

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2024-0369
Date Prepared: 4/4/2025



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
REBUTTAL
STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI
TEST YEAR TME MARCH 31, 2024
TRUE-UP DECEMBER 31, 2024

CASE NO. GR-2024-0369

Jefferson City, MO

April 2025

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

Line Number	<u>A</u> Description	<u>B</u>	<u>C</u>	<u>D</u>
		6.96% Return	7.10% Return	7.23% Return
1	Net Orig Cost Rate Base	\$483,860,753	\$483,860,753	\$483,860,753
2	Rate of Return	6.96%	7.10%	7.23%
3	Net Operating Income Requirement	\$33,696,063	\$34,339,598	\$34,978,294
4	Net Income Available	\$10,221,410	\$10,221,410	\$10,221,410
5	Additional Net Income Required	\$23,474,653	\$24,118,188	\$24,756,884
6	Income Tax Requirement			
7	Required Current Income Tax	\$7,125,035	\$7,327,096	\$7,527,640
8	Current Income Tax Available	-\$245,733	-\$245,733	-\$245,733
9	Additional Current Tax Required	\$7,370,768	\$7,572,829	\$7,773,373
10	Revenue Requirement	\$30,845,421	\$31,691,017	\$32,530,257
11	Allowance for Known and Measureable Changes/True-Up Estimate	-\$1,392,574	-\$1,392,574	-\$1,392,574
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$29,452,847	\$30,298,443	\$31,137,683

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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$850,482,740
2	Less Accumulated Depreciation Reserve		\$282,816,202
3	Net Plant In Service		\$567,666,538
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,708,810
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas (Giacone)		\$6,758,487
8	Materials & Supplies (S. Ferguson)		\$2,373,372
9	Prepayments (S. Ferguson)		\$1,388,915
10	Pension Tracker - GR -2021-0241 (McMellen)		\$63,053
11	Property Tax Tracker (Hardin)		\$3,456,576
12	TOTAL ADD TO NET PLANT IN SERVICE		\$10,331,593
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	-0.3890%	-\$24,195
15	State Tax Offset	-0.3890%	-\$4,297
16	City Tax Offset	64.4055%	\$1,718
17	Interest Expense Offset	14.2329%	\$1,358,754
18	Contributions in Aid of Construction		\$0
19	Customer Advances for Construction (S. Ferguson)		\$604,055
20	Customer Deposits (S. Ferguson)		\$1,601,284
21	Pension Tracker - Current. (McMellen)		\$7,360,404
22	OPEB Tracker - GR-2021-0241 (McMellen)		\$148,741
23	Expired & Expiring Amortizations in Rate Base (Amenthor)		\$101,972
24	PAYS Regulatory Asset & Liability (Amenthor)		\$744,120
25	OPEB Tracker - Current (McMellen)		\$2,129,235
26	Accumulated Deferred Income Tax (L. Ferguson)		\$80,115,587
27	TOTAL SUBTRACT FROM NET PLANT		\$94,137,378
28	Total Rate Base		\$483,860,753

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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$7,268,912	P-2	\$45,334,420	\$52,603,332	100.0000%	\$0	\$52,603,332
3		TOTAL INTANGIBLE PLANT	\$7,268,912		\$45,334,420	\$52,603,332		\$0	\$52,603,332
4		TRANSMISSION PLANT							
5	365.000	Gas Transmission Land and Land Rights - TP	\$119,532	P-5	\$0	\$119,532	100.0000%	\$0	\$119,532
6	366.000	Structures & Improvements - TP	\$15,655	P-6	\$0	\$15,655	100.0000%	\$0	\$15,655
7	367.000	Mains - TP	\$7,970,698	P-7	\$0	\$7,970,698	100.0000%	\$0	\$7,970,698
8	369.000	Measuring and Regulating Station Equipment - TP	\$225,949	P-8	\$0	\$225,949	100.0000%	\$0	\$225,949
9		TOTAL TRANSMISSION PLANT	\$8,331,834		\$0	\$8,331,834		\$0	\$8,331,834
10		DISTRIBUTION PLANT							
11	374.000	Land and Land Rights - DP	\$4,418,920	P-11	\$70,860	\$4,489,780	100.0000%	\$0	\$4,489,780
12	375.000	Structures and Improvements - DP	\$184,148	P-12	\$0	\$184,148	100.0000%	\$0	\$184,148
13	376.000	Mains - DP	\$381,771,429	P-13	\$70,061,981	\$451,833,410	100.0000%	\$0	\$451,833,410
14	378.000	Meas. & Regulating Station Equip - General	\$8,060,347	P-14	\$0	\$8,060,347	100.0000%	\$0	\$8,060,347
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	P-15	\$0	\$694,105	100.0000%	\$0	\$694,105
16	380.000	Services	\$170,042,569	P-16	\$0	\$170,042,569	100.0000%	\$0	\$170,042,569
17	381.000	Meters - DP	\$36,806,565	P-17	-\$10,002,557	\$26,804,008	100.0000%	\$0	\$26,804,008
18	381.100	Meter Installation - DP	\$2,748,631	P-18	\$9,249,357	\$11,997,988	100.0000%	\$0	\$11,997,988
19	383.000	House Regulators - DP	\$25,762,770	P-19	\$0	\$25,762,770	100.0000%	\$0	\$25,762,770
20	385.000	Indust Measuring & Regulating Station Equip	\$1,398,191	P-20	\$0	\$1,398,191	100.0000%	\$0	\$1,398,191
21	387.000	Other Equipment	\$0	P-21	\$0	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$631,887,675		\$69,379,641	\$701,267,316		\$0	\$701,267,316
23		PRODUCTION PLANT							
24	305.000	Gas Production - Structures & Improvements	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	311.000	Structures and improvements - LPG Gas Equip	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	P-28	-\$2,444,789	-\$2,444,789	100.0000%	\$0	-\$2,444,789
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$2,444,789	-\$2,444,789		\$0	-\$2,444,789
30		GENERAL PLANT							
31	389.000	Land - Gen Plant	\$2,233,107	P-31	\$426,500	\$2,659,607	100.0000%	\$0	\$2,659,607
32	390.000	Structures - Gen Plant	\$17,175,458	P-32	\$18,844,482	\$36,019,940	100.0000%	\$0	\$36,019,940
33	391.000	Office Furniture & Equipment	\$2,287,515	P-33	\$7,548,623	\$9,836,138	100.0000%	\$0	\$9,836,138
34	391.200	Computers	\$3,135,358	P-34	\$5,153,534	\$8,288,892	100.0000%	\$0	\$8,288,892
35	392.000	Transportation Equipment	\$12,303,222	P-35	\$1,804,276	\$14,107,498	100.0000%	\$0	\$14,107,498
36	393.000	Stores Equipment	\$0	P-36	\$43,326	\$43,326	100.0000%	\$0	\$43,326
37	394.000	Tools, Shop, & Garage Equipment	\$4,524,367	P-37	\$905,081	\$5,429,448	100.0000%	\$0	\$5,429,448
38	395.000	Laboratory Equipment	\$77,065	P-38	\$16,136	\$93,201	100.0000%	\$0	\$93,201
39	396.000	Power Operated Equipment	\$5,184,269	P-39	\$0	\$5,184,269	100.0000%	\$0	\$5,184,269
40	397.000	Communications Equipment	\$556,440	P-40	\$8,305,293	\$8,861,733	100.0000%	\$0	\$8,861,733
41	398.000	Miscellaneous Equipment	\$58,223	P-41	\$142,772	\$200,995	100.0000%	\$0	\$200,995
42		TOTAL GENERAL PLANT	\$47,535,024		\$43,190,023	\$90,725,047		\$0	\$90,725,047
43		GENERAL PLANT - ALLOCATED							
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
45		TOTAL PLANT IN SERVICE	\$695,023,445		\$155,459,295	\$850,482,740		\$0	\$850,482,740

