment in this case?

19       A.     \*\* \_\_\_\_\_  
20 \_\_\_\_\_  
21 \_\_\_\_\_

\*\*

14 \*\*

\*\*

Rebuttal Testimony of  
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1 Q. Why is Staff proposing this adjustment?

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

8 \_\_\_\_\_ \*\*

9 Q. \*\* \_\_\_\_\_ \*\*

10 A. \*\* \_\_\_\_\_  
11 \_\_\_\_\_  
12 \_\_\_\_\_  
13 \_\_\_\_\_

14 \_\_\_\_\_ \*\*

15 Q. \*\* \_\_\_\_\_  
16 \_\_\_\_\_ \*\*

17 A. \*\* \_\_\_\_\_  
18 \_\_\_\_\_ \*\*

19 **SOFTWARE MAINTENANCE EXPENSE**

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

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

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

6 Q. Does this complete your rebuttal testimony?

7 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**


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

**AFFIDAVIT OF JASON KUNST, CPA**

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

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

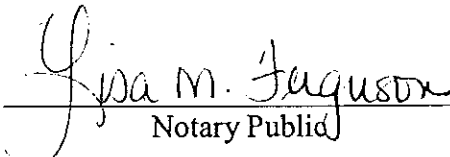
Further the Affiant sayeth not.

  
\_\_\_\_\_  
JASON KUNST, CPA

**JURAT**

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

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

  
\_\_\_\_\_  
Notary Public

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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

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



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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

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

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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Gorin	[REDACTED]	Klondike
Graniteville	[REDACTED]	Knob Lick
[REDACTED]	Hollywood	Knox City
Gray Summit	Holstein	Koeltztown
Green Castle	Holt	Labadie
Green City	Holts Summit	La Belle
Green Park	[REDACTED]	Laddonia
Greendale	[REDACTED]	Ladue
Greentop	Huntsville	LaGrange
Grubville	Hurdland	[REDACTED]
Hallsville	Ilasco	Lake Ozark
Hamilton	Illmo	Lake St. Louis
[REDACTED]	Iron Mountain Lake	Lakeland
Hartsburg	[REDACTED]	Lakeshire
Harvester	[REDACTED]	[REDACTED]
Hawk Point	Jamestown	Lakeview
[REDACTED]	Jefferson City	[REDACTED]
[REDACTED]	Jennings	Lathrop
Haywood City	Jonesburg	Latty
Hazelwood	Josephville	Lawson
Hematite	Kaiser	Leadington
Henke	Kampville	Leadwood
Henley	Kearney	[REDACTED]
Herculaneum	[REDACTED]	Lewistown
Higbee	Kidder	Liberty
High Hill	[REDACTED]	Libertyville
High Ridge	[REDACTED]	Liguori
Highley Heights	Kingston	Lilbourn
Hillsboro	Kinloch	Linn
Hillsdale	Kirksville	Linn Creek
[REDACTED]	Kirkwood	Lohman
		Lonedell

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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

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

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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Pasadena Hills	Rosebud	
	Rush Hill	Stark
	Russellville	State Line
Peerless Park		
Peers	Santa Rosa	Stephens
	Saverton	Stover
Peruque	Schubert	Sturgeon
Pevely	Scott City	Sublette
Pilot Grove	Scottsdale	Sulphur Springs
	Selma	Sunset Hills
Pine Lawn		
Piney Park	Shrewsbury	Syracuse
Plattsburg	Silex	Taos
Polo	Smithton	Tenbrook
	Speed	Thompson
Portageville	Spring Town	Tiff
	South Gorin	Tipton
Prairie Home	St. Albans	Town & Country
	St. Ann	Townley
Queen City	St. Catherine	Treloar
	St. Charles	Troy
	St. Clair	
Revere	St. Clement	
	St. Elizabeth	
Rich Fountain	St. Francisville	Turpin
Richmond Heights	St. George	
Richwoods	St. John	
Risco	St. Louis	Union
	St. Louis County	University City
Rock Hill	St. Martins	
Rockview		
	St. Peters	

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

AMEREN MISSOURI - COMMUNITIES SERVED - ELECTRIC

Valles Mines	Wardsville	Westphalia
Valley Park	Ware	
Vandalia	Warrenton	
Vandiver	Warson Woods	Whiting
	Washington	
Velda City	Wayland	Wildwood
		Williamsburg
Versailles	Weber Hill	Winchester
Vibbard	Webster Groves	Winfield
		Winston
Victoria	Wellington Springs Heights	Wood Heights
Vienna	Wellston	Woodson Terrace
Villa Ridge	Wellsville	Wright City
Vinita Park	Wentzville	Wyaconda
Vinita Terrace	West Allen	

**Schedule JK-r2**

**through**

**Schedule JK-r5**

**HAVE BEEN DEEMED**

**CONFIDENTIAL**

**IN THERE ENTIRETY**