

Exhibit No.:
Issue(s): *Class Cost of Service;*
Rate Design;
Miscellaneous
Service Charges;
Special Contract Rates
Witness: *Keri Roth*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *GR-2024-0369*
Date Testimony Prepared: *March 14, 2025*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

WATER, SEWER, GAS, & STEAM DEPARTMENT

DIRECT TESTIMONY

OF

KERI ROTH

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

CASE NO. GR-2024-0369

Jefferson City, Missouri
March 2025

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KERI ROTH

UNION ELECTRIC COMPANY,

d/b/a Ameren Missouri

CASE NO. GR-2024-0369

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DIRECT TESTIMONY

OF

KERI ROTH

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

CASE NO. GR-2024-0369

Q. Please state your name and business address.

A. My name is Keri Roth and my business address is 200 Madison Street,
P.O. Box 360, Jefferson City, Missouri 65102.

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

A. I am employed by the Missouri Public Service Commission (“Commission”) as
a Lead Senior Utility Regulatory Auditor in the Water, Sewer, Gas, and Steam Department,
Industry Analysis Division.

Q. Please describe your educational background and work experience.

A. I graduated from Lincoln University in May 2011 with a Bachelor of Science
degree in Accounting. Prior to joining the Commission in August 2021, I was employed by the
Missouri Office of the Public Counsel (“OPC”) as a Senior Utility Regulatory Auditor from
September 2012 to August 2021.

Q. Have you previously filed testimony before this Commission?

A. Yes. Please refer to Schedule KR-d1, attached to this direct testimony, for a list
of cases for which I have filed testimony.

Q. What is the purpose of this direct testimony?

A. The purpose of this direct testimony is to provide the Commission with Staff’s
 (“Staff”) recommended Class Cost of Service (“CCOS”) study, rate design, and miscellaneous

1 service charges for the Union Electric Company, d/b/a Ameren Missouri (“Ameren Missouri”)
2 rate case.

3 **CLASS COST OF SERVICE**

4 Q. What is the purpose of a CCOS study?

5 A. The purpose of a CCOS study is to determine and provide the Commission with
6 the relative class cost responsibilities for Ameren Missouri’s overall revenue requirement.
7 The revenue requirement is described in detail in the Cost of Service (“COS”) Direct Testimony
8 of Staff witness Lisa M. Ferguson. The CCOS study included an allowance for a true-up
9 estimate as provided in Staff’s accounting work papers.

10 Q. How are these costs then used to calculate rates?

11 A. Staff used the current rate classes as set out in Ameren Missouri’s effective tariff
12 to assign costs in the CCOS study. Those costs are then used to calculate rates based on the
13 level of investment and expenses calculated in Staff’s COS. Rates are to be designed in a way
14 that provides the utility the opportunity to collect its revenue requirement. Staff proposes
15 no changes to the rate classes currently in Ameren Missouri’s tariff. The following rate classes
16 are in Ameren Missouri’s currently effective tariff: Residential, General Service (“GS”),
17 Interruptible, Small Transportation (“ST”), and Large Volume Transportation (“LVT”).

18 Q. What major functional cost categories did Staff use in its CCOS?

19 A. Natural gas utilities differ from other utilities, such as electric, in that the
20 production and transmission of the commodity is largely accomplished by entities other than the
21 utility itself. Recovery of gas costs is made through the Purchased Gas Adjustment (“PGA”).
22 The major functional cost categories Staff used in its CCOS study are Distribution and
23 Customer. Within the Distribution function, a distinction was made between the mains, which

1 are generally designed to deliver natural gas to multiple customers, and the regulators, meters,
2 and service lines used to deliver natural gas service to a specific customer. The functional
3 categories used in Staff's CCOS study include: Production Capacity, Transmission,
4 Storage and Transmission, Distribution General, Distribution Mains, Distribution Meters,
5 Distribution Regulators, Distribution Services, Customer General, Deposits, Billing, Customer
6 Meter Reads, Uncollectible Accounts, Customer Services and Information, and Income Taxes.
7 The Distribution function is the single largest cost component, which represents approximately
8 84.90% of the total cost for Ameren Missouri, and the Customer function represents
9 approximately 7.36% of the total cost.

10 Q. How are distribution costs allocated?

11 A. Distribution is the link in the chain built to deliver natural gas from the
12 wholesale system to Ameren Missouri's customers' homes and businesses. Ameren Missouri's
13 distribution plant includes underground mains and laterals together with meters and regulators,
14 as well as service and labor expenses incurred for the operation and maintenance of these
15 distribution facilities. Staff reviewed Ameren Missouri's Peak and Average allocation factor
16 for Distribution Mains, Account 376, which had a plant in service value of approximately
17 \$451,833,410 million in Staff's COS direct filing, and determined that for purposes of this case,
18 it is a reasonable allocator for distribution mains. Distribution mains need to be sized to serve
19 customers on the peak day but also need to be designed to serve customers 365 days of the year.

20 Staff also used the allocators developed by Ameren Missouri for meters, regulators, and
21 service lines, after determining that the results of Ameren Missouri's study appear to be
22 reasonable for this proceeding. For service lines, Account 380, which had a plant in service
23 value of approximately \$170,042,569 million in Staff's COS direct filing, Ameren Missouri

1 developed three typical cost estimates to install these service lines today for residential,
2 commercial, and large customers. These three typical costs were then used together with the
3 number of customers in each rate class to determine an allocation factor for each class.
4 Similarly, for meters and regulators, Accounts 381 and 383, which had a plant in service value
5 of approximately \$38,801,996 million and \$25,762,770 million in Staff's COS direct filing,
6 typical costs were developed for various meters and regulators, the number of customers in each
7 class that the various meters and regulators was determined, and resulting allocation factor for
8 each class was determined.

9 Q. How are customer-related costs allocated?

10 A. Staff developed allocators for customer-related costs which include expenses
11 incurred for billing and customer services. Customer-related costs are costs necessary to make
12 natural gas service available to the customer, regardless of whether or not the service was
13 utilized. Examples of such costs include meter reading, billing, postage, customer accounting,
14 and customer service expenses. Staff allocated these costs to customer classes based on the
15 number of customers in the class.

16 Q. How are tax-related costs allocated?

17 A. Taxes consist of real estate and property taxes, payroll tax expenses, and income
18 taxes. Real estate and property taxes are directly related to the original cost investment in plant
19 for Ameren Missouri; therefore, these expenses are allocated to customer classes on the basis
20 of the sum of the previously allocated production, distribution, and general plant investment.

21 Payroll tax expenses are directly related to payroll expenses for Ameren Missouri,
22 so these expenses are allocated to customer classes on the basis of previously allocated
23 payroll expenses.

1 Lastly, Staff separately allocated income taxes for Ameren Missouri to customer classes
2 based on the percentage of net income produced by each customer class.

3 **RATE DESIGN**

4 Q. What is the purpose of Staff's rate design?

5 A. The purpose of Staff's rate design is to determine how Ameren Missouri's
6 non-gas revenue requirement will be allocated among the different customer classes. However,
7 it is important to note that the non-gas revenue requirement affects only a portion of a
8 customer's bill, as the bill also includes charges for the PGA. The non-gas portion of the bill
9 includes monthly customer and volumetric meter reading rates, also known as a customer
10 charge and a delivery charge per CCF (i.e. CCF stands for hundred cubic feet). The PGA,
11 which can be approximately half of a customer's bill depending on usage, is subject to
12 provisions in Ameren Missouri's PGA tariff sheets.

13 Rate design is the method used to determine the rates and rate components to be
14 charged to individual classes of customers. The following factors are of particular relevance to
15 Staff's rate design in this case: 1) Incorporating methods to implement in rates any
16 Commission-ordered overall change in the customer class revenue responsibility; and,
17 2) Retaining, to the maximum extent possible, existing rate schedules and rate structures to
18 minimize rate switching, except where Commission guidance or best practice indicates an
19 appropriate departure.

20 Q. What is Staff's rate design recommendation?

21 A. As shown in the table below, Staff is proposing an equal percentage increase of
22 36.144% across all customer classes.

Customer Class	Current Revenues	Equal % Revenue Increase	Proposed Revenues
Residential	\$47,522,513	\$17,176,564	\$64,699,077
General Service	\$17,712,843	\$6,402,140	\$24,114,983
Interruptible Service	\$419,195	\$151,514	\$570,709
Standard Transportation	\$10,859,193	\$3,924,953	\$14,784,145
Large Volume Transportation	\$4,260,643	\$1,539,969	\$5,800,612

Staff has not recommended any changes to the current design of Ameren Missouri's gas rates. Staff continues to recommend a set Residential monthly Customer Charge with a flat volumetric Delivery Charge. Additionally, Staff has not recommended any changes to Ameren Missouri's rate design for General Service and Interruptible Service Classes. Each class will continue to have a monthly Customer Charge and a two-block design for the volumetric rate, with usage for the first 7,000 Ccf consumed per month billed at a higher rate than the remaining Ccf. Standard Transportation and Large Volume Transportation classes have the same design. However, the transportation classes also have monthly charges for the administrative charge and aggregation and balancing charge. Staff is also not recommending any new changes in the design of those rates.

Based on Staff's rate design recommendations above, Staff's recommended rates for each Ameren Missouri class are in the table below:

1

Customer Class	Current Rate	Proposed Rate
Residential		
Customer Charge	\$ 15.00	\$ 20.42
1 st Block	\$ 0.35360	\$ 0.48140
2 nd Block	\$ 0.00000	\$ 0.00000
General Service		
Customer Charge	\$ 30.33	\$ 41.29
1 st Block	\$ 0.32510	\$ 0.44260
2 nd Block	\$ 0.21290	\$ 0.28990
Interruptible Service		
Customer Charge	\$ 281.87	\$ 383.75
1 st Block	\$ 0.3251	\$ 0.4426
2 nd Block	\$ 0.1748	\$ 0.2380
Standard Transportation		
Customer Charge	\$ 30.23	\$ 41.16
Admin Charge (monthly)	\$ 45.73	\$ 62.26
Meter Equip Charge (monthly)	\$ 21.00	\$ 28.59
School Agg and Bal	\$ 0.00440	\$ 0.00600
1 st Block	\$ 0.32510	\$ 0.44260
2 nd Block	\$ 0.18150	\$ 0.24710
Large Transportation		
Customer Charge	\$ 1,527.31	\$ 2,079.34
Admin Charge (monthly)	\$ 45.73	\$ 62.26
1 st Block	\$ 0.32510	\$ 0.44260
2 nd Block	\$ 0.15610	\$ 0.21250

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Staff's specific rate recommendations provided above are highly dependent on the overall revenue requirement and on mitigation of customer impact. Staff will continue to evaluate the costs and revenues for each rate class, and if there are significant changes in cost drivers across rate classes, Staff will adjust its recommendation accordingly.