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$45,334,420		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$6,037,553		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$35,393,137		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Hardin)		\$3,904,332		\$0	
	4. To remove capital investment related to the paperless billing credit. (Nieto)		-\$602		\$0	
P-11	Land and Land Rights - DP	374.000		\$70,860		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$70,860		\$0	
P-13	Mains - DP	376.000		\$70,061,981		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$70,061,981		\$0	
P-17	Meters - DP	381.000		-\$10,002,557		\$0
	1. Plant Reclass to correct account. (Hardin)		-\$10,002,557		\$0	
P-18	Meter Installation - DP	381.100		\$9,249,357		\$0
	1. Plant Reclass to correct account. (Hardin)		\$2,740,365		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		\$6,508,992		\$0	
P-28	Incentive Compensation Capitalization Adj.			-\$2,444,789		\$0
	1. To remove capitalized incentive compensation. (McMellen)		-\$2,444,789		\$0	
P-31	Land - Gen Plant	389.000		\$426,500		\$0

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True-Up through December 31, 2024
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$426,500		\$0	
P-32	Structures - Gen Plant	390.000		\$18,844,482		\$0
	1. Plant Reclass to correct account. (Hardin)		\$100,094		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		-\$92,610		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Hardin)		\$18,836,998		\$0	
P-33	Office Furniture & Equipment	391.000		\$7,548,623		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$3,615,672		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$3,932,951		\$0	
P-34	Computers	391.200		\$5,153,534		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$447,325		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$4,706,209		\$0	
P-35	Transportation Equipment	392.000		\$1,804,276		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$1,804,276		\$0	
P-36	Stores Equipment	393.000		\$43,326		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$43,326		\$0	
P-37	Tools, Shop, & Garage Equipment	394.000		\$905,081		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$905,081		\$0	

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True-Up through December 31, 2024
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-38	Laboratory Equipment	395.000		\$16,136		\$0
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$16,136		\$0	
P-40	Communications Equipment	397.000		\$8,305,293		\$0
	1. Plant Reclass to correct account. (Hardin)		\$7,162,098		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		\$1,143,195		\$0	
P-41	Miscellaneous Equipment	398.000		\$142,772		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$142,772		\$0	
Total Plant Adjustments				<u>\$155,459,295</u>		<u>\$0</u>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	303.000	Miscellaneous Intangible Plant	\$52,603,332	0.00%	\$0	0	20.00%
3		TOTAL INTANGIBLE PLANT	\$52,603,332		\$0		
4		TRANSMISSION PLANT					
5	365.000	Gas Transmission Land and Land Rights - TP	\$119,532	0.00%	\$0	0	0.00%
6	366.000	Structures & Improvements - TP	\$15,655	1.69%	\$265	0	-10.00%
7	367.000	Mains - TP	\$7,970,698	1.83%	\$145,864	0	-10.00%
8	369.000	Measuring and Regulating Station Equipment - TP	\$225,949	2.10%	\$4,745	0	-5.00%
9		TOTAL TRANSMISSION PLANT	\$8,331,834		\$150,874		
10		DISTRIBUTION PLANT					
11	374.000	Land and Land Rights - DP	\$4,489,780	0.00%	\$0	0	0.00%
12	375.000	Structures and Improvements - DP	\$184,148	2.10%	\$3,867	0	-5.00%
13	376.000	Mains - DP	\$451,833,410	1.75%	\$7,907,085	0	-5.00%
14	378.000	Meas. & Regulating Station Equip - General	\$8,060,347	2.33%	\$187,806	0	-5.00%
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.33%	\$16,173	0	-5.00%
16	380.000	Services	\$170,042,569	1.83%	\$3,111,779	0	-10.00%
17	381.000	Meters - DP	\$26,804,008	3.23%	\$865,769	0	3.00%
18	381.100	Meter Installation - DP	\$11,997,988	5.00%	\$599,899	0	0.00%
19	383.000	House Regulators - DP	\$25,762,770	2.66%	\$685,290	0	-25.00%
20	385.000	Indust Measuring & Regulating Station Equip	\$1,398,191	2.50%	\$34,955	0	0.00%
21	387.000	Other Equipment	\$0	0.00%	\$0	0	0.00%
22		TOTAL DISTRIBUTION PLANT	\$701,267,316		\$13,412,623		
23		PRODUCTION PLANT					
24	305.000	Gas Production - Structures & Improvements	\$0	0.00%	\$0	0	0.00%
25	311.000	Structures and improvements - LPG Gas Equip	\$0	0.00%	\$0	0	0.00%
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$2,444,789	2.01%	-\$49,140	0	0.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$2,444,789		-\$49,140		
30		GENERAL PLANT					
31	389.000	Land - Gen Plant	\$2,659,607	0.00%	\$0	0	0.00%
32	390.000	Structures - Gen Plant	\$36,019,940	2.76%	\$994,150	0	-5.00%
33	391.000	Office Furniture & Equipment	\$9,836,138	6.67%	\$656,070	0	0.00%
34	391.200	Computers	\$8,288,892	20.00%	\$1,657,778	0	0.00%
35	392.000	Transportation Equipment	\$14,107,498	6.54%	\$922,630	0	15.00%
36	393.000	Stores Equipment	\$43,326	5.00%	\$2,166	0	0.00%
37	394.000	Tools, Shop, & Garage Equipment	\$5,429,448	5.00%	\$271,472	0	0.00%
38	395.000	Laboratory Equipment	\$93,201	5.00%	\$4,660	0	0.00%
39	396.000	Power Operated Equipment	\$5,184,269	5.33%	\$276,322	0	20.00%
40	397.000	Communications Equipment	\$8,861,733	6.67%	\$591,078	0	0.00%
41	398.000	Miscellaneous Equipment	\$200,995	6.67%	\$13,406	0	0.00%
42		TOTAL GENERAL PLANT	\$90,725,047		\$5,389,732		

Ameren Missouri
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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
43		GENERAL PLANT - ALLOCATED					
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
45		Total Depreciation	\$850,482,740		\$18,904,089		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$5,366,301	R-2	\$25,203,076	\$30,569,377	100.0000%	\$0	\$30,569,377
3		TOTAL INTANGIBLE PLANT	\$5,366,301		\$25,203,076	\$30,569,377		\$0	\$30,569,377
4		TRANSMISSION PLANT							
5	365.000	Gas Transmission Land and Land Rights - TP	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	366.000	Structures & Improvements - TP	\$3,497	R-6	\$0	\$3,497	100.0000%	\$0	\$3,497
7	367.000	Mains - TP	\$3,311,272	R-7	\$84,290	\$3,395,562	100.0000%	\$0	\$3,395,562
8	369.000	Measuring and Regulating Station Equipment - TP	\$46,824	R-8	\$424	\$47,248	100.0000%	\$0	\$47,248
9		TOTAL TRANSMISSION PLANT	\$3,361,593		\$84,714	\$3,446,307		\$0	\$3,446,307
10		DISTRIBUTION PLANT							
11	374.000	Land and Land Rights - DP	\$2,138	R-11	-\$2,138	\$0	100.0000%	\$0	\$0
12	375.000	Structures and Improvements - DP	\$60,372	R-12	\$3,854	\$64,226	100.0000%	\$0	\$64,226
13	376.000	Mains - DP	\$121,176,922	R-13	\$4,421,174	\$125,598,096	100.0000%	\$0	\$125,598,096
14	378.000	Meas. & Regulating Station Equip - General	\$2,987,463	R-14	\$133,601	\$3,121,064	100.0000%	\$0	\$3,121,064
15	379.000	Meas. & Regulating Station Equip - City Gate	\$288,952	R-15	\$11,921	\$300,873	100.0000%	\$0	\$300,873
16	380.000	Services	\$78,909,177	R-16	\$1,433,707	\$80,342,884	100.0000%	\$0	\$80,342,884
17	381.000	Meters - DP	\$7,052,219	R-17	\$726,670	\$7,778,889	100.0000%	\$0	\$7,778,889
18	381.100	Meter Installation - DP	\$25,826	R-18	\$450,792	\$476,618	100.0000%	\$0	\$476,618
19	383.000	House Regulators - DP	\$7,472,967	R-19	\$579,662	\$8,052,629	100.0000%	\$0	\$8,052,629
20	385.000	Indust Measuring & Regulating Station Equip	\$736,419	R-20	\$20,554	\$756,973	100.0000%	\$0	\$756,973
21	387.000	Other Equipment	-\$5,558	R-21	\$5,558	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$218,706,897		\$7,785,355	\$226,492,252		\$0	\$226,492,252
23		PRODUCTION PLANT							
24	305.000	Gas Production - Structures & Improvements	-\$19,504	R-24	\$19,504	\$0	100.0000%	\$0	\$0
25	311.000	Structures and improvements - LPG Gas Equip	-\$759,970	R-25	\$759,970	\$0	100.0000%	\$0	\$0
26		TOTAL PRODUCTION PLANT	-\$779,474		\$779,474	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$670,557	-\$670,557	100.0000%	\$0	-\$670,557
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$670,557	-\$670,557		\$0	-\$670,557
30		GENERAL PLANT							
31	389.000	Land - Gen Plant	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	390.000	Structures - Gen Plant	\$2,719,244	R-32	\$5,468,440	\$8,187,684	100.0000%	\$0	\$8,187,684
33	391.000	Office Furniture & Equipment	\$517,782	R-33	\$1,325,565	\$1,843,347	100.0000%	\$0	\$1,843,347
34	391.200	Computers	\$1,613,773	R-34	\$2,080,140	\$3,693,913	100.0000%	\$0	\$3,693,913
35	392.000	Transportation Equipment	\$5,083,036	R-35	\$457,566	\$5,540,602	100.0000%	\$0	\$5,540,602
36	393.000	Stores Equipment	-\$1,579	R-36	\$12,074	\$10,495	100.0000%	\$0	\$10,495
37	394.000	Tools, Shop, & Garage Equipment	\$1,125,313	R-37	\$421,899	\$1,547,212	100.0000%	\$0	\$1,547,212
38	395.000	Laboratory Equipment	\$35,531	R-38	\$7,387	\$42,918	100.0000%	\$0	\$42,918
39	396.000	Power Operated Equipment	\$995,220	R-39	\$225,127	\$1,220,347	100.0000%	\$0	\$1,220,347
40	397.000	Communications Equipment	\$263,927	R-40	\$580,889	\$844,816	100.0000%	\$0	\$844,816
41	398.000	Miscellaneous Equipment	\$3,894	R-41	\$43,595	\$47,489	100.0000%	\$0	\$47,489
42		TOTAL GENERAL PLANT	\$12,356,141		\$10,622,682	\$22,978,823		\$0	\$22,978,823
43		GENERAL PLANT - ALLOCATED							
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
45		TOTAL DEPRECIATION RESERVE	\$239,011,458		\$43,804,744	\$282,816,202		\$0	\$282,816,202

