

Exhibit No.:
Issue(s): Revenue Requirement
True-Up
Witness: Laura M. Moore
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Union Electric Company
File No.: GR-2019-0077
Date Testimony Prepared: July 10, 2019

MISSOURI PUBLIC SERVICE COMMISSION

FILE NO. GR-2019-0077

SURREBUTTAL TESTIMONY

OF

LAURA M. MOORE

ON

BEHALF OF

UNION ELECTRIC COMPANY

D/B/A AMEREN MISSOURI

**St. Louis, Missouri
July, 2019**

TABLE OF CONTENTS

I.	PURPOSE OF TESTIMONY	1
II.	SOFTWARE ALLOCATIONS	1
III.	EXCESS ACCUMULATED DEFERRED INCOME TAXES.....	3
IV.	AFFILIATE TRANSACTIONS	4
V.	TRUE UP INFORMATION	6

SURREBUTTAL TESTIMONY

OF

LAURA M. MOORE

FILE NO. GR-2019-0077

1 **Q. Please state your name and business address.**

2 A. Laura M. Moore, Union Electric Company d/b/a Ameren Missouri
3 ("Ameren Missouri" or "Company"), One Ameren Plaza, 1901 Chouteau Avenue, St.
4 Louis, Missouri 63103.

5 **Q. Are you the same Laura M. Moore that filed direct and rebuttal**
6 **testimony in this proceeding?**

7 A. Yes, I am.

8 **I. PURPOSE OF TESTIMONY**

9 **Q. What is the purpose of your surrebuttal testimony in this proceeding?**

10 A. My surrebuttal testimony in this proceeding addresses the following issues
11 raised by the Missouri Public Service Commission Staff ("Staff") and the Office of the
12 Public Counsel ("OPC"): (1) software allocations (Staff witness Jason Kunst); (2) excess
13 accumulated deferred income taxes ("ADIT") (OPC witness John S. Riley); and (3) affiliate
14 transactions (OPC witness Robert E. Schallenberg). I also provide true-up information for
15 certain items through May 31, 2019.

16 **II. SOFTWARE ALLOCATIONS**

17 **Q. Please explain the software allocation issue.**

18 A. Ameren Missouri has software assets that are used in both the electric and
19 gas operations. The Company is proposing to include the proper amount of these software

1 assets that support the gas operations in the current revenue requirement in this case. In the
2 Company's last electric rate case, File No. ER-2016-0179, the Company proposed to
3 include 100% of the costs of some of these software assets. But, because that case was
4 settled through a black box settlement, there is no way to track what costs were included
5 in the settled revenue requirement.

6 **Q. What has Mr. Kunst proposed as a solution for this issue?**

7 A. Mr. Kunst has proposed that the gas portion of the costs should first be
8 removed from the Company's current electric rate case, File No. ER-2019-0335, and then
9 can be added to the Company's gas revenue requirement in the next gas rate case the
10 Company files.

11 **Q. Is this solution appropriate?**

12 A. No. These are legitimate gas costs that should be included in the Company's
13 gas revenue requirement. Under Mr. Kunst's proposal, the amounts would be excluded
14 from gas rates and then would be excluded from electric rates in the current electric rate
15 case. Mr. Kunst is basically proposing that the Company should not get recovery of these
16 costs at all until the next gas rate case the Company files, which may be many years in the
17 future.

18 **Q. Please explain the Company's proposed solution.**

19 A. In my direct testimony, I propose to return the portion of the costs for assets
20 allocable to gas operations but that likely were included in the Company's last electric
21 revenue requirement. The Company would track these amounts as of the effective date of
22 rates in this case and credit those tracked amounts to the Company's electric customers in
23 the current electric rate case.

1 **Q. Why should the Company's position be accepted?**

2 A. It is inappropriate to disallow recovery of legitimate, prudent costs, and
3 Staff's position would do just that. Under my proposal, the Company will not over-collect
4 any amount but will instead track the amounts that electric customers should not be
5 responsible for and credit that amount to those customers.

6 **III. EXCESS ACCUMULATED DEFERRED INCOME TAXES**

7 **Q. Please explain the issue discussed in the rebuttal testimony of OPC**
8 **witness Mr. Riley.**

9 A. Mr. Riley believes an adjustment is needed to rate base in the Company's
10 revenue requirement to account for excess ADIT. He argues in his testimony that neither
11 Staff nor Ameren Missouri have included any excess ADIT as a reduction of rate base.

12 **Q. Is it correct that the excess ADIT is not included in the Company's rate**
13 **base calculation?**

14 A. No. The Company's rate base includes the net ADIT liability amount
15 measured at the federal income tax rate in effect prior to the implementation of the Tax
16 Cuts and Jobs Act ("TCJA"). When the tax rate decreased, an entry was recorded on the
17 Company's books to revalue deferred income taxes to the new, lower federal income tax
18 rate. This entry reduced the net ADIT liability for financial statement purposes. The offset
19 to this reduction was the amount recorded in Account 254 that Mr. Riley references in his
20 testimony. For purposes of calculating the amount to be included in rate base in this case,
21 the net ADIT liability at the higher, pre-TCJA income tax rate was used. Both the amount
22 in Account 254 and the reduction in ADIT, which were recorded as a result of the tax rate
23 change, were excluded from rate base. If the Company were to make the adjustment

1 proposed by Mr. Riley, the offsetting amount that is in ADIT would also need to be
2 included. The result would be no change to rate base.

3 **Q. Why is the pre-TCJA amount of ADIT the appropriate amount to**
4 **include in rate base?**

5 A. The pre-TCJA amount of ADIT includes both the expected income tax
6 liabilities that will be paid to the government at some time in the future, as well as the
7 amount of excess deferred income taxes that will be credited to customers over time. The
8 Company has included the impact of the amortization of excess ADIT over time based on
9 the interim rate agreement in this case. When new permanent rates are set in this case, that
10 amortization will continue.

11 **IV. AFFILIATE TRANSACTIONS**

12 **Q. Please explain the adjustments proposed by OPC witness Mr.**
13 **Schallenberg.**

14 A. Mr. Schallenberg proposes two adjustments to reduce the revenue
15 requirement by approximately \$180,000 and \$69,000 for removal of the Company's costs
16 for the Board of Directors.

17 **Q. Are these adjustments appropriate?**

18 A. No. As discussed by Company witness Darryl T. Sagel, these adjustments
19 are inappropriate. In addition to the flaws with the rationale for OPC's adjustments
20 discussed by Mr. Sagel, the adjustment amounts are incorrect. I will address the incorrect
21 amounts proposed by Mr. Schallenberg.

1 **Q. Why is the \$69,000 adjustment proposed by Mr. Schallenberg**
2 **incorrect?**

3 A. The \$69,000 adjustment is included in the \$180,000 adjustment Mr.
4 Schallenberg is proposing—in other words it is a double counting of the same adjustment.

5 **Q. How do you know Mr. Schallenberg's \$69,000 adjustment is also**
6 **included in his \$180,000 adjustment?**

7 A. The \$69,000 adjustment was calculated using figures from the Company's
8 proxy statement. The amounts that comprise the \$69,000 on the proxy statement are
9 recorded in Account 930.2 in the Company's general ledger. The second proposed
10 adjustment of approximately \$180,000 is the amount recorded in Account 930.2 in the
11 Federal Energy Regulatory Commission ("FERC") Form 1. The proxy statement amount
12 is included in the FERC Form 1 adjustment proposed by Mr. Schallenberg. As a
13 consequence, Mr. Schallenberg has proposed these same costs be disallowed twice. For
14 this reason, Mr. Schallenberg's \$69,000 adjustment should be rejected.

15 **Q. Why is the \$180,000 adjustment proposed by Mr. Schallenberg**
16 **incorrect?**

17 A. Mr. Schallenberg utilized an amount from the Company's electric FERC
18 Form 1 for Publishing & Distributing Information and Reports to Stockholders; Trustee,
19 Registrar and Transfer Agent Fees and Expenses; and Other Expenses of Servicing
20 Outstanding Securities of the Respondent. There are three problems with utilizing this
21 amount. The first issue is that this amount includes the portion of these costs applicable to
22 the electric business. Mr. Schallenberg applied an incorrect estimated allocation factor to
23 derive a gas amount instead of utilizing the actual amount recorded to the gas business.

1 The second issue is that this amount is a calendar year amount and not a test year amount.
2 The final issue with this amount is that the amount on the FERC form includes three
3 components: bond expense, dividend expense and board of director's fees and expenses.
4 If the Commission were to accept the position of Mr. Schallenberg, it is still not appropriate
5 to exclude the bond expense. The Company has its own debt and is responsible for such
6 bond expense.

7 **Q. If the rationale underlying Mr. Schallenberg's adjustment were**
8 **corrected for the issues identified above, what would the amounts be?**

9 A. The \$69,000 adjustment should be rejected, because it is duplicative of the
10 amounts included in the \$180,000. The \$180,000 should be adjusted to approximately
11 \$104,000 to correct for the issues I explained above. Again, the Company does not believe
12 any adjustment is needed for these expenses as discussed by Mr. Sagel.

13 **V. TRUE UP INFORMATION**

14 **Q. What is the purpose of your true-up testimony in this proceeding?**

15 A. Pursuant to orders issued by the Missouri Public Service Commission
16 ("Commission") in this case, Ameren Missouri provided updated data through May 31,
17 2019 for items to be trued-up in this case. The purpose of this portion of my testimony,
18 including the attached schedule LMM-S1, is to provide the Commission with the
19 Company's updated true-up data.

20 **Q. For which items did the Company previously provide updated data?**

21 A. On June 20, 2019, the Company provided the parties with updated data
22 through May 31, 2019, on the following true-up items: capital structure and weighted cost
23 of capital; plant in service; accumulated depreciation reserve; intangible plant; depreciation

1 expense and rates; incentive compensation capitalized; fuel inventories; materials &
2 supplies; prepayments; cash working capital; customer advances; customer deposits;
3 customer deposit interest; pension tracker regulatory liability; OPEB tracker regulatory
4 liability; accumulated deferred income taxes; intercompany rental revenues; wage
5 increases effective July 2018, January 2018 and 2019; staffing adjustments; other
6 employee benefits; intercompany rental expense; insurance expense; rebase O&M
7 expenses and amortization of pension and OPEB trackers; non-qualified pension expense;
8 rate case expense; payroll taxes; property taxes; other taxes; and income taxes.

9 **Q. What does Schedule LMM-S1 attached to this testimony contain?**

10 A. The final true-up items are included in Schedule LMM-S1.

11 **Q. Does this conclude your surrebuttal testimony?**

12 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 Increase Its) File No. GR-2019-0077
Revenues for Natural Gas Service.)

AFFIDAVIT OF LAURA M. MOORE


STATE OF MISSOURI)
) ss
CITY OF ST. LOUIS)

Laura M. Moore, being first duly sworn on her oath, states:

1. My name is Laura M. Moore. I work in the City of St. Louis, Missouri, and I am employed by Union Electric Company d/b/a Ameren Missouri as Controller, Ameren Missouri.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Union Electric Company d/b/a Ameren Missouri consisting of 7 pages and Schedule(s) LMM-S1, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.



Laura M. Moore

Subscribed and sworn to before me this 8th day of July, 2019.



Notary Public

My commission expires:



**Union Electric Company d/b/a Ameren Missouri
Weighted Average Cost of Capital**

at 5/31/2019:

CAPITAL COMPONENT	AMOUNT	PERCENT OF TOTAL	COST	WEIGHTED COST
Long-Term Debt	\$3,789,580,781	46.941%	4.646%	2.181%
Short-Term Debt	\$0	0.000%	0.000%	0.000%
Preferred Stock	\$81,827,509	1.014%	4.180%	0.042%
Common Equity	\$4,201,647,303	52.045%	10.300%	5.361%
TOTAL	\$8,073,055,592	100.000%		7.584%

**AMEREN MISSOURI
PLANT-IN-SERVICE
ADJUSTMENTS 05/31/2019**

FERC ACCT	ORIGINAL COST AT 05/31/2019 (1)	REMOVE ARO ASSETS (2)	ADJUSTED TRUE-UP AT 05/31/2019 (3)=(1)+(2)	ALLOCATE TO GAS (4)	DISALLOW INC COMP (5)	TOTAL PRO FORMA ADJMTS (6)=(4)+(5)	PRO FORMA BALANCE (7)=(3)+(6)
<u>Intangible Plant</u>							
303	4,143,542	-	4,143,542	-	-	-	4,143,542
303 - Alloc fm Elect Plant	-	-	-	7,001,585	-	7,001,585	7,001,585
	4,143,542	-	4,143,542	7,001,585	-	7,001,585	11,145,127
<u>Production Plant</u>							
304	-	-	-	-	-	-	-
305	-	-	-	-	-	-	-
311	-	-	-	-	-	-	-
<u>Transmission Plant</u>							
365	119,532	-	119,532	-	-	-	119,532
366	-	-	-	-	-	-	-
367	5,465,985	-	5,465,985	-	-	-	5,465,985
369	40,900	-	40,900	-	-	-	40,900
	5,626,417	-	5,626,417	-	-	-	5,626,417
<u>Distribution Plant</u>							
374	2,431,941	-	2,431,941	-	-	-	2,431,941
375	184,148	-	184,148	-	-	-	184,148
376	278,676,350	-	278,676,350	-	-	-	278,676,350
378	6,019,938	-	6,019,938	-	-	-	6,019,938
379	694,105	-	694,105	-	-	-	694,105
380	136,762,847	-	136,762,847	-	-	-	136,762,847
381	22,315,495	-	22,315,495	-	-	-	22,315,495
383	18,348,450	-	18,348,450	-	-	-	18,348,450
385	1,353,553	-	1,353,553	-	-	-	1,353,553
387	-	-	-	-	-	-	-
	466,786,828	-	466,786,828	-	-	-	466,786,828
<u>General Plant</u>							
389	2,307,982	-	2,307,982	326,260	-	326,260	2,634,242
390	9,739,174	-	9,739,174	7,362,472	-	7,362,472	17,101,646
391	467,653	-	467,653	1,153,692	-	1,153,692	1,621,345
391-Fully Accrued	21,614	-	21,614	-	-	-	21,614
391-001	-	-	-	97,711	-	97,711	97,711
391-002	1,119,352	-	1,119,352	1,528,883	-	1,528,883	2,648,235
391-002-Fully Accrd	141,481	-	141,481	-	-	-	141,481
392	8,266,713	-	8,266,713	-	-	-	8,266,713
393	-	-	-	10,136	-	10,136	10,136
394	2,426,544	-	2,426,544	252,199	-	252,199	2,678,743
394-Fully Accrued	1,199,101	-	1,199,101	-	-	-	1,199,101
395	88,272	-	88,272	13,375	-	13,375	101,647
395-Fully Accrued	8,605	-	8,605	-	-	-	8,605
396	3,486,933	-	3,486,933	-	-	-	3,486,933
397	875,182	-	875,182	-	-	-	875,182
397-Fully Accrued	409,414	-	409,414	-	-	-	409,414
398	3,336	-	3,336	35,705	-	35,705	39,041
	30,561,356	-	30,561,356	10,780,433	-	10,780,433	41,341,789
<u>INCENTIVE COMPENSATION CAPITALIZED</u>							
ICC Adj.	-	-	-	-	(1,264,171)	(1,264,171)	(1,264,171)
<u>Total Gas Plant in Service</u>							
	507,118,142	-	507,118,142	17,782,018	(1,264,171)	16,517,847	523,835,989

**AMEREN MISSOURI
GAS PLANT-IN-SERVICE**

FERC Acct	Balance as of June 30, 2018	Balance as of May 31, 2019
<u>Intangible Plant</u>		
303	-	4,143,542
303 - Alloc fm Elect Plant	-	-
	<u>-</u>	<u>4,143,542</u>
<u>Production Plant</u>		
304	-	-
305	-	-
311	-	-
	<u>-</u>	<u>-</u>
<u>Transmission Plant</u>		
365	119,532	119,532
366	-	-
367	5,411,148	5,465,985
369	40,900	40,900
	<u>5,571,580</u>	<u>5,626,417</u>
<u>Distribution Plant</u>		
374	2,381,056	2,431,941
375	184,148	184,148
376	264,868,251	278,676,350
378	5,541,411	6,019,938
379	694,105	694,105
380	132,012,179	136,762,847
381	21,965,800	22,315,495
383	17,637,240	18,348,450
385	1,406,581	1,353,553
387	-	-
	<u>446,690,771</u>	<u>466,786,828</u>
<u>General Plant</u>		
389	2,387,770	2,307,982
390	9,760,224	9,739,174
391	469,095	467,653
391-Fully Accrued	19,424	21,614
391-001	-	-
391-002	391,342	1,119,352
391-002-Fully Accrd	38,517	141,481
392	7,241,390	8,266,713
393	-	-
394	2,274,646	2,426,544
394-Fully Accrued	1,179,315	1,199,101
395	91,173	88,272
395-Fully Accrued	10,463	8,605
396	3,242,819	3,486,933
397	875,100	875,182
397-Fully Accrued	505,828	409,414
398	3,336	3,336
	<u>28,490,441</u>	<u>30,561,356</u>
<u>INCENTIVE COMPENSATION CAPITALIZED</u>		
ICC Adj.	-	-
<u>Total Gas Plant in Service</u>		
	<u>480,752,792</u>	<u>507,118,142</u>

AMEREN MISSOURI
ANNUALIZED DEPRECIATION RESERVE BALANCE AND ADJUSTMENTS
05/31/2019

FERC Acct	RESERVE BALANCE AT 05/31/2019 (1)	REMOVE ARO ASSETS (2)	ADJUSTED RESERVE BALANCE AT 05/31/2019 (3)=(1)+(2)	ALLOCATE TO GAS (4)	DISALLOW INC INCENTIVE COMP (5)	PRO FORMA BALANCE (6)=(3)+(4)+(5)
<u>Intangible Plant</u>						
303	406,494	-	406,494	-	-	406,494
303 - Alloc fm Elect Plant	-	-	-	3,070,723	-	3,070,723
	406,494	-	406,494	3,070,723	-	3,477,217
<u>Production Plant</u>						
304	-	-	-	-	-	-
305	(19,504)	-	(19,504)	-	-	(19,504)
311	(759,970)	-	(759,970)	-	-	(759,970)
	(779,474)	-	(779,474)	-	-	(779,474)
<u>Transmission Plant</u>						
365	-	-	-	-	-	-
366	3,497	-	3,497	-	-	3,497
367	2,902,332	-	2,902,332	-	-	2,902,332
369	35,461	-	35,461	-	-	35,461
	2,941,289	-	2,941,289	-	-	2,941,289
<u>Distribution Plant</u>						
374	2,143	-	2,143	-	-	2,143
375	28,012	-	28,012	-	-	28,012
378	95,879,463	-	95,879,463	-	-	95,879,463
378	2,171,458	-	2,171,458	-	-	2,171,458
379	207,389	-	207,389	-	-	207,389
380	73,367,950	-	73,367,950	-	-	73,367,950
381	2,734,090	-	2,734,090	-	-	2,734,090
383	5,059,505	-	5,059,505	-	-	5,059,505
385	586,480	-	586,480	-	-	586,480
387	(5,558)	-	(5,558)	-	-	(5,558)
	180,030,931	-	180,030,931	-	-	180,030,931
<u>General Plant</u>						
389	-	-	-	-	-	-
390	960,211	-	960,211	2,612,320	-	3,572,531
391	61,555	-	61,555	409,348	-	470,903
391-Fully Accrued	21,614	-	21,614	-	-	21,614
391-001	-	-	-	34,669	-	34,669
391-002	384,076	-	384,076	542,471	-	926,547
391-002-Fully Accrd	141,481	-	141,481	-	-	141,481
392	3,955,726	-	3,955,726	-	-	3,955,726
393	(1,579)	-	(1,579)	3,596	-	2,017
394	784,594	-	784,594	89,484	-	874,078
394-Fully Accrued	1,199,101	-	1,199,101	-	-	1,199,101
395	27,100	-	27,100	4,746	-	31,846
395-Fully Accrued	8,605	-	8,605	-	-	8,605
396	1,143,330	-	1,143,330	-	-	1,143,330
397	314,155	-	314,155	-	-	314,155
397-Fully Accrued	409,414	-	409,414	-	-	409,414
398	817	-	817	12,689	-	13,486
	9,410,199	-	9,410,199	3,709,303	-	13,119,502
<u>INCENTIVE COMPENSATION CAPITALIZED</u>						
ICC Adj.	-	-	-	-	(376,969)	(376,969)
<u>Total Gas Depreciation Reserve</u>						
	192,009,439	-	192,009,439	6,780,026	(376,969)	198,412,496

**AMEREN MISSOURI
GAS PLANT ACCUMULATED RESERVE**

FERC Acct	Balance as of June 30, 2018	Balance as of May 31, 2019
<u>Intangible Plant</u>		
303	-	406,494
303 - Alloc fm Elect Plant	-	-
	<u>-</u>	<u>406,494</u>
<u>Production Plant</u>		
304	-	-
305	511,012	(19,504)
311	(759,970)	(759,970)
	<u>(248,958)</u>	<u>(779,474)</u>
<u>Transmission Plant</u>		
365	-	-
366	3,497	3,497
367	2,835,976	2,902,332
369	34,628	35,461
	<u>2,874,101</u>	<u>2,941,289</u>
<u>Distribution Plant</u>		
374	2,143	2,143
375	(505,947)	28,012
376	90,811,580	95,879,463
378	2,049,325	2,171,458
379	193,264	207,389
380	70,842,905	73,367,950
381	2,390,638	2,734,090
383	4,778,820	5,059,505
385	557,536	586,480
387	(5,558)	(5,558)
	<u>171,114,705</u>	<u>180,030,931</u>
<u>General Plant</u>		
389	-	-
390	837,942	960,211
391	42,416	61,555
391-Fully Accrued	19,424	21,614
391-001	-	-
391-002	353,041	384,076
391-002-Fully Accrd	38,517	141,481
392	3,297,688	3,955,726
393	(1,579)	(1,579)
394	708,919	784,594
394-Fully Accrued	1,179,315	1,199,101
395	25,156	27,100
395-Fully Accrued	10,463	8,605
396	1,038,407	1,143,330
397	257,915	314,155
397-Fully Accrued	505,828	409,414
398	817	817
	<u>8,314,269</u>	<u>9,410,199</u>
<u>INCENTIVE COMPENSATION CAPITALIZED</u>		
ICC Adj.	-	-
	<u>-</u>	<u>-</u>
<u>Total Gas Plant in Service</u>		
	<u>182,054,118</u>	<u>192,009,439</u>

Table with columns: asset_id, company, lbg_description, in_service, ye_sub, accou, ability, occ, lbg_work, Allocation, Elect%, Gas%, gl_posting, mo_yr, init, life, remaining, current_value, ending_reserve, Elect Plant, Elect Rev, Gas Plant, Gas Rev, Gas Depr. The table contains multiple rows of financial and operational data for various assets.