MISCELLANEOUS SERVICE CHARGES

Q. Is Ameren Missouri proposing any changes to its miscellaneous service charges in the effective tariff?

A. No.

Q. Is Staff proposing any changes to Ameren Missouri's miscellaneous service charges in the effective tariff?

A. No, Staff does not propose any changes at this time. Miscellaneous service charges are reviewed during each rate case. The current fees reasonably cover the costs associated with the services listed in the effective tariff.¹

SPECIAL CONTRACT RATES

Q. Does Ameren Missouri have special contracts currently in effect?

A. Yes. Special contracts are included in the effective tariff for University of Missouri and Archer-Daniels-Midland Company.² Additionally, Ameren Missouri previously had a special contract with Cargill, Inc., but is now terminated as of August 1, 2023.

Q. Have there been any changes to the special contracts since Ameren Missouri's last general rate case?

A. The contracts contain language for the calculation of rates, and it is Staff's understanding that the language in these contracts remains unchanged for University of Missouri and Archer-Daniels-Midland Company.

Ameren Missouri's special contract with Cargill, Inc., which became effective in 1995 terminated of its own terms effective August 1, 2023 and will not be renewed. Cargill, Inc., is now a Large Volume Transportation customer.

¹ Ameren Missouri response to Staff Data Request 0147.

² Ameren Missouri response to Staff Data Request 0047.

1 Ameren Missouri has indicated in response to Staff Data Request 0150 that Ameren has
2 been in discussions with one other company regarding a special contract rate. However, it is
3 unclear if and when the other company will take service under a special contract rate.
4 Commission approval would be needed prior to implementing this non-tariff rate.

5 Q. Does Staff have any concerns with the continuation of these special contracts?

6 A. No.

7 Q. Does Staff have any proposal regarding special contract rates in the effective
8 tariff?

9 A. No, not at this time.

10 **SCHEDULES ATTACHED TO TESTIMONY**

11 Q. Can you please summarize the CCOS schedules attached to your testimony?

12 A. **Schedule 1** shows plant in service allocated to each customer class.

13 **Schedule 2** shows net plant in service allocated to each customer class.

14 **Schedule 3** shows depreciation reserve allocated to each customer class.

15 **Schedule 4** shows depreciation expense allocated to each customer class.

16 **Schedule 5** shows revenues and expenses allocated to each customer class.

17 **Schedule 6** shows labor related expenses allocated to each customer class.

18 **Schedule 7** shows a summary of total rate base allocated to each customer class.

19 **Schedule 8** shows the summary of Staff's allocator functions for each
20 customer class.

21 **Schedule 9** shows the development of Staff's allocator functions for each
22 customer class.

23 **Schedule 10** shows the summary of Staff's CCOS.

24 **Schedule 11** is a comparison of current rates and Staff's proposed rates.

1 **SUMMARY**

2 Q. Can you please summarize Staff's position?

3 A. It is Staff's position that the CCOS study, with the above-mentioned
4 adjustments, correctly allocates the cost of providing natural gas service to each customer class.
5 It is Staff's position that the rates calculated for natural gas service provide a reasonable
6 opportunity for Ameren Missouri to recover the revenue requirement calculated in Staff's direct
7 COS filing.

8 Q. Does this conclude your direct testimony?

9 A. Yes it does.

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 Adjust)
Its Revenues for Natural Gas Service)

Case No. GR-2024-0369

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

COMES NOW KERI ROTH, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Keri Roth*; and that the same is true and correct according to her best knowledge and belief.

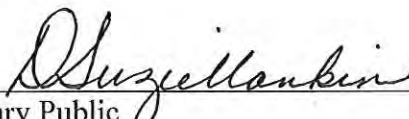
Further the Affiant sayeth not.


KERI ROTH

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 13th day of March 2025.




Notary Public

Keri Roth

Educational, Employment Background and Credentials

I am currently a Lead Senior Utility Regulatory Auditor in the Water, Sewer, Gas, and Steam Department, Industry Analysis Division for the Missouri Public Service Commission (Commission). I joined the Commission in August 2021. Prior to joining the Commission, I was employed by the State of Missouri – Office of the Public Counsel from September 2012 to August 2021 as a Senior Utility Regulatory Auditor.

I earned a Bachelor of Science degree in Accounting from Lincoln University in Jefferson City, MO in May 2011. In earning this degree, I completed numerous core Accounting and business classes.

Summary of Case Testimony Filed

Utility	Case Number	Testimony Issues
Empire District Electric Company	ER-2012-0345	Rate Case Expense, 2007 Ice Storms Cost
Emerald Pointe Utility Company	SR-2013-0016	Rate Case Expense, Sewer Commodity Charge Over-Charge Refund, Refund of Late Fees and Reconnection Fees, Customer Deposit Refunds, Legal Fee Expense, Hollister Sewage Treatment Expense, Interest Related to Refunds
Lake Region Water & Sewer Company	WR-2013-0461	Sludge Hauling Expense, Payroll-Life Insurance Expense, Rate Case Expense, Miscellaneous Expense – Service Charges and Charitable Contributions, Legal Fees, PWSD #4 Labor Expense, Equipment Rental, Office Supplies, Travel and Entertainment, Transportation Expense, Shawnee Bend Lagoon Retirement
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Bargain Purchase Discount, Depreciation Reserve

Utility	Case Number	Testimony Issues
Hickory Hills Water & Sewer Company, Inc.	WR-2014-0167 SR-2014-0166	Receiver Fees, Receiver Fee Amortization Expense, System Maintenance and Repairs, Meter Reading Expense, Amortization Expense, Depreciation Expense and Reserve, CIAC Amortization and Expense, Return on Equity
Empire District Electric Company	ER-2014-0351	Vegetation Management, Infrastructure Inspection Annualized Expense and Trackers, Advanced Coal Project Investment Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers, Corporate Franchise Tax, Riverton Unit 7 Depreciation Expense, Rate Case Expense, Prepayments, Injuries and Damages, Riverton 12 Operations and Maintenance Expense Tracker Request
Laclede Gas Company	GO-2015-0178	Telemetric Equipment Replacement Costs, “Budget” Infrastructure Costs
Missouri Gas Energy	GO-2015-0179	“Budget” Infrastructure Costs
Missouri American Water Company	WR-2015-0301	Atrazine Settlement Refund, Insurance Other Than Group, Equipment Lease Expense, Payroll and Benefits, Advertising Expense, PSC Assessment, Postage Expense, Tank Painting Tracker and Expense, Emerald Pointe Pipeline Amortization, Investment Tax Credit (ITC), Materials and Supplies, Prepayments
Empire District Electric Company	ER-2016-0023	Vegetation Management Expense and Trackers, Advanced Coal Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers (Generation Plant O&M Trackers), May 2011 Tornado Deferrals, Iatan 1, Iatan 2, and Plum Point Carrying Costs, Southwestern Power Administration Hydro Reimbursement, Bad Debt Expense, Riverton 12 Long-Term Maintenance Contract Tracker, Trackers in Rate Base
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes

Utility	Case Number	Testimony Issues
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	Corporate Allocation Factor, Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes, Self-Dealing, Capital Structure, Return on Equity, Cost of Debt, Account 301 – Organization Costs, Rate Case Expense
Moore Bend Water Utility, LLC	WC-2016-0252	Safe and Adequate Service
Terre Du Lac Utilities Corporation	WR-2017-0110	Revenue Requirement
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Employee Salaries and Benefits, Pre-Acquisition Engineering Fees, AFUDC, Management Consultant Fees, Auditing Expense, Tax Preparation Expense, Bank Fees, Rate Base, Revenue Requirement, Partial Disposition Agreement, Leak Repairs, Rate Case Expense, Corporate Allocation Factor
Missouri American Water Company	WR-2017-0285	Hickory Hills Amortization, Woodland Manor Amortization, Arnold Pipeline Amortization, Lobbying Expense, Charitable Contributions, City of Hollister Pipeline Amortization, Main Break Expense, Maintenance Expense, Promotional Giveaways, Payroll, Lead Service Lines – Accounting Treatment, Main Break Expense
Gascony Water Company	WR-2017-0343	Mileage Expense, Rate Case Expense
Liberty Utilities (Midstates Natural Gas) Corp. D/B/A Liberty Utilities	GR-2018-0013	Payroll, Incentive Compensation, Pensions and OPEBs Expense, Revenues
Kansas City Power & Light Company	ER-2018-0145	Opinion Information – Lobbying Expense
KCP&L Greater Missouri Operations Company	ER-2018-0146	Opinion Information – Lobbying Expense
Spire Missouri, Inc.	GU-2019-0011	Annual PSC/OPC Assessment AAO Request
Osage Utility Operating Company, Inc.	WA-2019-0185	Publicity and Customer Notice, Debit Acquisition Adjustment, Additional Standing Offers to Acquire OWC, Termination of Reflections Sale Agreement, Public Interest

Utility	Case Number	Testimony Issues
Confluence Rivers Utility Operating Company, Inc.	WA-2019-0299	Public Interest
Missouri American Water Company	WR-2020-0344	Vacant and Temporary Payroll Positions, COVID-19 AAO Cost Recovery
Missouri American Water Company	WR-2022-0303	Rate Design, Class Cost of Service, Miscellaneous Service Charges
Confluence Rivers Utility Operating Company, Inc.	WR-2023-0006	Rate Design/Cost of Service, Miscellaneous Service Charges

