

AmerenUE
Statement of Operating Income with Adjustments
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Present (St. Ex. 18.0 Sch. 18.1 UE, p. 2)	Adjustments (Appendix B Sch. 2)	Pro Forma Present (Cols. B+C)	Company Proposed Increase (Co. Schs. C-1, C-6.2)	Gross Revenue Conversion Factor	Proposed Rates With Adopted Adjustments (Cols. D+E+F)	Adjustment To Proposed Increase	Operating Statement Per 10/22/03 Order (Cols. G+H)	Adjustment Per Order on Rehearing (J)	Operating Statement Per Order on Rehearing (Cols I+J)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues	\$ 4,960	\$ -	\$ 4,960	\$ 3,772	\$ 684	\$ 9,416	\$ (2,555)	\$ 6,861	\$ (24)	\$ 6,837
2	Other Revenues	174	-	174	-	-	174	-	174	-	174
3	PGA Revenues	9,852	-	9,852	-	-	9,852	-	9,852	-	9,852
4		-	-	-	-	-	-	-	-	-	-
5	Total Operating Revenue	14,986	-	14,986	3,772	684	19,442	(2,555)	16,887	(24)	16,863
6	Uncollectible Accounts	399	(297)	102	74	(41)	135	(19)	116	-	116
7	Production	232	(25)	207	-	-	207	-	207	-	207
8	PGA Expenses	9,852	-	9,852	-	-	9,852	-	9,852	-	9,852
9	Gas Storage and Processing	-	-	-	-	-	-	-	-	-	-
10	Transmission	50	(1)	49	-	-	49	-	49	-	49
11	Distribution	1,474	(55)	1,419	-	-	1,419	-	1,419	-	1,419
12	Customer Accounts	669	(13)	656	-	-	656	-	656	-	656
13	Customer Service	102	(5)	97	-	-	97	-	97	-	97
14	Sales	11	(1)	10	-	-	10	-	10	-	10
15	Administrative and General	2,389	(432)	1,957	-	-	1,957	-	1,957	-	1,957
16	Depreciation and Amortization	756	(34)	722	-	-	722	-	722	(5)	717
17	Taxes Other Than Income	168	(9)	159	-	-	159	-	159	-	159
18		-	-	-	-	-	-	-	-	-	-
19	Total Operating Expense										
20	Before Income Taxes	16,102	(872)	15,230	74	(41)	15,263	(19)	15,244	(5)	15,239
21	State Income Tax	(1)	(51)	(52)	190	133	271	(185)	86	(1)	85
22	Federal Income Tax	(210)	(61)	(271)	843	592	1,164	(823)	341	(5)	336
23	ITCs	(16)	-	(16)	-	-	(16)	-	(16)	-	(16)
24	Total Operating Expenses	15,875	(984)	14,891	1,107	684	16,682	(1,027)	15,655	(11)	15,644
25	NET OPERATING INCOME	\$ (889)	\$ 984	\$ 95	\$ 2,665	\$ -	\$ 2,760	\$ (1,528)	\$ 1,232	\$ (13)	\$ 1,219
26	Rate Base								\$ 14,949		\$ 14,791
27	Overall Rate of Return								8.24%		8.24%
28	Revenue Change (Col. (I) Line 1 minus Col. (D), Line 1)								\$ 1,901		\$ 1,877
29	Percentage Revenue Change (Col. (I), Line 28 divided by Col. (D), Line 5)								12.69%		12.53%

AmerenUE
Adjustments to Operating Income
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Interest Synchronization	Uncollectibles Expense	Rate Case Expense	Wage Expense	Pension Expense	Incentive Compensation	Early Retirement	Subtotal Operating Statement Adjustments
		(Per Order)	(St. Ex. 10.0 Sch. 10.3 UE)	(Per Order)	(St. Ex. 18.0 Sch. 18.9 UE)	(Per Order)	(St. Ex. 18.0 Sch. 18.11 UE)	(St. IB Appendix B Sch. 6)	Per 10/22/03 Order
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	PGA Revenues	-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	-	(297)	-	-	-	-	-	(297)
7	Production	-	-	-	-	-	(24)	(1)	(25)
8	PGA Expenses	-	-	-	-	-	-	-	-
9	Gas Storage and Processing	-	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	(1)	-	(1)
11	Distribution	-	-	-	(26)	-	(26)	(3)	(55)
12	Customer Accounts	-	-	-	(6)	-	(6)	(1)	(13)
13	Customer Service	-	-	-	(2)	-	(2)	-	(4)
14	Sales	-	-	-	(1)	-	-	-	(1)
15	Administrative and General	-	-	(32)	(3)	(330)	(17)	(1)	(383)
16	Depreciation and Amortization	-	-	-	-	-	-	-	-
17	Taxes Other Than Income	-	-	-	(3)	-	(6)	-	(9)
18		-	-	-	-	-	-	-	-
19	Total Operating Expense	-	(297)	(32)	(41)	(330)	(82)	(6)	(788)
20	Before Income Taxes	-	(297)	(32)	(41)	(330)	(82)	(6)	(788)
21	State Income Tax	(1)	22	2	3	24	6	-	56
22	Federal Income Tax	(6)	96	10	13	107	27	2	249
23	ITCs	-	-	-	-	-	-	-	-
24	Total Operating Expenses	(7)	(179)	(20)	(25)	(199)	(49)	(4)	(483)
25	NET OPERATING INCOME	\$ 7	\$ 179	\$ 20	\$ 25	\$ 199	\$ 49	\$ 4	\$ 483