**AMEREN MISSOURI
ANNUALIZED DEPRECIATION ADJUSTMENTS
12 MONTHS ENDED 05/31/2019**

FERC Acct	PRO FORMA BALANCE (1)	Rate (2)	Annual Depreciation At Current Rates (3) = (1) * (2)
<u>Intangible Plant</u>			
303	4,143,542	20.00%	828,708
303 - Alloc fm Elect Plant	7,001,585		1,017,333
	<u>11,145,127</u>		<u>1,846,041</u>
<u>Production Plant</u>			
304	-		-
305	-	0.00%	-
311	-	0.00%	-
	<u>-</u>		<u>-</u>
<u>Transmission Plant</u>			
365	119,532	0.00%	-
366	-	0.00%	-
367	5,465,985	1.62%	88,549
369	40,600	0.88%	360
	<u>5,626,417</u>		<u>88,909</u>
<u>Distribution Plant</u>			
374	2,431,941	0.00%	-
375	184,148	4.50%	8,287
376	278,676,350	2.03%	5,657,130
378	6,019,938	2.49%	149,896
379	694,105	2.57%	17,838
380	136,762,847	1.78%	2,434,379
381	22,315,495	5.56%	1,240,742
383	18,348,450	3.63%	666,049
385	1,353,553	2.54%	34,380
387	-	0.00%	-
	<u>466,786,828</u>		<u>10,208,701</u>
<u>General Plant</u>			
389	2,634,242	0.00%	-
390	17,101,646	2.76%	472,005
391	1,621,345	6.67%	108,144
391-Fully Accrued	21,614	0.00%	-
391-001	97,711	0.00%	-
391-002	2,648,235	20.00%	529,647
391-002-Fully Accrd	141,481	0.00%	-
392	8,266,713	7.16%	591,897
393	10,136	5.00%	507
394	2,678,743	5.00%	133,937
394-Fully Accrued	1,199,101	0.00%	-
395	101,647	5.00%	5,082
395-Fully Accrued	8,605	0.00%	-
396	3,486,933	5.33%	185,854
397	875,182	6.67%	58,375
397-Fully Accrued	409,414	0.00%	-
398	39,041	6.67%	2,604
	<u>41,341,789</u>		<u>2,088,052</u>
<u>Total General Plant Excluding 392 & 395</u>			
	<u>29,588,143</u>		<u>1,310,301</u>
<u>Plant In Service</u>			
	<u>524,900,160</u>		<u>14,231,703</u>
Composite Depreciation Rate			
			2.71%
ICC Depreciation			
	(1,264,171)	2.71%	(34,276)
<u>Total Gas Plant In Service</u>			
	<u>523,635,989</u>		<u>14,197,427</u>

**Ameren Missouri
Incentive Compensation Capitalization Disallowance
True-Up Through 5/31/2019**

Accumulated Reserve Calculation

	Executive		Contract		Total	Accumulated Reserve Calculation									
	AMS	UEC	AMS	UEC		2010	2011	2012	2013	2014	2015	2016	2017	2018	Thru 5/2019
Total disallowed from previous case GR-2010-0363 through 12/31/2009					620,158	22,226	22,226	22,226	22,226	22,226	22,226	22,226	22,226	22,226	9,261
2010 Total Company Performance Incentive	16,354,432	16,157,640	739,081	2,860,382											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	12,885	25,414	-	-	38,299	519	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	432
2011 Total Company Performance Incentive	16,253,328	21,716,047	624,493	5,481,827											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	12,805	34,157	-	-	46,962	-	636	1,273	1,273	1,273	1,273	1,273	1,273	1,273	530
2012 Total Company Performance Incentive	13,577,573	16,497,655	572,458	4,753,381											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	10,697	25,949	-	-	36,646	-	-	497	993	993	993	993	993	993	414
2013 Total Company Performance Incentive	21,979,573	21,092,070	596,376	5,220,785											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	17,317	33,175	-	-	50,492	-	-	-	664	1,368	1,368	1,368	1,368	1,368	570
2014 Total Company Performance Incentive	18,197,190	21,747,176	671,908	6,727,475											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	14,337	34,206	-	-	48,543	-	-	-	-	658	1,316	1,316	1,316	1,316	548
2015 Total Company Performance Incentive	16,849,705	19,542,581	402,968	4,382,839											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	13,275	30,738	-	-	44,013	-	-	-	-	-	596	1,193	1,193	1,193	497
2016 Total Company Performance Incentive	19,346,115	16,289,781	213,969	1,191,305											
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%											
% Gas	4.14%	4.14%	4.14%	4.14%											
% UEC	44.30%	100.00%	44.30%	100.00%											
% Capitalized	31.75%	28.08%	33.68%	25.89%											
Total	15,242	25,590	-	-	40,832	-	-	-	-	-	-	553	1,107	1,107	481
2017 Total Company															

**Ameren Missouri
Incentive Compensation Capitalization Disallowance
True-Up Through 5/31/2019**

					Accumulated Reserve Calculation										Thru 5/2019		
	Executive		Contract		Total	2010	2011	2012	2013	2014	2015	2016	2017	2018			
	AMS	UEC	AMS	UEC													
Performance Incentive	25,255,989	20,753,245	732,459	7,523,489													
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%													
% Gas	4.14%	4.14%	4.14%	4.14%													
% UEC	44.30%	100.00%	44.30%	100.00%													
% Capitalized	31.75%	28.08%	33.68%	25.89%													
Total	19,898	32,642	-	-	52,540	-	-	-	-	-	-	-	712	1,424	593		
2018 Total Company																	
Performance Incentive	30,136,039	27,429,570	591,053	6,455,988													
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%													
% Gas	4.14%	4.14%	4.14%	4.14%													
% UEC	44.30%	100.00%	44.30%	100.00%													
% Capitalized	31.75%	28.08%	33.68%	25.89%													
Total	23,743	43,143	-	-	66,886	-	-	-	-	-	-	-	-	906	755		
2019 Total Company																	
Performance Incentive	7,601,720	8,145,153	250,072	3,383,954													
% Disallowed (1)	13.53%	13.53%	0.00%	0.00%													
% Gas	4.14%	4.14%	4.14%	4.14%													
% UEC	44.30%	100.00%	44.30%	100.00%													
% Capitalized	31.75%	28.08%	33.68%	25.89%													
Total	5,989	12,811	-	-	18,800	-	-	-	-	-	-	-	-	-	-	108	
Total Capitalized Incentive Compensation disallowed					<u>1,264,171</u>												
Total Accumulated Reserve disallowed from 1/2010 through 05/2019					262,456	<u>22,745</u>	<u>23,900</u>	<u>25,034</u>	<u>26,214</u>	<u>27,556</u>	<u>28,810</u>	<u>29,960</u>	<u>31,226</u>	<u>32,844</u>	<u>14,167</u>		
Total Accumulated Reserve disallowed from previous case (GR-2010-0363 through 12/31/2009)					114,240												
					<u>376,696</u>												

Composite Depr Rate 2.71%
(per Depreciation calculation on Revenue Requirement)

	Executive	Contract
(1) Total Incentive Compensation Disallowed	126,698	-
Total Incentive Compensation	936,346	193,038
% Disallowed	13.53%	0.00%

AMEREN MISSOURI
ALLOCATION ANALYSIS OF INCENTIVE COMPENSATION

		EXECUTIVE				
		O & M	CAPITAL	OTHER	TOTAL	TEST
Payroll Summary						
JUL 2017		10,628,740	4,309,428	485,844	15,424,012	0
AUG		10,469,053	4,387,562	465,395	15,322,010	0
SEP		10,481,382	3,963,951	1,379,236	15,824,569	0
OCT		11,379,224	5,257,220	502,161	17,138,605	0
NOV		11,241,796	4,979,076	500,084	16,720,956	0
DEC		11,397,960	4,684,088	520,250	16,602,298	0
JAN 2018		10,513,508	4,747,922	721,982	15,983,412	0
FEB		10,855,692	4,210,203	1,038,749	16,104,644	0
MAR		11,414,703	4,195,524	1,063,154	16,673,381	0
APR		10,842,636	4,515,569	701,309	16,059,514	0
MAY		10,962,153	4,590,247	465,566	16,017,966	0
JUN		12,560,903	5,277,136	579,288	18,417,327	0
		132,747,750	55,117,926	8,423,018	196,288,694	
		67.63%	28.08%	4.29%	100.00%	

		CONTRACT				
		O & M	CAPITAL	OTHER	TOTAL	TEST
Payroll Summary						
JUL 2017		14,000,176	5,266,200	954,855	20,221,231	0
AUG		13,818,491	5,477,199	996,310	20,292,000	0
SEP		12,407,485	4,723,975	3,877,648	21,009,108	0
OCT		14,827,267	6,639,356	1,243,528	22,710,151	0
NOV		14,359,139	5,953,434	1,054,559	21,367,132	0
DEC		13,023,729	5,459,276	1,017,623	19,500,628	0
JAN 2018		14,084,715	4,560,782	1,673,995	20,319,492	0
FEB		11,659,989	4,328,354	2,272,724	18,261,067	0
MAR		13,031,211	4,699,539	2,566,490	20,297,240	0
APR		12,268,122	4,868,434	1,509,810	18,646,366	0
MAY		14,156,510	5,751,830	986,099	20,894,439	0
JUN		13,581,541	5,259,506	943,973	19,785,020	0
		161,218,375	62,987,885	19,097,614	243,303,874	
		66.26%	25.89%	7.85%	100.00%	

AMEREN SERVICES
ALLOCATION ANALYSIS OF INCENTIVE COMPENSATION

	EXECUTIVE				TEST
	O & M	CAPITAL	OTHER	TOTAL	
Payroll Summary					
JUL 2017	9,453,750	4,403,907	952,039	14,809,696	0
AUG	9,218,321	4,470,185	943,202	14,631,708	0
SEP	9,191,005	4,530,410	890,867	14,612,282	0
OCT	9,760,168	4,945,167	958,450	15,663,785	0
NOV	9,880,879	4,871,078	971,545	15,723,502	0
DEC	10,546,936	5,100,952	1,237,881	16,885,769	0
JAN 2018	9,202,920	4,973,533	1,144,764	15,321,217	0
FEB	9,685,473	5,111,837	1,076,057	15,873,367	0
MAR	9,037,088	4,839,653	1,135,976	15,012,717	0
APR	8,818,313	5,017,893	928,055	14,764,261	0
MAY	8,729,025	4,955,656	928,029	14,612,710	0
JUN	10,591,665	5,498,810	963,328	17,053,803	0
	114,115,543	58,719,081	12,130,193	184,964,817	
	61.69%	31.75%	6.56%	100.00%	

	CONTRACT				TEST
	O & M	CAPITAL	OTHER	TOTAL	
Payroll Summary					
JUL 2017	1,103,943	475,328	145,422	1,724,693	0
AUG	1,096,746	620,308	165,932	1,882,986	0
SEP	1,003,440	583,584	157,108	1,744,132	0
OCT	902,519	749,354	159,448	1,811,321	0
NOV	1,079,872	617,225	161,405	1,858,502	0
DEC	1,093,216	541,994	170,072	1,805,282	0
JAN 2018	1,179,171	613,409	165,746	1,958,326	0
FEB	1,007,592	541,911	137,985	1,687,488	0
MAR	1,029,863	591,905	147,311	1,769,079	0
APR	965,232	596,214	129,105	1,690,551	0
MAY	1,031,523	646,044	157,824	1,835,391	0
JUN	863,538	640,135	158,325	1,661,998	0
	12,356,655	7,217,411	1,855,683	21,429,749	
	57.66%	33.68%	8.66%	100.00%	

(Source: monthly payroll distribution report 7370)

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN MISSOURI	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2010	1,354,894	564,394
FEB	1,416,365	516,195
MAR	1,970,938	(1,185,994)
APR	1,341,754	636,184
MAY	1,284,916	(6,443)
JUN	1,393,796	595,946
JUL	1,348,397	587,475
AUG	1,218,513	202,458
SEP	1,239,118	204,101
OCT	1,286,172	558,516
NOV	1,142,473	94,978
DEC	1,160,304	92,572
TOTAL 2010	16,157,640	2,860,382
JAN 2011	1,495,849	57,217
FEB	1,529,355	55,205
MAR	2,880,849	2,096,873
APR	1,517,609	632,717
MAY	2,455,883	(150,265)
JUN	1,727,390	607,213
JUL	1,726,793	598,689
AUG	1,237,835	(198,685)
SEP	1,674,770	541,612
OCT	1,638,041	549,145
NOV	1,950,905	500,519
DEC	1,880,768	191,387
TOTAL 2011	21,716,047	5,481,627
JAN 2012	1,631,504	587,883
FEB	1,032,038	512,941
MAR	1,463,331	1,277,799
APR	1,484,596	540,203
MAY	1,163,176	(440,570)
JUN	1,479,925	423,637
JUL	1,419,114	495,254
AUG	988,501	132,180
SEP	1,418,088	396,111
OCT	1,415,450	434,255
NOV	1,559,132	2,132
DEC	1,442,800	391,556
TOTAL 2012	16,497,655	4,753,381
JAN 2013	1,528,503	592,007
FEB	1,671,248	508,676
MAR	3,693,313	1,355,803
APR	1,491,431	692,799
MAY	2,957,344	(280,656)
JUN	1,717,572	575,883
JUL	(396,928)	134,122
AUG	1,339,867	409,207
SEP	1,473,753	394,337
OCT	1,465,683	480,347
NOV	1,644,967	32,577
DEC	2,505,317	325,683
TOTAL 2013	21,092,070	5,220,785

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN MISSOURI	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2014	1,565,654	602,000
FEB	1,027,244	532,350
MAR	1,407,830	1,171,183
APR	2,224,939	68,040
MAY	1,739,497	542,086
JUN	1,765,217	521,926
JUL	1,741,186	597,045
AUG	1,890,933	267,671
SEP	1,843,286	587,702
OCT	1,783,812	661,511
NOV	1,798,526	593,482
DEC	2,959,052	582,479
TOTAL 2014	21,747,176	6,727,475
JAN 2015	1,770,228	551,553
FEB	2,057,595	506,595
MAR	1,498,665	(65,111)
APR	1,597,164	564,931
MAY	1,627,537	545,904
JUN	1,659,838	580,020
JUL	1,611,044	635,915
AUG	1,662,948	495,761
SEP	1,686,775	504,856
OCT	1,454,879	(241)
NOV	1,482,577	(144)
DEC	1,433,311	42,900
TOTAL 2015	19,542,561	4,362,939
JAN 2016	1,543,580	467,389
FEB	1,143,061	467,389
MAR	1,152,359	(1,103,324)
APR	1,781,220	202,270
MAY	1,781,220	202,270
JUN	1,781,220	202,270
JUL	1,493,220	(90,579)
AUG	1,483,536	(90,579)
SEP	1,483,536	(91,174)
OCT	129,020	(47,245)
NOV	143,408	(47,245)
DEC	2,354,401	1,119,863
TOTAL 2016	16,269,781	1,191,305
JAN 2017	1,521,772	544,281
FEB	1,121,197	544,281
MAR	490,531	1,354,891
APR	1,831,720	545,181
MAY	1,831,720	545,181
JUN	1,831,720	545,181
JUL	1,730,514	560,427
AUG	1,730,514	560,427
SEP	1,730,514	560,427
OCT	2,214,013	540,556
NOV	2,214,013	540,556
DEC	2,505,017	682,080
TOTAL 2017	20,753,245	7,523,469

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN MISSOURI	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2018	1,564,994	539,395
FEB	1,951,773	543,122
MAR	2,016,749	636,198
APR	1,620,005	533,450
MAY	1,627,155	533,450
JUN	3,616,546	584,394
JUL	1,907,136	533,176
AUG	1,907,136	532,522
SEP	1,907,136	533,176
OCT	2,701,935	568,121
NOV	2,701,935	567,249
DEC	3,907,070	351,733
TOTAL 2018	27,429,570	6,455,986
JAN 2019	1,716,959	567,311
FEB	1,206,074	567,119
MAR	1,674,586	1,087,740
APR	1,773,767	580,892
MAY	1,773,767	580,892
TOTAL 2019	8,145,153	3,383,954

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN SERVICES	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2010	1,121,390	65,889
FEB	1,583,311	63,000
MAR	475,358	30,778
APR	1,146,192	66,973
MAY	1,262,620	56,068
JUN	1,128,977	66,689
JUL	3,173,889	70,019
AUG	785,109	60,105
SEP	995,052	59,351
OCT	1,358,004	66,073
NOV	1,663,452	66,201
DEC	1,661,078	67,935
TOTAL 2010	16,354,432	739,081
JAN 2011	1,140,505	55,322
FEB	1,213,827	52,963
MAR	1,518,791	42,249
APR	1,153,612	54,077
MAY	1,319,782	41,776
JUN	1,213,959	53,881
JUL	1,194,489	52,425
AUG	709,470	72,850
SEP	1,116,728	51,386
OCT	1,138,087	53,380
NOV	2,323,895	48,571
DEC	2,210,183	45,613
TOTAL 2011	16,253,328	624,493
JAN 2012	1,225,182	61,407
FEB	867,137	53,688
MAR	109,788	64,052
APR	1,159,327	53,268
MAY	1,285,351	25,376
JUN	1,181,220	50,067
JUL	1,252,042	53,807
AUG	1,525,189	46,758
SEP	1,235,357	46,641
OCT	1,265,625	54,499
NOV	1,093,620	15,260
DEC	1,377,735	47,635
TOTAL 2012	13,577,573	572,458
JAN 2013	1,202,999	61,059
FEB	2,055,300	52,400
MAR	1,874,505	36,934
APR	1,183,388	57,581
MAY	1,330,455	48,202
JUN	1,254,088	52,516
JUL	1,014,016	68,158
AUG	1,201,436	51,388
SEP	1,196,048	54,035
OCT	1,205,231	60,427
NOV	2,585,170	1,536
DEC	5,876,937	52,140
TOTAL 2013	21,979,573	596,376

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN SERVICES	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2014	1,343,505	63,148
FEB	(555,670)	53,260
MAR	1,570,682	28,370
APR	2,272,302	43,112
MAY	1,583,644	54,872
JUN	1,652,008	52,955
JUL	1,605,723	58,760
AUG	451,945	32,044
SEP	1,479,203	55,196
OCT	1,506,956	56,859
NOV	1,465,852	50,335
DEC	3,821,040	122,997
TOTAL 2014	18,197,190	671,908
JAN 2015	1,410,004	56,388
FEB	1,797,092	46,991
MAR	(1,036,956)	(124,550)
APR	1,397,971	51,462
MAY	1,407,389	48,192
JUN	1,431,681	51,960
JUL	1,425,512	55,044
AUG	1,581,403	51,256
SEP	1,596,361	53,696
OCT	1,819,584	35,765
NOV	1,875,119	34,567
DEC	2,144,545	42,195
TOTAL 2015	16,849,705	402,966
JAN 2016	1,454,959	46,011
FEB	1,519,868	47,966
MAR	1,203,464	3,496
APR	1,512,728	51,435
MAY	1,512,728	51,435
JUN	1,505,523	51,435
JUL	1,502,304	54,697
AUG	1,509,758	54,697
SEP	1,511,988	54,697
OCT	2,043,294	53,103
NOV	2,028,906	53,103
DEC	2,040,595	(308,106)
TOTAL 2016	19,346,115	213,969
JAN 2017	1,548,264	51,751
FEB	1,501,537	51,751
MAR	1,780,023	173,048
APR	1,686,297	50,352
MAY	1,686,297	50,352
JUN	1,682,497	50,352
JUL	1,928,296	48,734
AUG	1,932,095	48,734
SEP	1,932,095	48,734
OCT	2,865,542	49,452
NOV	2,865,542	49,452
DEC	3,847,484	59,747
TOTAL 2017	25,255,969	732,459

AMEREN MISSOURI
INCENTIVE COMPENSATION
True-Up Through 5/31/2019

MONTH AMEREN SERVICES	Performance Incentive	
	EXECUTIVE	CONTRACT
JAN 2018	1,597,189	51,397
FEB	2,277,341	45,070
MAR	1,620,014	32,581
APR	1,608,906	50,672
MAY	1,598,049	50,672
JUN	3,732,590	1,371
JUL	2,121,157	49,133
AUG	2,121,157	49,787
SEP	2,121,157	49,133
OCT	3,236,972	72,093
NOV	3,237,263	72,965
DEC	4,864,244	66,179
TOTAL 2018	30,136,039	591,053
JAN 2019	1,661,634	52,187
FEB	569,452	52,187
MAR	1,928,846	41,620
APR	1,720,894	52,039
MAY	1,720,894	52,039
TOTAL 2019	7,601,720	250,072

**AMEREN MISSOURI
ALLOCATION OF FUEL AND GENERAL MATERIALS & SUPPLIES
13 MONTHS ENDED 05/31/2019**

	<u>TOTAL COMPANY</u>	<u>ELECTRIC OPERATIONS</u>	<u>GAS OPERATIONS</u>
GEN. MAT. & SUP. ALOCATION @ 12/31/2017	\$ 213,350,579	\$ 211,695,246	\$ 1,655,333
ALLOCATION FACTOR	100.00%	99.22%	0.78%
GENERAL MATERIALS AND SUPPLIES (13 month avg)	227,758,913	225,982,393	1,776,520
GAS STORED UNDERGROUND:	<u>5,200,333</u>	<u>-</u>	<u>5,200,333</u>
TOTAL FUEL & GEN. M. & S.	<u>\$ 232,959,246</u>	<u>\$ 225,982,393</u>	<u>\$ 6,976,853</u>

AMEREN MISSOURI
PRO FORMA FUEL & GENERAL MATERIALS & SUPPLIES
13 MONTHS ENDED 05/31/2019

	STORED GAS (1)	MATERIALS & SUPPLIES (2)
MAY, 2018	\$ 3,110,592	\$ 220,583,523
JUNE	4,751,734	221,468,685
JULY	6,154,621	223,139,234
AUGUST	7,445,083	225,945,602
SEPTEMBER	9,145,221	227,198,683
OCTOBER	10,177,080	227,360,394
NOVEMBER	9,084,986	230,180,227
DECEMBER	6,801,222	229,751,749
JANUARY, 2019	3,968,679	229,915,621
FEBRUARY	1,612,943	232,132,293
MARCH	763,705	230,141,421
APRIL	1,510,623	230,785,973
MAY	3,077,838	232,262,462
TOTAL	\$ 67,604,327	\$ 2,960,865,867
AVERAGE	\$ 5,200,333	\$ 227,758,913

(1) Per HFM A-10.

(2) Per HFM A-1 plus Stores HFM A-9

Ameren Missouri
MATERIALS AND SUPPLIES - ACCOUNT 154
December 31, 2017

LINE	NAME	PER REPORT POSTED BT BALANCE	PURCHASES & REJECTS	UNPAID RCPTS ACCT 154-01	ROUNDING ADJUSTMENTS	ADJUSTED BALANCE	ALLOCATION FACTOR	PRODUCTION	ELECTRIC TRANSMISSION	DISTRIBUTION	GAZ BUSINESS
1	DORSETT GENERAL	\$ 20,448,509	\$ -	\$ 615,878	(747,723)	\$ 22,716,762	See Sch	\$ 38,185	\$ 817,883	\$ 21,512,774	\$ -
2	GALLWAY PLANT	80,809,910	-	333,831	(1,252,745)	80,892,006	Direct	40,022,000	-	-	-
3	WENTZVILLE	1,000,000	-	719,481	(11,206)	1,708,275	Direct	-	-	9,785,843	-
4	MAU STAIRWAY TOOLS - DORSETT	729,207	-	(11,206)	-	717,971	See Sch	-	-	717,971	-
5	SPARE PARTS - SUBSTATIONS ONLY	-	-	-	-	-	Direct	-	-	-	-
6	GRATNOT GARAGE	11,301,688	-	53,805	(175,000)	11,180,493	Direct	11,180,494	-	-	-
7	BERKELEY PLANT	1,000,000	-	1,000,000	-	2,000,000	Direct	1,000,000	-	-	-
8	LABADIE PLANT	27,774,252	-	232,541	(430,211)	27,576,582	Direct	27,576,584	-	-	-
9	ELLISVILLE HEADQUARTERS	10,682,902	-	155,029	(238,415)	10,600,516	Direct	10,600,518	-	-	-
10	LABADIE PLANT	(1,000)	-	17	(1,000)	-	Direct	-	-	(1,000)	-
11	LABADIE PLANT	(27,130)	-	46,008	420	13,358	Direct	-	-	13,358	-
12	GRATNOT GENERAL OFFICE	(3,287)	-	51	(3,286)	-	Direct	-	-	(3,286)	-
13	BERKELEY HEADQUARTERS	(303)	-	0	(357)	-	Direct	-	-	(357)	-
14	ST CHARLES HEADQUARTERS	15,083	-	(234)	(234)	14,849	Direct	-	-	14,849	-
15	DORSETT HEADQUARTERS	1,758	-	(27)	(27)	1,731	Direct	-	-	1,731	-
16	GERALDINE HEADQUARTERS	39,295	-	(809)	(809)	38,486	Direct	-	-	38,486	-
17	WATSON OVER-HEAD CENTER	(1,264)	-	20	(1,244)	-	Direct	-	-	(1,244)	-
18	TRANSFORMERS - ESTIMATES	(8,283)	-	17,541	97	11,345	Direct	-	11,345	-	-
19	TRANSFORMERS - ESTIMATES	2,815,284	-	6,263	(4)	2,821,543	Direct	-	-	2,821,543	-
20	TRANSFORMERS - ESTIMATES	118,253	-	13,118	(2,254)	129,117	Direct	-	2,543,740	-	-
21	MAU STORIN CAPE	91,372	-	(1,415)	(1,415)	89,957	Direct	-	-	89,957	-
22	RIVERVIEW'S CONSTRUCTION	474,338	-	2,859	(7,347)	469,850	Direct	-	-	469,850	-
23	RIVERVIEW'S GENERAL	23,360	-	(350)	(350)	23,010	Direct	-	-	23,010	-
24	STORIN CAPE DISTRIBUTION	184,033	-	349	(2,851)	181,531	Direct	181,533	-	-	-
25	STORES SHOP - DORSETT	611,133	-	37	(9,467)	601,703	Direct	601,723	-	-	-
26	TAMM SALUK	15,000	-	19,267	(10,000)	24,267	Direct	-	-	24,267	-
27	STORIN CAPE MATERIAL	831,408	-	(8)	(8)	831,416	Direct	-	643,318	-	-
28	OBAGE TRANSMISSION LINE	(272,985)	-	301,885	4,227	32,927	Direct	-	32,928	-	-
29	VEVCE PLANT	9,122	-	(190)	(190)	8,932	Direct	-	-	8,932	-
30	UEC VIRTUAL TRANS UNIT, DIST CTR	1,797,170	-	3,772	(56)	1,800,986	Direct	-	-	1,800,986	-
31	UEC VIRTUAL TRANS UNIT, HOLDING	2,900,178	-	20,315	(27,834)	2,892,659	See Sch	-	-	1,507,589	262,848
32	ST CHARLES	-	-	(4,824)	(4,824)	-	Direct	-	-	284,544	-
33	COLUMBIA	524	-	(8)	(8)	516	See Sch	-	-	516	-
34	VERMILION	67	-	28,243	(45,181)	28,129	See Sch	-	-	508	-
35	JEFFERSON CITY	(17,913)	-	10,151	(115)	(7,877)	See Sch	-	-	1,813,191	-
36	EXCELSIOR SPRINGS	(9,374)	-	9,824	145	3,995	Direct	-	-	3,995	-
37	BOONVILLE	748	-	(12)	(12)	736	See Sch	-	-	736	-
38	MOBERLY	147,305	-	(2)	(2)	147,303	See Sch	-	-	302	-
39	WENTZVILLE	426,500	-	4,210	(6,806)	423,904	Direct	424,113	-	148,865	-
40	GERALD	30,684	-	(568)	(568)	29,116	Direct	-	-	(568)	-
41	UEC GAS EMERGENCY - MEXICO	20,178	-	1,450	(476)	20,222	Direct	-	-	21,315	-
42	WENTZVILLE	80,200	-	1,813	(1,813)	81,197	See Sch	883,774	-	-	-
43	WENTZVILLE	625,008	-	1,882	(9,862)	616,028	Direct	618,816	-	-	-
44	NEWARK CTG	799,214	-	7,22	(12,234)	787,002	Direct	777,711	-	-	-
45	MEXICO CTG	43,478	-	(873)	(873)	42,605	Direct	42,605	-	-	-
46	MOBERLY CTG	5,103	-	(190)	(190)	4,913	Direct	-	-	5,024	-
47	WENTZVILLE	14,200	-	(223)	(223)	14,275	See Sch	-	-	14,275	-
48	ONLINE TRANSFERS	1,010,157	-	4,500	(24,941)	1,089,716	Direct	1,089,716	-	-	-
49	PHONKEYVILLE CTG	1,305	-	(20)	(20)	1,285	Direct	-	-	1,285	-
50	CONTRACTOR PSEUDO	828,179	-	(9,704)	(9,704)	818,475	Direct	818,475	-	-	-
51	ADOLPH CTG	3,414,684	-	200	(32,824)	3,382,060	Direct	3,382,060	-	-	-
52	ADOLPH CTG	808,164	-	(862)	(862)	807,302	Direct	807,302	-	-	-
53	MARYLAND HEIGHTS CTG	22	-	(1)	(1)	21	Direct	-	-	21	-
54	UEC XTR RETIREMENTS & NDN-STOCK	204,827,804	-	2,851,482	(3,174,297)	204,655,149	Direct	168,714,178	4,046,775	32,410,735	1,433,481
55	ACCOUNT 154-28 & 22, EXCL TRUCK!	4,453,023	-	-	-	4,453,023	Direct	-	-	5,231,151	221,872
56	ACCOUNT 154-20 (TRUCK STORES)	1,118,210	-	-	-	1,118,210	Direct	1,118,210	-	-	-
57	ACCOUNT 154-23 (IPWR PLANT TRNSF)	985,833	-	-	-	985,833	Direct	883,833	-	-	-
58	ACCOUNT 154-085 Limestone 3/4 INCH	1,108,254	-	-	-	1,108,254	Direct	1,108,254	-	-	-
59	ACCOUNT 154-089 ACTIVATED CARBON	-	-	-	-	-	Direct	-	-	-	-
60	UEC XTR RETIREMENTS & NDN-STOCK	210,873,394	-	2,851,482	(3,174,297)	210,550,579	Direct	170,606,658	4,648,775	37,644,808	1,853,333
61	TOTAL ACCOUNT 154-28 & 22, EXCL TRUCK!	204,827,804	-	2,851,482	(3,174,297)	204,655,149	Direct	168,714,178	4,046,775	32,410,735	1,433,481
62	TOTAL ACCOUNT 154-20 (TRUCK STORES)	4,453,023	-	-	-	4,453,023	Direct	-	-	5,231,151	221,872
63	ACCOUNT 154-23 (IPWR PLANT TRNSF)	1,118,210	-	-	-	1,118,210	Direct	1,118,210	-	-	-
64	ACCOUNT 154-085 Limestone 3/4 INCH	985,833	-	-	-	985,833	Direct	883,833	-	-	-
65	ACCOUNT 154-089 ACTIVATED CARBON	1,108,254	-	-	-	1,108,254	Direct	1,108,254	-	-	-
66	TOTAL MATERIALS AND SUPPLIES (F43 A11)	210,873,394	-	2,851,482	(3,174,297)	210,550,579	Direct	170,606,658	4,648,775	37,644,808	1,853,333
67	Account 183 (Tr: STORES EXPENSE UNDISTRIBUTED (6/4/07))	2,037,020	-	-	-	2,037,020	Direct	19,068	1,868	17,644	0.00%
68	TOTAL MATERIALS AND SUPPLIES, INCL STORES EXPENSE UNDISTRIBUTED	212,810,414	-	2,851,482	(3,174,297)	212,487,600	Direct	189,675,726	6,517,643	55,889,631	1,873,333
69	(1) MOTOR OIL AND GASOLINE ONLY	-	-	-	-	-	Direct	-	-	-	-
70	(2) MOTOR OIL ONLY	-	-	-	-	-	Direct	-	-	-	-
71	NOTE: MISCELLANEOUS AND ROUNDING ADJUSTMENTS ALLOCATED TO ALL STORES	130,233	-	-	-	130,233	Direct	-	-	-	-
72	MISC ADJUSTMENTS	(3,304,550)	-	-	-	(3,304,550)	Direct	-	-	-	-
73	DIFFERENCE FROM CONTROLS REPORT	-	-	-	-	-	Direct	-	-	-	-
74	LIMS CONTINGENCY (AC 154-21)	-	-	-	-	-	Direct	-	-	-	-
75	ALLOCATED TO ALL STORES	(3,174,297)	-	-	-	(3,174,297)	Direct	-	-	-	-