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
	TOTAL INTANGIBLE PLANT	\$52,603,332	53-GROSS P,T,D,S PLANT	\$27,689,727	\$12,169,574	\$431,768	\$7,572,084	\$4,740,179	\$0	\$52,603,332
	DISTRIBUTION PLANT									
374.000	Land & Land Rights - DP	\$4,489,780	6-Distribution Mains	\$1,860,170	\$1,051,512	\$54,837	\$928,444	\$594,818	\$0	\$4,489,781
375.000	Structures & Improvements - DP	\$184,148	6-Distribution Mains	\$76,295	\$43,128	\$2,249	\$38,080	\$24,396	\$0	\$184,148
376.000	Gas Mains - DP	\$451,833,410	6-Distribution Mains	\$187,200,027	\$105,819,915	\$5,518,541	\$93,434,862	\$59,860,066	\$0	\$451,833,411
378.000	Meas. & Regulating Station Equip - General	\$8,060,347	6-Distribution Mains	\$3,339,499	\$1,887,743	\$98,446	\$1,666,803	\$1,067,856	\$0	\$8,060,347
379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	6-Distribution Mains	\$287,576	\$162,560	\$8,478	\$143,534	\$91,957	\$0	\$694,105
380.000	Services	\$170,042,569	8-Dist. Services	\$128,137,978	\$39,961,303	\$28,151	\$1,767,344	\$147,793	\$0	\$170,042,569
381.000	Meters & Meter Installations	\$38,801,996	7-Dist. Meters/Regulators	\$29,078,164	\$7,981,298	\$29,848	\$1,525,057	\$187,629	\$0	\$38,801,996
383.000	House Regulators	\$25,762,770	7-Dist. Meters/Regulators	\$19,306,585	\$5,299,221	\$19,818	\$1,012,569	\$124,577	\$0	\$25,762,770
385.000	Industrial Meas. & Regulating Station Equip	\$1,398,191	13-Industrial metering	\$0	\$0	\$0	\$699,096	\$699,096	\$0	\$1,398,192
387.000	Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DISTRIBUTION PLANT	\$701,267,316		\$369,286,294	\$162,206,680	\$5,760,368	\$101,215,789	\$62,798,188	\$0	\$701,267,319
	TOTAL PRODUCTION PLANT	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL TRANSMISSION PLANT	\$8,331,834	2-Max HDD Usage	\$4,237,704	\$1,956,294	\$64,017	\$928,773	\$1,145,046	\$0	\$8,331,834
	TOTAL INCENTIVE COMPENSATION	-\$2,444,789	53-GROSS P,T,D,S PLANT	-\$1,286,906	-\$565,592	-\$20,067	-\$351,920	-\$220,304	\$0	-\$2,444,789
	CAPITALIZATION									
	TOTAL GENERAL PLANT	\$90,725,047	53-GROSS P,T,D,S PLANT	\$47,756,515	\$20,988,883	\$744,671	\$13,059,585	\$8,175,394	\$0	\$90,725,048
	TOTAL GENERAL PLANT - ALLOCATED	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL PLANT IN SERVICE	\$850,482,740		\$447,683,334	\$196,755,839	\$6,980,757	\$122,424,311	\$76,638,503	\$0	\$850,482,744

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
	TOTAL INTANGIBLE PLANT	\$22,033,955	53-GROSS P,T,D,S PLANT	\$11,598,395	\$5,097,469	\$180,855	\$3,171,718	\$1,985,519	\$0	\$22,033,956
	DISTRIBUTION PLANT									
374.000	Land & Land Rights - DP	\$4,489,780	6-Distribution Mains	\$1,860,170	\$1,051,512	\$54,837	\$928,444	\$594,818	\$0	\$4,489,781
375.000	Structures & Improvements - DP	\$119,922	6-Distribution Mains	\$49,685	\$28,086	\$1,465	\$24,799	\$15,888	\$0	\$119,923
376.000	Gas Mains - DP	\$326,235,314	6-Distribution Mains	\$135,163,222	\$76,404,693	\$3,984,528	\$67,462,367	\$43,220,503	\$0	\$326,235,313
378.000	Meas. & Regulating Station Equip - General	\$4,939,283	6-Distribution Mains	\$2,046,404	\$1,156,786	\$60,327	\$1,021,397	\$654,369	\$0	\$4,939,283
379.000	Meas. & Regulating Station Equip - City Gate	\$393,232	6-Distribution Mains	\$162,921	\$92,095	\$4,803	\$81,317	\$52,096	\$0	\$393,232
380.000	Services	\$89,699,685	8-Dist. Services	\$67,594,464	\$21,080,111	\$14,850	\$932,297	\$77,963	\$0	\$89,699,685
381.000	Meters & Meter Installations	\$30,546,489	7-Dist. Meters/Regulators	\$22,891,498	\$6,283,198	\$23,498	\$1,200,586	\$147,709	\$0	\$30,546,489
383.000	House Regulators	\$17,710,141	7-Dist. Meters/Regulators	\$13,271,956	\$3,642,852	\$13,623	\$696,072	\$85,638	\$0	\$17,710,141
385.000	Industrial Meas. & Regulating Station Equip	\$641,218	13-Industrial metering	\$0	\$0	\$0	\$320,609	\$320,609	\$0	\$641,218
387.000	Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DISTRIBUTION PLANT	\$474,775,064		\$243,040,320	\$109,739,333	\$4,157,931	\$72,667,888	\$45,169,593	\$0	\$474,775,065
	TOTAL PRODUCTION PLANT	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL TRANSMISSION PLANT	\$4,885,527	2-Max HDD Usage	\$2,484,857	\$1,147,110	\$37,538	\$544,603	\$671,419	\$0	\$4,885,527
	TOTAL INCENTIVE COMPENSATION	-\$1,774,232	53-GROSS P,T,D,S PLANT	-\$933,933	-\$410,462	-\$14,563	-\$255,395	-\$159,879	\$0	-\$1,774,232
	CAPITALIZATION									
	TOTAL GENERAL PLANT	\$67,746,224	53-GROSS P,T,D,S PLANT	\$35,660,754	\$15,672,823	\$556,061	\$9,751,856	\$6,104,732	\$0	\$67,746,226
	TOTAL GENERAL PLANT - ALLOCATED	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET PLANT IN SERVICE	\$567,666,538		\$291,850,393	\$131,246,273	\$4,917,822	\$85,880,670	\$53,771,384	\$0	\$567,666,542

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Accumulated Depreciation Reserve

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
TOTAL INTANGIBLE PLANT		\$30,569,377	53-GROSS P,T,D,S PLANT	\$16,091,333	\$7,072,105	\$250,913	\$4,400,366	\$2,754,661	\$0	\$30,569,378
DISTRIBUTION PLANT										
374.000	Land & Land Rights - DP	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375.000	Structures & Improvements - DP	\$64,226	6-Distribution Mains	\$26,610	\$15,042	\$784	\$13,281	\$8,509	\$0	\$64,226
376.000	Gas Mains - DP	\$125,598,096	6-Distribution Mains	\$52,036,805	\$29,415,221	\$1,534,013	\$25,972,494	\$16,639,563	\$0	\$125,598,096
378.000	Meas. & Regulating Station Equip - General	\$3,121,064	6-Distribution Mains	\$1,293,094	\$730,957	\$38,120	\$645,406	\$413,487	\$0	\$3,121,064
379.000	Meas. & Regulating Station Equip - City Gate	\$300,873	6-Distribution Mains	\$124,655	\$70,465	\$3,675	\$62,218	\$39,860	\$0	\$300,873
380.000	Services	\$80,342,884	8-Dist. Services	\$60,543,514	\$18,881,191	\$13,301	\$835,047	\$69,830	\$0	\$80,342,883
381.000	Meters & Meter Installations	\$8,255,507	7-Dist. Meters/Regulators	\$6,186,666	\$1,698,100	\$6,351	\$324,471	\$39,920	\$0	\$8,255,508
383.000	House Regulators	\$8,052,629	7-Dist. Meters/Regulators	\$6,034,629	\$1,656,369	\$6,194	\$316,497	\$38,939	\$0	\$8,052,628
385.000	Industrial Meas. & Regulating Station Equip	\$756,973	13-Industrial metering	\$0	\$0	\$0	\$378,487	\$378,487	\$0	\$756,974
387.000	Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISTRIBUTION PLANT		\$226,492,252		\$126,245,973	\$52,467,345	\$1,602,438	\$28,547,901	\$17,628,595	\$0	\$226,492,252
TOTAL PRODUCTION PLANT		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSMISSION PLANT		\$3,446,307	2-Max HDD Usage	\$1,752,847	\$809,184	\$26,479	\$384,169	\$473,627	\$0	\$3,446,306
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		-\$670,557	53-GROSS P,T,D,S PLANT	-\$352,973	-\$155,131	-\$5,504	-\$96,525	-\$60,425	\$0	-\$670,558
TOTAL GENERAL PLANT		\$22,978,823	53-GROSS P,T,D,S PLANT	\$12,095,761	\$5,316,060	\$188,610	\$3,307,729	\$2,070,662	\$0	\$22,978,822
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPRECIATION RESERVE		\$282,816,202		\$155,832,941	\$65,509,563	\$2,062,936	\$36,543,640	\$22,867,120	\$0	\$282,816,200