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True-Up through December 31, 2024
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$25,203,076		\$0
	1.To allocate reserve from electric operations to gas operations. (Hardin)		\$24,040,174		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$417,817		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$745,641		\$0	
	4. To remove reserve related to capital investment for paperless billing. (Nieto)		-\$556		\$0	
R-7	Mains - TP	367.000		\$84,290		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$84,290		\$0	
R-8	Measuring and Regulating Station Equipment - TP	369.000		\$424		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$424		\$0	
R-11	Land and Land Rights - DP	374.000		-\$2,138		\$0
	1.To redistribute negative reserve. (Bowman)		-\$2,138		\$0	
R-12	Structures and Improvements - DP	375.000		\$3,854		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$3,854		\$0	
R-13	Mains - DP	376.000		\$4,421,174		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$4,409,460		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$404,608		\$0	
	3.To redistribution negative reserve. (Bowman)		-\$392,894		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-14	Meas. & Regulating Station Equip - General	378.000		\$133,601		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$133,601		\$0	
R-15	Meas. & Regulating Station Equip - City Gate	379.000		\$11,921		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$11,921		\$0	
R-16	Services	380.000		\$1,433,707		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$1,823,707		\$0	
	2.To redistribute negative reserve. (Bowman)		-\$390,000		\$0	
R-17	Meters - DP	381.000		\$726,670		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		-\$179,976		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$906,646		\$0	
R-18	Meter Installation - DP	381.100		\$450,792		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$13,399		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$274,587		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$162,806		\$0	
R-19	House Regulators - DP	383.000		\$579,662		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$579,662		\$0	
R-20	Indust Measuring & Regulating Station Equip	385.000		\$20,554		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$20,554		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-21	Other Equipment	387.000		\$5,558		\$0
	1.To redistribute negative reserve. (Bowman)		\$5,558		\$0	
R-24	Gas Production - Structures & Improvements	305.000		\$19,504		\$0
	1.To redistribute negative reserve. (Bowman)		\$19,504		\$0	
R-25	Structures and improvements - LPG Gas Equip	311.000		\$759,970		\$0
	1.To redistribute negative reserve. (Bowman)		\$759,970		\$0	
R-28	Incentive Compensation Capitalization Adj.			-\$670,557		\$0
	1. To remove reserve associated with capitalized incentive compensation. (McMellen)		-\$670,557		\$0	
R-32	Structures - Gen Plant	390.000		\$5,468,440		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$402		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$370,561		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$201,033		\$0	
	4.To allocate reserve from electric operations to gas operations. (Hardin)		\$4,896,444		\$0	
R-33	Office Furniture & Equipment	391.000		\$1,325,565		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$114,433		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$188,810		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,022,322		\$0	
R-34	Computers	391.200		\$2,080,140		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$470,304		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$386,515		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,223,321		\$0	
R-35	Transportation Equipment	392.000		\$457,566		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$426,307		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$31,259		\$0	
R-36	Stores Equipment	393.000		\$12,074		\$0
	1.To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$812		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$11,262		\$0	
R-37	Tools, Shop, & Garage Equipment	394.000		\$421,899		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$169,664		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$16,970		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$235,265		\$0	
R-38	Laboratory Equipment	395.000		\$7,387		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$2,890		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$303		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$4,194		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-39	Power Operated Equipment	396.000		\$225,127		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$225,127		\$0	
R-40	Communications Equipment	397.000		\$580,889		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$166,175		\$0	
	2. To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$386,120		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$28,594		\$0	
R-41	Miscellaneous Equipment	398.000		\$43,595		\$0
	1.To include estimated reserve on plant in service through December 31, 2024. (Hardin)		\$2,912		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$3,571		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$37,112		\$0	
Total Reserve Adjustments				\$43,804,744		\$0

Ameren Missouri
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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$19,615,311	39.42	12.01	27.41	0.075096	\$1,473,031
3	Pension and OPEBS	-\$5,788,165	39.42	15.70	23.72	0.064986	-\$376,150
4	Employee Benefits	\$2,766,758	39.42	17.65	21.77	0.059644	\$165,021
5	Incentive Compensation	\$1,944,829	39.42	250.80	-211.38	-0.579123	-\$1,126,295
6	Uncollectible	\$1,217,475	39.42	39.42	0.00	0.000000	\$0
7	Cash Vouchers	\$14,551,584	39.42	43.85	-4.43	-0.012137	-\$176,613
8	TOTAL OPERATION AND MAINT. EXPENSE	\$34,307,792					-\$41,006
9	TAXES						
10	Property Tax	\$9,971,594	39.42	183.00	-143.58	-0.393370	-\$3,922,526
11	Employer Portion of FICA	\$1,212,395	39.42	9.38	30.04	0.082301	\$99,781
12	Federal and State Unemployment Tax	\$8,615	39.42	9.38	30.04	0.082301	\$709
13	Self Procured Insurance Tax	\$18,758	39.42	241.50	-202.08	-0.553644	-\$10,385
14	Sales Tax	\$3,738,993	24.21	4.50	19.71	0.054000	\$201,906
15	Gross Receipts Tax	\$7,051,534	24.21	26.14	-1.93	-0.005288	-\$37,289
16	TOTAL TAXES	\$22,001,889					-\$3,667,804
17	OTHER EXPENSES						
18	Gas Costs	\$0	0.00	0.00	0.00	0.000000	\$0
19	TOTAL OTHER EXPENSES	\$0					\$0
20	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,708,810
21	TAX OFFSET FROM RATE BASE						
22	Federal Tax Offset	\$6,219,903	39.42	38.00	1.42	0.003890	\$24,195
23	State Tax Offset	\$1,104,526	39.42	38.00	1.42	0.003890	\$4,297
24	City Tax Offset	\$2,667	39.42	274.50	-235.08	-0.644055	-\$1,718
25	Interest Expense Offset	\$9,546,573	39.42	91.37	-51.95	-0.142329	-\$1,358,754
26	TOTAL OFFSET FROM RATE BASE	\$16,873,669					-\$1,331,980
27	TOTAL CASH WORKING CAPITAL REQUIRED						-\$5,040,790