5204 827,964 = 0.8154882

LMM-51-25

Ameren Missouri
ALLOCATION OF AVERAGE PREPAYMENTS
13 MONTHS ENDED MAY 31, 2019

	<u>TOTAL COMPANY</u>	<u>ELECTRIC</u>	<u>GAS</u>
AVERAGE PREPAYMENTS			
RENTS (1) (ELEC ONLY)	9,277	9,277	-
INSURANCE - DIRECT (2)	9,110,931	8,509,139	601,792
REG. COMMISSION ASSESSMENTS (1)	60,806	60,806	-
IMAGING SOFTWARE (ELEC ONLY)	26,243	25,739	504
FUELWORKS SOFTWARE (ELEC ONLY)	15,989	15,682	307
OPTIV GIGAMON MAINTENANCE (1)	-	-	-
SNOW ENTERPRISE SUBSCRIPTION (1)	-	-	-
CAROUSEL (AVAYA) MAINTENANCE (1)	55,181	54,122	1,059
M/A COM RADIO SYSTEM SERVICE AGRMNT (1)	4,320,421	4,237,469	82,952
MEDICAL & DENTAL VEBA-MANAGEMENT (1)	-	-	-
MEDICAL & DENTAL VEBA-CONTRACT (1)	-	-	-
SYBASE MAINTENANCE (ELECTRIC ONLY)	-	-	-
MICROSOFT ENTERPRISE APPLICATIONS (1)	(11)	(11)	-
SECUREWORKS APPLICATIONS (1)	102,157	-	102,157
ENERGY EFFICIENCY PROGRAM VENDORS (GAS ONLY)	786,716	786,716	-
NSR & OPACITY LITIGATION (ELEC ONLY)	-	-	-
ENTERPRISE SAFETY MANAGEMENT (1)	100,307	100,307	-
ABB POWER CARE CONTRACT (ELEC ONLY)	103,201	103,201	-
COAL CAR LEASE	-	-	-
TOTAL AVERAGE PREPAYMENTS	\$ 14,691,218	\$ 13,902,447	\$ 788,771

OPERATING EXPENSES
12 MONTHS ENDED 06/30/2018

	<u>TOTAL COMPANY</u>	<u>ELECTRIC</u>	<u>GAS</u>
OPERATING EXPENSES			
MISSOURI (3)	\$ 1,847,941,593	\$ 1,760,011,806	\$ 87,929,787
ILLINOIS	-	-	-
LESS:			
PURCHASED POWER (3)	78,281,435	78,281,435	-
UNDER/OVER RECOVERED FUEL ADJ CLAUSE (FAC)	(39,321,575)	(39,321,575)	-
PURCHASED GAS (3)	54,150,970	-	54,150,970
RATE REFUND AMORTIZATION	-	-	-
TOTAL ADJUSTMENTS	<u>93,110,830</u>	<u>38,959,860</u>	<u>54,150,970</u>
ADJUSTED OPERATING EXPENSES	\$ 1,754,830,763	\$ 1,721,051,946	\$ 33,778,817
ALLOCATION FACTOR FOR PREPAYMENTS	100.00%	98.08%	1.92%

(1) ALLOCATION FACTOR FOR PREPAYMENTS

(2) EXCLUDES FREIGHT ON COAL AND COAL CAR LEASE, WHICH ARE 100% ELECTRIC; AND INSURANCE WHICH IS MAINTAINED BY UTILITY IN G/L AND DIRECTLY ASSIGNED.

(3) SOURCE: HFM C-1 AND D-1 12/31/18 REPORT FOR UEC - ELECTRIC AND GAS.

NOTE: PURCHASED GAS EXCLUDES ACCOUNT 807 WHICH REPRESENTS A NON-COMMODITY GAS PURCHASE SUCH AS FEES TO PROCURE GAS, OTHER OVERHEADS, ETC.

American Missouri
AVERAGE PREPAYMENTS
13 MONTHS ENDED MAY 31, 2019

DATE	RENTS 165-002	INSURANCE 165-003	MISSOURI GAS INSURANCE 89-165-003	REG. COMMISSION ASSESSMENTS 165-004	COAL CAR LEASE 165-012	MA EXT WARRANTY 165-023	Management Medical & Dental 165-020	Contract VEBA 165-031	SYBASE Maintenance 165-039	GAS ENERGY EFF VENDOR 165-HEP	ENTERPRISE SAFETY MGMT 165-ESM	ABB POWER CARE CONTRACT 165-ABB	NUCLEAR WAITING PER. INSURANCE 165-703	CAROUSEL (AVAYA) 165-154	SNOW ENTERPRISE SUBSCRIPTION 165-128	OPTV GIGAMON 165-120	SECUREWORKS 165-085/086	MICROSOFT ENTERPRISE APP 165-052	FUELWORKS SOFTWARE 165-048/077	IMAGING SOFTWARE 165-046/047	TOTAL PREPAYMENTS
05/31/2018	\$ 13,704	\$ 7,820,080	\$ 506,696	\$ -	\$ 133,537	\$ 83,286	\$ 4,139,547	\$ -	\$ -	\$ 110,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,089	\$ (70)	\$ -	\$ -	\$ -	\$ 15,645,246
06/30/2018	12,334	6,506,532	433,449	-	119,604	69,405	4,139,547	-	-	110,670	-	-	-	-	-	31,948	(70)	-	-	-	13,498,744
07/31/2018	10,963	5,192,984	360,201	-	75,017	55,524	4,139,547	-	-	110,670	-	-	-	-	-	30,807	-	-	-	-	11,878,374
08/31/2018	9,593	3,879,436	286,954	-	297,952	41,643	4,139,547	-	-	110,670	-	-	-	-	-	29,666	-	-	-	-	10,423,911
09/30/2018	8,223	12,347,182	890,004	-	253,365	27,752	4,461,472	-	-	110,670	-	-	-	-	-	28,525	-	-	-	-	19,133,989
10/31/2018	6,852	11,052,228	817,645	-	208,778	13,881	4,461,472	-	-	110,670	-	-	-	-	-	27,384	-	-	-	-	17,512,534
11/30/2018	5,482	9,757,264	745,287	-	164,181	-	4,461,472	-	-	110,670	-	-	-	-	-	26,243	-	-	-	-	15,720,785
12/31/2018	4,111	8,477,154	798,359	-	119,604	-	4,098,188	-	-	110,670	-	-	-	-	-	25,102	-	-	-	-	14,733,775
01/31/2019	2,741	9,145,879	719,971	-	(30,431)	-	4,262,245	-	-	110,670	-	-	-	-	-	23,961	-	-	-	-	14,235,188
02/28/2019	1,370	7,802,764	641,582	-	-	127,755	4,262,245	-	-	110,670	-	-	-	-	-	22,820	-	-	-	-	12,969,356
03/31/2019	16,445	10,287,699	619,630	-	-	113,560	4,533,398	-	-	110,670	-	-	-	-	-	21,679	-	-	-	-	16,626,950
04/30/2019	15,075	9,371,525	541,050	-	-	99,365	4,533,398	-	-	110,670	-	-	-	-	-	20,538	-	-	-	-	15,128,435
05/31/2019	13,704	7,878,076	462,469	-	-	85,170	4,533,398	-	-	110,670	-	-	-	-	-	19,397	-	-	-	-	13,680,551
TOTAL	\$ 120,597	\$ 110,618,813	\$ 7,823,297	\$ -	\$ 1,341,617	\$ 717,351	\$ 56,165,478	\$ -	\$ -	\$ 1,328,040	\$ 10,227,305	\$ -	\$ -	\$ -	\$ 207,856	\$ 341,159	\$ (140)	\$ -	\$ -	\$ -	\$ 190,985,836
AVERAGE	\$ 9,277	\$ 8,509,139	\$ 601,792	\$ -	\$ 103,201	\$ 55,181	\$ 4,320,421	\$ -	\$ -	\$ 102,157	\$ 786,716	\$ -	\$ -	\$ -	\$ 15,989	\$ 26,243	\$ (11)	\$ -	\$ -	\$ -	\$ 14,691,218

NOTE: PREPAYMENTS TO THE FOLLOWING ACCOUNTS ARE PROPERLY EXCLUDED FROM RATE BASE:

- 165-001 Taxes
- 165-300 Coord Insur Pgm
- 165-301 Coord Insur Pgm - Team Sauk
- 165-CSR Customer Solar Rec
- 165-REP Renewable Energy Pym
- 165-MEA MEIA Pgm

**AMEREN MISSOURI
CASH WORKING CAPITAL
12 MONTHS ENDED 06/30/2018**

	<u>REVENUE</u>	<u>EXPENSE</u>				<u>CASH WORKING</u>
	<u>LAG</u>	<u>LAG</u>	<u>NET LAG</u>	<u>FACTOR</u>	<u>EXPENSE</u>	<u>CAPITAL</u>
						<u>REQUIREMENT</u>
OPERATION AND MAINTENANCE						
PAYROLL & WITHHOLDINGS	38.65	(10.29)	28.360	0.077699	\$ 14,307,624	\$ 1,111,688
PENSIONS AND BENEFITS	38.65	(16.89)	21.760	0.059616	1,376,179	82,042
PGA EXPENSE	38.65	(35.77)	2.880	0.007890	54,150,970	427,251
INCENTIVE COMPENSATION	38.65	(252.23)	(213.580)	(0.585151)	1,002,686	(586,723)
UNCOLLECTIBLE ACCOUNTS	38.65	(38.65)	0.000	-	370,823	-
OTHER OPERATING EXPENSES	38.65	(37.84)	0.810	0.002219	<u>14,965,528</u>	<u>33,209</u>
TOTAL O&M EXPENSES					32,022,840	
TOTAL CASH WORKING CAPITAL REQUIREMENT FOR O&M						1,067,467
TAXES AND OTHER EXPENSES						
PAYROLL TAXES	38.65	(9.50)	29.150	0.079863	925,802	73,937
CORPORATE FRANCHISE TAXES	0.00	0.00	0.000	-	-	-
PROPERTY TAXES	38.65	(182.50)	(143.850)	(0.394110)	8,478,032	(3,341,277)
SALES TAXES	38.65	(10.10)	28.550	0.078219	3,426,773	268,039
GROSS RECEIPTS TAXES	23.44	(25.85)	(2.410)	(0.006603)	<u>7,039,608</u>	<u>(46,483)</u>
TOTAL TAXES AND OTHER EXPENSES					19,870,215	
TOTAL CUSTOMER SUPPLIED FUNDS						<u>(3,045,784)</u>
CASH WORKING CAPITAL REQUIREMENT						<u>(1,978,317)</u>
TAX OFFSET FROM RATE BASE:						
FEDERAL TAX OFFSET	38.65	(37.88)	0.775	0.002123	3,231,761	7,000
STATE TAX OFFSET	38.65	(37.88)	0.775	0.002123	918,230	2,000
CITY TAX OFFSET	38.65	(273.50)	(234.850)	(0.643425)	22,040	(14,000)
INTEREST EXPENSE OFFSET	38.65	(89.31)	(50.660)	(0.138795)	5,393,000	<u>(749,000)</u>
						(754,000)
TOTAL NET CASH WORKING CAPITAL REQUIREMENT						<u>\$ (2,732,317)</u>

**AMEREN MISSOURI
CASH WORKING CAPITAL DETAILS
12 MONTHS ENDED 06/30/2018**

PENSIONS AND BENEFITS

Employee Benefits (Excluding Pensions and OPEB)	\$ 2,011,155
Employee Benefit adjustment for Staff Annualization	133,051
Pension & OBEB Rebase	(826,618)
Non-Qualified Pension	58,591
	<u>\$ 1,376,179</u>

PAYROLL

Total Operating and Maintenance Labor	\$ 15,310,310
Incentive Compensation	(1,002,686)
Total Operating and Maintenance Labor	<u>\$ 14,307,624</u>

Union Electric Company d/b/a Ameren Missouri
Missouri Sales Tax Payments

month	quarter monthly # 1		quarter monthly # 2		quarter monthly # 3		quarter monthly # 4		paid with return		Total Tax Per Return	Electric Tax	Gas Tax	Electric 2% Ded	Gas 2% Ded
	date	amount	date	amount	date	amount	date	amount	date	amount					
May-18	05/07/2018	1,250,000	05/15/2018	1,250,000	05/22/2018	1,250,000	05/31/2018	1,250,000	06/20/2018	528,966.26	5,426,739.19	215,083.50	108,534.76	4,301.67	
Jun-18	06/04/2018	2,000,000	06/20/2018	2,000,000	06/27/2018	2,000,000	06/29/2018	2,000,000	07/20/2018	1,117,682.68	9,174,243.34	129,514.50	183,484.87	2,590.29	
Jul-18	07/11/2018	2,000,000	07/18/2018	2,000,000	07/25/2018	2,000,000	07/31/2018	2,000,000	08/20/2018	1,950,342.08	10,033,008.89	120,401.40	200,660.18	2,408.03	
Aug-18	08/10/2018	2,000,000	08/20/2018	2,000,000	08/27/2018	2,000,000	08/31/2018	2,000,000	09/20/2018	1,422,402.07	9,614,695.99	118,069.64	189,932.53	2,361.39	
Sep-18	09/12/2018	1,900,000	09/19/2018	1,900,000	09/26/2018	1,900,000	09/28/2018	1,900,000	10/20/2018	1,137,523.19	8,915,839.99	121,783.00	175,881.14	2,435.66	
Oct-18	10/11/2018	1,400,000	10/18/2018	1,400,000	10/25/2018	1,400,000	10/31/2018	1,400,000	11/20/2018	(122,904.42)	5,588,873.04	137,561.36	109,026.23	2,751.23	
Nov-18	11/13/2018	1,400,000	11/20/2018	1,400,000	11/27/2018	1,400,000	11/30/2018	1,400,000	12/20/2018	(513,941.79)	5,189,855.32	257,996.50	98,637.18	5,159.93	
Dec-18	12/12/2018	1,400,000	12/19/2018	1,400,000	12/27/2018	1,400,000	12/31/2018	0	01/20/2019	1,546,380.31	5,410,505.35	453,148.00	108,210.08	9,062.96	
Jan-19	01/10/2019	1,200,000	01/18/2019	1,200,000	01/25/2019	1,200,000	01/31/2019	2,200,000	02/20/2019	64,855.09	5,479,376.01	505,170.00	109,587.52	10,103.40	
Feb-19	02/13/2019	1,300,000	02/21/2019	1,300,000	02/27/2019	1,300,000	02/28/2019	1,300,000	03/20/2019	320,100.51	5,632,755.62	564,108.50	101,372.95	11,282.17	
Mar-19	03/12/2019	1,350,000	03/20/2019	1,350,000	03/27/2019	1,350,000	03/29/2019	1,350,000	04/22/2019	(81,338.35)	4,917,179.77	510,026.00	98,343.60	10,200.52	
Apr-19	04/10/2019	1,300,000	04/18/2019	1,300,000	04/25/2019	1,300,000	04/30/2019	1,300,000	05/20/2019	(539,933.95)	4,755,169.44	293,910.50	89,225.18	5,878.21	
May-19	05/10/2019	1,200,000	05/20/2019	1,200,000	05/28/2019	1,200,000	05/31/2019	0	06/20/2019	0.00	0.00	0.00	0.00	0.00	
Jun-19										0.00	0.00	0.00	0.00	0.00	
Jul-19										0.00	0.00	0.00	0.00	0.00	
Aug-19										0.00	0.00	0.00	0.00	0.00	
Sep-19										0.00	0.00	0.00	0.00	0.00	
Oct-19										0.00	0.00	0.00	0.00	0.00	
Nov-19										0.00	0.00	0.00	0.00	0.00	
Dec-19										0.00	0.00	0.00	0.00	0.00	
Totals										82,071,585.35	78,644,812.45	3,426,772.90	1,572,896.22	68,535.46	

Ameren Missouri
AVERAGE CUSTOMER ADVANCES FOR CONSTRUCTION
13 MONTHS ENDED MAY 31, 2019

<u>DATE</u>	<u>MO. ELEC.</u>	<u>ILL. ELEC.</u>	<u>TOTAL ELEC.</u>	<u>MO. GAS</u>	<u>ILL. GAS</u>	<u>TOTAL GAS</u>	<u>TOTAL</u>
05/31/2018	\$ 7,443,238	\$ -	\$ 7,443,238	\$ 2,640,661	\$ -	\$ 2,640,661	\$ 10,083,899
06/30/2018	7,471,988	-	7,471,988	2,717,651	-	2,717,651	10,189,638
07/31/2018	7,295,213	-	7,295,213	2,795,401	-	2,795,401	10,090,614
08/31/2018	7,060,724	-	7,060,724	2,873,102	-	2,873,102	9,933,826
09/30/2018	7,359,379	-	7,359,379	2,951,013	-	2,951,013	10,310,392
10/31/2018	7,369,349	-	7,369,349	3,051,508	-	3,051,508	10,420,857
11/30/2018	7,030,467	-	7,030,467	3,092,436	-	3,092,436	10,122,903
12/31/2018	6,767,712	-	6,767,712	537,696	-	537,696	7,305,408
01/31/2019	6,949,651	-	6,949,651	540,649	-	540,649	7,490,299
02/28/2019	7,136,736	-	7,136,736	535,556	-	535,556	7,672,292
03/31/2019	6,421,014	-	6,421,014	493,793	-	493,793	6,914,806
04/30/2019	5,891,577	-	5,891,577	496,121	-	496,121	6,387,699
05/31/2019	4,678,857	-	4,678,857	496,849	-	496,849	5,175,706
TOTAL	\$ 88,875,904	\$ -	\$ 88,875,904	\$ 23,222,437	\$ -	\$ 23,222,437	\$ 112,098,340
AVERAGE	\$ 6,836,608	\$ -	\$ 6,836,608	\$ 1,786,341	\$ -	\$ 1,786,341	\$ 8,622,949

Ameren Missouri
Summary of Customer Deposits
Thirteen month average at May 31, 2019

	Direct Deposits		Joint Deposits		Total Deposits		Direct Deposits		Joint Deposits		Total Deposits	
	To Electric	To Gas	To Electric	To Gas	To Electric	To Gas	To Electric	To Gas	To Electric	To Gas	To Electric	To Gas
Missouri												
May-18	\$ 24,793,644	\$ 1,453,240	\$ 26,246,884	\$ 592,443	\$ 317,213	\$ 909,656	\$ 27,156,540					
Jun-18	25,233,714	1,491,636	26,725,350	601,000	323,716	924,716	27,650,066					
Jul-18	25,672,908	1,495,668	27,168,576	619,916	325,511	945,427	28,114,003					
Aug-18	26,134,999	1,515,843	27,650,842	616,120	328,163	944,283	28,595,125					
Sep-18	26,484,054	1,530,523	28,014,577	621,833	333,334	955,167	28,969,744					
Oct-18	26,985,630	1,574,725	28,560,355	640,790	340,999	981,789	29,542,144					
Nov-18	27,144,178	1,590,640	28,734,818	653,021	344,037	997,058	29,731,876					
Dec-18	27,494,933	1,612,424	29,107,357	642,649	352,510	995,159	30,102,516					
Jan-19	27,767,485	1,629,548	29,397,033	624,625	356,669	981,294	30,378,327					
Feb-19	28,041,075	1,639,631	29,680,706	641,000	358,392	999,392	30,680,098					
Mar-19	27,815,627	1,643,340	29,458,967	637,192	361,691	998,883	30,457,850					
Apr-19	27,746,971	1,646,854	29,393,825	633,936	365,194	999,130	30,392,955					
May-19	27,568,310	1,635,896	29,204,206	623,180	362,965	986,145	30,190,351					
Total	348,883,528	20,459,968	369,343,496	8,147,705	4,470,394	12,618,099	381,961,595					
Average	\$ 26,837,194	\$ 1,573,844	\$ 28,411,038	\$ 626,747	\$ 343,876	\$ 970,623	\$ 29,381,661					

Ameren Missouri
Customer Deposits
Allocation of Joint Gas & Electric Deposits Based on Revenue Split
Thirteen month average as of May 31, 2019