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
TOTAL INTANGIBLE PLANT		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION PLANT										
374.000 Land & Land Rights - DP		\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375.000 Structures & Improvements - DP		\$4,254	6-Distribution Mains	\$1,762	\$996	\$52	\$880	\$564	\$0	\$4,254
376.000 Gas Mains - DP		\$8,765,568	6-Distribution Mains	\$3,631,680	\$2,052,906	\$107,060	\$1,812,636	\$1,161,285	\$0	\$8,765,567
378.000 Meas. & Regulating Station Equip - General		\$200,703	6-Distribution Mains	\$83,154	\$47,005	\$2,451	\$41,503	\$26,590	\$0	\$200,703
379.000 Meas. & Regulating Station Equip - City Gate		\$18,186	6-Distribution Mains	\$7,535	\$4,259	\$222	\$3,761	\$2,409	\$0	\$18,186
380.000 Services		\$3,859,966	8-Dist. Services	\$2,908,732	\$907,121	\$639	\$40,119	\$3,355	\$0	\$3,859,966
381.000 Meters		\$1,747,162	7-Dist. Meters/Regulators	\$1,309,321	\$359,379	\$1,344	\$68,670	\$8,448	\$0	\$1,747,162
383.000 House Regulators		\$842,443	7-Dist. Meters/Regulators	\$631,326	\$173,285	\$648	\$33,111	\$4,074	\$0	\$842,444
385.000 Industrial Meas. & Regulating Station Equip		\$41,526	13-Industrial metering	\$0	\$0	\$0	\$20,763	\$20,763	\$0	\$41,526
387.000 Other Distribution Systems		\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISTRIBUTION PLANT		\$15,479,808		\$8,573,510	\$3,544,951	\$112,416	\$2,021,443	\$1,227,488	\$0	\$15,479,808
TOTAL PRODUCTION PLANT		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSMISSION PLANT		\$162,768	2-Max HDD Usage	\$82,786	\$38,218	\$1,251	\$18,144	\$22,369	\$0	\$162,768
TOTAL INCENTIVE COMPENSATION		-\$60,875	53-GROSS P,T,D,S PLANT	-\$32,044	-\$14,083	-\$500	-\$8,763	-\$5,486	\$0	-\$60,876
CAPITALIZATION										
TOTAL GENERAL PLANT		\$5,603,659	53-GROSS P,T,D,S PLANT	\$2,949,695	\$1,296,384	\$45,995	\$806,629	\$504,956	\$0	\$5,603,659
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPRECIATION		\$21,185,360		\$11,573,947	\$4,865,470	\$159,162	\$2,837,453	\$1,749,327	\$0	\$21,185,359

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES										
0.000 Residential Revenue		\$0	15-Residential Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000 Commercial		\$0	16-Commercial Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000 Sm. Gen. Service		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000 Med. Gen. Service		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000 Lg. Gen. Service		\$0	17-Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480.000 Residential	\$47,522,513		15-Residential Revenue	\$47,522,513	\$0	\$0	\$0	\$0	\$0	\$47,522,513
481.000 General Service	\$17,712,843		16-Commercial Revenue	\$0	\$17,712,843	\$0	\$0	\$0	\$0	\$17,712,843
481.000 Standard Transportation	\$10,859,193		17-Transport	\$0	\$0	\$0	\$10,859,193	\$0	\$0	\$10,859,193
481.000 Special Contracts	\$379,711		19-Special Contract Revenue allocate	\$226,819	\$78,420	\$1,989	\$47,000	\$25,482	\$0	\$379,710
481.000 Interruptible	\$419,194		21-Interruptible	\$0	\$0	\$419,194	\$0	\$0	\$0	\$419,194
487.000 Forfeited Discounts	\$226,978		3-Max HDD Usage Less Basic Transport	\$153,701	\$70,955	\$2,322	\$0	\$0	\$0	\$226,978
488.000 Miscellaneous Service Revenue	-\$12,421		10-Uncollectibles (Company)	-\$11,664	-\$757	\$0	\$0	\$0	\$0	-\$12,421
489.000 Large Volume Transportation	\$4,260,643		18-Large Volume	\$0	\$0	\$0	\$0	\$4,260,643	\$0	\$4,260,643
493.000 Rental Revenue	\$1,354,436		52-GROSS DISTRIBUTION PLANT	\$713,244	\$313,288	\$11,126	\$195,489	\$121,289	\$0	\$1,354,436
496.000 Provision For Rate Refunds	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
495.000 Other Gas Revenue - Oper. Rev.	\$126,046		52-GROSS DISTRIBUTION PLANT	\$66,376	\$29,155	\$1,035	\$18,193	\$11,287	\$0	\$126,046
TOTAL OTHER OPERATING REVENUES		\$82,849,136		\$48,670,989	\$18,203,904	\$435,666	\$11,119,875	\$4,418,701	\$0	\$82,849,135
TOTAL OPERATING REVENUES		\$82,849,136		\$48,670,989	\$18,203,904	\$435,666	\$11,119,875	\$4,418,701	\$0	\$82,849,135
GAS SUPPLY EXPENSES										
804.000 Natural Gas City Gate Purchases	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
805.000 Other Gas Purchases	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
807.000 Purchased Gas Expense	\$763,310		3-Max HDD Usage Less Basic Transport	\$516,886	\$238,615	\$7,808	\$0	\$0	\$0	\$763,309
808.000 Gas Withdrawn from Storage	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
809.000 Other Gas Supply Expense	\$0		3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GAS SUPPLY EXPENSES		\$763,310		\$516,886	\$238,615	\$7,808	\$0	\$0	\$0	\$763,309
NATURAL GAS STORAGE EXPENSE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NATURAL GAS STORAGE EXPENSE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSMISSION EXPENSES										
856.000 Mains - TE	\$12,252		2-Max HDD Usage	\$6,232	\$2,877	\$94	\$1,366	\$1,684	\$0	\$12,253
859.000 Other Expenses - TE	\$0		2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
860.000 Rents - TE	\$5,772		2-Max HDD Usage	\$2,936	\$1,355	\$44	\$643	\$793	\$0	\$5,771
863.000 Maintenance of Mains - TE	\$31,326		2-Max HDD Usage	\$15,933	\$7,355	\$241	\$3,492	\$4,305	\$0	\$31,326
865.000 Meas. & Regulator Station Equip - TE	\$0		2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSMISSION EXPENSES		\$49,350		\$25,101	\$11,587	\$379	\$5,501	\$6,782	\$0	\$49,350
PRODUCTION EXPENSES		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PRODUCTION EXPENSES		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION EXPENSES										
870.000 Distribution Operation Supervision & Engineering	\$738,022		52-GROSS DISTRIBUTION PLANT	\$388,641	\$170,708	\$6,062	\$106,521	\$66,090	\$0	\$738,022
874.000 Distribution Mains & Services	\$6,231,873		52-GROSS DISTRIBUTION PLANT	\$3,281,695	\$1,441,464	\$51,190	\$899,463	\$558,062	\$0	\$6,231,874
875.000 Measuring & Regulating Station Expenses - General	\$216,766		7-Dist. Meters/Regulators	\$162,444	\$44,587	\$167	\$8,520	\$1,048	\$0	\$216,766
876.000 Measuring & Regulating Station Expenses - Industrial	\$165		7-Dist. Meters/Regulators	\$124	\$34	\$0	\$6	\$1	\$0	\$165
877.000 Measuring & Regulating Station Expenses - City Gate Check Stations	\$25		7-Dist. Meters/Regulators	\$19	\$5	\$0	\$1	\$0	\$0	\$25
878.000 Meter & House Regulator Expenses	\$849,067		7-Dist. Meters/Regulators	\$636,290	\$174,647	\$653	\$33,371	\$4,106	\$0	\$849,067
879.000 Customer Installation Expenses	\$273,302		7-Dist. Meters/Regulators	\$204,612	\$56,216	\$210	\$10,742	\$1,322	\$0	\$273,302
880.000 Other Expenses - DE	\$3,700,987		52-GROSS DISTRIBUTION PLANT	\$1,948,934	\$856,057	\$30,401	\$534,173	\$331,422	\$0	\$3,700,987
881.000 Rents - DE	\$406		52-GROSS DISTRIBUTION PLANT	\$214	\$94	\$3	\$59	\$36	\$0	\$406
885.000 Distribution Maintenance Supervision & Engineering	\$20,519		52-GROSS DISTRIBUTION PLANT	\$10,805	\$4,746	\$169	\$2,962	\$1,837	\$0	\$20,519
887.000 Distribution Maintenance of Mains	\$1,303,767		6-Distribution Mains	\$540,166	\$305,344	\$15,924	\$269,607	\$172,726	\$0	\$1,303,767
889.000 Distribution Maintenance of Meas. & Reg. Station Equip - General	\$22,039		7-Dist. Meters/Regulators	\$16,516	\$4,533	\$17	\$866	\$107	\$0	\$22,039
890.000 Distribution Maintenance of Meas. & Reg. Station Equip - Industrial	\$281,561		7-Dist. Meters/Regulators	\$211,001	\$57,915	\$217	\$11,066	\$1,362	\$0	\$281,561
891.000 Distribution Maintenance of Meas. & Reg. Station Equip - City Gate Check Stations	\$0		7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0
892.000 Distribution Maintenance Services	\$869,784		52-GROSS DISTRIBUTION PLANT	\$458,027	\$201,185	\$7,145	\$125,538	\$77,889	\$0	\$869,784
893.000 Distribution Maintenance - Meters and House Regulators	\$1,425,960		7-Dist. Meters/Regulators	\$1,068,613	\$293,310	\$1,097	\$56,045	\$6,895	\$0	\$1,425,960