AmerenUE
Adjustments to Operating Income
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments	Voluntary Retirement Program Costs (Per Order)	Uncollectibles Expense (Per Order)	Advertising Expense (Per Order)	Income Tax Expense (St. Ex. 10.0 Sch. 10.8 UE)	Depreciation Expense on Plant in Service (AG Ex. 1.0 Sch. B-1)	Total Operating Statement Adjustments Per 10/22/03 Order	Operating Statement Adjustment (Per Order on Rehearing)
	(A)	(J)	(K)	(L)	(M)	(N)	(O)	(Q)	(P)
1	Operating Revenues	\$ -		\$ -	\$ -			\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	PGA Revenues	-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(297)	-	-	-	-	-	(297)	-
7	Production	(25)	-	-	-	-	-	(25)	-
8	PGA Expenses	-	-	-	-	-	-	-	-
9	Gas Storage and Processing	-	-	-	-	-	-	-	-
10	Transmission	(1)	-	-	-	-	-	(1)	-
11	Distribution	(55)	-	-	-	-	-	(55)	-
12	Customer Accounts	(13)	-	-	-	-	-	(13)	-
13	Customer Service	(4)	-	-	(1)	-	-	(5)	-
14	Sales	(1)	-	-	-	-	-	(1)	-
15	Administrative and General	(383)	(49)	-	-	-	-	(432)	-
16	Depreciation and Amortization	-	-	-	-	-	(34)	(34)	(5)
17	Taxes Other Than Income	(9)	-	-	-	-	-	(9)	-
18		-	-	-	-	-	-	-	-
19	Total Operating Expense								
20	Before Income Taxes	(788)	(49)	-	(1)	-	(34)	(872)	(5)
21	State Income Tax	56	4	-	-	(113)	2	(51)	-
22	Federal Income Tax	249	16	-	-	(337)	11	(61)	2
23	ITCs	-	-	-	-	-	-	-	-
24	Total Operating Expenses	(483)	(29)	-	(1)	(450)	(21)	(984)	(3)
25	NET OPERATING INCOME	\$ 483	\$ 29	\$ -	\$ 1	\$ 450	\$ 21	\$ 984	\$ 3

AmerenUE
Rate Base
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Rate Base (St. Ex. 18.0 Sch. 18.3 UE, p. 2)	Adjustments (Appendix B Sch. 4)	Rate Base Per 10/22/03 Order (Col. B+C)	Adjustments on Rehearing (Appendix Sch. 4)	Rate Base Per Order on Rehearing (Col D+E)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Gross Plant in Service	\$ 32,088	\$ (1,420)	\$ 30,668	\$ (172)	\$ 30,496
2	Accumulated Depreciation	(15,977)	(53)	(16,030)	14	(16,016)
3		-	-	-	-	-
4	Net Plant	16,111	(1,473)	14,638	(158)	14,480
5	Additions to Rate Base					
6	Materials & Supplies	36	-	36	-	36
7	Gas Stored Underground & Propane	1,703	(2)	1,701	-	1,701
8	Cash Working Capital	840	(326)	514	-	514
9	Deferred Info System Development	-	-	-	-	-
10		-	-	-	-	-
11		-	-	-	-	-
12		-	-	-	-	-
13		-	-	-	-	-
14		-	-	-	-	-
15		-	-	-	-	-
16	Deductions From Rate Base					
17	Customer Advances	(147)	-	(147)	-	(147)
18	Customer Deposits	(46)	-	(46)	-	(46)
19	Pre-1971 Investment Tax Credits	(13)	-	(13)	-	(13)
20	Accumulated Deferred Income Taxes	(1,734)	-	(1,734)	-	(1,734)
21		-	-	-	-	-
22		-	-	-	-	-
23	Rate Base	<u>\$ 16,750</u>	<u>\$ (1,801)</u>	<u>\$ 14,949</u>	<u>\$ (158)</u>	<u>\$ 14,791</u>

AmerenUE
Adjustments to Rate Base
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Plant in Service (AG Ex. 1.0 Sch. B)	Cash Working Capital (Per Order)	Underground Storage (St. Ex. 11.0 Sch. 11.1 UE)	(Source)	Total Rate Base Adjustments Per 10/22/03 Order	Rate Base Adjustments Per Order on Rehearing	
	(A)	(B)	(C)	(D)	(E)	(F)	(I)	
1	Gross Plant in Service	\$ (1,420)	\$ -	\$ -	\$ -	\$ -	\$ (1,420)	(172)
2	Accumulated Depreciation	(53)	-	-	-	-	(53)	14
3		-	-	-	-	-	-	-
4	Net Plant	(1,473)	-	-	-	-	(1,473)	(158)
5	Additions to Rate Base							
6	Materials & Supplies	-	-	-	-	-	-	-
7	Gas Stored Underground & Propane	-	-	-	(2)	-	(2)	-
8	Cash Working Capital	-	(326)	-	-	-	(326)	-
9	Deferred Info System Development	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14		-	-	-	-	-	-	-
15		-	-	-	-	-	-	-
16	Deductions From Rate Base							
17	Customer Advances	-	-	-	-	-	-	-
18	Customer Deposits	-	-	-	-	-	-	-
19	Pre-1971 Investment Tax Credits	-	-	-	-	-	-	-
20	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-
22		-	-	-	-	-	-	-
23	Rate Base	\$ (1,473)	\$ (326)	\$ -	\$ (2)	\$ -	\$ (1,801)	\$ (158)