Capital	12 MTD 05/19 (1)		%		Joint Gas & Electric Deposits	Electric Percent	Joint Deposits To Electric	Gas Percent	Joint Deposits To Gas	Little Dixie	12 MTD 05/19 (1)		%		Joint Gas & Electric Deposits	Electric Percent	Joint Deposits To Electric	Gas Percent	Joint Deposits To Gas
	BD	2J Electric Revenue	83 Gas Revenue	175,366,463							\$ 148,193,205	27,173,258	84.50%	15.50%					
May-18		\$482,674			\$407,860	84.50%	\$74,814	15.50%	\$74,814	May-18	\$374,859			57.33%	\$214,907			42.67%	\$159,952
Jun-18		497,236			420,164	84.50%	77,072	15.50%	77,072	Jun-18	381,425			57.33%	218,671			42.67%	162,754
Jul-18		483,004			408,138	84.50%	74,866	15.50%	74,866	Jul-18	387,766			57.33%	222,318			42.67%	165,468
Aug-18		488,903			413,123	84.50%	75,780	15.50%	75,780	Aug-18	388,799			57.33%	222,898			42.67%	165,901
Sep-18		489,376			413,523	84.50%	75,853	15.50%	75,853	Sep-18	398,513			57.33%	228,468			42.67%	170,045
Oct-18		511,407			432,139	84.50%	79,268	15.50%	79,268	Oct-18	402,971			57.33%	231,023			42.67%	171,948
Nov-18		513,782			434,146	84.50%	79,636	15.50%	79,636	Nov-18	406,608			57.33%	233,108			42.67%	173,500
Dec-18		522,254			441,305	84.50%	80,949	15.50%	80,949	Dec-18	421,040			57.33%	241,382			42.67%	179,658
Jan-19		533,220			450,571	84.50%	82,649	15.50%	82,649	Jan-19	425,041			57.33%	243,676			42.67%	181,365
Feb-19		534,062			451,282	84.50%	82,780	15.50%	82,780	Feb-19	426,113			57.33%	244,291			42.67%	181,822
Mar-19		533,002			450,387	84.50%	82,615	15.50%	82,615	Mar-19	434,010			57.33%	248,818			42.67%	185,192
Apr-19		529,624			447,532	84.50%	82,092	15.50%	82,092	Apr-19	443,352			57.33%	254,174			42.67%	189,178
May-19		518,106			437,800	84.50%	80,306	15.50%	80,306	May-19	442,808			57.33%	253,862			42.67%	188,946

Southeast

BD	12 MTD 05/19 (1)	%	Total
2T Electric Revenue	\$ 154,755,648	88.82%	
85 Gas Revenue	19,475,534	11.18%	
	174,231,182	100.00%	

Wentzville

BD	12 MTD 05/19 (1)	%
2W Electric Revenue	\$ 276,077,973	93.14%
86 Gas Revenue	20,349,203	6.86%
	296,427,176	100.00%

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
Joint Gas & Electric Deposits	\$459,812	454,472	462,513	467,452	474,167	486,208	493,541	505,064	512,455	523,017	524,904	524,162	521,074
Electric Percent	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%	86.82%
Joint Deposits To Electric	\$407,517	403,662	410,804	415,191	421,155	433,626	438,363	448,598	455,163	464,544	466,220	465,561	462,818
Gas Percent	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%	11.18%
Joint Deposits To Gas	\$51,295	50,810	51,709	52,261	53,012	54,582	55,178	56,466	57,292	58,473	58,684	58,601	58,256
Electric Percent	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%
Joint Deposits To Electric	\$422,956	449,139	454,408	464,631	467,377	477,937	485,023	481,139	480,138	479,514	477,915	479,587	481,416
Gas Percent	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Joint Deposits To Gas	\$31,152	33,080	33,468	34,221	34,424	35,201	35,723	35,437	35,363	35,317	35,200	35,323	35,457
Electric Percent	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Joint Deposits To Gas	\$1,453,240	1,491,636	1,495,668	1,515,843	1,530,523	1,574,725	1,590,640	1,612,424	1,629,548	1,639,631	1,643,340	1,646,854	1,635,896
Gas Percent	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Joint Deposits To Gas	\$317,213	323,716	325,511	328,163	333,334	340,999	344,037	352,510	356,669	358,392	361,691	365,194	362,965
Electric Percent	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Joint Deposits To Gas	\$1,453,240	1,491,636	1,495,668	1,515,843	1,530,523	1,574,725	1,590,640	1,612,424	1,629,548	1,639,631	1,643,340	1,646,854	1,635,896

Ameren General Office

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
Joint Gas & Electric Deposits	\$0	0	0	0	0	0	0	0	0	0	0	0	0
Electric Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Deposits To Electric	\$0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Deposits To Gas	\$0	0	0	0	0	0	0	0	0	0	0	0	0
Electric Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Deposits To Electric	\$0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Deposits To Gas	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Total

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
Joint Gas & Electric Deposits	\$1,770,453	1,815,352	1,821,179	1,844,006	1,863,857	1,915,724	1,934,677	1,964,934	1,986,217	1,998,023	2,005,031	2,012,048	1,998,861
Electric Percent	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%	93.14%
Joint Deposits To Electric	\$1,453,240	1,491,636	1,495,668	1,515,843	1,530,523	1,574,725	1,590,640	1,612,424	1,629,548	1,639,631	1,643,340	1,646,854	1,635,896
Gas Percent	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Joint Deposits To Gas	\$317,213	323,716	325,511	328,163	333,334	340,999	344,037	352,510	356,669	358,392	361,691	365,194	362,965

(1) Source: Millennium GL Query - Billed Revenue
(2) Southeast District Electric Revenues excludes Noranda Aluminum Company (acct: 2T-442-035 and 2T-442-037)

Ameren Missouri
Interest on Average Customer Deposits
Thirteen month average at May 31, 2019

	<u>Total Deposits To Electric</u>	<u>% Interest</u>	<u>Electric Interest</u>	<u>Total Deposits To Gas</u>	<u>% Interest</u>	<u>Gas Interest</u>	<u>Total Interest</u>
Missouri	\$ 26,837,194	6.25%	\$ 1,677,325	\$ 626,747	5.25%	\$ 32,904	\$ 1,710,229
	1,573,844	6.25%	98,365	343,876	5.25%	18,053	116,418
	<u>\$ 28,411,038</u>		<u>\$ 1,775,690</u>	<u>\$ 970,623</u>		<u>\$ 50,957</u>	<u>\$ 1,826,647</u>

Source of Interest Rates:

Missouri - Per the Stipulation and Agreement in MPSC Case No. EC-2002-1 Prime Rate as of the last business day in November plus one percent (Electric).

	UEC direct portion										OPEB	
	Pensions					254TRP/25ANTP					254TRO/25ANTO	
	Cost built into Rates (A)	Actual FAS 87 costs	Actual Serv OBM %	Actual NS OBM %	Actual O&M NS Exp	Difference	Cost built into Rates (B)	Actual FAS 100 costs	Actual Serv OBM %	Actual NS OBM %	Actual O&M NS Exp	Difference
January 2015	89,933	146,110	68.4%	68.4%	100,002	10,069	25,469	15,753	71.3%	11,229	11,229	(14,240)
February 2015	89,933	146,110	69.4%	69.4%	101,407	11,474	25,469	15,753	78.6%	12,386	12,386	(13,083)
March 2015	89,933	146,110	67.4%	67.4%	98,499	8,566	25,469	15,753	77.3%	12,181	12,181	(13,288)
April 2015	89,933	146,110	71.1%	71.1%	103,884	13,951	25,469	15,753	62.7%	9,877	9,877	(15,592)
May 2015	89,933	146,110	72.2%	72.2%	105,491	15,558	25,469	15,753	64.3%	10,129	10,129	(15,340)
June 2015	89,933	136,366	70.4%	70.4%	62,022	(27,911)	25,469	50,396	62.1%	31,296	31,296	5,827
July 2015	89,933	136,366	67.4%	67.4%	91,911	1,978	25,469	21,539	61.7%	13,290	13,290	(12,178)
August 2015	89,933	136,366	71.3%	71.3%	97,229	7,296	25,469	21,539	66.0%	14,216	14,216	(11,253)
September 2015	89,933	136,366	69.6%	69.6%	94,911	4,978	25,469	21,539	64.0%	13,785	13,785	(11,684)
October 2015	89,933	136,366	75.9%	75.9%	103,502	13,539	25,469	21,539	63.8%	13,742	13,742	(11,727)
November 2015	89,933	136,366	77.2%	77.2%	105,275	15,342	25,469	21,539	66.2%	14,259	14,259	(11,210)
December 2015	89,933	136,366	76.2%	76.2%	103,911	13,978	25,469	21,539	64.5%	13,893	13,893	(11,576)
January 2016	89,933	85,403	70.1%	70.1%	59,867	(30,066)	25,469	12,165	49.3%	5,988	5,988	(19,471)
February 2016	89,933	85,403	68.9%	68.9%	58,842	(31,091)	25,469	(36,498)	117.5%	(42,687)	(42,687)	(60,358)
March 2016	89,933	85,403	69.7%	69.7%	59,526	(30,407)	25,469	(12,166)	0.0%	-	-	(25,469)
Q1 2016	268,798	256,208	69.6%	69.6%	178,321	(91,478)	76,407	(36,499)	72.8%	(26,571)	(26,571)	(102,978)
April 2016	89,933	85,403	68.8%	68.8%	58,757	(31,176)	25,469	(12,166)	75.7%	(9,210)	(9,210)	(34,679)
May 2016	89,933	85,403	65.0%	65.0%	55,512	(34,421)	25,469	(12,166)	74.2%	(9,027)	(9,027)	(34,496)
June 2016	89,933	85,403	70.8%	70.8%	60,465	(29,468)	25,469	(12,166)	76.6%	(9,563)	(9,563)	(35,032)
July 2016	89,933	(42,444)	72.4%	72.4%	(30,729)	(120,662)	25,469	(2,814)	60.5%	(2,265)	(2,265)	(27,734)
August 2016	89,933	67,133	74.1%	74.1%	49,746	(40,187)	25,469	(10,819)	82.4%	(8,915)	(8,915)	(34,384)
September 2016	89,933	67,133	74.4%	74.4%	49,847	(39,986)	25,469	(10,819)	82.8%	(8,958)	(8,958)	(34,427)
October 2016	89,933	67,133	79.6%	79.6%	53,438	(36,495)	25,469	(10,819)	91.1%	(9,856)	(9,856)	(35,325)
November 2016	89,933	67,133	78.0%	78.0%	52,364	(37,569)	25,469	(10,819)	90.1%	(9,748)	(9,748)	(35,217)
December 2016	89,933	67,133	78.1%	78.1%	52,431	(37,502)	25,469	(10,819)	90.2%	(9,758)	(9,758)	(35,228)
January 2017	89,933	58,470	59.0%	59.0%	34,497	(55,436)	25,469	(7,904)	118.1%	(9,335)	(9,335)	(34,804)
February 2017	89,933	58,470	61.8%	61.8%	41,981	(47,952)	25,469	(7,904)	78.4%	(6,197)	(6,197)	(34,666)
March 2017	89,933	58,470	65.6%	65.6%	38,356	(51,577)	25,469	(7,904)	73.8%	(5,833)	(5,833)	(31,302)
April 2017	89,933	58,470	72.0%	72.0%	42,098	(47,835)	25,469	(7,904)	51.0%	(4,031)	(4,031)	(29,500)
May 2017	89,933	58,470	64.7%	64.7%	37,830	(52,103)	25,469	(7,904)	38.6%	(3,051)	(3,051)	(28,520)
June 2017	89,933	58,470	69.7%	69.7%	41,650	(48,283)	25,469	(12,972)	47.9%	(6,214)	(6,214)	(31,683)
July 2017	89,933	58,470	71.0%	71.0%	41,648	(48,285)	25,469	(8,736)	68.0%	(5,941)	(5,941)	(31,410)
August 2017	89,933	58,470	69.8%	69.8%	40,944	(48,989)	25,469	(8,736)	67.2%	(5,871)	(5,871)	(31,340)
September 2017	89,933	58,470	63.7%	63.7%	37,366	(52,567)	25,469	(8,736)	51.6%	(5,163)	(5,163)	(30,632)
October 2017	89,933	58,470	64.6%	64.6%	37,894	(50,908)	25,469	(8,736)	60.9%	(5,320)	(5,320)	(30,789)
November 2017	89,933	58,470	66.7%	66.7%	39,125	(50,908)	25,469	(8,736)	63.4%	(5,539)	(5,539)	(31,008)
December 2017	89,933	58,470	69.1%	69.1%	40,533	(49,400)	25,469	(8,736)	66.2%	(5,784)	(5,784)	(31,253)
January 2018	89,933	57,035	57.5%	57.5%	85,808	(92,069)	25,469	291	138.9%	44,052	(31,880)	(13,296)
February 2018	89,933	57,035	65.7%	65.7%	97,924	(84,079)	25,469	291	65.7%	21,138	(31,880)	(36,210)
March 2018	89,933	57,035	60.9%	60.9%	90,794	(91,209)	25,469	291	-15.4%	(4,940)	(31,880)	(62,268)
April 2018	89,933	57,035	66.4%	66.4%	98,937	(83,065)	25,469	291	66.9%	21,520	(31,880)	(35,828)
May 2018	89,933	57,035	66.8%	66.8%	99,594	(82,069)	25,469	291	67.1%	21,588	(31,880)	(35,760)
June 2018	89,933	63,593	60.4%	60.4%	75,739	(61,808)	25,469	(19,634)	70.9%	25,946	(56,246)	(55,769)
July 2018	89,933	58,156	59.7%	59.7%	66,613	(66,963)	25,469	(3,072)	57.7%	19,005	(35,989)	(42,453)
August 2018	89,933	58,156	52.1%	52.1%	75,536	(101,360)	25,469	(3,072)	52.2%	17,173	(35,989)	(44,285)
September 2018	89,933	58,156	61.2%	61.2%	68,968	(86,963)	25,469	(3,072)	62.2%	20,472	(35,989)	(40,868)
October 2018	89,933	58,156	57.0%	57.0%	82,789	(86,963)	25,469	(3,072)	56.6%	18,644	(35,989)	(42,814)
November 2018	89,933	58,156	64.0%	64.0%	92,926	(83,970)	25,469	(3,072)	63.7%	20,982	(35,989)	(40,476)
December 2018	89,933	58,156	63.8%	63.8%	92,606	(84,291)	25,469	(3,072)	62.1%	20,443	(35,989)	(41,015)
January 2019	89,933	11,433	68.6%	68.6%	91,785	(126,182)	25,469	(15,290)	88.0%	19,519	(44,871)	(56,821)
February 2019	89,933	11,433	68.6%	68.6%	95,723	(128,034)	25,469	(15,290)	88.0%	20,347	(44,871)	(49,993)
March 2019	89,933	11,433	77.2%	77.2%	107,611	(128,034)	25,469	(15,290)	77.3%	22,874	(44,871)	(47,466)
April 2019	89,933	11,433	65.6%	65.6%	91,424	(126,543)	25,469	(15,290)	65.5%	19,377	(44,871)	(50,963)
May 2019	89,933	11,431	66.1%	66.1%	92,188	(125,768)	25,469	(15,468)	66.0%	19,393	(44,871)	(50,947)
Totals	9,671,756	10,100,847			2,976,243	(1,255,014)	2,976,243	1,314,553	78.5%			(2,317,624)

April & May 2007 gas amount - Pensions
April & May 2007 gas amount - OPEBs

Total regulatory asset (liability) for Pensions
Total regulatory asset (liability) for OPEBs

(1,277,402)
(2,678,266)

		UEC direct portion				OPEB					
Cost built into Rates (A)	Actual FAS 87 costs	Actual Serv O&M %	Actual NS O&M %	Actual O&M Serv Exp	Actual O&M NS Exp	Actual FAS 106 costs	Actual Serv O&M %	Actual NS O&M %	Actual O&M Serv Exp	254TRP/254NTP Difference	254TRO/254NTO Difference

Difference represents
 Positive number means actual expense > rate case amount = regulatory asset (182-)
 Negative number means actual expense < rate case amount = regulatory liability (254-TRP for pensions & 254-TRO)

Note: Below info is updated only when rate case is finalized. Info is received from Mike Roesch.

Footnotes:

(A) From rate case work papers. It is calculated monthly as follows:
 Qualified Plan costs 2,850,167
 Non-Qualified Plan cost 2,850,167

Total costs 2,850,167
 O&M % in rates 76.96%
 O&M amount in rates 2,193,488 4.10% Gas Portion 86933

(B) From rate case work papers. It is calculated monthly as follows:

FAS 106, after Part D 807,167
 O&M % in rates 76.96%
 O&M amount in rates 621,195 4.10% 25468

Basis for regulatory asset:

Per the gas order (GR-2007-0003) dated March 25, 2007, order #13, "The parties agree that AmerenUE may establish and use a Pension and OPEBs tracker. The specifics of this tracker are attached as Schedule 4 to this agreement."

Per the electric order (ER-2007-0002) dated April 11, 2007 (Tier 1) the pension and OPEB issue was settled. The order stated "Pension and OPEB tracking method requested by the Company and described in the Supplemental Direct testimony of C. Kenneth Vogl on September 29, 2006, including the supplemental clarification attached hereto as Attachment C shall be adopted."

Jan 2018 adjustment:

		UEC direct portion				OPEB					
Cost built into Rates (A)	Actual FAS 87 costs	Actual Serv O&M %	Actual NS O&M %	Actual O&M Serv Exp	Actual O&M NS Exp	Actual FAS 106 costs	Actual Serv O&M %	Actual NS O&M %	Actual O&M Serv Exp	Difference	Difference

January 2017	89,933	57,035				25,469	291		12,173		(13,286)
January 2017 (adjust)	89,933	57,035				25,469	291		12,173		(13,286)

AMS allocated to UEC												Total Pension		
Pensions												254TRP	254TRO	
Cost built into Rates (C)	Actual FAS 87 costs	UEC portion %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual Gas Expense	254TRO Difference	254TRO

Adjustments required
 If regulatory asset position, debit regulatory asset (182-) and credit expense (926-TRP for pensions & 926-TRO for OPEBs).
 If regulatory liability position, credit regulatory liability (254-TRP for pensions or 254-TRO for OPEB) and debit expense (926-TRP for pensions & 926-TRO for OPEBs).

(C) From rate case work papers. It is calculated monthly as follows:

AMS Qualified Plan costs	1,194,583
Non-Qualified Plan cost	
Total costs	1,194,583
AMS Labor to UEC in rates	44.01%
AMS Pension costs at UEC	625,736
O&M % in rates	72.42%
O&M amount in rates	380,738

Gas Portion
15610

4.10%

(D) From rate case work papers. It is calculated monthly as follows:

FAS 106, after Part D	320,417
AMS Labor to UEC in rates	44.01%
AMS OPEB costs at UEC	141,015
O&M % in rates	72.42%
O&M amount in rates	102,123

4.10%

AMS allocated to UEC												Total Pension		
Pensions												254TRP	254TRO	
Cost built into Rates (C)	Actual FAS 87 costs	UEC portion %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual NS O&M %	Actual Serv O&M %	Actual Gas Expense	254TRO Difference	254TRO

**AMEREN MISSOURI
ACCUMULATED DEFERRED INCOME TAXES
06/30/2018**

	ALLOWED IN RATES			
	BALANCE AT 06/30/18	BALANCE AT 06/30/18	BALANCE AT 05/31/19 TRUE-UP	PRO FORMA ADJUSTMENT
ACCOUNT 190:				
MINORS 611 & 612 120-INJURIES & DAMAGES RESERVE (1)	\$ 757,070	\$ -	\$ -	-
MINORS 611 & 612 140-UNCOLLECTIBLE ACCOUNTS (1)	165,374	-	-	-
MINORS 611 & 612 186-CHARITABLE CONTRIBUTION-GAS (1)	368,175	-	-	-
MINORS 611 & 612 387A-EMPLOYEE BONUS ACCRUAL & PYMT (1)	159,838	-	-	-
MINORS 611 & 612 420-FASB 106 LIABILITY (1)	1,094,756	-	-	-
MINORS 611 & 612 420B-FASB 106 MEDICARE PART D (1)	(43,013)	-	-	-
MINORS 611 & 612 500-GAS STORAGE FIELDS	756,972	756,972	810,872	53,900
MINORS 611 & 612 641 OVER/UNDER ACCRUAL OF GROSS RCPTS TAX	8,397	-	-	-
MINORS 611 & 612 643 OVER/UNDER ACCRUAL OF FRANCHISE TAX (1)	37	-	-	-
MINORS 611 & 612 643 OVER/UNDER ACCRUAL OF PROPERTY TAX (1)	129,853	-	-	-
MINORS 611 & 612 680-PENSION EXPENSE (1)	506,531	-	-	-
MINORS 611 & 612 681-PENSION/OPEB TRACKER	2,501,791	2,501,791	935,178	(1,566,613)
MINORS 611 & 612 900-VACATION PAY ADJUSTMENT (1)	377,212	-	-	-
MINORS 611 & 612 TXR DEF ASSET REG (1)	(758,178)	-	-	-
MINORS 611 & 612 - TAX REFORM	566,780	566,780	614,318	47,538
MINOR 100 FAS 109 (1)	86,900	-	-	-
TOTAL ACCOUNT 190	\$ 6,678,495	\$ 3,825,543	\$ 2,360,368	\$ (1,465,175)
ACCOUNT 282:				
MINOR 111 PROPERTY RELATED - FEDERAL	\$ (69,983,121)	\$ (69,983,121)	\$ (70,844,891)	\$ (861,770)
MINOR 112 PROPERTY RELATED - STATE	(10,298,974)	(10,298,974)	(8,653,850)	1,645,124
MINORS 115 & 116 AUTOMATED METER -CELLNET	404,924	404,924	398,921	(6,003)
MINORS 125 & 126 MIXED SERVICE COSTS	-	-	-	-
MINOR 147 TAX REFORM - FEDERAL	6,565,771	6,565,771	394,641	(6,171,130)
MINOR 147 PROPERTY RELATED CWIP - FEDERAL	12,823	12,823	(20,537)	(33,360)
MINOR 147 PROPERTY RELATED CWIP - FEDERAL (1)	(15,629)	-	-	-
MINOR 148 TAX REFORM - STATE	(195,839)	(195,839)	(11,387)	184,452
MINOR 148 PROPERTY RELATED CWIP - STATE	3,958	3,958	(3,408)	(7,366)
MINOR 148 PROPERTY RELATED CWIP - STATE (1)	(4,224)	-	-	-
MINORS 149 & 150 ADIT NON POWERTAX	735,730	735,730	379,341	(356,389)
MINOR 352 TEMPORARY DIFFERENCES (1)	27,455,346	-	-	-
MINOR 353 ADJ TO FAS 109 REGULATORY ASSET - FED (1)	(79,658)	-	-	-
MINOR 356 REGULATORY ASSET GROSS UP (1)	9,401,801	-	-	-
MINOR 753 AFUDC EQUITY CWIP - FEDERAL (1)	(5,278)	-	-	-
MINOR 754 AFUDC EQUITY CWIP - STATE (1)	(1,427)	-	-	-
MINOR TXR ADIT CWIP REG ASSET	(8,521,015)	-	-	-
TOTAL ACCOUNT 282	\$ (44,524,812)	\$ (72,754,728)	\$ (78,361,170)	\$ (5,606,442)
ACCOUNT 283:				
MINORS 651 & 652 TAX REFORM	\$ (146,172)	\$ (146,172)	\$ (140,081)	\$ 6,091
MINORS 651 & 652 383-ENERGY EFFICIENCY REG ASSET	(230,962)	(230,962)	(9,137)	221,825
MINORS 651 & 652 383-EXCESS TRACKER	-	-	3,940	3,940
MINORS 651 & 652 590-MANUFACTURED GAS CLEAN-UP (BOOK) (1)	422,048	-	-	-
MINORS 651 & 652 708-PREPAYMENTS - 12 MONTH RULE	(109,421)	(109,421)	(116,205)	(6,784)
MINORS 651 & 652 710-PURCHASED GAS ADJUSTMENT (1)	-	-	-	-
MINOR TXR - ADIT DEF LIAB REG ASSET (1)	195,534	-	-	-
TOTAL ACCOUNT 283	\$ 131,027	\$ (486,555)	\$ (261,483)	\$ 225,072
TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ (37,715,290)	\$ (69,415,740)	\$ (76,262,285)	\$ (6,846,545)

(1) Excluded from Rate Base Calculations

Ameren Missouri
 Software Rental Revenue And Expenses
 Gas Rate Review Filing GR-2019-0077
 For the 12 Months Ending June 30, 2018
 Updated through True-Up May 31, 2019

	Acct	Test Year	Pro Forma	
			Amount	Adjustment
Software Rentals Revenue	454	\$ -	\$ 217,068	\$ 217,068
Software Rental Expense	931	\$ 670,575	\$ 638,640	\$ (31,935)
				Increase Revenue
				Decrease Expense

2018 Data

Corporation	Utility	Business Division	Major-Minor	Activity	Resource Type	Amount
UEC	2	82	931AIC	RSFT	NS	280,084.08
UEC	2	89	931AIC	ACOS	NS	37,935.76
UEC	2	89	931ITC	ACOS	NS	6,694.80
Grand Total						324,714.64

Year Number is equal to 2018
 and Period Key is between 201801 and 201806
 and Util is equal to 2
 and ACCTCD is equal to 931ITC, 931AIC
 and CRP is equal to UEC
 and Amount Type Code is equal to / is in 1

2017 Data

Corporation	Utility	Business Division	Major-Minor	Activity	Resource Type	Amount
UEC	2	82	931	RSFT	NS	299,340.00
UEC	2	89	931	ACOS	NS	46,519.68
Grand Total						345,859.68

Year Number is equal to 2017
 and Period Key is between 201707 and 201712
 and Util is equal to 2
 and ACCTCD is equal to 931
 and CRP is equal to UEC
 and RT is equal to NS
 and Amount Type Code is equal to / is in 1

Ameren Missouri
 Building Rental Revenue
 Gas Rate Review Filing GR-2019-0077
 For the 12 Months Ending June 30, 2018
 True-Up through May 31, 2019