894.000	Distribution Maintenance - Other Equipment	\$144,981	52-GROSS DISTRIBUTION PLANT	\$76,347	\$33,535	\$1,191	\$20,925	\$12,983	\$0	\$144,981
	TOTAL DISTRIBUTION EXPENSES	\$16,079,224		\$9,004,648	\$3,644,380	\$114,446	\$2,079,865	\$1,235,886	\$0	\$16,079,225
	CUSTOMER ACCOUNTS EXPENSE									
901.000	Supervision - Cust. Acct. Exp.	\$320,396	1-Number of Customers	\$287,559	\$31,381	\$9	\$1,398	\$49	\$0	\$320,396
902.000	Meter Reading Expenses	\$257,982	1-Number of Customers	\$231,541	\$25,268	\$8	\$1,125	\$40	\$0	\$257,982
903.000	Customer Records & Collection Expenses	\$4,188,561	1-Number of Customers	\$3,759,274	\$410,249	\$123	\$18,271	\$644	\$0	\$4,188,561
904.000	Uncollectible Accounts	\$1,217,475	10-Uncollectibles (Company)	\$1,143,232	\$74,243	\$0	\$0	\$0	\$0	\$1,217,475
905.000	Misc. Customer Accounts Expense	\$17,609	1-Number of Customers	\$15,803	\$1,725	\$1	\$77	\$3	\$0	\$17,609
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,002,022		\$5,437,409	\$542,866	\$141	\$20,871	\$736	\$0	\$6,002,023
	CUSTOMER SERVICE & INFO. EXP.									
908.000	Customer Assistance Expenses	\$325,118	1-Number of Customers	\$291,797	\$31,844	\$10	\$1,418	\$50	\$0	\$325,119
909.000	Informational & Instructional Advertising Expenses	\$10,150	1-Number of Customers	\$9,110	\$994	\$0	\$44	\$2	\$0	\$10,150
910.000	Misc. Customer Service & Info. Expenses	\$5,117	1-Number of Customers	\$4,593	\$501	\$0	\$22	\$1	\$0	\$5,117
	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$340,385		\$305,500	\$33,339	\$10	\$1,484	\$53	\$0	\$340,386
	SALES EXPENSES									
912.000	Demonstrating & Selling Expenses	\$20,200	1-Number of Customers	\$18,130	\$1,978	\$1	\$88	\$3	\$0	\$20,200
913.000	Advertising Expense	\$31,782	1-Number of Customers	\$28,525	\$3,113	\$1	\$139	\$5	\$0	\$31,783
916.000	Miscellaneous Sales Expenses	\$429	1-Number of Customers	\$385	\$42	\$0	\$2	\$0	\$0	\$429
	TOTAL SALES EXPENSES	\$52,411		\$47,040	\$5,133	\$2	\$229	\$8	\$0	\$52,412
	ADMIN. & GENERAL EXPENSES									
920.000	Administrative & General Supervision	\$5,642,683	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$3,716,262	\$1,084,576	\$29,753	\$510,785	\$301,308	\$0	\$5,642,684
921.000	Office Supplies & Expenses	\$2,021,857	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$1,331,592	\$388,620	\$10,661	\$183,022	\$107,963	\$0	\$2,021,858
922.000	Administrative Expenses Transferred - Credit	-\$676,980	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	-\$445,858	-\$130,122	-\$3,570	-\$61,281	-\$36,149	\$0	-\$676,980
923.000	Outside Services	\$2,316,879	60-PAYROLL - INC. STATEMENT	\$1,499,919	\$468,294	\$12,619	\$212,855	\$123,193	\$0	\$2,316,880
924.000	Property Insurance	\$1,297	53-GROSS P,T,D,S PLANT	\$683	\$300	\$11	\$187	\$117	\$0	\$1,298
925.000	Injuries & Damages	\$1,329,328	60-PAYROLL - INC. STATEMENT	\$860,591	\$268,688	\$7,240	\$122,127	\$70,683	\$0	\$1,329,329
928.000	Employee Welfare Expenses	-\$4,758,409	60-PAYROLL - INC. STATEMENT	-\$3,080,535	-\$961,784	-\$25,916	-\$437,161	-\$253,014	\$0	-\$4,758,410
928.000	Regulatory Commission Expenses	\$500,238	4-Usage	\$207,255	\$117,156	\$6,110	\$103,444	\$66,273	\$0	\$500,238
930.000	Miscellaneous General Expenses	\$594,701	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$391,669	\$114,307	\$3,136	\$53,833	\$31,756	\$0	\$594,701
931.000	Rents - Admin. Gen. Exp.	\$827,589	53-GROSS P,T,D,S PLANT	\$435,632	\$191,459	\$6,793	\$119,129	\$74,576	\$0	\$827,589
935.000	Maintenance of General Plant	\$182,060	53-GROSS P,T,D,S PLANT	\$95,834	\$42,119	\$1,494	\$26,207	\$16,406	\$0	\$182,060
	TOTAL ADMIN. & GENERAL EXPENSES	\$7,981,243		\$5,013,044	\$1,583,613	\$48,331	\$833,147	\$503,112	\$0	\$7,981,247
	DEPRECIATION EXPENSE									
403.000	Depreciation Expense, Dep. Exp.	\$20,590,096	Class % from Depreciation Schedule	\$11,248,743	\$4,728,761	\$154,690	\$2,757,727	\$1,700,175	\$0	\$20,590,095
404.000	Intangible Amortization	\$1,476,544	53-GROSS P,T,D,S PLANT	\$777,234	\$341,593	\$12,119	\$212,544	\$133,054	\$0	\$1,476,544
	TOTAL DEPRECIATION EXPENSE	\$22,066,640		\$12,025,977	\$5,070,354	\$166,809	\$2,970,271	\$1,833,229	\$0	\$22,066,639
	AMORTIZATION EXPENSE									
407.000	AMI Software Amortization Deferral	\$306,229	4-Usage	\$126,874	\$71,719	\$3,740	\$63,325	\$40,570	\$0	\$306,228
407.000	Amortization Expense Intangible	\$5,483,654	4-Usage	\$2,271,944	\$1,284,278	\$66,975	\$1,133,968	\$726,489	\$0	\$5,483,654
407.000	Amortization of Excess Tracker	\$21,116	4-Usage	\$8,749	\$4,945	\$258	\$4,367	\$2,798	\$0	\$21,117
407.000	COVID-19 AAO Amortization	\$39,106	4-Usage	\$16,202	\$9,159	\$478	\$8,087	\$5,181	\$0	\$39,107
407.000	Reg Credit Over/Under Collection - Non RB	-\$177,590	4-Usage	-\$73,578	-\$41,592	-\$2,169	-\$36,724	-\$23,528	\$0	-\$177,591
407.000	Over/Under Collection - Rate Base	-\$33,991	4-Usage	-\$14,083	-\$7,961	-\$415	-\$7,029	-\$4,903	\$0	-\$33,991
407.000	Reg Debit - Critical Needs Programs	\$30,000	4-Usage	\$12,429	\$7,026	\$366	\$6,204	\$3,974	\$0	\$30,000
407.000	Amortization of Property Tracker	\$1,152,192	4-Usage	\$477,267	\$269,845	\$14,072	\$238,262	\$152,645	\$0	\$1,152,191
	TOTAL AMORTIZATION EXPENSE	\$6,820,716		\$2,825,904	\$1,597,419	\$83,305	\$1,410,460	\$903,626	\$0	\$6,820,714
	OTHER OPERATING EXPENSES									
408.010	Payroll Tax	\$1,221,010	60-PAYROLL - INC. STATEMENT	\$790,467	\$246,794	\$6,650	\$112,176	\$64,924	\$0	\$1,221,011
408.011	Property Tax	\$9,971,594	53-GROSS P,T,D,S PLANT	\$5,248,921	\$2,306,889	\$81,847	\$1,435,380	\$898,558	\$0	\$9,971,595
408.012	Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.013	Miscellaneous Taxes	\$18,258	4-Usage	\$7,565	\$4,276	\$223	\$3,776	\$2,419	\$0	\$18,259
	TOTAL OTHER OPERATING EXPENSES	\$11,210,862		\$6,046,953	\$2,557,959	\$88,720	\$1,551,332	\$965,901	\$0	\$11,210,865
	TOTAL OPERATING & MAINT. EXPENSE	\$71,366,163		\$41,248,462	\$15,285,265	\$509,951	\$8,873,160	\$5,449,333	\$0	\$71,366,170
	NET INCOME BEFORE TAXES	\$11,482,973		\$7,422,527	\$2,918,639	-\$74,285	\$2,246,715	-\$1,030,632	\$0	\$11,482,965
	INCOME TAXES									
409.000	Current Income Taxes	\$350,502	14-Rate Base	\$200,160	\$78,792	\$2,112	\$32,690	\$36,748	\$0	\$350,502
	TOTAL INCOME TAXES	\$350,502		\$200,160	\$78,792	\$2,112	\$32,690	\$36,748	\$0	\$350,502
	DEFERRED INCOME TAXES									
410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$971,013	14-Rate Base	-\$554,512	-\$218,282	-\$5,852	-\$90,563	-\$101,804	\$0	-\$971,013
411.000	Amortization of Deferred ITC	-\$16,621	14-Rate Base	-\$9,492	-\$3,736	-\$100	-\$1,550	-\$1,743	\$0	-\$16,621
	TOTAL DEFERRED INCOME TAXES	-\$987,634		-\$564,004	-\$222,018	-\$5,952	-\$92,113	-\$103,547	\$0	-\$987,634
	NET OPERATING INCOME	\$12,120,105		\$7,786,371	\$3,061,865	-\$70,445	\$2,306,138	-\$963,833	\$0	\$12,120,097

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Income Statement - Labor

Account Number	Description	MO Adjusted Jurisdictional	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
	RETAIL RATE REVENUE								
	TOTAL RETAIL RATE REVENUE								
	OPERATING REVENUES								
	Residential Revenue								
	Commercial								
	Sm. Gen. Service								
	Med. Gen. Service								
	Lg. Gen. Service								
480.000	Residential	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	General Service	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	Standard Transportation	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	Special Contracts	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	Interruptible	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487.000	Forfeited Discounts	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488.000	Connection/Disconnection	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
489.000	Large Volume Transportation	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493.000	Rental Revenue	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
496.000	Provision For Rate Refunds	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495.000	Other Gas Revenue - Oper. Rev.	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING REVENUES								
	TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GAS SUPPLY EXPENSES								
804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
805.000	Other Gas Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
807.000	Purchased Gas Expense	\$657,087	3-Max HDD Usage Less Basic Transport	\$444,956	\$205,409	\$6,722	\$0	\$0	\$657,087
808.000	Gas Withdrawn from Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
809.000	Other Gas Supply Expense	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL GAS SUPPLY EXPENSES	\$657,087	\$444,956	\$205,409	\$6,722	\$0	\$0	\$0	\$657,087
	NATURAL GAS STORAGE EXPENSE	\$0							
	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TESTING	\$0							
	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TRANSMISSION EXPENSES								
856.000	Mains - TE	\$10,355	2-Max HDD Usage	\$5,267	\$2,431	\$80	\$1,154	\$1,423	\$10,355
859.000	Other Expenses - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0
860.000	Rents - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0
863.000	Maintenance of Mains - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0
865.000	Meas. & Regulator Station Equip - TE	\$23,418	2-Max HDD Usage	\$11,911	\$5,498	\$180	\$2,610	\$3,218	\$23,417
	TOTAL TRANSMISSION EXPENSES	\$33,773	\$17,178	\$7,929	\$260	\$3,764	\$4,641	\$0	\$33,772
	PRODUCTION EXPENSES	\$0							
	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DISTRIBUTION EXPENSES								
870.000	Distribution Operation Supervision & Engineering	\$656,323	52-GROSS DISTRIBUTION PLANT	\$345,619	\$151,811	\$5,391	\$94,729	\$58,773	\$656,323
874.000	Distribution Mains & Services	\$3,291,920	52-GROSS DISTRIBUTION PLANT	\$1,733,520	\$761,438	\$27,041	\$475,132	\$294,790	\$3,291,921
875.000	Measuring & Regulating Station Expenses - General	\$144,998	7-Dist. Meters/Regulators	\$108,661	\$29,825	\$112	\$5,699	\$701	\$144,998
876.000	Measuring & Regulating Station Expenses - Industrial	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0
877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0
878.000	Meter & House Regulator Expenses	\$687,582	7-Dist. Meters/Regulators	\$515,273	\$141,431	\$529	\$27,024	\$3,325	\$687,582
879.000	Customer Installation Expenses	\$229,052	7-Dist. Meters/Regulators	\$171,651	\$47,114	\$176	\$9,003	\$1,108	\$229,052
880.000	Other Expenses - DE	\$1,519,549	52-GROSS DISTRIBUTION PLANT	\$800,192	\$351,479	\$12,482	\$219,321	\$136,075	\$1,519,549
881.000	Rents - DE	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0
885.000	Distribution Maintenance Supervision & Engineering	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0
887.000	Distribution Maintenance of Mains	\$1,089,815	6-Distribution Mains	\$451,523	\$255,236	\$13,311	\$225,363	\$144,382	\$1,089,815
889.000	Distribution Maintenance of Meas. & Reg. Station Equip - General	\$5,284	7-Dist. Meters/Regulators	\$3,960	\$1,087	\$4	\$208	\$26	\$5,285