Ameren Missouri
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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$144,378,962	See Note (1)	See Note (1)	See Note (1)	\$144,378,962	-\$63,628,817	\$80,750,145	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$60,729,300	\$756,444	\$59,972,856	-\$59,878,984	\$850,316	\$0	\$850,316	\$744,093	\$106,223
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$54,458	\$38,881	\$15,577	-\$636	\$53,822	\$0	\$53,822	\$38,245	\$15,577
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$17,643,421	\$11,138,749	\$6,504,672	\$19,201	\$17,662,622	\$0	\$17,662,622	\$10,956,902	\$6,705,720
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,818,463	\$3,162,267	\$2,656,196	\$655,878	\$6,474,341	\$0	\$6,474,341	\$3,110,640	\$3,363,701
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$406,447	\$22,416	\$384,031	-\$63,484	\$342,963	\$0	\$342,963	\$22,050	\$320,913
9	TOTAL SALES EXPENSES	\$60,137	\$58,811	\$1,326	-\$961	\$59,176	\$0	\$59,176	\$57,850	\$1,326
10	TOTAL ADMIN. & GENERAL EXPENSES	\$16,016,336	\$7,679,582	\$8,336,754	-\$7,151,784	\$8,864,552	\$0	\$8,864,552	\$7,552,207	\$1,312,345
11	TOTAL DEPRECIATION EXPENSE	\$13,487,916	See Note (1)	See Note (1)	See Note (1)	\$13,487,916	\$5,693,765	\$19,181,681	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$989,913	\$0	\$989,913	\$6,071,854	\$7,061,767	\$0	\$7,061,767	\$0	\$7,061,767
13	TOTAL OTHER OPERATING EXPENSES	\$18,210,739	\$0	\$18,210,739	-\$6,999,877	\$11,210,862	\$0	\$11,210,862	\$0	\$11,210,862
14	TOTAL OPERATING EXPENSE	\$133,417,130	\$22,857,150	\$97,072,064	-\$67,348,793	\$66,068,337	\$5,693,765	\$71,762,102	\$22,481,987	\$30,098,434
15	NET INCOME BEFORE TAXES	\$10,961,832	\$0	\$0	\$0	\$78,310,625	-\$69,322,582	\$8,988,043	\$0	\$0
16	TOTAL INCOME TAXES	\$2,530,698	See Note (1)	See Note (1)	See Note (1)	\$2,530,698	-\$2,776,431	-\$245,733	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$258,593	See Note (1)	See Note (1)	See Note (1)	-\$258,593	-\$729,041	-\$987,634	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$8,689,727	\$0	\$0	\$0	\$76,038,520	-\$65,817,110	\$10,221,410	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Ameren Missouri
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True-Up through December 31, 2024
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$88,175,464	See note (1)	See note (1)	Rev-5	See note (1)	\$88,175,464	100.0000%	-\$40,664,542	\$47,510,922	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$42,541,758			Rev-6		\$42,541,758	100.0000%	-\$24,827,882	\$17,713,876		
Rev-7	489.000	Sm. Gen. Service	\$8,533,232			Rev-7		\$8,533,232	100.0000%	-\$7,119,527	\$1,413,705		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$7,357,055	\$7,357,055		
Rev-9		Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	489.000	Large Transportation	\$4,288,466			Rev-10		\$4,288,466	100.0000%	-\$27,823	\$4,260,643		
Rev-11	481.200	Interruptible	\$1,200,496			Rev-11		\$1,200,496	100.0000%	-\$781,302	\$419,194		
Rev-12	489.000	Special Contracts	\$389,059			Rev-12		\$389,059	100.0000%	-\$9,348	\$379,711		
Rev-13	487.000	Forfeited Discount	\$226,978			Rev-13		\$226,978	100.0000%	\$0	\$226,978		
Rev-14	488.000	Miscellaneous Service Revenue	-\$24,865			Rev-14		-\$24,865	100.0000%	\$12,444	-\$12,421		
Rev-15	493.000	Rent From Gas Property	\$1,403,753			Rev-15		\$1,403,753	100.0000%	-\$49,317	\$1,354,436		
Rev-16	496.000	Provision for rate Refund	-\$2,481,425			Rev-16		-\$2,481,425	100.0000%	\$2,481,425	\$0		
Rev-17	495.000	Other Revenue	\$126,046			Rev-17		\$126,046	100.0000%	\$0	\$126,046		
Rev-18	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$144,378,962					\$144,378,962		-\$63,628,817	\$80,750,145		
Rev-20		TOTAL OPERATING REVENUES	\$144,378,962					\$144,378,962		-\$63,628,817	\$80,750,145		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$54,060,977	\$0	\$54,060,977	E-7	-\$54,060,977	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$6,914,447	\$0	\$6,914,447	E-9	-\$6,914,447	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$862,668	\$756,444	\$106,224	E-12	-\$12,352	\$850,316	100.0000%	\$0	\$850,316	\$744,093	\$106,223
13	808.100	Gas Withdrawn from Storage Debt.	\$10,225,182	\$0	\$10,225,182	E-13	\$1,108,792	\$11,333,974	100.0000%	\$0	\$11,333,974	\$0	\$11,333,974
14	808.200	Gas Delivered to Storage Credit	-\$11,333,974	\$0	-\$11,333,974	E-14	\$0	-\$11,333,974	100.0000%	\$0	-\$11,333,974	\$0	-\$11,333,974
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing, Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL GAS SUPPLY EXPENSES	\$60,729,300	\$756,444	\$59,972,856		-\$59,878,984	\$850,316		\$0	\$850,316	\$744,093	\$106,223
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		TRANSMISSION EXPENSES											
38	850.000	Operation Supervisoir & Engineering	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	852.000	Communication System Expenses	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	856.000	Mains Expense - Trans. Exp.	\$13,818	\$11,921	\$1,897	E-44	-\$195	\$13,623	100.0000%	\$0	\$13,623	\$11,726	\$1,897
45	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	860.000	Rents - Trans. Exp.	\$5,772	\$0	\$5,772	E-48	\$0	\$5,772	100.0000%	\$0	\$5,772	\$0	\$5,772
49	865.000	Gas Transmission Maintenance	\$34,813	\$26,960	\$7,853	E-49	-\$441	\$34,372	100.0000%	\$0	\$34,372	\$26,519	\$7,853
50	867.000	Gas Transmission Maintenance-Other Equipment	\$55	\$0	\$55	E-50	\$0	\$55	100.0000%	\$0	\$55	\$0	\$55
51		TOTAL TRANSMISSION EXPENSES	\$54,458	\$38,881	\$15,577		-\$636	\$53,822		\$0	\$53,822	\$38,245	\$15,577
52		PRODUCTION EXPENSES											
53		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		DISTRIBUTION EXPENSES											
55	870.000	Operation Supervisor & Engineering	\$837,358	\$755,564	\$81,794	E-55	-\$12,431	\$824,927	100.0000%	\$0	\$824,927	\$743,228	\$81,699
56	871.000	Distribution Load Dispatching	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-58	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
59	874.000	Mains & Service Expenses	\$6,830,523	\$3,789,685	\$3,040,838	E-59	\$139,454	\$6,969,977	100.0000%	\$0	\$6,969,977	\$3,727,813	\$3,242,164
60	875.000	Measuring & Regulating Station Expenses - General	\$238,679	\$166,911	\$71,768	E-60	-\$2,715	\$235,964	100.0000%	\$0	\$235,964	\$164,196	\$71,768
61	876.000	Measuring & Regulating Station Expenses - Industrial	\$165	\$0	\$165	E-61	\$0	\$165	100.0000%	\$0	\$165	\$0	\$165
62	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$25	\$0	\$25	E-62	\$0	\$25	100.0000%	\$0	\$25	\$0	\$25
63	878.000	Meter & House Regulator Expenses	\$953,036	\$791,550	\$161,486	E-63	-\$12,923	\$940,113	100.0000%	\$0	\$940,113	\$778,627	\$161,486
64	879.000	Customer Installations Expenses	\$307,938	\$263,688	\$44,250	E-64	-\$4,306	\$303,632	100.0000%	\$0	\$303,632	\$259,382	\$44,250
65	880.000	Other Expenses - Dist. Exp.	\$3,930,937	\$1,749,317	\$2,181,620	E-65	-\$28,743	\$3,902,194	100.0000%	\$0	\$3,902,194	\$1,720,757	\$2,181,437
66	881.000	Rents - Dist. Exp.	\$406	\$0	\$406	E-66	\$0	\$406	100.0000%	\$0	\$406	\$0	\$406
67	885.000	Maintenance Supervision and Engineering	\$20,519	\$0	\$20,519	E-67	\$0	\$20,519	100.0000%	\$0	\$20,519	\$0	\$20,519
68	887.000	Maintenance of Mains	\$1,468,556	\$1,254,604	\$213,952	E-68	-\$20,484	\$1,448,072	100.0000%	\$0	\$1,448,072	\$1,234,120	\$213,952
69	889.000	Maintenance Measuring/reg station General	\$22,838	\$6,083	\$16,755	E-69	-\$99	\$22,739	100.0000%	\$0	\$22,739	\$5,984	\$16,755