Corporation	UEC
Utility	2
Major	(All)

Sum of Amount Row Labels	Column Labels		
	AIC	AMS	Grand Total
201707	(1,204.00)	(52,908.00)	(54,112.00)
201708	(1,204.00)	(52,908.00)	(54,112.00)
201709	(1,204.00)	(52,908.00)	(54,112.00)
201710	(1,204.00)	(52,908.00)	(54,112.00)
201711	(1,204.00)	(52,908.00)	(54,112.00)
201712	(1,204.00)	(52,908.00)	(54,112.00)
201801	(1,204.00)	(52,908.00)	(54,112.00)
201802	(1,204.00)	(52,908.00)	(54,112.00)
201803	(586.00)	(31,032.00)	(31,618.00)
201804	(998.00)	(45,616.00)	(46,614.00)
201805	(998.00)	(45,616.00)	(46,614.00)
201806	(998.00)	(45,616.00)	(46,614.00)
201807	(998.00)	(45,616.00)	(46,614.00)
201808	(998.00)	(45,616.00)	(46,614.00)
201809	(998.00)	(45,616.00)	(46,614.00)
201810	(998.00)	(45,616.00)	(46,614.00)
201811	(998.00)	(45,616.00)	(46,614.00)
201812	(998.00)	(45,616.00)	(46,614.00)
201901	(998.00)	(45,616.00)	(46,614.00)
201902	(998.00)	(45,616.00)	(46,614.00)
201903	424.00	(103,261.00)	(102,837.00)
201904	(524.00)	(64,831.00)	(65,355.00)
201905	(524.00)	(64,831.00)	(65,355.00)
Grand Total	(21,820.00)	(1,188,995.00)	(1,210,815.00)
Total Test Year	(13,212.00)	(591,144.00)	(604,356.00)
Annualized May 2019	(6,288.00)	(777,972.00)	(784,260.00)
Pro Forma Adj	(6,924.00)	186,828.00	179,904.00
	(Decrease Revenue)	Increase Revenue	

AMEREN MISSOURI
TOTAL ANNUALIZED LABOR ADJUSTMENT - SUMMARY
TWELVE MONTHS ENDED JUNE 30, 2019

GAS	a LABOR EXPENSE 12 MOS. ENDED 06/30/18	b INCENTIVE COMPENSATION DISTRIBUTION 12mos 6/30/18	c LONG TERM INCENTIVE COMPENSATION 12mos 06/30/18	e LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	f-1 PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	f-2 PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	g ANNUALIZED LABOR	h-1 PRO FORMA WAGE INCR. EFFECTIVE (g* h-1 [rate])	h-2 PRO FORMA WAGE INCR. EFFECTIVE (g* h-2 [rate])	i TOTAL PRO FORMA ANNUALIZED LABOR	j TOTAL PRO FORMA ANNUALIZED LABOR	k	
												PRO FORMA WAGE INCR. EFFECTIVE (i-h)	PRO FORMA ANNUALIZED LABOR (i-h)
PRODUCTION	\$ 606,872	\$ 102,754	\$ 53,647	\$ 452,471	\$ 6,152	\$ -	\$ 458,623	\$ 13,850	\$ -	\$ 20,002	\$ 472,473	\$ -	\$ 93
TRANSMISSION	3,823	51	-	3,572	-	71	3,643	22	-	210	3,853	22	63
DISTRIBUTION	7,139,494	454,109	31,242	6,654,143	38,875	102,789	6,756,922	77,853	-	210,417	6,967,339	210,417	63
CUSTOMER ACCOUNTS	1,350,876	90,831	18,423	1,234,822	7,977	15,942	1,250,764	10,275	-	42,104	1,292,868	42,104	104
CUSTOMER SERVICE & INFO	635,862	27,447	9,350	598,065	540	18,976	617,041	1,224	-	20,740	637,781	20,740	740
SALES	72,503	10,387	-	62,116	755	-	62,871	1,099	-	2,854	64,725	2,854	725
ADMIN. & GENERAL	4,707,448	699,840	454,884	3,552,724	39,172	15,917	3,607,113	90,341	-	144,530	3,751,643	144,530	530
TOTAL ELECTRIC	14,718,618	1,394,019	565,548	12,759,053	93,271	152,795	13,005,119	203,584	-	449,630	13,208,683	449,630	630

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2018

GAS	a LABOR EXPENSE 12 MOS. ENDED 06/30/18	b INCENTIVE COMPENSATION DISTRIBUTION 12mos 6/30/18	c LONG TERM INCENTIVE COMPENSATION 12mos 06/30/18	e LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	f-1 PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	f-2 PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	g ANNUALIZED LABOR	h-1 PRO FORMA WAGE INCR. EFFECTIVE (g* h-1 [rate])	h-2 PRO FORMA WAGE INCR. EFFECTIVE (g* h-2 [rate])	i TOTAL PRO FORMA ANNUALIZED LABOR	j TOTAL PRO FORMA ANNUALIZED LABOR	k	
												PRO FORMA WAGE INCR. EFFECTIVE (i-h)	PRO FORMA ANNUALIZED LABOR (i-h)
PRODUCTION	\$ 2,871	24	-	2,847	71	2,918	2,918	71	-	71	2,989	71	71
TRANSMISSION	4,227,660	116,055	-	4,111,605	-	102,789	4,214,394	-	-	102,789	4,317,183	102,789	789
DISTRIBUTION	657,813	20,150	-	637,663	-	15,942	653,605	-	-	15,942	669,547	15,942	605
CUSTOMER ACCOUNTS	778,568	19,540	-	759,028	-	19,976	779,004	-	-	19,976	798,980	19,976	604
CUSTOMER SERVICE & INFO	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
ADMIN. & GENERAL	618,310	15,640	-	602,670	-	15,917	618,587	-	-	15,917	634,504	15,917	587
TOTAL GAS	6,283,220	171,409	-	6,111,811	-	152,795	6,264,606	-	-	152,795	6,417,401	152,795	606

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018

GAS	a LABOR EXPENSE 12 MOS. ENDED 06/30/18	b INCENTIVE COMPENSATION DISTRIBUTION 12mos 6/30/18	c LONG TERM INCENTIVE COMPENSATION 12mos 06/30/18	e LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	f-1 PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	f-2 PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	g ANNUALIZED LABOR	h-1 PRO FORMA WAGE INCR. EFFECTIVE (g* h-1 [rate])	h-2 PRO FORMA WAGE INCR. EFFECTIVE (g* h-2 [rate])	i TOTAL PRO FORMA ANNUALIZED LABOR	j TOTAL PRO FORMA ANNUALIZED LABOR	k	
												PRO FORMA WAGE INCR. EFFECTIVE (i-h)	PRO FORMA ANNUALIZED LABOR (i-h)
PRODUCTION	\$ 606,872	\$ 102,754	\$ 53,647	\$ 452,471	\$ 6,152	\$ -	\$ 458,623	\$ 13,850	\$ -	\$ 20,002	\$ 472,473	\$ -	\$ 93
TRANSMISSION	752	27	-	725	-	725	725	22	-	22	747	22	747
DISTRIBUTION	2,911,634	338,054	31,242	2,542,538	38,875	102,789	2,581,213	77,853	-	116,628	2,697,841	116,628	747
CUSTOMER ACCOUNTS	883,063	79,481	10,423	803,159	7,977	15,942	819,101	10,275	-	26,252	845,353	26,252	747
CUSTOMER SERVICE & INFO	512,38	7,907	9,350	504,131	540	18,976	523,107	1,224	-	1,784	524,891	1,784	743
SALES	72,503	10,387	-	62,116	755	-	62,871	1,099	-	2,854	64,725	2,854	743
ADMIN. & GENERAL	4,021,138	884,000	454,884	2,682,254	39,172	15,917	2,731,341	90,341	-	129,513	2,860,854	129,513	787
TOTAL GAS	8,435,398	1,222,610	565,548	6,647,242	93,271	152,795	6,740,513	203,584	-	296,835	6,944,077	296,835	844

AMEREN MISSOURI
TOTAL ANNUALIZED LABOR ADJUSTMENT - SUMMARY
TWELVE MONTHS ENDED JUNE 30, 2018

	a	b	c	e	f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE 12 MOS. ENDED 08/30/18	INCENTIVE COMPENSATION DISTRIBUTION 12mos 07/30/18	LONG TERM INCENTIVE COMPENSATION 12mos 08/30/18	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	ANNUALIZED LABOR (e+f)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/18 (g* h-1 (rate))	PRO FORMA WAGE INCR. EFFECTIVE 07/01/18 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (f+h)	PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+i)
GAS PRODUCTION:											
OPERATIONS ACCOUNTS:											
804 - NAT GAS CITY GATE PURCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
805 - GAS PURCHASED AND ADJ											
807 - PURCHASED GAS EXPENSE	608,872	102,754	53,647	452,471	6,152		458,623	13,850		20,002	472,473
813 - OTHER GAS SUPPLY EXPENSE					6,152		458,623	13,850		20,002	472,473
TOTAL PRODUCTION OPERATIONS	608,872	102,754	53,647	452,471	6,152		458,623	13,850		20,002	472,473
GAS TRANSMISSION:											
OPERATIONS ACCOUNTS:											
856 - MAINS	\$ 3,623	\$ 51	\$ -	\$ 3,572	\$ -	\$ 71	\$ 3,643	\$ 22	\$ -	\$ 93	\$ 3,665
859 - OTHER EXPENSES											
860 - RENTS											
TOTAL TRANSMISSION OPER	3,623	51	-	3,572	-	71	3,643	22	-	93	3,665
MAINTENANCE ACCOUNTS:											
863 - SUPV & ENG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
864 - MAINT STRUCT											
865 - MAINT TRANS PLANT											
TOTAL TRANSMISSION MAINT	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXP	3,623	51	-	3,572	-	71	3,643	22	-	93	3,665

**AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2010**

	a	b	c	e	f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE 12 MOS. ENDED 06/30/18	INCENTIVE COMPENSATN DISTRIBUTION 12mos. 6/30/18	LONG TERM INCENTIVE COMPENSATN 12mos. 06/30/18	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATN (a-b-c)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/10	PRO FORMA WAGE INCR. EFFECTIVE 07/01/18 2.50%	ANNUALIZED LABOR (e+f)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/19 (g* h-1 (rate))	PRO FORMA WAGE INCR. OF 0.00% EFFECTIVE 07/01/19 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (f+h)	PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+i)
GAS PRODUCTIONS:											
OPERATIONS ACCOUNTS											
804 - NAT GAS CITY GATE PURCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
805 - GAS PURCHASED AND ADJ	-	-	-	-	-	-	-	-	-	-	-
807 - PURCHASED GAS EXPENSE	-	-	-	-	-	-	-	-	-	-	-
813 - OTHER GAS SUPPLY EXPENSE	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION OPERATIONS											
GAS TRANSMISSION:											
OPERATIONS ACCOUNTS											
856 - MAINS	\$ 2,871	\$ 24	\$ -	\$ 2,847	\$ -	\$ 71	\$ 2,918	\$ -	\$ -	\$ 71	\$ 2,918
859 - OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
860 - RENTS	-	-	-	-	-	-	-	-	-	-	-
CONTRACT TRANS OPER											
	2,871	24	-	2,847	-	71	2,918	-	-	71	2,918
MAINTENANCE ACCOUNTS:											
883 - SUPV & ENG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
864 - MAINT STRUCT	-	-	-	-	-	-	-	-	-	-	-
865 - MAINT TRANS PLANT	-	-	-	-	-	-	-	-	-	-	-
CONTRACT TRANS MAINT											
	2,871	24	-	2,847	-	71	2,918	-	-	71	2,918
TRANSMISSION - CONTRACT											

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018

	a LABOR EXPENSE 12 MOS. ENDED 06/30/18	b INCENTIVE COMPENSATION DISTRIBUTION 12mos. 07/30/18	c LONG TERM INCENTIVE COMPENSATION 12mos. 08/30/18	e LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	f-1 PRO FORMA WAGE INCR. OF 2.78% 01/01/18	f-2 PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	g ANNUALIZED LABOR (e+f)	h-1 PRO FORMA WAGE INCR. OF 3.02% 01/01/18 (g* h-1 [rate])	h-2 PRO FORMA WAGE INCR. EFFECTIVE 07/01/18 (g* h-2 [rate])	i TOTAL PRO FORMA INCREASE (f+h)	j PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+i)
GAS PRODUCTION:											
OPERATIONS ACCOUNTS											
804 - NAT GAS CITY GATE PURCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
805 - GAS PURCHASED AND ADJ	-	-	-	-	-	-	-	-	-	-	-
807 - PURCHASED GAS EXPENSE	608,872	102,754	53,647	452,471	6,152	458,623	13,850	13,850	20,002	472,473	
813 - OTHER GAS SUPPLY EXPENSE	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION OPERATIONS	608,872	102,754	53,647	452,471	6,152	458,623	13,850	13,850	20,002	472,473	
GAS TRANSMISSION:											
OPERATIONS ACCOUNTS:											
856 - MAINS	\$ 752	\$ 27	\$ -	\$ 725	\$ -	\$ 725	\$ 22	\$ 22	\$ -	\$ 747	
859 - OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	
860 - RENTS	-	-	-	-	-	-	-	-	-	-	
MANAGEMENT TRANS OPER	752	27	-	725	-	725	22	22	-	747	
MAINTENANCE ACCOUNTS:											
863 - SUPV & ENG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
864 - MAINT STRUCT	-	-	-	-	-	-	-	-	-	-	
865 - MAINT TRANS PLANT	-	-	-	-	-	-	-	-	-	-	
MANAGEMENT TRANS MAINT	-	-	-	-	-	-	-	-	-	-	
TRANSMISSION - MGMT	752	27	-	725	-	725	22	22	-	747	

Source - O&M Labor data query from Millennium GL

AMEREN MISSOURI
TOTAL ANNUALIZED LABOR ADJUSTMENT - SUMMARY
TWELVE MONTHS ENDED JUNE 30, 2018

	a	b	c	b		f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE 12 MOS. ENDED 9/30/18	INCENTIVE DISTRIBUTION 12mos 6/30/18	LONG TERM INCENTIVE COMPENSATN 12mos 06/30/18	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATN (a-b-c)	PRO FORMA WAGE INCR. EFFECTIVE 9/10/19	PRO FORMA WAGE INCR. EFFECTIVE 07/01/19	PRO FORMA WAGE INCR. EFFECTIVE 07/01/19 (g* h-2 (rate))	ANNUALIZED LABOR (e* f)	PRO FORMA WAGE INCR. EFFECTIVE 9/10/19 (g* h-1 (rate))	PRO FORMA WAGE INCR. EFFECTIVE 07/01/19 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (i+h)	PRO FORMA 12 MOS ENDED 9/30/18 LABOR (e* j)
GAS DISTRIBUTION:												
OPERATIONS ACCOUNTS:												
870 - SUPV & ENG	\$ 425,002	\$ 48,821	\$ 4,731	\$ 371,450	\$ 8,510	\$ 17	\$ 379,977	\$ 11,454	\$ -	\$ -	\$ 19,981	\$ 391,431
871 - LOAD DISP	-	-	-	-	-	-	-	-	-	-	-	-
874 - MAINS & SRVCS	1,417,707	48,391	-	1,369,316	1,848	30,273	1,401,437	4,839	790	-	36,960	1,406,276
875 - MEAS & REG STA EXP-GEN	293,628	10,590	-	283,038	373	6,431	289,842	-	-	-	7,594	290,632
876 - MEAS & REG STA EXP-IND	-	-	-	-	-	-	-	-	-	-	-	-
877 - MEAS & REG STA EXP-CTYGTE	-	-	-	-	-	-	-	-	-	-	-	-
878 - METERS & HOUSE REG	657,638	31,494	1,629	624,515	304	15,090	639,909	641	-	-	16,035	640,550
879 - CUST INSTALLS	783,741	26,450	-	757,291	1,062	16,985	775,338	2,385	-	-	20,432	777,723
880 - MISC	914,931	105,251	24,882	784,798	8,478	4,459	797,735	16,571	-	-	31,508	816,306
881 - RENTS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIST OPERATIONS	4,432,647	270,997	31,242	4,130,408	20,575	73,255	4,284,238	38,680	-	-	132,510	4,322,918
MAINTENANCE ACCOUNTS:												
895 - SUPV & ENG	\$ 137,185	\$ 10,328	\$ -	\$ 126,857	\$ 1,560	\$ 1,188	\$ 129,605	\$ 2,443	\$ -	\$ -	\$ 5,191	\$ 132,048
886 - STRUCT & IMPRV	-	-	-	-	-	-	-	-	-	-	-	-
887 - MAINS	623,601	26,463	-	597,138	1,466	12,413	611,017	3,083	-	-	16,962	614,100
889 - MEAS & REG STA EXP-GEN	55,645	2,891	-	52,754	207	1,074	54,035	302	-	-	1,583	54,337
890 - MEAS & REG STA EXP-IND	193,881	5,479	-	188,402	-	4,710	193,112	-	-	-	4,710	193,112
891 - MEAS & REG STA EXP-CTYGTE	-	-	-	-	-	-	-	-	-	-	-	-
892 - SERVICES	269,343	9,966	-	259,377	377	5,570	265,304	1,115	-	-	7,062	266,419
893 - METERS & HOUSE REG.	1,367,192	127,985	-	1,239,227	14,490	4,579	1,258,296	32,330	-	-	51,399	1,290,626
894 - MISC	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIST MAINT	2,646,847	183,112	-	2,463,735	18,100	29,534	2,511,369	39,273	-	-	86,907	2,550,642
TOTAL DISTRIBUTION	7,139,494	454,109	31,242	6,654,143	38,675	102,789	6,795,607	77,953	-	-	219,417	6,873,560
GAS CUSTOMER ACCOUNTS												
901 - SUPV	\$ 505,092	\$ 51,131	\$ 8,939	\$ 445,022	\$ 5,986	\$ -	\$ 451,008	\$ 13,620	\$ -	\$ -	\$ 19,606	\$ 464,628
902 - METER READING	-	-	-	-	-	-	-	-	-	-	-	-
903 - CUST RECOLL EXP	842,842	48,131	7,489	787,302	1,962	15,942	805,206	4,579	-	-	22,483	803,785
904 - UNCOLLECT ACCTS	-	-	-	-	-	-	-	-	-	-	-	-
905 - MISC CUST ACCT EXP	2,942	369	75	2,498	29	-	2,527	76	-	-	105	2,603
TOTAL CUST ACCOUNTS	1,350,876	99,631	16,423	1,234,822	7,977	15,942	1,258,741	18,275	-	-	42,194	1,277,016

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2018

	a	b	c	e	f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE 12 MOS. ENDED 06/30/18	INCENTIVE COMPENSATN DISTRIBUTION 12mos. 6/30/18	LONG TERM INCENTIVE COMPENSATN 12mos 06/30/18	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATN (e-b-c)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	PRO FORMA WAGE INCR. OF 2.50% EFFECTIVE 07/01/18	ANNUALIZED LABOR (e+f)	EFFECTIVE 01/01/18 (g* h-1 (rate))	PRO FORMA WAGE INCR. OF 0.00% EFFECTIVE 07/01/18 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (i+h)	PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+i)
GAS DISTRIBUTION											
OPERATIONS ACCOUNTS:											
870 - SUPV & ENG (4)	\$ 704	\$ 17	\$ -	\$ 687	\$ -	\$ 17	\$ 704	\$ -	\$ -	\$ 17	\$ 704
871 - LOAD DISP (4)	-	-	-	-	-	-	-	-	-	-	-
874 - MAINS & SRVCS (4)	1,242,410	31,490	-	1,210,920	-	30,273	1,241,193	-	-	30,273	1,241,193
875 - MEAS BREG STA EXP-GEN(4)	264,024	6,772	-	257,252	-	6,431	263,683	-	-	6,431	263,683
876 - MEAS BREG STA EXP-IND(4)	-	-	-	-	-	-	-	-	-	-	-
877 - MEAS BREG STA EXP-CTYGT(4)	624,637	21,004	-	603,633	-	15,090	618,693	-	-	15,090	618,693
878 - METERS & HOUSE REG (5)	698,046	18,664	-	679,382	-	16,985	696,367	-	-	16,985	696,367
879 - CUST INSTALLS (4)	183,623	5,271	-	178,352	-	4,459	182,811	-	-	4,459	182,811
880 - MISC (4)	-	-	-	-	-	-	-	-	-	-	-
881 - RENTS (4)	-	-	-	-	-	-	-	-	-	-	-
CONTRACT DIST OPER	3,013,414	83,218	-	2,930,196	-	73,255	3,003,451	-	-	73,255	3,003,451
MAINTENANCE ACCOUNTS:											
885 - SUPV & ENG (4)	\$ 48,693	\$ 1,158	\$ -	\$ 47,535	\$ -	\$ 1,188	\$ 48,723	\$ -	\$ -	\$ 1,188	\$ 48,723
886 - STRUCT & IMPRV (4)	-	-	-	-	-	-	-	-	-	-	-
887 - MAINS (4)	509,998	13,485	-	496,513	-	12,413	508,926	-	-	12,413	508,926
889 - MEAS BREG STA EXP-GEN(4)	44,356	1,390	-	42,966	-	1,074	44,040	-	-	1,074	44,040
890 - MEAS BREG STA EXP-IND(4)	193,881	5,479	-	188,402	-	4,710	193,112	-	-	4,710	193,112
891 - MEAS BREG STA EXP-CTYGT(4)	-	-	-	-	-	-	-	-	-	-	-
892 - SERVICES(4)	228,665	5,648	-	222,817	-	5,570	228,387	-	-	5,570	228,387
893 - METERS & HOUSE REG (4)	188,653	5,477	-	183,176	-	4,579	187,755	-	-	4,579	187,755
894 - MISC (4)	-	-	-	-	-	-	-	-	-	-	-
CONTRACT DIST MAINT	1,214,246	32,837	-	1,181,409	-	29,534	1,210,943	-	-	29,534	1,210,943
DISTRIBUTION - CONTRACT	4,227,660	116,055	-	4,111,605	-	102,789	4,214,394	-	-	102,789	4,214,394
GAS (1)											
CUSTOMER ACCOUNTS											
901 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 - METER READING	-	-	-	-	-	-	-	-	-	-	-
903 - CUST RECOLL EXP	657,813	20,150	-	637,663	-	15,942	653,605	-	-	15,942	653,605
904 - UNCOLLECT ACCTS	-	-	-	-	-	-	-	-	-	-	-
905 - MISC CUST ACCT EXP	-	-	-	-	-	-	-	-	-	-	-
CONTRACT CUST ACCOUNTS	657,813	20,150	-	637,663	-	15,942	653,605	-	-	15,942	653,605

**AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018**

	a	b	d	e	f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE 12 MOS ENDED 06/30/18	INCENTIVE DISTRIBUTION COMPENSATN 12mos 6/30/18	LONG TERM INCENTIVE COMPENSATN 12mos 06/30/18	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATN (a-b-c)	PRO FORMA WAGE INCR. OF EFFECTIVE 01/01/18	PRO FORMA WAGE INCR. OF EFFECTIVE 07/01/18	ANNUALIZED LABOR (e+f)	PRO FORMA WAGE INCR. OF EFFECTIVE 01/01/19 (g* h-1 (rate))	PRO FORMA WAGE INCR. OF EFFECTIVE 07/01/19 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (i+h)	PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+j)
GAS DISTRIBUTION											
OPERATIONS ACCOUNTS											
870 - SUPV & ENG (4)	\$ 424,298	\$ 48,804	\$ 4,731	\$ 370,763	\$ 8,510	\$ -	\$ 379,273	\$ 11,454	\$ -	\$ 19,964	\$ 390,727
871 - LOAD DISP (4)											
874 - MAINS & SRVCS (4)	175,297	16,901	-	158,396	1,848	-	160,244	4,839	-	6,687	165,083
875 - MEAS & REG STA EXP-GEN(5)	29,604	3,818	-	25,786	373	-	26,159	790	-	1,163	26,949
876 - MEAS & REG STA EXP-IND(5)											
877 - MEAS & REG STA EXP-CITYGTE(4)											
878 - METERS & HOUSE REG (4)	33,031	10,490	1,629	20,912	304	-	21,216	641	-	945	21,857
879 - CUST INSTALLS (4)	85,695	7,786	-	77,909	1,062	-	78,971	2,385	-	3,447	81,566
880 - MISC (4)	731,308	99,980	24,882	606,446	8,478	-	614,924	18,571	-	27,049	633,495
881 - RENTS (4)											
MANAGEMENT DIST OPER	1,479,233	187,779	31,242	1,260,212	20,575	-	1,280,787	38,680	-	59,255	1,319,467
MAINTENANCE ACCOUNTS											
885 - SUPV & ENG	\$ 88,492	\$ 9,170	\$ -	\$ 79,322	\$ 1,560	\$ -	\$ 80,882	\$ 2,443	\$ -	\$ 4,003	\$ 83,325
886 - STRUCT & IMPRV											
887 - MAINS	113,603	12,978	-	100,625	1,466	-	102,091	3,083	-	4,549	105,174
889 - MEAS & REG STA EXP-GEN	11,289	1,501	-	9,788	207	-	9,995	302	-	509	10,297
890 - MEAS & REG STA EXP-IND											
891 - MEAS & REG STA EXP-CITYGTE											
892 - SERVICES	40,678	4,138	-	36,540	377	-	36,917	1,115	-	1,492	38,032
893 - METERS & HOUSE REG	1,178,539	122,488	-	1,056,051	14,490	-	1,070,541	32,330	-	46,800	1,102,871
894 - MISC											
MANAGEMENT DIST MAINT	1,432,601	150,275	-	1,282,326	18,100	-	1,300,426	39,273	-	57,373	1,339,699
DISTRIBUTION - MGMT	2,911,834	338,054	31,242	2,542,538	38,675	-	2,581,213	77,953	-	116,628	2,659,166
GAS (1)											
CUSTOMER ACCOUNTS											
901 - SUPV	\$ 505,092	\$ 51,131	\$ 8,939	\$ 445,022	\$ 5,986	\$ -	\$ 451,008	\$ 13,620	\$ -	\$ 19,606	\$ 464,828
902 - METER READING											
903 - CUST REC&COLL EXP	185,029	27,981	7,409	149,639	1,962	-	151,601	4,579	-	6,541	156,180
904 - UNCOLLECT ACCTS											
905 - MISC CUST ACCT EXP	2,942	369	75	2,498	29	-	2,527	76	-	105	2,603
MGMT CUST ACCOUNTS	693,063	79,481	16,423	597,159	7,977	-	605,136	16,275	-	26,252	623,411

