

**AMEREN MISSOURI ELECTRIC ER-2012-0166  
RECONCILIATION - TRUE-UP**

	Staff	MIEC	OPC	MDNR
1 Ameren Missouri Revenue Requirement At True-Up	\$ 345,256,729			
2				
3 Return on Equity	\$ (83,192,181)	\$ (70,400,193)	\$ (147,341,010)	
4				
5 <u>Rate Base</u>				
6 Plant In Service (Disallowances and Incent. Comp.)	\$ (435,663)			
7 Less Accumulated Depreciation Reserve	30,861			
8 Cash Working Capital (Revenue and Expense Lags)	(5,817,164)	\$ (5,231,586)		
9 Fuel/Materials and Supplies (Inventory Declines)	(1,414,236)	\$ (735,747)		
10 Prepayments	-			
11 Energy Efficiency Regulatory Asset	-			
12 RES Regulatory Asset	(661,700)			
13 Pension Tracker Regulatory Asset	42,114			
14 Storm Tracker Regulatory Asset	-			
15 REC Inventory and Emission Allowances	-			
16 Federal Tax Offset	(315,864)	\$ (242,055)		
17 State Tax Offset	(50,317)	\$ (38,577)		
18 City Tax Offset	28,072	\$ 31,402		
19 Interest Expense Offset	(289,070)	\$ (336,428)		
20 Customer deposits	-			
21 Customer Advances for Construction	-			
22 Accumulated Deferred Income Tax	-	(8,655,586)		
23 FIN 48 Tracker Regulatory Liability	-			
24 OPEB Tracker Liability	(173,885)			
25				
26 Total Rate Base	\$ (9,056,852)	\$ (15,208,577)	\$ -	\$ -
27				
28 <u>REVENUES:</u> (negative reflects more revenue than Company)				
29 Black Box Settlement - Retail Revenues	\$ -			
30 Rush Island Lease Revenue and Interest Income	-			
31 Provision for Rate Refunds	-			
32 Disposition of Allowances	-			
33 OSS Energy	-			
34 Transmission & NIT Revenue Adjustment	-			
35 OSS AEP, Wabash, Other Cities	-			
36 Lake of the Ozarks Shoreline Management Fees	-			
37 Storm Assistance Revenues	581,189	800,000		
38 Pole Attachment Revenues	(574,554)			
39 Bilateral Sales	-			
40 Financial Swaps	-			
41 MISO Day 2 & Ancillary	-			
42 OSS Capacity	-	-		
43 Total Adjustments	\$ 6,635	\$ 800,000	\$ -	\$ -
44				
45 <u>EXPENSES:</u>				
46 Weatherization Administrative Fees			*** \$ -	
47 Transmission Amortization	\$ -			
48 Hydraulic Amortization	\$ -			
49 Labor	465,894			
50 Incentive Compensation	-			
51 Advertising	(1,354,460)			
52 AMS Allocations for Advertising & Training	-			
53 Outside Services	-			
54 Dues & Miscellaneous	(1,020,262)			
55 Depreciation Expense Including Charged to O&M	(13,025,410)			
56 Nuclear Decommissioning	-			
57 Bad Debts	(1,252,105)			
58 Lease Expense	(16,808)			
59 Insurance	-			
60 Injuries and Damages	36,243			
61 Other Employee Benefits	-			
62 Pensions and OPEBs Expense	2,339			
63 PSC Assessment	-			
64 Rate Case Expense	(538,000)	** \$ (1,286,310)		

**FILED**  
**October 23, 2012**  
**Data Center**  
**Missouri Public**  
**Service Commission**

**OPC Exhibit No. 409**  
**Date 10/11/12 Reporter KF**  
**File No ER-2012-0166**

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	Staff	MIEC	OPC	MDNR
65 Pension and OPEB Tracker Amort	(4,963,263)			
66 VSE/ISP Amortization	-	-		
67 VS 11 Severance	(8,585,082)	(8,585,082)		
68 Taum Sauk Expense	-			
69 Sioux Scrubber Construction Acctg 2011-12	(104,451)			
70 Fuel Additives	-			
71 Fuel Expense (for July Growth) plus Westinghouse Credits	-	-		
72 Purchased Power	-	-		
73 SO <sub>2</sub> Tracker Amortization	-			
74 Callaway Refueling Expense + OT Labor	-	-		
75 MISO Transmission, MISO Day 2 and Ancillary	(184,297)			
76 MISO Administration	43,763			
77 Normalize Storm Cost	(159,488)	(500,000)		
78 Amortization of Distribution Training Expense	420,000			
79 Amortization of Production Training Expense	360,000			
80 Production Training Expense	(549,400)			
81 Distribution Training Expense	(19,852)			
82 Underground Training Expense	(63,681)			
83 Interest on Customer Deposits	-			
84 Entergy Legal Fees	25,690			
85 Cyber Security Expense	-			
86 Payroll Tax	(689,053)			
87 Property tax	(3,190,491)	(3,190,491)		
88 2010 State Property Tax Appeal Refund	(1,450,188)	(1,450,188)		
89 Franchise Tax	-			
90 2006 Storm Expense	-			
91 2006 Storm Amortization Removal to Expense	-	-		
92 NEIL excise & Heavy Equipment excise tax	(334,768)			
93 Amortization of Storm costs	-			
94 Amortization of Vegetation & Inspections	(552,534)	(552,534)		
95 Vegetation Management/Infrastructure Inspections Expense	-	-		
96 Amortization of RSG	-	-		
97 Equity Issuance Cost Amortization	-			
98 Amortization of Energy Efficiency (Amount & Period)	-			
99 Energy Efficiency Program Cost Recovery	-			
100 Energy Efficiency Performance Mechanism	-	-		
101 Maryland Heights Operational Cost Adj	-			
102 RES Expense Adjustment	-	(3,000,000)		
103 2011 Storm Amortization	-	\$ -		
104 MPSC Assessment Amortization	-	-		
105 Intangible Amortization	-	-		
106 FIN 48 Tracker Amortization	-			
107 RES AAO Amortization	(1,052,121)	(2,104,242)		
108 Entergy Refund	(10,216,667)			
109				
110 Total Adjustments	\$ (47,968,452)	\$ (19,382,537)	\$ (1,286,310)	\$ -
111				
112				
113 Income Tax Calculation	\$ (2,992,439)	\$ (3,193,617)		
114				
115 Total Differences	\$ (143,216,559)	\$ (107,384,924)	\$ (148,627,320)	\$ -
116				
117 Staff Filed Revenue Requirement @ High	\$ 202,040,170			

\*\*Based on Company's Response to Staff Data Request 173, which was provided on August 29, 2012 and contained costs through April 2012

\*\*\*Administrative Funding proposal for Low Income Weatherization withdrawn by MDNR per it's filing on 9/26/12