890.000	Distribution Maintenance of Meas. & Reg. Station Equip - Industrial	\$253,954	7-Dist. Meters/Regulators	\$190,313	\$52,237	\$195	\$9,981	\$1,228	\$0	\$253,954	
891.000	Distribution Maintenance of Meas. & Reg. Station Equip - City Gate Check Stations	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
892.000	Distribution Maintenance Services	\$553,021	52-GROSS DISTRIBUTION PLANT	\$291,220	\$127,917	\$4,543	\$79,819	\$49,523	\$0	\$553,022	
893.000	Distribution Maintenance - Meters and House Regulators	\$1,244,217	7-Dist. Meters/Regulators	\$932,415	\$255,927	\$957	\$48,902	\$6,016	\$0	\$1,244,217	
894.000	Distribution Maintenance - Other Equipment	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DISTRIBUTION EXPENSES	\$9,675,715		\$5,544,347	\$2,175,502	\$64,741	\$1,195,181	\$695,947	\$0	\$9,675,718	
	CUSTOMER ACCOUNTS EXPENSE										
901.000	Supervision - Cust. Acct. Exp.	\$375,001	1-Number of Customers	\$336,567	\$36,730	\$11	\$1,636	\$58	\$0	\$375,002	
902.000	Meter Reading Expenses	\$173,101	1-Number of Customers	\$155,360	\$16,954	\$5	\$755	\$27	\$0	\$173,101	
903.000	Customer Records & Collection Expenses	\$2,198,791	1-Number of Customers	\$1,973,436	\$215,361	\$64	\$9,591	\$338	\$0	\$2,198,790	
904.000	Uncollectible Accounts	\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
905.000	Misc. Customer Accounts Expense	\$21	1-Number of Customers	\$19	\$2	\$0	\$0	\$0	\$0	\$21	
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,746,914		\$2,465,382	\$269,047	\$80	\$11,982	\$423	\$0	\$2,746,914	
	CUSTOMER SERVICE & INFO. EXP.										
908.000	Customer Assistance Expenses	\$19,472	1-Number of Customers	\$17,476	\$1,907	\$1	\$85	\$3	\$0	\$19,472	
909.000	Informational & Instructional Advertising Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
910.000	Misc. Customer Service & Info. Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$19,472		\$17,476	\$1,907	\$1	\$85	\$3	\$0	\$19,472	
	SALES EXPENSES										
912.000	Demonstrating & Selling Expenses	\$19,303	1-Number of Customers	\$17,325	\$1,891	\$1	\$84	\$3	\$0	\$19,304	
913.000	Advertising Expense	\$31,782	1-Number of Customers	\$28,525	\$3,113	\$1	\$139	\$5	\$0	\$31,783	
916.000	Miscellaneous Sales Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL SALES EXPENSES	\$51,085		\$45,850	\$5,004	\$2	\$223	\$8	\$0	\$51,087	
	ADMIN. & GENERAL EXPENSES										
920.000	Administrative & General Supervision	\$6,607,869	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$4,351,932	\$1,270,094	\$34,842	\$598,155	\$352,847	\$0	\$6,607,870	
921.000	Office Supplies & Expenses	\$3,444	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$2,268	\$662	\$18	\$312	\$184	\$0	\$3,444	
922.000	Administrative Expenses Transferred - Credit	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
923.000	Outside Services	\$529	60-PAYROLL - INC. STATEMENT	\$342	\$107	\$3	\$49	\$28	\$0	\$529	
924.000	Property Insurance	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
925.000	Injuries & Damages	\$304	60-PAYROLL - INC. STATEMENT	\$197	\$61	\$2	\$28	\$16	\$0	\$304	
926.000	Employee Welfare Expenses	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
928.000	Regulatory Commission Expenses	\$8,751	4-Usage	\$3,626	\$2,049	\$107	\$1,810	\$1,159	\$0	\$8,751	
930.000	Miscellaneous General Expenses	\$6,124	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$4,033	\$1,177	\$32	\$554	\$327	\$0	\$6,123	
931.000	Rents - Admin. Gen. Exp.	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
935.000	Maintenance of General Plant	\$41,877	53-GROSS P,T,D,S PLANT	\$22,044	\$9,688	\$344	\$6,028	\$3,774	\$0	\$41,878	
	TOTAL ADMIN. & GENERAL EXPENSES	\$6,668,898		\$4,384,442	\$1,283,838	\$35,348	\$606,936	\$358,335	\$0	\$6,668,899	
	DEPRECIATION EXPENSE										
403.000	Depreciation Expense, Dep. Exp.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404.000	Intangible Amortization	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	AMORTIZATION EXPENSE										
407.000	Over/Under Regulatory Amortizations	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Excess Tracker Regulatory Amortization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	COVID AAO	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Low Income Weatherization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL AMORTIZATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER OPERATING EXPENSES										
408.010	Payroll Tax	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.011	Property Tax	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.012	Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.013	Miscellaneous Taxes	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL OTHER OPERATING EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OPERATING & MAINT. EXPENSE				\$19,852,944	\$12,919,631	\$3,948,636	\$107,154	\$1,818,171	\$1,059,357	\$0	\$19,852,949
NET INCOME BEFORE TAXES				\$19,852,944	\$12,919,631	\$3,948,636	\$107,154	\$1,818,171	\$1,059,357	\$0	\$19,852,949
	INCOME TAXES										
409.000	Current Income Taxes	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411.000	Amortization of Deferred ITC	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEFERRED INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NET OPERATING INCOME				\$19,852,944	\$12,919,631	\$3,948,636	\$107,154	\$1,818,171	\$1,059,357	\$0	\$19,852,949

Note (1) - Labor and Non Labor Detail not applicable to Revenue and Taxes.