Allocation of LO:

	Actual	12 months ended 06/30/18	Other	Total		
878 - METERS & HOUSE REG	\$	787,615	\$	(163,008)	\$	624,607
Contract Management		41,651		(8,620)		33,031
Other		(171,628)		171,628		-

Source - O&M Labor data query from Millennium GL

AMEREN MISSOURI
TOTAL ANNUALIZED LABOR ADJUSTMENT - SUMMARY
TWELVE MONTHS ENDED JUNE 30, 2018

	a	b	c	e	f-1	f-2	g	h-1	h-2	i	j
	LABOR EXPENSE	INCENTIVE COMPENSATION	LONG TERM INCENTIVE COMPENSATION	LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION	PRO FORMA WAGE INCR. EFFECTIVE 01/01/18	PRO FORMA WAGE INCR. EFFECTIVE 07/01/18	ANNUALIZED LABOR (e+f)	PRO FORMA WAGE INCR. EFFECTIVE 01/01/19 (g* h-1 (rate))	PRO FORMA WAGE INCR. EFFECTIVE 07/01/19 (g* h-2 (rate))	TOTAL PRO FORMA INCREASE (f+h)	PRO FORMA 12 MOS ENDED 9/30/11 LABOR (e+i)
GAS											
CUSTOMER SERV & INFO:											
907 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 - CUST ASST EXP	32,687	5,354	9,350	17,983	220	-	18,203	550	-	770	18,753
909 - INFO & INSTR ADVTSG	-	-	-	-	-	-	-	-	-	-	-
910 - MISCELLANEOUS	803,115	22,093	-	781,022	320	18,976	800,318	674	-	19,970	800,992
TOTAL CUST SERV & INFO	835,802	27,447	9,350	799,005	540	18,976	818,521	1,224	-	20,740	819,745
GAS SALES:											
911 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 - DEMO & SELLING EXP	72,503	10,387	-	62,116	755	-	62,871	1,899	-	2,654	64,770
913 - ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
916 - MISC SALES EXP	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES	72,503	10,387	-	62,116	755	-	62,871	1,899	-	2,654	64,770
GAS A&G OPERATIONS ACCOUNTS:											
920 - A&G SALARIES	\$ 4,593,829	\$ 692,533	\$ 452,555	\$ 3,448,741	\$ 38,734	\$ 13,274	\$ 3,500,749	\$ 89,287	\$ -	\$ 141,295	\$ 3,590,036
921 - OFC SUPPLIES & EXP	-	-	-	-	-	-	-	-	-	-	-
922 - A&G EXP TRSFD-CR	-	-	-	-	-	-	-	-	-	-	-
923 - OUTSIDE SRV EMPLOY	7,047	287	44	6,716	63	16	6,795	185	-	264	6,980
924 - PROP INSURANCE	-	-	-	-	-	-	-	-	-	-	-
925 - INJ & DAMAGES	10,869	2,089	1,834	6,946	101	-	7,047	213	-	314	7,260
926 - EMPL PENS & BENFT	-	-	-	-	-	-	-	-	-	-	-
927 - FRANCH REQMTS	-	-	-	-	-	-	-	-	-	-	-
928 - REG COMM EXP	-	-	-	-	-	-	-	-	-	-	-
929 - DUPLIC CHRGS-CR	-	-	-	-	-	-	-	-	-	-	-
930.1 - GENERAL EXP. - GEN.	-	-	-	-	-	-	-	-	-	-	-
930.2 - GENERAL EXP. - MISC	36,417	2,484	451	33,482	119	610	34,211	278	-	1,007	34,489
931 - RENTS	-	-	-	-	-	-	-	-	-	-	-
TOTAL A&G OPERATIONS	4,648,162	697,393	454,884	3,495,885	39,017	13,900	3,548,802	89,963	-	142,880	3,638,765
MAINTENANCE ACCOUNTS:											
935 - MAINT OF GEN PLT	\$ 59,286	\$ 2,247	\$ -	\$ 57,039	\$ 155	\$ 1,117	\$ 58,311	\$ 378	\$ -	\$ 1,650	\$ 58,689
TOTAL A&G MAINT	59,286	2,247	-	57,039	155	1,117	58,311	378	-	1,650	58,689
TOTAL A&G	\$ 4,707,448	\$ 699,640	\$ 454,884	\$ 3,552,924	\$ 39,172	\$ 15,017	\$ 3,607,113	\$ 90,341	\$ -	\$ 144,530	\$ 3,697,454

LMM-S1-49

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2018

	a	b	c	b	f-1	f-2	g	h-1	h-2	i	j
	LABOR	INCENTIVE	LONG TERM	LABOR	PRO FORMA	PRO FORMA	ANNUALIZED	PRO FORMA	PRO FORMA	TOTAL	PRO FORMA
	EXPENSE	COMPENSATN	INCENTIVE	EXPENSE	WAGE INCR.	WAGE INCR. OF	LABOR	EFFECTIVE	EFFECTIVE	PRO FORMA	FORMA
	12 MOS ENDED	12mos 6/30/18	12mos 06/30/18	EXCLUDING	0.1/0/1/18	2.50%	(e+f)	01/01/19	07/01/19	INCREASE	12 MOS ENDED
	06/30/18			COMPENSATN	07/01/18	07/01/18		(g* h-1 (rate))	(g* h-2 (rate))	((+h)	9/30/11 LABOR
				(a-b-c)							(e+i)
GAS											
CUSTOMER SERV & INFO:											
907 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 - CUST ASST EXP	-	-	-	-	-	-	-	-	-	-	-
909 - INFO & INSTR ADVTSG	-	-	-	-	-	-	-	-	-	-	-
910 - MISCELLANEOUS	778,566	19,540	12mos 06/30/18	759,026	18,976	18,976	778,002	18,976	18,976	18,976	778,002
CONTRACT CUST SERV & INFO	778,566	19,540		759,026	18,976	18,976	778,002	18,976	18,976	18,976	778,002
GAS SALES:											
911 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 - DEMO & SELLING EXP	-	-	-	-	-	-	-	-	-	-	-
913 - ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
916 - MISC SALES EXP	-	-	-	-	-	-	-	-	-	-	-
CONTRACT SALES	-	-	-	-	-	-	-	-	-	-	-
GAS A&G OPERATIONS ACCOUNTS:											
920 - A&G SALARIES	\$ 544,943	\$ 14,001	\$ -	\$ 530,942	\$ 13,274	\$ 13,274	\$ 544,216	\$ -	\$ -	\$ 13,274	\$ 544,216
921 - OFC SUPPLIES & EXP	-	-	-	-	-	-	-	-	-	-	-
922 - A&G EXP TRSFD-CR	-	-	-	-	-	-	-	-	-	-	-
923 - OUTSIDE SRV EMPLD	682	24	-	658	16	16	674	-	-	16	674
924 - PROP INSURANCE	-	-	-	-	-	-	-	-	-	-	-
925 - INJ & DAMAGES	-	-	-	-	-	-	-	-	-	-	-
926 - EMPL PENS & BENFT	-	-	-	-	-	-	-	-	-	-	-
927 - FRANCH RECMITS	-	-	-	-	-	-	-	-	-	-	-
928 - REG COMM EXP	-	-	-	-	-	-	-	-	-	-	-
929 - DUPLIC CHRGS-CR	-	-	-	-	-	-	-	-	-	-	-
930.1 - GENERAL EXP. - GEN.	-	-	-	-	-	-	-	-	-	-	-
930.2 - GENERAL EXP. - MISC	25,063	671	-	24,392	610	610	25,002	-	-	610	25,002
931 - RENTS	-	-	-	-	-	-	-	-	-	-	-
CONTRACT A&G OPERATNS	570,886	14,696	-	555,992	13,900	13,900	569,892	-	-	13,900	569,892
MAINTENANCE ACCOUNTS:											
935 - MAINT OF GEN PLT	\$ 45,622	\$ 944	\$ -	\$ 44,678	\$ 1,117	\$ 1,117	\$ 45,795	\$ -	\$ -	\$ 1,117	\$ 45,795
CONTRACT A&G MAINT	45,622	944	-	44,678	1,117	1,117	45,795	-	-	1,117	45,795
CONTRACT DIRECT A&G	\$ 616,310	\$ 15,640	\$ -	\$ 600,670	\$ 15,017	\$ 15,017	\$ 615,687	\$ -	\$ -	\$ 15,017	\$ 615,687

AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018

	a LABOR EXPENSE 12 MOS. ENDED 06/30/18	b INCREMENTAL COMPENSATION 12mos 6/30/18	c LONG TERM INCENTIVE COMPENSATION 12mos 06/30/18	e LABOR EXPENSE EXCLUDING INCENTIVE COMPENSATION (a-b-c)	f-1		f-2		g ANNUALIZED LABOR (e+f)	h-1		h-2		i TOTAL PRO FORMA INCREASE (i+h)	j PRO FORMA 12 MOS ENDED 9/30/18 LABOR (e+i)
					PRO FORMA WAGE INCR. 2.76% EFFECTIVE 01/01/18	PRO FORMA WAGE INCR. 2.76% EFFECTIVE 07/01/18	PRO FORMA WAGE INCR. 3.02% EFFECTIVE 01/01/19	PRO FORMA WAGE INCR. 3.02% EFFECTIVE 07/01/19							
GAS															
CUSTOMER SERV & INFO:															
907 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 - CUST ASST EXP	32,687	5,354	9,350	17,983	220	220	18,203	550	770	550	770	18,753	770	18,753	
909 - INFO & INSTR ADVTSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910 - MISCELLANEOUS	24,549	2,553	-	21,996	320	320	22,316	674	994	674	994	22,990	994	22,990	
MGMT CUST SERV & INFO	57,236	7,907	9,350	39,979	540	540	40,519	1,224	1,764	1,224	1,764	41,743	1,764	41,743	
GAS SALES:															
911 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 - DEMO & SELLING EXP	72,503	10,387	-	62,116	755	755	62,871	1,899	2,654	1,899	2,654	64,770	2,654	64,770	
913 - ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916 - MISC SALES EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MGMT SALES	72,503	10,387	-	62,116	755	755	62,871	1,899	2,654	1,899	2,654	64,770	2,654	64,770	
GAS A&G OPERATIONS ACCOUNTS:															
920 - A&G SALARIES	\$ 4,048,886	\$ 678,532	\$ 452,555	\$ 2,917,799	\$ 38,734	\$ 38,734	\$ 2,956,533	\$ 89,287	\$ 128,021	\$ 89,287	\$ 128,021	\$ 3,045,820	\$ 128,021	\$ 3,045,820	
921 - OFC SUPPLIES & EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922 - A&G EXP TRSFD-CR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
923 - OUTSIDE SRV EMPLOY	6,365	263	44	6,058	63	63	6,121	185	248	185	248	6,306	248	6,306	
924 - PROP INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925 - INJ & DAMAGES	10,869	2,089	1,834	8,946	101	101	7,047	213	314	213	314	7,260	314	7,260	
926 - EMP PENS & BENFT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
927 - FRANCH REQMTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928 - REG COMM EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929 - DUPLIC CHRGS-CR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930.1 - GENERAL EXP - GEN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930.2 - GENERAL EXP - MISC	11,354	1,813	451	9,090	119	119	9,209	278	397	278	397	9,487	397	9,487	
931 - RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MGMT A&G OPERATIONS	4,077,474	682,697	454,884	2,939,893	39,017	39,017	2,978,910	89,963	128,980	89,963	128,980	3,068,873	128,980	3,068,873	
MAINTENANCE ACCOUNT:															
935 - MAINT OF GEN PLT	\$ 13,664	\$ 1,303	\$ -	\$ 12,361	\$ 155	\$ 155	\$ 12,516	\$ 378	\$ 533	\$ 378	\$ 533	\$ 12,894	\$ 533	\$ 12,894	
MGMT A&G MAINT	13,664	1,303	-	12,361	155	155	12,516	378	533	378	533	12,894	533	12,894	
TOTAL MANAGEMENT A&G	4,091,138	\$ 684,000	\$ 454,884	2,952,254	39,172	39,172	2,991,426	90,341	129,513	90,341	129,513	3,081,767	129,513	3,081,767	

	Actual	Other	Total
920 - A&G SALARIES	\$ 542,629	\$ 2,314	\$ 544,943
Contract Management	4,031,690	17,186	4,048,886
Other	19,510	(19,510)	-

Source - O&M Labor data query from Millennium GL

Allocation of LO:

Allocation of Other A&G Labor (RT LO)		
Actual	Other	Total
\$ 542,629	\$ 2,314	\$ 544,943
4,031,690	17,186	4,048,886
19,510	(19,510)	-

Allocation of LO:

**AMEREN MISSOURI
ANNUALIZED GAS LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2018**

	GAS LABOR EXP July 2017 - June 30 2018 a	INCENTIVE COMPENSATN July 2017 - June 30 2018 b	GAS LABOR EXP EXCL. INCENT.COMP. July 2017 - June 30 2018 c a - b = c	d WAGE INCR 2.50% EFFECTIVE 07/01/18 (Contract Only) c*d (rate)
GAS PRODUCTION:				
OPERATIONS ACCOUNTS				
804 - NAT GAS CITY GATE PURCH	\$ -	\$ -	\$ -	-
805 - GAS PURCHASED AND ADJ	-	-	-	-
807 - PURCHASED GAS EXPENSE	-	-	-	-
813 - OTHER GAS SUPPLY EXPENSE	-	-	-	-
TOTAL PRODUCTION OPERATIONS	\$ -	\$ -	\$ -	-
GAS TRANSMISSION				
OPERATIONS ACCOUNTS:				
856 - MAINS	\$ 2,871	\$ 24	\$ 2,847	\$ 71
859 - OTHER EXPENSES	-	-	-	-
860 - RENTS	-	-	-	-
CONTRACT TRANS OPER	2,871	24	2,847	71
MAINTENANCE ACCOUNTS:				
863 - SUPV & ENG	\$ -	\$ -	\$ -	-
864 - MAINT STRUCT	-	-	-	-
865 - MAINT TRANS PLANT	-	-	-	-
CONTRACT TRANS MAINT	-	-	-	-
TRANSMISSION - CONTRACT	2,871	24	2,847	71
GAS DISTRIBUTION				
870 - SUPV & ENG (4)	\$ 704	\$ 17	\$ 687	\$ 17
871 - LOAD DISP (4)	-	-	-	-
874 - MAINS & SRVCS (4)	1,242,410	31,490	1,210,920	30,273
875 - MEAS.®.STA.EXP-GEN(4)	264,024	6,772	257,252	6,431
876 - MEAS.®.STA.EXP-IND(4)	-	-	-	-
877 - MEAS.®.STA.EXP-CTYGTE(4)	-	-	-	-
878 - METERS & HOUSE REG.(5)	624,607	21,004	603,603	15,090
879 - CUST INSTALLS (4)	698,046	18,664	679,382	16,985
880 - MISC (4)	183,623	5,271	178,352	4,459
881 - RENTS (4)	-	-	-	-
CONTRACT DIST OPER	3,013,414	83,218	2,930,196	73,255
MAINTENANCE ACCOUNTS:				
885 - SUPV & ENG (4)	\$ 48,693	\$ 1,158	\$ 47,535	\$ 1,188
886 - STRUCT & IMPRV (4)	-	-	-	-
887 - MAINS (4)	509,998	13,485	496,513	12,413
889 - MEAS.®.STA.EXP-GEN(4)	44,356	1,390	42,966	1,074
890 - MEAS.®.STA.EXP-IND(4)	193,881	5,479	188,402	4,710
891 - MEAS.®.STA.EXP-CTYGTE(4)	-	-	-	-
892 - SERVICES(4)	228,665	5,848	222,817	5,570
893 - METERS & HOUSE REG.(4)	188,653	5,477	183,176	4,579
894 - MISC (4)	-	-	-	-
CONTRACT DIST MAINT	1,214,246	32,837	1,181,409	29,534
DISTRIBUTION - CONTRACT	4,227,660	116,055	4,111,605	102,789
GAS				
CUSTOMER ACCOUNTS:				
901 - SUPV	\$ -	\$ -	\$ -	-
902 - METER READING	-	-	-	-
903 - CUST REC&COLL EXP	657,813	20,150	637,663	15,942
904 - UNCOLLECT ACCTS	-	-	-	-
905 - MISC CUST ACCT EXP	-	-	-	-
CONTRACT CUST ACCOUNTS	657,813	20,150	637,663	15,942

**AMEREN MISSOURI
ANNUALIZED GAS LABOR ADJUSTMENT - CONTRACT
TWELVE MONTHS ENDED JUNE 30, 2018**

	GAS LABOR EXP July 2017 - <u>June 30 2018</u> a	INCENTIVE COMPENSATN July 2017 - <u>June 30 2018</u> b	GAS LABOR EXP EXCL. INCENT.COMP. July 2017 - <u>June 30 2018</u> a - b = c	d WAGE INCR <u>2.50%</u> EFFECTIVE <u>07/01/18</u> (Contract Only) c*d (rate)
GAS				
CUSTOMER SERV & INFO:				
907 - SUPV	\$ -	\$ -	\$ -	\$ -
908 - CUST ASST EXP	-	-	-	-
909 - INFO & INSTR ADVTSG	-	-	-	-
910 - MISCELLANEOUS	778,566	19,540	759,026	18,976
CONTRACT CUST SERV & INFO	778,566	19,540	759,026	18,976
GAS				
SALES:				
911 - SUPV	\$ -	\$ -	\$ -	\$ -
912 - DEMO & SELLNG EXP	-	-	-	-
913 - ADVERTISING	-	-	-	-
916 - MISC SALES EXP	-	-	-	-
CONTRACT SALES	-	-	-	-
GAS A&G (1)				
OPERATIONS ACCOUNTS:				
920 - A&G SALARIES	544,943	\$ 14,001	\$ 530,942	\$ 13,274
921 - OFC SUPPLIES & EXP	-	-	-	-
922 - A&G EXP TRSFD-CR	-	-	-	-
923 - OUTSIDE SRV EMPLD	882	24	658	16
924 - PROP INSURANCE	-	-	-	-
925 - INJ & DAMAGES	-	-	-	-
926 - EMPL PENS & BENFT	-	-	-	-
927 - FRANCH REQMTS	-	-	-	-
928 - REG COMM EXP	-	-	-	-
929 - DUPLIC CHRGS-CR	-	-	-	-
930.1 - GENERAL EXP. - GEN. ADV.	-	-	-	-
930.2 - GENERAL EXP. - MISC	25,063	671	24,392	610
931 - RENTS	-	-	-	-
CONTRACT A&G OPS	570,688	14,696	555,992	13,900
MAINTENANCE ACCOUNTS:				
935 - MAINT OF GEN PLT	45,622	944	44,678	1,117
CONTRACT A&G MAINT	45,622	944	44,678	1,117
TOTAL CONTRACT A&G (1)	616,310	15,640	600,670	15,017
TOTAL CONTRACT GAS	\$ 6,283,220	\$ 171,409	\$ 6,111,811	\$ 152,795

Source - O&M Labor data query from Millennium GL

**Allocation of LO
12 months ended 6/30/18**

	Actual	Other	Total
878 - METERS & HOUSE REG.			
Contract	\$ 787,615	\$ (163,008)	\$ 624,607
Management	41,651	(8,620)	33,031
Other	(171,628)	171,628	-
920 - A&G SALARIES			
Contract	\$ 542,629	\$ 2,314	\$ 544,943
Management	4,031,690	17,196	4,048,886
Other	19,510	(19,510)	-

**AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018**

	TOTAL UEC GAS LABOR EXP July 2017 - Dec 31 2017 a	INCENTIVE COMPENSATN July 2017 - Dec 31 2017 b	LONG-TERM INCENTIVE COMPENSATN July 2017 - Dec 31 2017 c	UEC GAS LABOR EXP EXCL. INCENT.COMP. July 2017 - Dec 31 2017 d = a-b-c	WAGE INCR. <u>2.76%</u> EFFECTIVE <u>01/01/18</u> e d*e (rate)
GAS PRODUCTION:					
OPERATIONS ACCOUNTS					
804 -NAT GAS CITY GATE PURCH	\$ -	\$ -	\$ -	\$ -	\$ -
805 - GAS PURCHASED AND ADJ	-	-	-	-	-
807 - PURCHASED GAS EXPENSE	310,953	64,120	23,952	222,881	6,152
813 - OTHER GAS SUPPLY EXPEN	-	-	-	-	-
TOTAL PRODUCTION OPERATIONS	\$ 310,953	\$ 64,120	\$ 23,952	\$ 222,881	\$ 6,152
GAS TRANSMISSION					
OPERATIONS ACCOUNTS:					
856 - MAINS	\$ -	\$ -	\$ -	\$ -	\$ -
859 - OTHER EXPENSES	-	-	-	-	-
860 - RENTS	-	-	-	-	-
MGMT TRANS OPER	-	-	-	-	-
MAINTENANCE ACCOUNTS:					
863 - SUPV & ENG	\$ -	\$ -	\$ -	\$ -	\$ -
864 - MAINT STRUCT	-	-	-	-	-
865 - MAINT TRANS PLANT	-	-	-	-	-
MGMT TRANS MAINT	-	-	-	-	-
TRANSMISSION - MGMT					
GAS DISTRIBUTION					
OPERATIONS ACCOUNTS:					
870 - SUPV & ENG (4)	\$ 351,673	41,247	2,085	\$ 308,341	\$ 8,510
871 - LOAD DISP (4)	-	-	-	-	-
874 - MAINS & SRVCS (4)	75,056	8,091	-	66,965	1,848
875 - MEAS & REG. STA. EXP-GEN(4)	15,429	1,919	-	13,510	373
876 - MEAS & REG. STA. EXP-IND(4)	-	-	-	-	-
877 - MEAS & REG. STA. EXP-CTYG	-	-	-	-	-
878 - METERS & HOUSE REG.(5)	14,310	2,463	829	11,018	304
879 - CUST INSTALLS (4)	42,186	3,725	-	38,461	1,062
880 - MISC (4)	374,603	55,357	12,066	307,180	8,478
881 - RENTS (4)	-	-	-	-	-
DIST OPER - MANAGEMENT	873,257	112,802	14,980	745,475	20,575
MAINTENANCE ACCOUNTS:					
885 - SUPV & ENG (4)	\$ 64,718	\$ 8,184	\$ -	\$ 56,534	\$ 1,560
886 - STRUCT & IMPRV (4)	-	-	-	-	-
887 - MAINS (4)	59,887	6,762	-	53,125	1,466
889 - MEAS & REG. STA. EXP-GEN(4)	8,808	1,297	-	7,511	207
890 - MEAS & REG. STA. EXP-IND(4)	-	-	-	-	-
891 - MEAS & REG. STA. EXP-CTYG	-	-	-	-	-
892 - SERVICES(4)	15,583	1,928	-	13,655	377
893 - METERS & HOUSE REG.(4)	593,130	68,122	-	525,008	14,490
894 - MISC (4)	-	-	-	-	-
DIST MAINT - MANAGEMENT	742,126	86,293	-	655,833	18,100
TOTAL MANAGEMENT DIST	1,615,383	199,095	14,980	1,401,308	38,675
GAS					
CUSTOMER ACCOUNTS:					
901 - SUPV	\$ 248,028	\$ 27,132	\$ 4,018	\$ 216,878	\$ 5,986
902 - METER READING	-	-	-	-	-
903 - CUST REC&COLL EXP	86,954	12,396	3,464	71,094	1,962
904 - UNCOLLECT ACCTS	-	-	-	-	-
905 - MISC CUST ACCT EXP	1,228	173	22	1,033	29
MGMT CUST ACCOUNTS	336,210	39,701	7,504	289,005	7,977

