

Ameren Missouri
Case No. ER-2016-0179
Test Year 12 Months Ending March 31, 2016
True-Up through December 31, 2016
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 & Withholdings	\$307,786,659	40.51	12.12	28.39	0.077781	\$23,939,954
3	Pensions & Benefits	\$70,339,779	40.51	26.58	13.93	0.038164	\$2,684,447
4	Fuel - Nuclear	\$89,488,649	40.51	15.21	25.30	0.069315	\$6,202,906
5	Fuel - Coal	\$763,015,506	40.51	13.70	26.81	0.073452	\$56,045,015
6	Fuel - Natural Gas	\$15,106,820	40.51	41.58	-1.07	-0.002932	-\$44,293
7	Fuel - Oil	\$4,355,997	40.51	16.24	24.27	0.066493	\$289,643
8	Purchased Power	\$18,338,845	40.51	25.83	14.68	0.040219	\$737,570
9	Incentive Compensation	\$17,949,481	40.51	253.77	-213.26	-0.584274	-\$10,487,415
10	Uncollectibles Expense	\$10,652,432	40.51	40.51	0.00	0.000000	\$0
11	Cash Vouchers	\$725,995,071	40.51	36.41	4.10	0.011233	\$8,155,103
12	TOTAL OPERATION AND MAINT. EXPENSE	\$2,023,029,239					\$87,522,930
13	TAXES						
14	FICA - Employer Portion	\$18,808,623	40.51	12.73	27.78	0.076110	\$1,431,524
15	St. Louis Payroll Expense Tax	\$348,153	40.51	76.38	-35.87	-0.098274	-\$34,214
16	Federal Unemployment Tax	\$153,814	40.51	76.38	-35.87	-0.098274	-\$15,116
17	State Unemployment Tax	\$376	40.51	76.38	-35.87	-0.098274	-\$37
18	Corporate Franchise Tax	\$95,561	40.51	-77.50	118.01	0.323315	\$30,896
19	Property Tax	\$148,182,624	40.51	182.50	-141.99	-0.389014	-\$57,645,115
20	TOTAL TAXES	\$167,589,151					-\$56,232,062
21	OTHER EXPENSES						
22	Decommissioning Fees	\$6,758,605	40.51	70.63	-30.12	-0.082521	-\$557,727
23	Use Tax	\$1,774,194	40.51	76.38	-35.87	-0.098274	-\$174,357
24	Sales Tax	\$71,184,173	26.69	38.79	-12.10	-0.033151	-\$2,359,827
25	Gross Receipts Tax	\$149,746,372	26.69	27.54	-0.85	-0.002329	-\$348,759
26	TOTAL OTHER EXPENSES	\$229,463,344					-\$3,440,670
27	CWC REQ'D BEFORE RATE BASE OFFSETS						\$27,850,198
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$159,506,891	40.51	40.51	0.00	0.000000	\$0
30	State Tax Offset	\$25,518,519	40.51	40.51	0.00	0.000000	\$0
31	City Tax Offset	-\$169,466	40.51	40.51	0.00	0.000000	\$0
32	Interest Expense Offset	\$186,912,322	40.51	90.76	-50.25	-0.137671	-\$25,732,406
33	TOTAL OFFSET FROM RATE BASE	\$371,768,266					-\$25,732,406
34	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,117,792