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
Plant In Service	\$850,482,740	from Plant	\$447,683,334	\$196,755,839	\$6,980,757	\$122,424,311	\$76,638,503	\$0	\$850,482,744
Less Accumulated Depreciation Reserve	\$282,816,202	from Reserve	\$155,832,941	\$65,509,563	\$2,062,936	\$36,543,640	\$22,867,120	\$0	\$282,816,200
Net Plant In Service	\$567,666,538	from Net Plant	\$291,850,393	\$131,246,273	\$4,917,822	\$85,880,670	\$53,771,384	\$0	\$567,666,542
ADD TO NET PLANT IN SERVICE									
Payroll & Withholdings - from CWC	\$1,473,031	60-PAYROLL - INC. STATEMENT	\$953,622	\$297,733	\$8,023	\$135,329	\$78,324	\$0	\$1,473,031
Employee Benefits - from CWC	\$165,021	60-PAYROLL - INC. STATEMENT	\$106,833	\$33,355	\$899	\$15,161	\$8,774	\$0	\$165,022
Pensions and OPEBs - from CWC	-\$376,150	60-PAYROLL - INC. STATEMENT	-\$243,515	-\$76,029	-\$2,049	-\$34,557	-\$20,001	\$0	-\$376,151
Gas Inventory - from CWC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incentive Compensation - from CWC	-\$1,355,615	60-PAYROLL - INC. STATEMENT	-\$877,608	-\$274,001	-\$7,383	-\$124,542	-\$72,081	\$0	-\$1,355,615
Uncollectible Account Expense - from CWC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers - from CWC	-\$134,912	60-PAYROLL - INC. STATEMENT	-\$87,340	-\$27,269	-\$735	-\$12,395	-\$7,174	\$0	-\$134,913
FICA - Employers Portion - from CWC	\$99,781	60-PAYROLL - INC. STATEMENT	\$64,597	\$20,168	\$543	\$9,167	\$5,306	\$0	\$99,781
Federal Unemployment Tax - from CWC	\$709	60-PAYROLL - INC. STATEMENT	\$459	\$143	\$4	\$65	\$38	\$0	\$709
Property Taxes - from CWC	-\$3,922,526	53-GROSS P,T,D,S PLANT	-\$2,064,768	-\$907,461	-\$32,196	-\$564,635	-\$353,466	\$0	-\$3,922,526
Sales Taxes - from CWC	\$201,906	4-Usage	\$83,652	\$47,287	\$2,466	\$41,752	\$26,749	\$0	\$201,906
Self Procured Insurance Tax - from CWC	-\$10,385	60-PAYROLL - INC. STATEMENT	-\$6,723	-\$2,099	-\$57	-\$954	-\$552	\$0	-\$10,385
Gross Receipts Tax - from CWC	-\$37,289	4-Usage	-\$15,449	-\$8,733	-\$455	-\$7,711	-\$4,940	\$0	-\$37,288
Gas Costs - from CWC	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions in Aid of Construction Amortization	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment in Stored Gas (Glacone)	\$6,738,487	2-Max HDD Usage	\$3,437,475	\$1,586,876	\$51,928	\$753,387	\$928,821	\$0	\$6,738,487
Materials & Supplies (S. Ferguson)	\$2,373,372	53-GROSS P,T,D,S PLANT	\$1,248,313	\$549,070	\$19,481	\$341,639	\$213,869	\$0	\$2,373,372
Prepayments (S. Ferguson)	\$1,352,035	2-Max HDD Usage	\$687,667	\$317,454	\$10,388	\$150,715	\$185,810	\$0	\$1,352,034
Pension Tracker GR-2021-0241 (McMellen)	\$63,053	60-PAYROLL - INC. STATEMENT	\$40,820	\$12,744	\$343	\$5,793	\$3,353	\$0	\$63,053
Expired & Expiring Amortizations in Rate Base (Amenthor)	\$111,509	53-GROSS P,T,D,S PLANT	\$58,697	\$25,797	\$915	\$16,051	\$10,048	\$0	\$111,508
Property Tax Tracker (Hardin)	\$3,456,576	53-GROSS P,T,D,S PLANT	\$1,819,498	\$799,665	\$28,372	\$497,563	\$311,478	\$0	\$3,456,576
TOTAL ADD TO NET PLANT IN SERVICE	\$10,218,603		\$5,207,230	\$2,394,700	\$80,487	\$1,221,828	\$1,314,356	\$0	\$10,218,601
SUBTRACT FROM NET PLANT									
Federal Tax Offset	-\$24,195	53-GROSS P,T,D,S PLANT	-\$12,736	-\$5,597	-\$199	-\$3,483	-\$2,180	\$0	-\$24,195
State Tax Offset	-\$4,297	53-GROSS P,T,D,S PLANT	-\$2,262	-\$994	-\$35	-\$619	-\$387	\$0	-\$4,297
City Tax Offset	\$1,718	53-GROSS P,T,D,S PLANT	\$904	\$397	\$14	\$247	\$155	\$0	\$1,717
Interest Expense Offset	\$1,358,723	9-Deposits (Company)	\$548,081	\$810,642	\$0	\$0	\$0	\$0	\$1,358,723
Contributions in Aid of Construction	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits (S. Ferguson)	\$1,601,284	9-Deposits (Company)	\$645,925	\$955,359	\$0	\$0	\$0	\$0	\$1,601,284
Customer Advances for Construction (S. Ferguson)	\$604,055	9-Deposits (Company)	\$243,663	\$360,392	\$0	\$0	\$0	\$0	\$604,055
Pension Tracker - Current (McMellen)	\$7,360,404	60-PAYROLL - INC. STATEMENT	\$4,765,035	\$1,487,706	\$40,088	\$676,210	\$391,367	\$0	\$7,360,406
OPEB Tracker GR-2021-0241 (McMellen)	\$148,741	60-PAYROLL - INC. STATEMENT	\$96,293	\$30,064	\$810	\$13,665	\$7,909	\$0	\$148,741
PAYS Regulatory Asset & Liability (Amenthor)	\$744,120	60-PAYROLL - INC. STATEMENT	\$481,734	\$150,404	\$4,053	\$68,363	\$39,566	\$0	\$744,120
OPEB Tracker - Current (McMellen)	\$2,129,235	60-PAYROLL - INC. STATEMENT	\$1,378,441	\$430,367	\$11,597	\$195,616	\$113,216	\$0	\$2,129,237
0	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Taxes (L. Ferguson)	\$80,115,587	53-GROSS P,T,D,S PLANT	\$42,171,829	\$18,534,426	\$657,588	\$11,532,386	\$7,219,357	\$0	\$80,115,586
TOTAL SUBTRACT FROM NET PLANT	\$94,035,375		\$50,316,907	\$22,753,166	\$713,916	\$12,482,385	\$7,769,003	\$0	\$94,035,377
TOTAL RATE BASE	\$483,849,766		\$246,740,716	\$110,887,807	\$4,284,393	\$74,620,113	\$47,316,737	\$0	\$483,849,766
TOTAL RETURN ON RATE BASE	\$34,338,818	0.07097	\$17,511,189	\$7,869,708	\$304,063	\$5,295,789	\$3,358,069	\$0	\$34,338,818
TOTAL OPERATING & MAINT. EXPENSE	\$71,366,163	from Income Statement	\$41,248,462	\$15,285,265	\$509,951	\$8,873,160	\$5,449,333	\$0	\$71,366,170
TOTAL INCOME TAXES	\$350,502	from Income Statement	\$200,160	\$78,792	\$2,112	\$32,690	\$36,748	\$0	\$350,502
TOTAL DEFERRED INCOME TAXES	-\$987,634	from Income Statement	-\$564,004	-\$222,018	-\$5,952	-\$92,113	-\$103,547	\$0	-\$987,634
ADDITIONAL CURRENT TAX REQUIRED	\$6,976,419	14-Rate Base	\$3,983,995	\$1,568,285	\$42,407	\$650,665	\$731,427	\$0	\$6,976,419
TOTAL EXPENSES	\$77,705,450		\$44,868,613	\$16,710,324	\$548,158	\$9,464,402	\$6,113,961	\$0	\$77,705,457
TOTAL REVENUE (RATE REVENUE + OTHER REVENUE)	\$82,849,136		\$48,670,989	\$18,203,904	\$435,666	\$11,119,875	\$4,418,701	\$0	\$82,849,135
CLASS COST OF SERVICE	\$112,044,268		\$62,379,802	\$24,580,031	\$852,221	\$14,760,191	\$9,472,029	\$0	\$112,044,275
OTHER REVENUE	\$82,849,136		\$48,670,989	\$18,203,904	\$435,666	\$11,119,875	\$4,418,701	\$0	\$82,849,135
CLASS COST OF SERVICE LESS OTHER REVENUE	\$29,195,132		\$13,708,813	\$6,376,127	\$416,555	\$3,640,316	\$5,053,328	\$0	\$29,195,140
RATE REVENUE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT RATE OF RETURN (TOTAL REVENUE)	1.0631%		1.5410%	1.3469%	-2.6256%	2.2185%	-3.5828%	0.0000%	-1.1019%
CURRENT RATE OF RETURN (ONLY RATE REVENUE)	-16.0598%		-18.1845%	-15.0696%	-12.7943%	-12.6834%	-12.9213%	0.0000%	-71.6532%
CLASS TOTAL REVENUE ABOVE OR BELOW TOTAL COST OF SERVICE	-\$29,195,132		-\$13,708,813	-\$6,376,127	-\$416,555	-\$3,640,316	-\$5,053,328	\$0	-\$29,195,140
% CHANGE NEEDED TO BRING CLASS RATE REVENUE EQUAL TO CLASS COST OF SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% UNDER OR OVER-RECOVERY	-100.0000%		-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	0.0000%	-500.0000%

Allocation Number	Description	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
1	Number of Customers	89.75%	9.79%	0.00%	0.44%	0.02%	0.00%	100.00%
2	Max HDD Usage	50.86%	23.48%	0.77%	11.15%	13.74%	0.00%	100.00%
3	Max HDD Usage Less Basic Transport	67.72%	31.26%	1.02%	0.00%	0.00%	0.00%	100.00%
4	Usage	41.43%	23.42%	1.22%	20.68%	13.25%	0.00%	100.00%
5	Usage less Special Contracts	41.43%	23.42%	1.22%	20.68%	13.25%	0.00%	100.00%
6	Distribution Mains	41.43%	23.42%	1.22%	20.68%	13.25%	0.00%	100.00%
7	Dist. Meters/Regulators	74.94%	20.57%	0.08%	3.93%	0.48%	0.00%	100.00%
8	Dist. Services	75.36%	23.50%	0.02%	1.04%	0.09%	0.00%	100.00%
9	Deposits (Company)	40.34%	59.66%	0.00%	0.00%	0.00%	0.00%	100.00%
10	Uncollectibles (Company)	93.90%	6.10%	0.00%	0.00%	0.00%	0.00%	100.00%
11	Class NCP	50.96%	23.27%	0.76%	11.39%	13.62%	0.00%	100.00%
12	Class NCP less transport	67.95%	31.03%	1.02%	0.00%	0.00%	0.00%	100.00%
13	Industrial metering	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	100.00%
14	Rate Base	57.11%	22.48%	0.60%	9.33%	10.48%	0.00%	100.00%
15	Residential Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
16	Commercial Revenue	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
17	Transport	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
18	Large Volume	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
19	Special Contract Revenue allocate	59.73%	20.65%	0.52%	12.38%	6.71%	0.00%	100.00%
20	Special Contract	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
21	Interruptible	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
50	GROSS PLANT	52.64%	23.13%	0.82%	14.39%	9.01%	0.00%	100.00%
51	NET PLANT	51.41%	23.12%	0.87%	15.13%	9.47%	0.00%	100.00%
52	GROSS DISTRIBUTION PLANT	52.66%	23.13%	0.82%	14.43%	8.95%	0.00%	100.00%
53	GROSS P,T,D,S PLANT	52.64%	23.13%	0.82%	14.39%	9.01%	0.00%	100.00%
54	MAINS & SERVICES	50.58%	23.44%	0.90%	15.38%	9.70%	0.00%	100.00%
55	METERS & REGULATORS	74.94%	20.57%	0.08%	3.93%	0.48%	0.00%	100.00%
56	METERS, REGULATORS, SERVICES PLANT	75.36%	23.50%	0.02%	1.04%	0.09%	0.00%	100.00%
57	DISTRIBUTION O&M	56.00%	22.67%	0.71%	12.94%	7.69%	0.00%	100.00%
58	O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	65.86%	19.22%	0.53%	9.05%	5.34%	0.00%	100.00%
59	INCOME TAX	64.64%	25.42%	-0.65%	19.57%	-8.98%	0.00%	100.00%
60	PAYROLL - INC. STATEMENT	64.74%	20.21%	0.54%	9.19%	5.32%	0.00%	100.00%

