

AMEREN MISSOURI  
EXHIBIT B - Incremental Costs and Cost Reductions Caused by COVID-19  
March 1, 2020 through September 30, 2020  
(Cash Basis as Recorded in General Ledger, except as otherwise noted)

Application Citation	Category	Electric	Gas
21(a)(i)	Additional Cleaning Facilities and Vehicles	3,055,446	128,807
21(a)(ii)	Personal Protective Equipment	627,985	718
21(a)(iii)	Technology Upgrades	133,039	4,195
21(a)(iv)	Sequestration Preparation Costs	504,221	-
21(b)	Current Year Bad Debt Expense (Mar - Sept) * (proxy for actual write-offs)	8,562,623	367,361
21(b)	Test Year Bad Debt Expense (Mar - Sept)	3,288,244	343,315
21(b)	Increased Bad Debt Expense (proxy for deferral of write-offs)	5,274,379	24,046
21(c)	COVID-19 Related Customer Communication Costs	183,753	-
21(d)	Distribution and Transmission Exposure Risk Mitigation	3,437,635	35,065
21(e)	Waived Fee Revenues (Mar - Sept)	3,805,964	167,082
21(e)	Test Year Fee Revenues (12 Months)	(9,541,983)	(349,712)
21(e)	Waived Fee Revenues	3,805,964	167,082
22(a-c)	Current Year Travel, Training, and Office Supplies Expenses (Jan - Sept)	4,451,619	214,639
22(a-c)	Test Year Travel, Training, and Office Supplies Expenses (Jan - Sept)	7,193,361	276,196
22(a-c)	Travel, Training, and Office Supplies Expense Reduction	(2,741,742)	(61,556)
22(d)	Utility Service Provided to Facilities Leased or Owned by the Company	N/A	N/A
22(e-f)	Staffing, Employee Compensation, and Benefits Reductions	N/A	N/A
22(g)	Taxable Net Operating Loss Carried Back per CARES Act	N/A	N/A
22(h)	Federal or State Assistance	N/A	N/A
<b>Proposed Deferral at September 30, 2020</b>		<b>14,280,679</b>	<b>298,357</b>

\* Bad debt expense shown here is on an accrual basis. Bad debt to be deferred will be based on actual net write-offs once those write offs are recorded.

N/A - No such cost reductions exist through September 30, 2020.