**AMEREN MISSOURI
ANNUALIZED LABOR ADJUSTMENT - MANAGEMENT
TWELVE MONTHS ENDED JUNE 30, 2018**

	TOTAL UEC GAS LABOR EXP July 2017 - Dec 31 2017 a	INCENTIVE COMPENSATN July 2017 - Dec 31 2017 b	LONG-TERM INCENTIVE COMPENSATN July 2017 - Dec 31 2017 c	UEC GAS LABOR EXP EXCL. INCENT.COMP. July 2017 - Dec 31 2017 d = a-b-c	WAGE INCR. 2.76% EFFECTIVE 01/01/18 e d*e (rate)
GAS					
CUSTOMER SERV & INFO:					
907 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -
908 - CUST ASST EXP	16,240	4,173	4,106	7,961	220
909 - INFO & INSTR ADVTSG	-	-	-	-	-
910 - MISCELLANEOUS	13,106	1,525	-	11,581	320
MGMT CUST SERV & INFO	29,346	5,698	4,106	19,542	540
GAS SALES:					
911 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -
912 - DEMO & SELLING EXP	30,942	3,582	-	27,360	755
913 - ADVERTISING	-	-	-	-	-
916 - MISC SALES EXP	-	-	-	-	-
MGMT SALES	30,942	3,582	-	27,360	755
GAS A&G OPERATIONS ACCOUNTS:					
920 - A&G SALARIES	\$ 1,951,195	\$ 344,101	\$ 203,702	\$ 1,403,392	\$ 38,734
921 - OFC SUPPLIES & EXP	-	-	-	-	-
922 - A&G EXP TRSFD-CR	-	-	-	-	-
923 - OUTSIDE SRV EMPLD	2,609	320	-	2,289	63
924 - PROP INSURANCE	-	-	-	-	-
925 - INJ & DAMAGES	5,865	1,232	977	3,656	101
926 - EMPL PENS & BENFT	-	-	-	-	-
927 - FRANCH REQMTS	-	-	-	-	-
928 - REG COMM EXP	-	-	-	-	-
929 - DUPLIC CHRGS-CR	-	-	-	-	-
930.1 - GENERAL EXP. - GEN. ADV	-	-	-	-	-
930.2 - GENERAL EXP. - MISC	5,325	790	234	4,301	119
931 - RENTS	-	-	-	-	-
MGMT A&G OPERATIONS	1,964,994	346,443	204,913	1,413,638	39,017
MAINTENANCE ACCOUNT:					
935 - MAINT OF GEN PLT	6,390	792	-	5,598	155
MGMT A&G MAINT	6,390	792	-	5,598	155
TOTAL MANAGEMENT A&G	1,971,384	347,235	204,913	1,419,236	39,172
TOTAL MANAGEMENT GAS	\$ 4,294,218	\$ 659,431	\$ 255,455	\$ 3,379,332	\$ 93,271

Source - O&M Labor data query from Millennium GL

6 months ended 6/30/18

	Actual	Other	Total
878 - METERS & HOUSE REG.			
Contract	\$ 392,625	\$ (80,393)	\$ 312,232
Management	17,994	(3,684)	14,310
Other	(84,077)	84,077	-
920 - A&G SALARIES			
Contract	\$ 277,560	\$ 1,907	\$ 279,467
Management	1,937,879	13,316	1,951,195
Other	15,223	(15,223)	-

**AMEREN MISSOURI
TOTAL ANNUALIZED LABOR ADJUSTMENT
TWELVE MONTHS ENDED JUNE 30, 2018
WAGE RATE ANALYSIS**

CONTRACT SALARIES

	Effective	%	Effective	%
IUOE LOCAL Union 148	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 2	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 702 Physical	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 702 Clerical	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 1439	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 1439 South	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 1455 Region West	07/01/17	2.50%	07/01/18	2.50%
IBEW Local Union 1455	07/01/17	2.50%	07/01/18	2.50%
UGSOA Local 11 (Callaway Guards)	07/01/17	1.50%	07/01/18	2.75%

MANAGEMENT SALARIES

	ALT	Non-ALT	Total
ADJUSTMENT FOR 2018			
Salaries as of 12/31/2017			413,919,465
Salaries as of 1/1/2018			425,337,513
Increase			11,418,048
Wage increase at 1/1/2018			2.76%

ADJUSTMENT FOR 2019			
Salaries as of 12/31/2018			435,281,871
Salaries as of 1/2/2019			448,408,345
Increase			13,126,474
Wage increase to apply to 1/1/2019			3.02%

**Ameren Missouri
Employee Staff Annualization
For the Test Year Ending June 30, 2018
True-Up Through May 31, 2019**

	Regular Employees		Total
	Executive	Contract	
Salary			
Ameren Missouri			
Average Salary	109,221	82,179	
Number of Employees	157	96	
	<u>17,147,728</u>	<u>7,889,165</u>	
O&M Percent	67.63%	66.26%	
Gas Percent	4.14%	4.14%	
	<u>480,116</u>	<u>216,413</u>	696,529
Ameren Services			
Average Salary	105,082	79,985	
Number of Employees	123	(10)	
	<u>12,925,100</u>	<u>(799,854)</u>	
O&M Percent	61.69%	57.66%	
Gas Percent	4.14%	4.14%	
Allocation to UEC	44.30%	44.30%	
	<u>146,235</u>	<u>(8,458)</u>	137,777
Total Labor Adjustment	<u><u>626,351</u></u>	<u><u>207,955</u></u>	<u><u>834,306</u></u>
Benefits			
Ameren Missouri			
Average Benefits	16,106	16,106	
Number of Employees	157	96	
	<u>2,528,642</u>	<u>1,546,176</u>	
O&M Percent	67.63%	66.26%	
Gas Percent	4.14%	4.14%	
	<u>70,799</u>	<u>42,414</u>	113,213
Ameren Services			
Average Benefits	15,427	15,427	
Number of Employees	123	(10)	
	<u>1,897,521</u>	<u>(154,270)</u>	
O&M Percent	61.69%	57.66%	
Gas Percent	4.14%	4.14%	
Allocation to UEC	44.30%	44.30%	
	<u>21,469</u>	<u>(1,631)</u>	19,838
Total Benefits Adjustment	<u><u>92,268</u></u>	<u><u>40,783</u></u>	<u><u>133,051</u></u>

Note: Average salary data is per HR, Ginger Davis. See also separate tab with information.

Note:

Benefits	103,921
401K	29,130
	<u><u>133,051</u></u>

Ameren Missouri
Number of Regular Employees
July 2017 Through May 2019

Ameren Missouri

<u>Month</u>	<u>Executive</u>	<u>Contract</u>	<u>Total</u>
July 2017	1,371	2,285	3,656
August	1,369	2,245	3,614
September	1,366	2,226	3,592
October	1,373	2,246	3,619
November	1,380	2,250	3,630
December	1,381	2,251	3,632
Jan 2018	1,396	2,264	3,660
Feb	1,396	2,248	3,644
Mar	1,408	2,242	3,650
Apr	1,407	2,246	3,653
May	1,415	2,278	3,693
June	1,424	2,292	3,716

Average	<u>1,391</u>	<u>2,256</u>	<u>3,647</u>
----------------	--------------	--------------	--------------

July	1,431	2,305	3,736
August	1,446	2,294	3,740
September	1,444	2,289	3,733
October	1,449	2,321	3,770
November	1,467	2,318	3,785
December	1,472	2,309	3,781
Jan 2019	1,478	2,335	3,813
Feb	1,493	2,329	3,822
Mar	1,524	2,319	3,843
Apr	1,534	2,332	3,866
May	<u>1,548</u>	<u>2,352</u>	<u>3,900</u>

May over/(under) Average	157	96	253
--------------------------	-----	----	-----

Pro Forma Adjustment	<u>157</u>	<u>96</u>	<u>253</u>
----------------------	------------	-----------	------------

Ameren Services

<u>Month</u>	<u>Executive</u>	<u>Contract</u>	<u>Total</u>
July 2017	1,246	256	1,502
August	1,241	255	1,496
September	1,246	255	1,501
October	1,253	257	1,510
November	1,258	258	1,516
December	1,264	255	1,519
Jan 2018	1,261	250	1,511
Feb	1,269	249	1,518
Mar	1,253	249	1,502
Apr	1,252	250	1,502
May	1,254	246	1,500
June	1,260	246	1,506

Average	<u>1,255</u>	<u>252</u>	<u>1,507</u>
----------------	--------------	------------	--------------

July	1,271	247	1,518
August	1,280	242	1,522
September	1,275	245	1,520
October	1,281	248	1,529
November	1,287	247	1,534
December	1,294	247	1,541
Jan 2019	1,321	246	1,567
Feb	1,332	246	1,578
Mar	1,331	247	1,578
Apr	1,354	245	1,599
May	<u>1,378</u>	<u>242</u>	<u>1,620</u>

May over/(under) Average	123	(10)	113
--------------------------	-----	------	-----

Test Year Adj.	<u>123</u>	<u>(10)</u>	<u>113</u>
----------------	------------	-------------	------------

**Ameren Missouri
Staffing Annualization Average Annual Salaries
May 2019**

	<u>AMS</u>	<u>Ameren Missouri</u>
Contract	\$79,985.38	\$82,178.80
Management	\$105,082.11	\$109,221.20

Note: Average salary data is per HR, Ginger Davis

Ameren Missouri's
Response to Ameren Supplemental
Pre-Gas Rate Case

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its
Revenues for Natural Gas Service

No.: HR-1s1

Please provide the average salary information for AMS and Ameren Missouri as of 5/31/2019 (or as near as possible) separated for Union and Management for true-up.

RESPONSE: (Do not edit or delete this line or anything above this. Start typing your response right BELOW Date.)

Prepared By: Ginger Davis
Title: Manager, Ameren Services Center
Date: 6/12/19

Regarding AMS and UEC companies as of 5/31/19:

Exe/Con	Co	Average of Hrly Rate	Average of Annual Rt
C	AMS	\$38.31	\$79,985.38
	UEC	\$39.36	\$82,178.80
C Total		\$39.26	\$81,975.22
E	AMS	\$50.35	\$105,082.11
	UEC	\$52.31	\$109,221.20
E Total		\$51.36	\$107,212.66
Grand Total		\$45.80	\$95,605.03

Ameren Missouri
Staffing Annualization Average Benefits
December 2018

Ameren Missouri

Per Employee Labor Cost Analysis

#15 Life & AD&D Insurance	1,539,865
#20 LTD	2,150,118
#21 401(k) Matching	13,424,916
#24 Medical Insurance	42,664,750
#25 Dental and Vision Insurance	4,193,699
Total Benefits	<u>63,973,348</u>

Headcount 3,972

Average Benefits 16,106

Ameren Services

Per Employee Labor Cost Analysis

#15 Life & AD&D Insurance	881,228
#20 LTD	270,641
#21 401(k) Matching	6,668,174
#24 Medical Insurance	15,424,427
#25 Dental and Vision Insurance	1,377,788
Total Benefits	<u>24,622,258</u>

Headcount 1,596

Average Benefits 15,427

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	TEST YEAR 12 mid 06-2018	Annualized Premium - Gas	
					at 05-2019 true-up	Gas - Pro Forma Adjustments FERC Major (For Premiums in effect at 05/19 true-up)
CRIME (FERC MAJ 924)						
6/28/17-18	\$80,425.00	45.38%	\$36,497.00			
- AMS Allocation (19.59%)	\$15,755.00	53.21%	\$8,383.00			
			\$44,880.00			
		Electric	\$43,983.00	\$897.00		
		Gas	\$897.00			
6/28/18-19	\$90,425.00	42.16%	\$38,128.00			
- AMS Allocation (22.46%)	\$20,312.00	52.20%	\$10,603.00			
			\$48,731.00			
		Electric	\$47,757.00	\$0.00	\$974.00	\$77.00
		Gas	\$974.00	\$897.00		924
DIRECTORS & OFFICERS (FERC MAJ 925)						
3/1/17-18	\$1,308,160.00	25.00%	\$327,040.00			
		Electric	\$294,336.00			
		Gas	\$32,704.00	\$21,802.67		
3/1/18-19	\$1,288,915.00	25.00%	\$322,229.00			
		Electric	\$286,784.00			
		Gas	\$35,445.00	\$11,815.00		
3/1/19-20	\$1,337,986.15	25.00%	\$334,496.54			
		Electric	\$297,701.92		\$36,794.62	\$3,176.95
		Gas	\$36,794.62			925

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	TEST YEAR	Annualized Premium - Gas	
					at 05-2019 true-up	Gas - Pro Forma Adjustments FERC Major (For Premiums in effect at 05/19 true-up)
<u>EXCESS LIABILITY (FERC MAJ 925)</u> 9/1/16-17				12 mid 06-2018		
EXCESS LIABILITY						
- AMS Allocation (0.97%)	\$13,639,683.00	39.66%	\$5,409,498.00			
	\$132,305.00	53.21%	\$70,399.00			
Allocation based on how insurer calculates the premium		Electric 90%	\$5,479,897.00			
		Gas 10%	\$4,931,908.00			
			\$547,990.00			\$91,331.67
PROFESSIONAL LIABILITY						
- AMS Allocation (0.97%)	\$33,497.00	39.66%	\$13,285.00			
	\$325.00	53.21%	\$173.00			
		Electric 100%	\$13,458.00			
		Gas 0%	\$0.00			\$0.00
PUNITIVE						
- AMS Allocation (0.97%)	\$177,771.00	39.66%	\$70,504.00			
	\$1,724.00	53.21%	\$918.00			
		Electric 90%	\$71,422.00			
		Gas 10%	\$64,280.00			\$1,190.33
			\$7,142.00			
9/1/17-18						
EXCESS LIABILITY						
- AMS Allocation (0.97%)	\$13,598,403.65	37.73%	\$5,130,667.69			
	\$131,117.00	51.97%	\$68,550.78			
Allocation based on how insurer calculates the premium		Electric 89%	\$5,199,218.47			
		Gas 11%	\$4,627,313.34			
			\$571,915.13			\$476,595.94
PROFESSIONAL						
- AMS Allocation (0.97%)	\$33,497.00	37.73%	\$12,638.00			
	\$325.00	51.97%	\$169.00			
		Electric 100%	\$12,807.00			\$0.00
		Gas 0%	\$0.00			\$0.00
PUNITIVE						
- AMS Allocation (0.97%)	\$180,373.00	37.73%	\$68,055.00			
	\$1,750.00	51.97%	\$909.00			
		Electric 89%	\$68,964.00			
		Gas 11%	\$61,378.00			\$6,321.67
			\$7,586.00			\$7,512.00

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	TEST YEAR	Annualized Premium - Gas		
					at 05-2019 true-up	Gas - Pro Forma Adjustments FERC Major	
				12 mid 06-2018	(For Premiums in effect at 05/19 true-up)		
9/1/18-19							
EXCESS LIABILITY	\$13,188,804.75	37.73%	\$4,976,136.00				
- AMS Allocation (0.97%)	\$127,931.42	51.91%	\$66,409.00				
			\$5,042,545.00				
Allocation based on how insurer calculates the premium		Electric 89%	\$4,487,865.00				
		Gas 11%	\$554,680.00		\$554,680.00	925	
PROFESSIONAL	\$33,497.00	37.73%	\$12,638.42				
- AMS Allocation (0.97%)	\$324.92	51.91%	\$169.00				
		Electric 100%	\$12,807.42				
		Gas 0%	\$0.00		\$0.00	925	
PUNITIVE	\$180,168.00	37.73%	\$67,977.39				
- AMS Allocation (0.97%)	\$1,747.63	51.91%	\$906.00				
		Electric 89%	\$68,883.39				
		Gas 11%	\$61,306.88				
			\$7,576.51		\$7,576.51	925	
WORKERS' COMPENSATION (FERC MAJ 925)							
9/1/16-17							
Everest	\$1,000,300.00	45.38%	\$453,936.00				
- AMS Allocation (19.59%)	\$195,959.00	53.21%	\$104,270.00				
Allocation based on headcount		Electric 96%	\$558,206.00				
		Gas 4%	\$535,878.00		\$3,721.33		
9/1/16-17							
Everest - UEC	\$3,464.00	100.00% elec	\$3,464.00		\$0.00	100% elec	
9/1/17-18							
Everest	\$1,290,300.00	42.16%	\$544,041.00				
- AMS Allocation (22.46%)	\$289,855.00	51.97%	\$150,637.00				
Allocation based on headcount		Electric 96%	\$694,678.00				
		Gas 4%	\$666,891.00		\$23,155.83		
			\$27,787.00		\$26,877.16		
9/1/17-18							
Everest - UEC	\$4,083.00	100.00% elec	\$4,083.00		\$0.00	100% elec	
					\$0.00		

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	TEST YEAR 12 mid 06-2018	Annualized Premium - Gas		FERC Major
					at 05-2019 true-up	Gas - Pro Forma Adjustments (For Premiums in effect at 05/19 true-up)	
9/1/18-19 Everest	\$1,423,300.00	43.99%	\$626,120.89				
- AMS Allocation (18.48%) Allocation based on headcount	\$262,960.92	51.91%	\$136,503.00				
		Electric 95%	\$762,623.89				
		Gas 5%	\$724,492.84		\$38,131.05	\$11,253.89	925
9/1/18-19 Everest - UEC	\$3,483.00	100.00% elec	\$3,483.00		\$0.00	\$0.00	925
<u>EXCESS PROPERTY (FERC MAJ 924)</u>							
9/1/16-17 Allocation based on gas/electric assets	\$10,469,320.25	86.71%	\$9,077,947.59				
		Electric 98%	\$8,896,388.64				
		Gas 2%	\$181,558.95				
			\$30,259.83				
9/1/17-18 Allocation based on gas/electric assets	\$6,128,508.00	81.54%	\$4,997,091.00				
		Electric 98%	\$4,897,150.00				
		Gas 2%	\$99,941.00				
			\$83,284.17				
			\$113,544.00				
9/1/18-19 Allocation based on gas/electric assets	\$5,951,018.70	81.26%	\$4,835,856.38				
		Electric 98%	\$4,739,139.26		\$96,717.13	(\$16,826.87)	924
		Gas 2%	\$96,717.13				
<u>SOLAR PROPERTY (FERC MAJ 924)</u>							
12/1/16-17	\$12,757.50	100.00%	\$12,757.50		\$0.00	\$0.00	
12/1/17-18	\$8,526.54	100.00%	\$8,526.54		\$0.00	\$0.00	
12/1/18-19	\$10,679.00	100.00% elec	\$10,679.00		\$0.00	\$0.00	924

LMM-S1-64

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	Annualized Premium - Gas	
				TEST YEAR	at 05-2019 true-up
CYBER LIABILITY (FERC MAJ 925)				12 mid 06-2018	(For Premiums in effect at 05/19 true-up)
11/15/16-17	\$476,750.00	53.00% Electric Gas	\$252,678.00 \$227,411.00 \$25,267.00	\$9,475.13	
6/12/17-11/15/17 (Additional Limits)	\$482,463.00	53.00% Electric Gas	\$255,706.00 \$230,135.00 \$25,571.00	\$23,013.90	
11/15/17-18	\$948,295.00	53.00% Electric Gas	\$502,596.00 \$447,310.00 \$55,286.00	\$34,553.75 \$67,042.78	
11/15/18-19	\$2,254,915.00	53.00% Electric Gas	\$1,195,104.69 \$1,063,643.17 \$131,461.52		\$131,461.52
FIDUCIARY (FERC MAJ 925)					
3/1/17-18	\$379,924.00	45.38% 53.21%	\$172,410.00 \$39,603.00		
- AMS Allocation (19.59%)	\$74,427.00		\$212,013.00		
3/1/18-19	\$407,024.25	42.16% 51.97%	\$171,617.23 \$47,518.52		
- AMS Allocation (22.46%)	\$91,434.52		\$219,135.75		
3/1/19-20	\$410,024.25	43.99% 51.91%	\$180,372.91 \$39,324.00		
- AMS Allocation (18.48%)	\$75,753.78		\$219,696.91		
		Electric Gas	\$195,030.82 \$24,104.93	\$8,034.98 \$22,168.98	
		Electric Gas	\$195,529.89 \$24,167.02		\$24,167.02
					\$1,998.04
					925

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	UEC PREMIUM	TEST YEAR	Annualized Premium - Gas	
					at 05-2019 true-up	Gas - Pro Forma Adjustments FERC Major
				12 mid 06-2018	(For Premiums in effect at 05/19 true-up)	
OWNERS & CONTRACTORS PROTECTIVE (FERC MAJ 925)						
12/1/16-17	\$91,875.00	39.66%	\$36,437.00			
- AMS Allocation (0.97%)	\$891.00	53.21%	\$474.00			
Allocation based on how insurer calculates the premium		Electric 90%	\$36,911.00			
		Gas 10%	\$33,220.00	\$1,537.92		
			\$3,691.00			
12/1/17-18	\$91,875.00	37.73%	\$34,664.00			
- AMS Allocation (0.97%)	\$891.00	51.97%	\$463.00			
Allocation based on how insurer calculates the premium		Electric 90%	\$35,127.00			
		Gas 10%	\$31,263.00	\$2,254.00		
			\$3,864.00	\$3,791.92		
12/1/18-19	\$106,942.50	37.73%	\$40,349.41			
- AMS Allocation (0.97%)	\$1,037.34	51391.00%	\$538.48			
Allocation based on how insurer calculates the premium		Electric 89%	\$40,887.89			
		Gas 11%	\$36,390.22	\$4,497.67		\$705.75
			\$4,497.67			925
MARINE (FERC MAJ 925)						
7/1/17-18	\$35,287.98	100.00%	\$35,287.98	\$0.00	100% elec	
7/1/18-19	\$36,002.44	100.00% elec	\$36,002.44	\$0.00		\$0.00
						925
NUCLEAR LIABILITY (FERC MAJ 925)						
1/1/17-12/31/17						
Facility Form	\$856,571.00	100.00%	\$856,571.00	\$0.00	100% elec	
Workers Coverage	\$67,322.00	100.00%	\$67,322.00	\$0.00	100% elec	
Suppliers & Transporters	\$81,955.00	100.00%	\$81,955.00	\$0.00	100% elec	
Secondary Financial Protection	\$30,300.00	100.00%	\$30,300.00	\$0.00	100% elec	
			\$1,036,148.00	\$0.00		
1/1/18-12/31/18						
Facility Form	\$829,012.00	100.00%	\$829,012.00	\$0.00	100% elec	
Workers Coverage	\$65,640.00	100.00%	\$65,640.00	\$0.00	100% elec	
Suppliers & Transporters	\$78,098.00	100.00%	\$78,098.00	\$0.00	100% elec	
Secondary Financial Protection	\$28,763.00	100.00%	\$28,763.00	\$0.00	100% elec	
			\$1,001,513.00	\$0.00		
1/1/19-12/31/19						
Facility Form	\$839,344.00	100.00%	\$839,344.00		100% elec	
Workers Coverage	\$65,640.00	100.00%	\$65,640.00		100% elec	
Suppliers & Transporters	\$78,098.00	100.00%	\$78,098.00		100% elec	
Secondary Financial Protection	\$28,763.00	100.00%	\$28,763.00		100% elec	
			\$1,011,845.00	\$0.00		\$0.00
						925

TYPE OF COVERAGE & POLICY PERIOD	TOTAL PREMIUM	ALLOCATION FACTOR - UEC	Annualized Premium - Gas		FERC Major
			TEST YEAR	at 05-2019 true-up	
(For Premiums in effect at 05/19 true-up)					
NUCLEAR PROPERTY (FERC MAJ 924)					
4/1/17-18			12 mid 06-2018		
Excess Property (NEIL)	\$690,080.00	100.00%	\$0.00	100% elec	
Primary Property (NEIL)	\$2,041,335.00	100.00%	\$0.00	100% elec	
Replacement Power (NEIL)	\$688,375.00	100.00%	\$0.00	100% elec	
Distribution & Premium Credits (†)	1,094,333.00	100.00%	\$0.00	100% elec	
Excess Property (NSIC) \$750M La	\$41,550.00	100.00%	\$0.00	100% elec	
Excess Property (NSIC) \$50M Lay	\$16,285.00	100.00%	\$0.00	100% elec	
Excess Property (EMANI)	\$471,576.00	100.00%	\$0.00	100% elec	
	<u>\$5,043,534.00</u>		\$0.00		
1/1/17-18					
Call Protection (EMANI)	\$76,658.00	100.00%	\$0.00	100% elec	
4/1/18-19					
Excess Property (NEIL)	\$661,987.00	100.00%	\$0.00	100% elec	
Primary Property (NEIL)	\$1,902,047.00	100.00%	\$0.00	100% elec	
Replacement Power (NEIL)	\$685,372.00	100.00%	\$0.00	100% elec	
Distribution & Premium Credits (†)	(3,844,961.00)	100.00%	\$0.00	100% elec	
Excess Property (NSIC) \$750M La	\$41,612.00	100.00%	\$0.00	100% elec	
Excess Property (NSIC) \$50M Lay	\$16,347.00	100.00%	\$0.00	100% elec	
Excess Property (EMANI)	\$499,216.00	100.00%	\$0.00	100% elec	
	<u>(\$38,380.00)</u>		\$0.00		
1/1/18-12/31/18					
Call Protection (EMANI)	\$77,810.00	100.00%	\$0.00	100% elec	
4/1/19-20					
Excess Property (NEIL)	\$690,175.00	100.00%	\$690,175.00	100% elec	
Primary Property (NEIL)	\$1,950,153.00	100.00%	\$1,950,153.00	100% elec	
Replacement Power (NEIL)	\$673,024.00	100.00%	\$673,024.00	100% elec	
Distribution & Premium Credits (†)	(2,517,520.00)	100.00%	(2,517,520.00)	100% elec	
Excess Property (NSIC) \$750M La	\$41,645.00	100.00%	\$41,645.00	100% elec	
Excess Property (NSIC) \$50M Lay	\$16,380.00	100.00%	\$16,380.00	100% elec	
Excess Property (EMANI)	\$477,279.00	100.00%	\$477,279.00	100% elec	
	<u>\$1,331,136.00</u>		\$0.00		924
1/1/19-12/31/19					
Call Protection (EMANI)	\$82,371.00	100.00%	\$82,371.00	100% elec	924
Pollution Legal Liability - Ash Ponds (FERC MAJ 925)					
12/4/14-17	\$1,707,780.90	93.70%	\$1,600,190.70	100% elec	
		Annual Premium elec	\$533,396.90		
12/1/17-20	\$1,728,908.00	100.00%	\$1,728,908.00	100% elec	
		Annual Premium elec	\$576,302.67		
			\$0.00		\$0.00
			\$0.00		\$0.00