Allocation Number	Description	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
1	Number of Customers	0.897496599917873	0.097943720632534	0.000029287383056	0.004361989613962	0.000153758761046	0.000000000000000	0.99999
2	Max HDD Usage	0.476832073719119	0.220124766015184	0.007203268146252	0.104506725754680	0.128842078520159	0.000000000000000	0.93751
3	Max HDD Usage Less Basic Transport	0.621967429748926	0.287125054056653	0.009395756748855	0.000000000000000	0.000000000000000	0.000000000000000	0.91849
4	Usage	0.358746553906282	0.202791262790208	0.010575626043452	0.179056783883307	0.114714686515154	0.000000000000000	0.86588
5	Usage less Special Contracts	0.414312050554159	0.234201173519920	0.012213662442877	0.206790511263575	0.132482602219468	0.000000000000000	1.00000
6	Distribution Mains	0.358746553906282	0.202791262790208	0.010575626043452	0.179056783883307	0.114714686515154	0.000000000000000	0.86588
7	Dist. Meters/Regulators	0.749398654422199	0.205692978699704	0.000769246599874	0.039303567673903	0.004835552604321	0.000000000000000	1.00000
8	Dist. Services	0.753564114026259	0.235007638176395	0.000165553389523	0.010393539112827	0.000869155294996	0.000000000000000	1.00000
9	Deposits (Company)	0.403379249371107	0.596620750628893	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
10	Uncollectibles (Company)	0.939018788287836	0.060981211712164	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
11	Class NCP	0.475637102343250	0.217225038952285	0.007108378725297	0.106285101560592	0.127144828053125	0.000000000000000	0.93340
12	Class NCP less transport	0.620474397211427	0.283372710915811	0.009272966686157	0.000000000000000	0.000000000000000	0.000000000000000	0.91312
13	Industrial metering	0.000000000000000	0.000000000000000	0.000000000000000	0.500000000000000	0.500000000000000	0.000000000000000	1.00000
14	Rate Base	0.571065846973943	0.224797954692412	0.006026992671880	0.093266389854436	0.104842815807329	0.000000000000000	1.00000
15	Residential Revenue	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
16	Commercial Revenue	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
17	Transport	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	1.00000
18	Large Volume	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	1.00000
19	Special Contract Revenue allocate	0.597347487210154	0.206525234153531	0.005238033377551	0.123779564030860	0.067109681227905	0.000000000000000	1.00000
20	Special Contract	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	1.00000
21	Interruptible	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
50	GROSS PLANT	52.64%	23.13%	0.82%	14.39%	9.01%	0.00%	100.00%
51	NET PLANT	51.41%	23.12%	0.87%	15.13%	9.47%	0.00%	100.00%
52	GROSS DISTRIBUTION PLANT	52.66%	23.13%	0.82%	14.43%	8.95%	0.00%	100.00%
53	GROSS P,T,D,S PLANT	52.64%	23.13%	0.82%	14.39%	9.01%	0.00%	100.00%
54	MAINS & SERVICES	50.58%	23.44%	0.90%	15.38%	9.70%	0.00%	100.00%
55	METERS & REGULATORS	74.94%	20.57%	0.08%	3.93%	0.48%	0.00%	100.00%
56	METERS, REGULATORS, SERVICES PLANT	75.36%	23.50%	0.02%	1.04%	0.09%	0.00%	100.00%
57	DISTRIBUTION O&M	56.00%	22.67%	0.71%	12.94%	7.69%	0.00%	100.00%
	O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	65.86%	19.22%	0.53%	9.05%	5.34%	0.00%	100.00%
58								
59	INCOME TAX	64.64%	25.42%	-0.65%	19.57%	-8.98%	0.00%	100.00%
60	PAYROLL - INC. STATEMENT	64.74%	20.21%	0.54%	9.19%	5.32%	0.00%	100.00%

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
CCOS Summary

Line Number	Functional Category	Class Cost of Service	Allocator Number	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract	Total
1	Production Capacity	\$980,279	3-Max HDD Usage Less Basic Transport	\$663,810	\$306,441	\$10,028	\$0	\$0	\$0	\$980,279
2	Transmission	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Storage & Transmission	\$1,362,142	2-Max HDD Usage	\$692,807	\$319,828	\$10,466	\$151,842	\$187,200	\$0	\$1,362,143
4	Distribution General	\$7,350,895	4-Usage	\$3,045,564	\$1,721,588	\$89,781	\$1,520,095	\$973,866	\$0	\$7,350,894
5	Dist - Mains	\$56,537,916	6-Distribution Mains	\$23,424,340	\$13,241,246	\$690,535	\$11,691,505	\$7,490,290	\$0	\$56,537,916
6	Dist - Regulators	\$6,488,290	7-Dist. Meters/Regulators	\$4,862,316	\$1,334,596	\$4,991	\$255,013	\$31,374	\$0	\$6,488,290
7	Dist - Services	\$18,256,695	8-Dist. Services	\$13,756,836	\$4,290,228	\$3,022	\$189,741	\$15,867	\$0	\$18,256,694
8	Dist - Meters	\$6,488,290	7-Dist. Meters/Regulators	\$4,862,316	\$1,334,596	\$4,991	\$255,013	\$31,374	\$0	\$6,488,290
9	Customer General	\$6,727,751	1-Number of Customers	\$6,038,222	\$658,951	\$197	\$29,347	\$1,034	\$0	\$6,727,751
10	Deposits	-\$252,941	9-Deposits (Company)	-\$102,031	-\$150,910	\$0	\$0	\$0	\$0	-\$252,941
11	Billing	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Cust. Meter Read	\$152,782	13-Industrial metering	\$0	\$0	\$0	\$76,391	\$76,391	\$0	\$152,782
13	Uncollectible Accts.	\$1,613,891	10-Uncollectibles (Company)	\$1,515,474	\$98,417	\$0	\$0	\$0	\$0	\$1,613,891
14	Cust. Services & Info Ex.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Income Taxes	\$6,339,287	14-Rate Base	\$3,620,150	\$1,425,059	\$38,207	\$591,242	\$664,629	\$0	\$6,339,287
16	Assigned Res/SGS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Revenue Related	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Lighting Function	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
CLASS COST OF SERVICE		\$112,044,277		\$62,379,804	\$24,580,040	\$852,218	\$14,760,189	\$9,472,025	\$0	\$112,044,276
19	Prod. Capacity									
20	Storage & Transmission	\$1,443,832		\$735,490	\$339,512	\$10,957	\$158,178	\$201,327	\$0	\$1,445,464
21	Dist - Mains	\$59,928,580		\$24,867,501	\$14,056,170	\$722,946	\$12,179,368	\$8,055,527	\$0	\$59,881,512
22	Distribution General	\$7,791,739		\$3,233,200	\$1,827,542	\$93,995	\$1,583,526	\$1,047,356	\$0	\$7,785,619
23	Uncollectible Accts.	\$1,710,678		\$1,608,842	\$104,474	\$0	\$0	\$0	\$0	\$1,713,316
24	Production Capacity	\$1,039,068		\$704,707	\$325,301	\$10,499	\$0	\$0	\$0	\$1,040,506
25	Total Prod. Capacity	\$71,913,897		\$31,149,739	\$16,652,999	\$838,397	\$13,921,072	\$9,304,210	\$0	\$71,866,417
26	Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Customer									
28	Cust. Meter Read	\$161,945		\$0	\$0	\$0	\$79,579	\$82,156	\$0	\$161,734
29	Dist - Services	\$19,350,516		\$14,604,387	\$4,554,267	\$3,164	\$197,659	\$17,064	\$0	\$19,376,541
30	Customer General	\$7,131,225		\$6,410,234	\$699,506	\$206	\$30,572	\$1,112	\$0	\$7,141,629
31	Deposits	-\$268,111		-\$108,317	-\$160,198	\$0	\$0	\$0	\$0	-\$268,515
32	Dist - Regulators	\$6,877,403		\$5,161,881	\$1,416,733	\$5,225	\$265,654	\$33,742	\$0	\$6,883,235
33	Dist - Meters	\$6,877,403		\$5,161,881	\$1,416,733	\$5,225	\$265,654	\$33,742	\$0	\$6,883,235
34	Total Customer	\$40,130,380		\$31,230,065	\$7,927,041	\$13,821	\$839,117	\$167,815	\$0	\$40,177,859
Total		\$112,044,277		\$62,379,804	\$24,580,040	\$852,218	\$14,760,189	\$9,472,025	\$0	\$112,044,276

Rate Classes	Current Rates	Proposed Rates
RESIDENTIAL		
Customer Charge	\$ 15.00	\$ 20.42
1st Block	\$ 0.35360	\$ 0.48140
2nd Block	\$ -	\$ -
Total Revenue	\$ 47,522,513	\$ 64,696,323
GENERAL SERVICE		
Customer charge	\$ 30.33	\$ 41.29
First Block	\$ 0.32510	\$ 0.44260
Second Block	\$ 0.21290	\$ 0.28990
Total Revenue	\$ 17,712,843	\$ 24,114,592
STANDARD TRANSPORT SERVICE		
Customer charge	\$ 30.23	\$ 41.16
Admin Charge (monthly)	\$ 45.73	\$ 62.26
Meter Equip Chg. (monthly)	\$ 21.00	\$ 28.59
School Agg and Bal	\$ 0.00440	\$ 0.00600
First 7000 Ccf	\$ 0.32510	\$ 0.44260
2nd Block	\$ 0.18150	\$ 0.24710
Total Revenue	\$ 10,859,193	\$ 14,784,075
LARGE TRANSPORT SERVICE		
Customer charge	\$ 1,527.31	\$ 2,079.34
Admin Charge (monthly)	\$ 45.73	\$ 62.26
First 7000 Ccf	\$ 0.32510	\$ 0.44260
2nd Block	\$ 0.15610	\$ 0.21250
Total Revenue	\$ 4,260,643	\$ 5,800,158
INTERRUPTIBLE SERVICE		
Customer charge	\$ 281.87	\$ 383.75
First 7000 Ccf	\$ 0.3251	\$ 0.4426
2nd Block	\$ 0.1748	\$ 0.2380
Total Revenue	\$ 419,195	\$ 570,747