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
70	890.000	Maintenance of Meas. & Reg. Sta. Ind	\$319,960	\$292,353	\$27,607	E-70	-\$4,773	\$315,187	100.0000%	\$0	\$315,187	\$287,580	\$27,607
71	892.000	Maintenance of Services	\$953,405	\$636,642	\$316,763	E-71	-\$10,394	\$943,011	100.0000%	\$0	\$943,011	\$626,248	\$316,763
72	893.000	Maintenance of Meters & House Regulators	\$1,614,095	\$1,432,352	\$181,743	E-72	-\$23,385	\$1,590,710	100.0000%	\$0	\$1,590,710	\$1,408,967	\$181,743
73	894.000	Maintenance of Other Equipment	\$144,981	\$0	\$144,981	E-73	\$0	\$144,981	100.0000%	\$0	\$144,981	\$0	\$144,981
74		TOTAL DISTRIBUTION EXPENSES	\$17,643,421	\$11,138,749	\$6,504,672		\$19,201	\$17,662,622		\$0	\$17,662,622	\$10,956,902	\$6,705,720
75		CUSTOMER ACCOUNTS EXPENSE											
76	901.000	Supervision - Cust. Acct. Exp.	\$376,356	\$431,703	-\$55,347	E-76	-\$6,305	\$370,051	100.0000%	\$0	\$370,051	\$424,656	-\$54,605
77	902.000	Meter Reading Expenses	\$393,925	\$199,275	\$194,650	E-77	-\$113,023	\$280,902	100.0000%	\$0	\$280,902	\$196,021	\$84,881
78	903.000	Customer Records & Collection Expenses	\$3,757,359	\$2,531,265	\$1,226,094	E-78	\$830,943	\$4,588,302	100.0000%	\$0	\$4,588,302	\$2,489,939	\$2,098,363
79	904.000	Uncollectible Amounts	\$1,273,212	\$0	\$1,273,212	E-79	-\$55,737	\$1,217,475	100.0000%	\$0	\$1,217,475	\$0	\$1,217,475
80	905.000	Misc. Customer Accounts Expense	\$17,611	\$24	\$17,587	E-80	\$0	\$17,611	100.0000%	\$0	\$17,611	\$24	\$17,587
81		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,818,463	\$3,162,267	\$2,656,196		\$655,878	\$6,474,341		\$0	\$6,474,341	\$3,110,640	\$3,363,701
82		CUSTOMER SERVICE & INFO. EXP.											
83	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	908.000	Customer Assistance Expenses	\$390,080	\$22,416	\$367,664	E-84	-\$62,384	\$327,696	100.0000%	\$0	\$327,696	\$22,050	\$305,646
85	909.000	Informational & Instructional Advertising Expenses	\$11,255	\$0	\$11,255	E-85	-\$1,105	\$10,150	100.0000%	\$0	\$10,150	\$0	\$10,150
86	910.000	Misc. Customer Service & Info. Expenses	\$5,112	\$0	\$5,112	E-86	\$5	\$5,117	100.0000%	\$0	\$5,117	\$0	\$5,117
87		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$406,447	\$22,416	\$384,031		-\$63,484	\$342,963		\$0	\$342,963	\$22,050	\$320,913
88		SALES EXPENSES											
89	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	912.000	Demonstrating & Selling Expenses	\$23,119	\$22,222	\$897	E-90	-\$363	\$22,756	100.0000%	\$0	\$22,756	\$21,859	\$897
91	913.000	Advertising Expenses	\$36,589	\$36,589	\$0	E-91	-\$598	\$35,991	100.0000%	\$0	\$35,991	\$35,991	\$0
92	916.000	Misc. Sales Expenses	\$429	\$0	\$429	E-92	\$0	\$429	100.0000%	\$0	\$429	\$0	\$429
93		TOTAL SALES EXPENSES	\$60,137	\$58,811	\$1,326		-\$961	\$59,176		\$0	\$59,176	\$57,850	\$1,326
94		ADMIN. & GENERAL EXPENSES											
95	920.000	Admin. & General Salaries	\$6,685,321	\$7,609,328	-\$924,007	E-95	-\$167,407	\$6,517,914	100.0000%	\$0	\$6,517,914	\$7,483,100	-\$965,186
96	921.000	Office Supplies & Expenses	\$2,047,776	\$3,965	\$2,043,811	E-96	-\$25,463	\$2,022,313	100.0000%	\$0	\$2,022,313	\$3,900	\$2,018,413
97	922.000	Admin. Expenses Transferred - Credit	-\$676,980	\$0	-\$676,980	E-97	\$0	-\$676,980	100.0000%	\$0	-\$676,980	\$0	-\$676,980
98	923.000	Outside Services Employed	\$2,328,308	\$609	\$2,327,699	E-98	-\$11,359	\$2,316,949	100.0000%	\$0	\$2,316,949	\$599	\$2,316,350
99	924.000	Property Insurance	\$0	\$0	\$0	E-99	\$1,297	\$1,297	100.0000%	\$0	\$1,297	\$0	\$1,297
100	925.000	Injuries & Damages	\$1,496,761	\$350	\$1,496,411	E-100	-\$167,393	\$1,329,368	100.0000%	\$0	\$1,329,368	\$344	\$1,329,024
101	926.000	Employee Pensions & Benefits	\$1,915,491	\$0	\$1,915,491	E-101	-\$6,673,900	-\$4,758,409	100.0000%	\$0	-\$4,758,409	\$0	-\$4,758,409
102	927.000	Franchise Requirements	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103	928.000	Regulatory Commission Expenses	\$550,102	\$10,073	\$540,029	E-103	-\$48,706	\$501,396	100.0000%	\$0	\$501,396	\$9,909	\$491,487
104	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	930.100	General Advertising Expenses	\$701,292	\$7,048	\$694,244	E-105	-\$105,782	\$595,510	100.0000%	\$0	\$595,510	\$6,933	\$588,577
106	930.200	Misc. General Expenses	\$0	\$0	\$0	E-106	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
107	931.000	Rents - Admin. Gen. Exp.	\$779,608	\$0	\$779,608	E-107	\$47,981	\$827,589	100.0000%	\$0	\$827,589	\$0	\$827,589
108	935.000	Admin and Mte-Structure & Improvement	\$188,657	\$48,209	\$140,448	E-108	-\$1,052	\$187,605	100.0000%	\$0	\$187,605	\$47,422	\$140,183
109		TOTAL ADMIN. & GENERAL EXPENSES	\$16,016,336	\$7,679,582	\$8,336,754		-\$7,151,784	\$8,864,552		\$0	\$8,864,552	\$7,552,207	\$1,312,345
110		DEPRECIATION EXPENSE											
111	403.000	Depreciation Expense, Dep. Exp.	\$12,011,372	See note (1)	See note (1)	E-111	See note (1)	\$12,011,372	100.0000%	\$5,693,765	\$17,705,137	See note (1)	See note (1)
112	403.090	Depreciation- gen plant appropriated	\$1,476,544			E-112		\$1,476,544	100.0000%	\$0	\$1,476,544		
113		TOTAL DEPRECIATION EXPENSE	\$13,487,916	\$0	\$0		\$0	\$13,487,916		\$5,693,765	\$19,181,681	\$0	\$0

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
114		AMORTIZATION EXPENSE											
115	404.000	AMI Software Amortization Deferral	\$119,911	\$0	\$119,911	E-115	\$186,318	\$306,229	100.0000%	\$0	\$306,229	\$0	\$306,229
116	404.000	Amortization Expense Intangible	\$1,135,660	\$0	\$1,135,660	E-116	\$4,443,545	\$5,579,205	100.0000%	\$0	\$5,579,205	\$0	\$5,579,205
117	407.000	Amortization Excess Tracker Reg Credit	-\$157,473	\$0	-\$157,473	E-117	\$157,473	\$0	100.0000%	\$0	\$0	\$0	\$0
118	407.000	Amortization Excess Tracker Reg Debit	\$1,627	\$0	\$1,627	E-118	-\$1,627	\$0	100.0000%	\$0	\$0	\$0	\$0
119	407.000	Amortization of Excess Tracker	\$0	\$0	\$0	E-119	\$21,116	\$21,116	100.0000%	\$0	\$21,116	\$0	\$21,116
120	407.000	Covid-19 AAO Amortization	\$5,688	\$0	\$5,688	E-120	\$33,418	\$39,106	100.0000%	\$0	\$39,106	\$0	\$39,106
121	407.000	Reg Credit Over/Under Collection - Non-Rate Base	-\$145,500	\$0	-\$145,500	E-121	\$113,410	-\$32,090	100.0000%	\$0	-\$32,090	\$0	-\$32,090
122	407.000	Over/under Collection - Rate Base	\$0	\$0	\$0	E-122	-\$33,991	-\$33,991	100.0000%	\$0	-\$33,991	\$0	-\$33,991
123	407.000	Reg Debit-Critical Needs Programs	\$30,000	\$0	\$30,000	E-123	\$0	\$30,000	100.0000%	\$0	\$30,000	\$0	\$30,000
124	407.000	Amortization of Property Tax Tracker	\$0	\$0	\$0	E-124	\$1,152,192	\$1,152,192	100.0000%	\$0	\$1,152,192	\$0	\$1,152,192
125		TOTAL AMORTIZATION EXPENSE	\$989,913	\$0	\$989,913		\$6,071,854	\$7,061,767		\$0	\$7,061,767	\$0	\$7,061,767
126		OTHER OPERATING EXPENSES											
127	408.010	Payroll Taxes	\$1,119,331	\$0	\$1,119,331	E-127	\$101,679	\$1,221,010	100.0000%	\$0	\$1,221,010	\$0	\$1,221,010
128	408.011	Property Taxes	\$10,021,616	\$0	\$10,021,616	E-128	-\$50,022	\$9,971,594	100.0000%	\$0	\$9,971,594	\$0	\$9,971,594
129	408.012	Gross Receipts Tax	\$7,051,534	\$0	\$7,051,534	E-129	-\$7,051,534	\$0	100.0000%	\$0	\$0	\$0	\$0
130	408.013	Miscellaneous Taxes	\$18,258	\$0	\$18,258	E-130	\$0	\$18,258	100.0000%	\$0	\$18,258	\$0	\$18,258
131		TOTAL OTHER OPERATING EXPENSES	\$18,210,739	\$0	\$18,210,739		-\$6,999,877	\$11,210,862		\$0	\$11,210,862	\$0	\$11,210,862
132		TOTAL OPERATING EXPENSE	\$133,417,130	\$22,857,150	\$97,072,064		-\$67,348,793	\$66,068,337		\$5,693,765	\$71,762,102	\$22,481,987	\$30,098,434
133		NET INCOME BEFORE TAXES	\$10,961,832					\$78,310,625		-\$69,322,582	\$8,988,043		
134		INCOME TAXES											
135	409.000	Current Income Taxes	\$2,530,698	See note (1)	See note (1)	E-135	See note (1)	\$2,530,698	100.0000%	-\$2,776,431	-\$245,733	See note (1)	See note (1)
136		TOTAL INCOME TAXES	\$2,530,698					\$2,530,698		-\$2,776,431	-\$245,733		
137		DEFERRED INCOME TAXES											
138	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$6,173,700	See note (1)	See note (1)	E-138	See note (1)	\$6,173,700	100.0000%	-\$7,144,713	-\$971,013	See note (1)	See note (1)
139	411.000	Amortization of Deferred ITC	-\$6,432,293			E-139		-\$6,432,293	100.0000%	\$6,415,672	-\$16,621		
140		TOTAL DEFERRED INCOME TAXES	-\$258,593					-\$258,593		-\$729,041	-\$987,634		
141		NET OPERATING INCOME	\$8,689,727					\$76,038,520		-\$65,817,110	\$10,221,410		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$40,664,542	-\$40,664,542
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$983,672	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$41,589,945	
	3. To remove Unbilled Revenue. (Burton)		\$0	\$0		\$0	\$5,088,000	
	4. To remove gross receipts revenue. (Burton)		\$0	\$0		\$0	-\$4,709,155	
	5. To remove WNAR. (Burton)		\$0	\$0		\$0	-\$437,088	
	6. To remove DCA. (Burton)		\$0	\$0		\$0	-\$26	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$24,827,882	-\$24,827,882
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$1,368,090	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$26,117,258	
	3. To remove Unbilled Revenue. (Burton)		\$0	\$0		\$0	\$2,761,000	
	4. To remove gross receipts revenue. (Burton)		\$0	\$0		\$0	-\$2,839,714	
Rev-7	Sm. Gen. Service	489.000	\$0	\$0	\$0	\$0	-\$7,119,527	-\$7,119,527
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$7,119,527	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	\$7,357,055	\$7,357,055
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$7,357,055	
Rev-10	Large Transportation	489.000	\$0	\$0	\$0	\$0	-\$27,823	-\$27,823
	1. To adjust for the update period. (Irwin)		\$0	\$0		\$0	-\$27,823	
Rev-11	Interruptible	481.200	\$0	\$0	\$0	\$0	-\$781,302	-\$781,302
	1. To adjust for the update period. (Irwin)		\$0	\$0		\$0	\$224,492	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$796,853	
	3. To adjust billing units. (Ferguson)		\$0	\$0		\$0	-\$208,941	
Rev-12	Special Contracts	489.000	\$0	\$0	\$0	\$0	-\$9,348	-\$9,348
	1.To adjust for the update period. (Irwin)		\$0	\$0		\$0	-\$9,348	
Rev-14	Miscellaneous Service Revenue	488.000	\$0	\$0	\$0	\$0	\$12,444	\$12,444
	1.To annualize PAYS revenue. (Amenthor)		\$0	\$0		\$0	\$12,444	
Rev-15	Rent From Gas Property	493.000	\$0	\$0	\$0	\$0	-\$49,317	-\$49,317
	1. To adjust intercompany rental revenue. (Burton)		\$0	\$0		\$0	-\$49,317	
Rev-16	Provision for rate Refund	496.000	\$0	\$0	\$0	\$0	\$2,481,425	\$2,481,425
	1.To Eliminate the provision for rate refunds. (Burton)		\$0	\$0		\$0	\$2,481,425	
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$54,060,977	-\$54,060,977	\$0	\$0	\$0

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	1. To remove purchased gas costs. (Burton)		\$0	-\$54,060,977		\$0	\$0	
E-9	Other Gas Purchases	805.000	\$0	-\$6,914,447	-\$6,914,447	\$0	\$0	\$0
	1. To remove purchased gas costs. (Burton)		\$0	-\$6,914,447		\$0	\$0	
E-12	Purchased Gas Expenses	807.000	-\$12,351	-\$1	-\$12,352	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,688	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,668	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$12,818	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$553	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$1		\$0	\$0	
E-13	Gas Withdrawn from Storage Debt.	808.100	\$0	\$1,108,792	\$1,108,792	\$0	\$0	\$0
	1. To remove purchased gas costs. (Burton)		\$0	\$1,108,792		\$0	\$0	
E-44	Mains Expense - Trans. Exp.	856.000	-\$195	\$0	-\$195	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$105	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$89	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$202	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$9	\$0		\$0	\$0	
E-49	Gas Transmission Maintenance	865.000	-\$441	\$0	-\$441	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$238	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$202	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$457	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$20	\$0		\$0	\$0	
E-55	Operation Supervisor & Engineering	870.000	-\$12,336	-\$95	-\$12,431	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,680	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,661	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$12,803	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$552	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$95		\$0	\$0	

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E-59	Mains & Service Expenses	874.000	-\$61,872	\$201,326	\$139,454	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$33,505	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$28,394	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$64,214	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$2,769	\$0		\$0	\$0	
	5. To decrease depreciation expense charged to O&M. (Hardin)		\$0	\$201,326		\$0	\$0	
E-60	Measuring & Regulating Station Expenses - General	875.000	-\$2,715	\$0	-\$2,715	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$1,476	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,251	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$2,828	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$112	\$0		\$0	\$0	
E-63	Meter & House Regulator Expenses	878.000	-\$12,923	\$0	-\$12,923	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,998	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,931	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$13,412	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$578	\$0		\$0	\$0	
E-64	Customer Installations Expenses	879.000	-\$4,306	\$0	-\$4,306	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$2,331	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,976	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$4,468	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$193	\$0		\$0	\$0	
E-65	Other Expenses - Dist. Exp.	880.000	-\$28,560	-\$183	-\$28,743	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$15,466	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$13,107	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$29,641	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$1,278	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$183		\$0	\$0	
E-68	Maintenance of Mains	887.000	-\$20,484	\$0	-\$20,484	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$11,092	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$9,400	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$21,259	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$917	\$0		\$0	\$0	
E-69	Maintenance Measuring/req station General	889.000	-\$99	\$0	-\$99	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$54	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$46	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$103	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$4	\$0		\$0	\$0	
E-70	Maintenance of Meas. & Reg. Sta. Ind	890.000	-\$4,773	\$0	-\$4,773	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$2,585	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$2,190	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$4,954	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$214	\$0		\$0	\$0	
E-71	Maintenance of Services	892.000	-\$10,394	\$0	-\$10,394	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5,629	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$4,770	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$10,788	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$465	\$0		\$0	\$0	
E-72	Maintenance of Meters & House Regulators	893.000	-\$23,385	\$0	-\$23,385	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$12,664	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$10,732	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$24,271	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$1,046	\$0		\$0	\$0	
E-76	Supervision - Cust. Acct. Exp.	901.000	-\$7,047	\$742	-\$6,305	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$3,817	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$3,234	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$7,315	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$315	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	\$742		\$0	\$0	
E-77	Meter Reading Expenses	902.000	-\$3,254	-\$109,769	-\$113,023	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$1,762	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,493	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$3,377	\$0		\$0	\$0	
	4. To include Meter reads adjustment. (Young)		\$0	-\$108,682		\$0	\$0	
	5. To remove severance payments from test year. (McMellen)		-\$146	\$0		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$1,087		\$0	\$0	
E-78	Customer Records & Collection Expenses	903.000	-\$41,326	\$872,269	\$830,943	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$22,379	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$18,965	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$42,891	\$0		\$0	\$0	
	4. To include customer convenience fees. (Bailey)		\$0	\$719,970		\$0	\$0	
	5. To include interest on customer deposits. (S. Ferguson)		\$0	\$152,122		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$1,849	\$0		\$0	\$0	
	7. To adjust AMS allocation factors. (Amenthor)		\$0	\$177		\$0	\$0	
E-79	Uncollectible Amounts	904.000	\$0	-\$55,737	-\$55,737	\$0	\$0	\$0
	1. To normalize bad debt expense. (Burton)		\$0	-\$55,737		\$0	\$0	
E-84	Customer Assistance Expenses	908.000	-\$366	-\$62,018	-\$62,384	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$198	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$168	\$0		\$0	\$0	

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	3. To adjust long term incentive compensation.(McMellen)		-\$380	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$16	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$2		\$0	\$0	
	6. To include PAYS amortization (Amenthor)		\$0	-\$62,016		\$0	\$0	
E-85	Informational & Instructional Advertising Expenses	909.000	\$0	-\$1,105	-\$1,105	\$0	\$0	\$0
	1. To remove institutional advertising expense. (Hardin)		\$0	-\$1,112		\$0	\$0	
	2. To adjust AMS allocation factors. (Amenthor)		\$0	\$7		\$0	\$0	
E-86	Misc. Customer Service & Info. Expenses	910.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Amenthor)		\$0	\$5		\$0	\$0	
E-90	Demonstrating & Selling Expenses	912.000	-\$363	\$0	-\$363	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$196	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$166	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$377	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$16	\$0		\$0	\$0	
E-91	Advertising Expenses	913.000	-\$598	\$0	-\$598	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$323	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$274	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$620	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$27	\$0		\$0	\$0	
E-95	Admin. & General Salaries	920.000	-\$126,228	-\$41,179	-\$167,407	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$67,276	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$57,012	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$128,936	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Amenthor)		\$0	-\$41,179		\$0	\$0	
	5. To normalize exceptional performance bonus (EPB) expense. (McMellen)		-\$1,997	\$0		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$5,559	\$0		\$0	\$0	
E-96	Office Supplies & Expenses	921.000	-\$65	-\$25,398	-\$25,463	\$0	\$0	\$0

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	1.To annualize payroll expense (McMellen).		\$35	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$30	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$67	\$0		\$0	\$0	
	4. To remove electric costs allocated to gas. (Burton)		\$0	-\$14,369		\$0	\$0	
	5. To remove severance payments from test year. (McMellen)		-\$3	\$0		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$11,029		\$0	\$0	
E-98	Outside Services Employed	923.000	-\$10	-\$11,349	-\$11,359	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$10	\$0		\$0	\$0	
	4. To remove electric costs allocated to gas. (Burton)		\$0	-\$3,260		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$8,089		\$0	\$0	
E-99	Property Insurance	924.000	\$0	\$1,297	\$1,297	\$0	\$0	\$0
	1. To annualize property insurance expense. (Burton)		\$0	\$1,297		\$0	\$0	
E-100	Injuries & Damages	925.000	-\$6	-\$167,387	-\$167,393	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$3	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$3	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$6	\$0		\$0	\$0	
	4. To annualize property insurance expense. (Burton)		\$0	\$172,977		\$0	\$0	
	5. To normalize injuries and damages. (Bailey)		\$0	-\$340,360		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$4		\$0	\$0	
E-101	Employee Pensions & Benefits	926.000	\$0	-\$6,673,900	-\$6,673,900	\$0	\$0	\$0
	1. To annualize medical and Benefit (McMellen)		\$0	\$49,033		\$0	\$0	
	2. To normalize non-qualified pension expense. (McMellen)		\$0	-\$17,820		\$0	\$0	
	3. To rebase Pension & OPEB Tracker. (McMellen)		\$0	-\$5,221,050		\$0	\$0	
	4. To amortize Pension & OPEB Tracker. (McMellen)		\$0	-\$1,480,319		\$0	\$0	
	5. To remove Electric Vehicle incentives. (Amenthor)		\$0	-\$3,656		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$88		\$0	\$0	
E-103	Regulatory Commission Expenses	928.000	-\$164	-\$48,542	-\$48,706	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$89	\$0		\$0	\$0	

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	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$75	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$171	\$0		\$0	\$0	
	4. To include share rate case expense. (Hardin)		\$0	\$69,435		\$0	\$0	
	5. To include costs related to the depreciation rate study.(Hardin)		\$0	\$3,629		\$0	\$0	
	6. To annualize PSC assessment. (Amenthor)		\$0	-\$121,610		\$0	\$0	
	7. To remove severance payments from test year. (McMellen)		-\$7	\$0		\$0	\$0	
	8. To adjust AMS allocation factors. (Amenthor)		\$0	\$4		\$0	\$0	
E-105	General Advertisting Expenses	930.100	-\$115	-\$105,667	-\$105,782	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$62	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$53	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$119	\$0		\$0	\$0	
	4. To adjust board of directors expense. (Hardin)		\$0	-\$49,593		\$0	\$0	
	5. To remove electric costs allocated to gas. (Burton)		\$0	-\$17,562		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$5	\$0		\$0	\$0	
	7. To remove dues and donations. (Hardin)		\$0	-\$27,825		\$0	\$0	
	8.To remove institutional advertising expense and promotional items. (Hardin)		\$0	-\$5,110		\$0	\$0	
	9. To adjust AMS allocation factors. (Amenthor)		\$0	-\$5,577		\$0	\$0	
E-107	Rents - Admin. Gen. Exp.	931.000	\$0	\$47,981	\$47,981	\$0	\$0	\$0
	1. To annualize software rental expense. (Amenthor)		\$0	-\$470		\$0	\$0	
	2. To adjust AMS allocation factors. (Amenthor)		\$0	-\$40		\$0	\$0	
	3. To adjust intercompany rental expense. (Burton)		\$0	\$48,491		\$0	\$0	
E-108	Admin and Mte-Structure & Improvement	935.000	-\$787	-\$265	-\$1,052	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$426	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$361	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$817	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$35	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$265		\$0	\$0	
E-111	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,693,765	\$5,693,765

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,892,717	
	2. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M. (Hardin)		\$0	\$0		\$0	-\$1,198,952	
E-115	AMI Software Amortization Deferral	404.000	\$0	\$186,318	\$186,318	\$0	\$0	\$0
	1. To annualize AMI software deferral amortization. (Young)		\$0	\$186,318		\$0	\$0	
E-116	Amortization Expense Intangible	404.000	\$0	\$4,443,545	\$4,443,545	\$0	\$0	\$0
	1. To adjust intangible amortization expense. (Amenthor)		\$0	\$4,443,545		\$0	\$0	
E-117	Amortization Excess Tracker Reg Credit	407.000	\$0	\$157,473	\$157,473	\$0	\$0	\$0
	1. To remove test year amortization expense. (L. Ferguson)		\$0	\$157,473		\$0	\$0	
E-118	Amortization Excess Tracker Reg Debit	407.000	\$0	-\$1,627	-\$1,627	\$0	\$0	\$0
	1. To remove test year amortization expense. (L. Ferguson)		\$0	-\$1,627		\$0	\$0	
E-119	Amortization of Excess Tracker	407.000	\$0	\$21,116	\$21,116	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (L. Ferguson)		\$0	\$21,116		\$0	\$0	
E-120	Covid-19 AAO Amortization	407.000	\$0	\$33,418	\$33,418	\$0	\$0	\$0
	1. To amortization the COVID-19 AAO over a five year period. (Amenthor)		\$0	\$33,418		\$0	\$0	
E-121	Reg Credit Over/Under Collection - Non-Rate Base	407.000	\$0	\$113,410	\$113,410	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	\$113,410		\$0	\$0	
E-122	Over/under Collection - Rate Base	407.000	\$0	-\$33,991	-\$33,991	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	-\$33,991		\$0	\$0	
E-124	Amortization of Property Tax Tracker	407.000	\$0	\$1,152,192	\$1,152,192	\$0	\$0	\$0
	1. To amortize property tax Tracker. (Hardin)		\$0	\$1,152,192		\$0	\$0	
E-127	Payroll Taxes	408.010	\$0	\$101,679	\$101,679	\$0	\$0	\$0
	1. To annualize payroll taxes. (McMellen)		\$0	\$101,679		\$0	\$0	
E-128	Property Taxes	408.011	\$0	-\$50,022	-\$50,022	\$0	\$0	\$0
	1. To annualize property taxes. (Hardin)		\$0	-\$50,022		\$0	\$0	
E-129	Gross Receipts Tax	408.012	\$0	-\$7,051,534	-\$7,051,534	\$0	\$0	\$0
	1. To remove gross receipts taxes. (Burton)		\$0	-\$7,051,534		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-135	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$2,776,431	-\$2,776,431
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,776,431	
E-138	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$7,144,713	-\$7,144,713
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$7,144,713	
E-139	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$6,415,672	\$6,415,672
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$6,415,672	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$63,628,817	-\$63,628,817
Total Operating & Maint. Expense			-\$375,163	-\$66,973,630	-\$67,348,793	\$0	\$2,188,293	\$2,188,293

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.10% Return	F 7.23% Return
1	TOTAL NET INCOME BEFORE TAXES		\$8,988,043	\$39,833,464	\$40,679,060	\$41,518,300
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$19,181,681	\$19,181,681	\$19,181,681	\$19,181,681
4	Depreciation charged to O&M		\$201,326	\$201,326	\$201,326	\$201,326
5	Intangible Amortization		\$5,579,205	\$5,579,205	\$5,579,205	\$5,579,205
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$24,962,212	\$24,962,212	\$24,962,212	\$24,962,212
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.9730%	\$9,546,573	\$9,546,573	\$9,546,573	\$9,546,573
9	Tax Straight-Line Depreciation		\$25,349,102	\$25,349,102	\$25,349,102	\$25,349,102
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$34,895,675	\$34,895,675	\$34,895,675	\$34,895,675
11	NET TAXABLE INCOME		-\$945,420	\$29,900,001	\$30,745,597	\$31,584,837
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$945,420	\$29,900,001	\$30,745,597	\$31,584,837
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$33,964	\$1,074,149	\$1,104,526	\$1,134,676
15	Deduct City Inc Tax - Fed. Inc. Tax		-\$691	\$21,866	\$22,484	\$23,098
16	Federal Taxable Income - Fed. Inc. Tax		-\$910,765	\$28,803,986	\$29,618,587	\$30,427,063
17	Federal Income Tax at the Rate of	21.000%	-\$191,261	\$6,048,837	\$6,219,903	\$6,389,683
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		-\$191,261	\$6,048,837	\$6,219,903	\$6,389,683
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		-\$945,420	\$29,900,001	\$30,745,597	\$31,584,837
22	Deduct Federal Income Tax at the Rate of	50.000%	-\$95,631	\$3,024,419	\$3,109,952	\$3,194,842
23	Deduct City Income Tax - MO. Inc. Tax		-\$691	\$21,866	\$22,484	\$23,098
24	Missouri Taxable Income - MO. Inc. Tax		-\$849,098	\$26,853,716	\$27,613,161	\$28,366,897
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	4.000%	-\$33,964	\$1,074,149	\$1,104,526	\$1,134,676
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		-\$945,420	\$29,900,001	\$30,745,597	\$31,584,837
29	Deduct Federal Income Tax - City Inc. Tax		-\$191,261	\$6,048,837	\$6,219,903	\$6,389,683
30	Deduct Missouri Income Tax - City Inc. Tax		-\$33,964	\$1,074,149	\$1,104,526	\$1,134,676
31	City Taxable Income		-\$720,195	\$22,777,015	\$23,421,168	\$24,060,478
32	Subtract City Income Tax Credits					
33	City Tax Credit		\$19,817	\$19,817	\$19,817	\$19,817
34	City Income Tax at the Rate of	0.096%	-\$20,508	\$2,049	\$2,667	\$3,281
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		-\$191,261	\$6,048,837	\$6,219,903	\$6,389,683
37	State Income Tax		-\$33,964	\$1,074,149	\$1,104,526	\$1,134,676
38	City Income Tax		-\$20,508	\$2,049	\$2,667	\$3,281
39	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$245,733	\$7,125,035	\$7,327,096	\$7,527,640
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		-\$971,013	-\$971,013	-\$971,013	-\$971,013
42	Amortization of Deferred ITC		-\$16,621	-\$16,621	-\$16,621	-\$16,621
43	TOTAL DEFERRED INCOME TAXES		-\$987,634	-\$987,634	-\$987,634	-\$987,634
44	TOTAL INCOME TAX		-\$1,233,367	\$6,137,401	\$6,339,462	\$6,540,006

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

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.39%	Weighted Cost of Capital 9.64%	Weighted Cost of Capital 9.89%
1	Common Stock	\$7,766,772,623	52.91%		4.968%	5.101%	5.233%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,827,509	0.56%	4.18%	0.023%	0.023%	0.023%
4	Long Term Debt	\$6,830,262,589	46.53%	4.24%	1.973%	1.973%	1.973%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$14,678,862,721</u>	<u>100.00%</u>		<u>6.964%</u>	<u>7.097%</u>	<u>7.229%</u>
8	PreTax Cost of Capital				8.525%	8.700%	8.874%