TYPE OF COVERAGE & POLICY PERIOD TOTAL PREMIUM ALLOCATION FACTOR - UEC UEC PREMIUM TEST YEAR Annualized Premium - Gas at 05-2019 true-up Gas - Pro Forma Adjustments FERC Major
 12 mid 06-2018 (For Premiums in effect at 05/19 true-up)

<u>Test Year</u>	<u>Annualization</u>	<u>Adjustments</u>	<u>Acct</u>
\$843,379.12	\$894,999.52	\$51,620.40	
\$114,441.00	\$97,691.13	(\$16,749.87)	924
\$728,938.12	\$797,308.39	\$68,370.27	925

Ameren Missouri
PRO FORMA EMPLOYEE BENEFITS (EXCLUDING PENSIONS AND OPEBS)

	ACTUAL			ACTUAL			PRO FORMA INCREASE
	12 MO ENDED 06/30/2018	CONSTRUCTION	NET O & M	12 MO ENDED 05/31/2019	CONSTRUCTION	NET O & M	
ELECTRIC							
20-926-014-WB-BDVM	\$ 0	\$ 0	0	\$ 0	0	0	\$ 0
20-926-015-WB-B401	16,032,702	5,619,792	10,412,910	16,410,538	5,747,954	10,662,584	249,674
20-926-019-WB-BNQP	0	-	0	0	-	0	0
20-926-019-WB-BLIA	0	-	0	0	-	0	0
20-926-020-WB-BLIA	929,109	325,672	603,437	962,127	336,995	625,132	21,695
20-926-022-WB-BMIC	162,011	56,788	105,223	86,704	30,369	56,335	(48,888)
20-926-023-WB-BLIA	0	-	0	0	-	0	0
20-926-024-WB-BDVC	836,448	293,192	543,256	833,440	291,921	541,519	(1,737)
20-926-025-WB-BDVC	0	-	0	0	-	0	0
20-926-026-WB-BMIM	51,166,625	17,934,955	33,231,670	52,088,190	18,244,407	33,843,783	612,113
20-926-027-WB-BPAD	0	-	0	0	-	0	0
20-926-030-(269)	0	-	0	0	-	0	0
20-926-062-WB-BDIA	2,166,216	759,303	1,406,913	2,170,302	760,170	1,410,132	3,219
TOTAL ELECTRIC EMPLOYEE BENEFITS	\$ 71,293,111	\$ 24,989,702	\$ 46,303,409	\$ 72,551,301	\$ 25,411,816	\$ 47,139,485	\$ 836,076
TOTAL COMPANY EMPLOYEE BENEFITS	\$ 74,240,186	\$ 26,104,704	\$ 48,135,482	\$ 75,820,795	\$ 26,670,155	\$ 49,150,640	\$ 1,015,158
			64.948%				64.974%

NOTE: AMOUNTS TRANSFERRED TO CONSTRUCTION IN ACCOUNT 20-926-081-AG-ACOS

Ameren Missouri
PRO FORMA EMPLOYEE BENEFITS (EXCLUDING PENSIONS AND OPEBS)

	GAS	ACTUAL			ACTUAL			PRO FORMA INCREASE
		12 MO ENDED 06/30/2018	CONSTRUCTION	NET O & M	12 MO ENDED 05/31/2019	CONSTRUCTION	NET O & M	
		\$	\$	\$	\$	\$	\$	
81/89-926-014-WB-BDVM	DENTAL & OPTICAL - MANAGEMENT	0	0	0	0	0	0	0
81/89-926-015-WB-B401	401-K MATCHING CONTRIBUTIONS	664,149	251,275	412,874	742,917	281,077	461,840	48,966
81/89-926-019-WB-BNQP	GROUP INS. - RETIRED	0	0	0	0	0	0	0
81/89-926-019-WB-BLIA	GROUP INS. - RETIRED	0	0	0	0	0	0	0
81/89-926-020-WB-BLIA	GROUP INS. PREMIUM	38,353	14,511	23,842	43,472	16,447	27,025	3,183
81/89-926-022-WB-BMIC	MAJOR MEDICAL EXP.	6,385	2,415	3,970	3,741	22,768	(19,027)	(22,997)
81/89-926-023-WB-BLIA	ACC. DEATH & DISMEM.	0	0	0	0	0	0	0
81/89-926-024-WB-BDVC	DENTAL & OPTICAL 1455	34,548	13,071	21,477	37,556	14,209	23,347	1,870
81/89-926-025-WB-BDVC	DENTAL 1439, 649 & 309	0	0	0	0	0	0	0
81/89-926-026-WB-BMIM	GRP. MAJ. MED. - MGMT.	2,114,198	799,890	1,314,308	2,344,142	886,887	1,457,255	142,947
81/89-926-027-WB-BPAD	GRP. MAJ. MED. ADMIN.	0	0	0	0	0	0	0
81/89-926-030-(269)	MEDICAL SAL. & EXP.	0	0	0	0	0	0	0
81/89-926-062-WB-BDIA	LONG-TERM DISABILITY	89,442	33,840	55,602	97,666	36,951	60,715	5,113
TOTAL GAS EMPLOYEE BENEFITS		\$ 2,947,075	\$ 1,115,002	\$ 1,832,073	\$ 3,269,494	\$ 1,258,339	\$ 2,011,155	\$ 179,082
				62.166%			61.513%	

NOTE: AMOUNTS TRANSFERRED TO CONSTRUCTION IN ACCOUNT 82-926-081-AG-ACOS

Ameren Missouri
PRO FORMA EMPLOYEE BENEFITS (EXCLUDING PENSIONS AND OPEBS)

TOTAL COMPANY EMPLOYEE BENEFITS EXPENSE (EXCLUDING PENSIONS):	ACTUAL 12 months ended 6/30/2018	ACTUAL 12 months ended 5/31/2019	GAS
12 Months Actual	Electric	ELECTRIC	ELECTRIC
\$	Gas	12 Months Actual	GAS
\$	\$	12 Months Actual	12 Months Actual
BLIA	0	0	0
926-019-WB-BLIA	0	0	0
926-020-WB-BLIA	967,462	929,109	38,353
926-023-WB-BLIA	0	0	0
BMIC & BDVC	1,039,392	961,441	0
926-022-WB-BMIC	168,396	162,011	6,385
926-024-WB-BDVC	870,996	836,448	34,548
926-025-WB-BDVC	0	0	0
BMIM & BDVM	53,280,823	54,432,332	2,344,142
926-026-WB-BMIM	53,280,823	51,166,625	2,114,198
926-014-WB-BDVM	0	0	0
B401	16,696,851	17,153,455	742,917
926-015-WB-B401	16,696,851	16,032,702	664,149
BDJA	2,255,658	2,267,968	97,666
926-062-WB-BDJA	2,255,658	2,166,216	89,442
N/A (269)	0	0	0
926-030-(269)	0	0	0
BNQP	0	0	0
926-019-WB-BNQP	0	0	0
BPAD	0	0	0
926-027-WB-BPAD	0	0	0
TOTAL BY ACTV	\$ 74,240,186	\$ 71,293,111	\$ 2,947,075
	100.00%	96.03%	3.97%
FUNCT. OF TRANSFER TO CONST. (BUDGET 089) (UE Missouri + AMS Direct)	\$ 74,240,186	\$ 71,293,111	\$ 2,947,075
ELECTRIC	95.73%	95.28%	95.28%
GAS	4.27%	4.72%	4.72%
	100.00%	100.00%	100.00%
ALLOCATION OF AMEREN SERVICES OTHER EMP. BENEFITS:			
12 MOS ACTUAL	96.03%	95.69%	4.31%
ELECTRIC	3.97%	4.31%	4.31%
GAS	100.00%	100.00%	100.00%
FUNCT. OF TRANSFER TO CONST. (BUDGET 089) (UE Missouri)	\$ 74,240,186	\$ 72,554,851	\$ 3,265,944
ELECTRIC	95.86%	95.28%	95.28%
GAS	4.14%	4.72%	4.72%
	100.00%	100.00%	100.00%

Ameren Missouri
DIRECT CHARGES - EMPLOYEE BENEFITS (EXCLUDING PENSIONS AND OPEBS)

	12 MONTHS ENDED 6/30/2018		12 MONTHS ENDED 5/31/2019	
	TOTAL ELECTRIC	TOTAL GAS	TOTAL ELECTRIC	TOTAL GAS
xx-926-014-WB-BDVM	\$ 0	\$ 0	\$ 0	\$ 0
xx-926-015-WB-B401	13,060,404	541,271	13,601,675	623,436
xx-926-019-WB-BNQP	0	0	0	0
xx-926-019-WB-BLIA	0	0	0	0
xx-926-020-WB-BLIA	760,545	31,384	791,929	35,860
xx-926-022-WB-BMIC	153,661	6,040	159,701	4,102
xx-926-023-WB-BLIA	0	0	0	0
xx-926-024-WB-BDVC	836,448	34,548	870,996	37,556
xx-926-025-WB-BDVC	0	0	0	0
xx-926-026-WB-BMIM	43,212,835	1,785,378	44,998,213	1,979,518
xx-926-027-WB-BPAD	0	0	0	0
xx-926-030-(269)	0	0	0	0
xx-926-062-WB-BDIA	2,032,250	83,904	2,116,154	89,861
	<u>\$ 60,056,143</u>	<u>\$ 2,482,525</u>	<u>\$ 62,538,668</u>	<u>\$ 2,770,333</u>
DIRECT EMPLOYEE BENEFITS	96.03%	3.97%	95.69%	4.31%
TRANSFERRED TO CONSTRUCTION (xx-926-081-AC-ACOS)	\$ (20,710,842)	\$ (894,759)	\$ (21,605,601)	\$ (1,008,321)
NET OTHER EMPLOYEE BENEFITS	\$ 39,345,301	\$ 1,587,766	\$ 40,933,067	\$ 1,762,012
	96.12%	3.88%	95.89%	4.11%
			<u>\$ 61,469,018</u>	<u>\$ 64,239,351</u>
			<u>\$ (20,336,142)</u>	<u>\$ (21,344,463)</u>
			<u>\$ 41,132,876</u>	<u>\$ 42,894,888</u>

Ameren Missouri
Allocation of AMS Employee Benefit Expenses (Actual)

MAJ	MIN	RT	ACTV	12 MONTHS ENDED 6/30/2018				12 MONTHS ENDED 5/31/2019			
				TOTAL AMS		AmerenUE		TOTAL AMS		AmerenUE	
				Amount	UEC Total	Electric	Gas	Amount	UEC Total	Electric	Gas
					44.30%	96.03%	3.97%		44.30%	95.69%	4.31%
926	014	WB	BDVM	0	0	0	0	0	0	0	0
926	015	WB	B401	6,986,854	3,095,176	2,972,298	122,878	6,257,747	2,772,182	2,652,701	119,481
926	019	WB	BNQP	0	0	0	0	0	0	0	0
926	019	WB	BLIA	0	0	0	0	0	0	0	0
926	020	WB	BLIA	396,236	175,533	168,564	6,969	398,650	176,602	168,990	7,612
926	022	WB	BMIC	19,628	8,695	8,350	345	(18,904)	(8,374)	(8,013)	(361)
926	023	WB	BLIA	0	0	0	0	0	0	0	0
926	024	WB	BDVC	0	0	0	0	0	0	0	0
926	025	WB	BDVC	0	0	0	0	0	0	0	0
926	026	WB	BMIM	18,696,637	8,282,610	7,953,790	328,820	19,096,949	8,459,948	8,095,324	364,624
926	027	WB	BPAD	0	0	0	0	0	0	0	0
926	030	(269)		0	0	0	0	0	0	0	0
926	062	WB	BDIA	314,908	139,504	133,966	5,538	408,772	181,086	173,281	7,805
Total				26,414,263	11,701,518	11,236,968	464,550	26,143,214	11,581,444	11,082,283	499,161
						95.86%	4.14%			95.28%	4.72%
TRANSFERRED TO CONSTRUCTION (% based on direct)											
U-MAJ											
1-926	081	AC & AG	ACOS	(9,658,826)	(4,278,860)	(4,278,860)	0	(11,457,504)	(5,075,674)	(5,075,674)	0
2-926	081	AC & AG	ACOS	(497,163)	(220,243)	0	(220,243)	(564,374)	(250,018)	0	(250,018)
Total Transferred to Construction				(10,155,989)	(4,499,103)	(4,278,860)	(220,243)	(12,021,878)	(5,325,692)	(5,075,674)	(250,018)
Net of transferred to Construction				16,258,274	7,202,415	6,958,108	244,307	14,121,336	6,255,752	6,006,609	249,143
% TO CONSTRUCTION (% based on book AMS)						95.10%	4.90%			95.31%	4.69%

**Ameren Missouri
Pension and OPEB Rebase Adjustment
Based Upon 2019 Towers Watson Expense**

	Pension		
	Without Non-Qualified		
	<u>AMS</u>	<u>UEC</u>	
Total Company - Qualified Service Costs	17,667,000	36,887,000	
% O&M	61.28%	66.87%	
	<u>10,826,338</u>	<u>24,666,337</u>	
Non-Service Costs	<u>(16,217,000)</u>	<u>(33,858,000)</u>	
	(5,390,662)	(9,191,663)	
% Gas	4.14%	4.14%	
Gas Expense	(223,173)	(380,535)	
% UEC	44.30%	100.00%	
Total	(98,866)	(380,535)	(479,401)
Test Year Expense	<u>187,320</u>	<u>1,079,196</u>	<u>1,266,516</u>
Rebase Adjustment	<u>(286,186)</u>	<u>(1,459,731)</u>	<u>(1,745,917)</u>

	OPEBs		
	<u>AMS</u>	<u>UEC</u>	
Total Company Service Costs	2,858,000	7,822,000	
% O&M	61.28%	66.87%	
	<u>1,751,382</u>	<u>5,230,571</u>	
Non-Service Costs	<u>(5,705,000)</u>	<u>(11,866,000)</u>	
	(3,953,618)	(6,635,429)	
% Gas	4.14%	4.14%	
Gas Expense	(163,680)	(274,707)	
% UEC	44.30%	100.00%	
Total	(72,510)	(274,707)	(347,217)
Test Year Expense	<u>50,244</u>	<u>305,628</u>	<u>355,872</u>
Rebase Adjustment	<u>(122,754)</u>	<u>(580,335)</u>	<u>(703,089)</u>
Total Rebase Adjustment			<u>(2,449,006)</u>

Ameren Corporation
Pension Liability Allocations by Company
Shown as Pretax (Increase)/Decrease to Liability
(in \$ thousands)
Revised as of January 25, 2019

	<u>UEC</u>	<u>AMS</u>
<u>Qualified Plan</u>		
Current Liability	-	-
Noncurrent Liability	(160,084)	(76,669)
Net Amount Recognized	(160,084)	(76,669)
Estimated 2019 Expense	(3,029)	(1,450)
<i>Estimated Monthly Expense</i>	(252)	(121)
Estimated 2019 Service Cost	(36,887)	(17,667)
<i>Estimated Monthly Service Cost</i>	(3,074)	(1,472)
<u>Nongualified Plan</u>		
Current Liability	(1,177)	(563)
Noncurrent Liability	(13,307)	(6,373)
Net Amount Recognized	(14,484)	(6,936)
Estimated 2019 Expense	(1,311)	(628)
<i>Estimated Monthly Expense</i>	(109)	(52)
Estimated 2019 Service Cost	(421)	(201)
<i>Estimated Monthly Service Cost</i>	(35)	(17)

Ameren Corporation
OPEB Liability Allocations by Company
Shown as Pretax (Increase)/Decrease to Liability
(in \$ thousands)
 Revised as of January 25, 2019

	<u>UEC</u>	<u>AMS</u>
<u>Before Reflecting Medicare Part D</u>		
Noncurrent Asset	(55,020)	(7,812)
Current Liability	-	-
Noncurrent Liability	-	-
Net Amount Recognized	<u>(55,020)</u>	<u>(7,812)</u>
Estimated 2019 Expense	5,210	3,261
<i>Estimated Monthly Expense</i>	434	272
Estimated 2019 Service Cost	(7,822)	(2,858)
<i>Estimated Monthly Service Cost</i>	(652)	(238)
<u>After Reflecting Medicare Part D</u>		
Noncurrent Asset	(54,237)	(7,521)
Current Liability	-	-
Noncurrent Liability	-	-
Net Amount Recognized	<u>(54,237)</u>	<u>(7,521)</u>
Estimated 2019 Expense	4,044	2,847
<i>Estimated Monthly Expense</i>	337	237
Estimated 2019 Service Cost	(7,822)	(2,858)
<i>Estimated Monthly Service Cost</i>	(652)	(238)

**Ameren Missouri
Pension and OPEB Rebase Adjustment
Test Year Expense**

Pension:	AMS	UEC
July 2017	15,610	89,933
August 2017	15,610	89,933
September 2017	15,610	89,933
October 2017	15,610	89,933
November 2017	15,610	89,933
December 2017	15,610	89,933
January 2018	15,610	89,933
February 2018	15,610	89,933
March 2018	15,610	89,933
April 2018	15,610	89,933
May 2018	15,610	89,933
June 2018	15,610	89,933
TOTAL	187,320	1,079,196

OPEB:	AMS	UEC
July 2017	4,187	25,469
August 2017	4,187	25,469
September 2017	4,187	25,469
October 2017	4,187	25,469
November 2017	4,187	25,469
December 2017	4,187	25,469
January 2018	4,187	25,469
February 2018	4,187	25,469
March 2018	4,187	25,469
April 2018	4,187	25,469
May 2018	4,187	25,469
June 2018	4,187	25,469
TOTAL	50,244	305,628

Authorized GR-2010-0363

Ameren Missouri
Pension and OPEB Tracker Amortization
For the Year Ended June 30, 2018 Updated through True-Up May 31, 2019

Account	Description	Balance at 06/30/2018	Activity thru 05/31/2019	Balance at 05/31/2019	Total Amortization Life	Pro Forma Amortization Annualized	Test Year July 2017 - June 2018 Amortization Actual	Pro Forma Amortization Adjustment
254-TRP/NTP	Pension Current Balance	90,207 ⁽¹⁾	(1,367,609)	(1,277,402) ⁽²⁾	5 years	(255,480)	-	(255,480)
254-TRO/NT0	OPEB Current Balance	(2,071,332) ⁽¹⁾	(607,934)	(2,679,266) ⁽²⁾	5 years	(535,853)	-	(535,853)
Total		<u>(1,981,125)</u>	<u>(1,975,543)</u>	<u>(3,956,668)</u>		<u>(791,334)</u>	<u>-</u>	<u>(791,334)</u> Decrease to O&M

(1) Per Pension and OPEB Regulatory Asset (Liability) per GLBI

(2) Per Rate Base Pension and OPEB Liability

**Ameren Missouri
Nonqualified Pension Adjustment
Based Upon 2019 Towers Watson Expense**

	<u>Non-Qualified Pension</u>		
	AMS	UEC	
Total Company - Nonqualified Service Costs	201,000	421,000	
% O&M	<u>61.28%</u>	<u>66.87%</u>	
	123,173	281,523	
Non-Service Costs	<u>427,000</u>	<u>890,000</u>	
	550,173	1,171,523	
% Gas	<u>4.14%</u>	<u>4.14%</u>	
Gas Expense	22,777	48,501	
% UEC	<u>44.30%</u>	<u>100.00%</u>	
Total	10,090	48,501	58,591
Test Year Expense	<u>9,173</u>	<u>44,121</u>	<u>53,294</u>
Adjustment	<u>917</u>	<u>4,380</u>	<u>5,297</u>

**Ameren Missouri
Non-Qualified Pension Plan Costs
Twelve Months Ended June 30, 2018**

UEC direct		AMS allocated to UEC					
Actual Non-Qualified Pension Plan		Actual Non-Qualified Pension Plan					
	O&M %	Gas %	Actual Expense	UEC %	O&M %	Gas %	Actual Expense
July 2017	111,000	71.0%	3,231	44.8%	67.5%	4.1%	645
August 2017	111,000	69.8%	3,177	44.0%	66.1%	4.1%	620
September 2017	111,000	63.7%	2,899	44.5%	66.2%	4.1%	628
October 2017	111,000	64.6%	2,940	44.3%	66.0%	4.1%	623
November 2017	111,000	66.7%	3,036	44.7%	67.3%	4.1%	641
December 2017	111,000	69.1%	3,145	42.3%	65.5%	4.1%	591
Service Cost Only							
January 2018	35,000	67.76%	972	44.7%	60.08%	4.1%	187
February 2018	35,000	65.52%	940	43.8%	60.89%	4.1%	186
March 2018	35,000	66.12%	949	45.2%	59.99%	4.1%	189
April 2018	35,000	66.59%	956	44.3%	59.46%	4.1%	184
May 2018	35,000	68.05%	977	44.2%	59.34%	4.1%	183
June 2018	61,000	68.43%	1,711	45.0%	61.21%	4.1%	350
Non-Service Cost Only							
January 2018	74,000	100.0%	3,034	44.7%	100.0%	4.1%	660
February 2018	74,000	100.0%	3,034	43.8%	100.0%	4.1%	646
March 2018	74,000	100.0%	3,034	45.2%	100.0%	4.1%	667
April 2018	74,000	100.0%	3,034	44.3%	100.0%	4.1%	654
May 2018	74,000	100.0%	3,034	44.2%	100.0%	4.1%	652
June 2018	98,000	100.0%	4,018	45.0%	100.0%	4.1%	867
							<u>9,173</u>

Sources:
O&M %
July 2017 - December 2017 from: Rate Base_Pension and OPEB Reg Liability
January 2018 - June 2018:
Service Costs - Allocation Percent from: Allocation Percent - O&M
Non-Service Costs - 100% O&M
Gas %
From: Rate Base_Pension and OPEB Reg Liability
UEC%
From: Rate Base_Pension and OPEB Reg Liability
Ameren Missouri - TRUE UP SUMMARY 05-31-2019 - FINAL

Ameren Corporation
Pension Liability Allocations by Company
Shown as Pretax (Increase)/Decrease to Liability
(in \$ thousands)
Revised as of January 25, 2019

	<u>UEC</u>	<u>AMS</u>
<u>Qualified Plan</u>		
Current Liability	-	-
Noncurrent Liability	(160,084)	(76,669)
Net Amount Recognized	<u>(160,084)</u>	<u>(76,669)</u>
Estimated 2019 Expense	(3,029)	(1,450)
<i>Estimated Monthly Expense</i>	(252)	(121)
Estimated 2019 Service Cost	(36,887)	(17,667)
<i>Estimated Monthly Service Cost</i>	(3,074)	(1,472)
 <u>Nonqualified Plan</u>		
Current Liability	(1,177)	(563)
Noncurrent Liability	(13,307)	(6,373)
Net Amount Recognized	<u>(14,484)</u>	<u>(6,936)</u>
Estimated 2019 Expense	(1,311)	(628)
<i>Estimated Monthly Expense</i>	(109)	(52)
Estimated 2019 Service Cost	(421)	(201)
<i>Estimated Monthly Service Cost</i>	(35)	(17)

Ameren Missouri
Estimated Rate Case Expenses
2018 - 2019 Gas Rate Case Filing

Voucher Number	Acct	Description	Year- Month	Estimated Cost	Actual Cost
Outside Legal					
Brydon, Swearngen & England P.C. (Dean Cooper & Russ Mitten)				\$ 500,000	
003491766	928		201810		\$ 968
003522873	928		201811		2,236
003546174	928		201812		14,405
003580543	928		201901		18,770
003617812	928		201903		22,489
003622707	928		201903		13,008
003658811	928		201904		16,598
003687765	928		201905		10,385
Total Outside Legal				500,000	98,857
Other Outside Experts					
ROE Expert (Robert Hevert, ScottMadden Inc.)				100,000	
003546175	928		201812		17,589
003622706	928		201903		15,800
Depreciation Study (John Weidmayer - Gannett Flemming)				48,000	
003591701	928		201902		3,740
003634924	928		201903		795
003672507	928		201904		1,543
Rebuttal Witnesses				200,000	
Total Other Outside Experts				348,000	39,466
Expenses					
Outside Clerical Support (e.g. binders, copies, deliveries, etc.)				50,000	
Other Outside Support					
Concentric				-	
003582734			201901		3,950
PriceWaterhouseCoopers					
003651600	928		201904		40,000
Travel Expenses				50,000	
Tom Byrne					
003543537	928		201812		8
Jermaine Grubbs					
003593657	928		201902		33
003645446	928		201904		55
Laura Moore					
003557134	928		201812		60
003645532	928		201904		107
Panera Bread					
003505937	928		201810		211
Total Expenses				100,000	44,423
Total Rate Case Expenses				<u>\$ 948,000</u>	<u>\$ 182,746</u>

**AMEREN MISSOURI
MISSOURI GAS OPERATIONS
TAXES OTHER THAN INCOME TAXES
12 MONTHS ENDED 05/31/2019**

<u>DESCRIPTION:</u>	<u>PER BOOKS</u>
FEDERAL:	
SOCIAL SECURITY ACCRUAL	\$ 1,551,115
LESS: SOCIAL SECURITY CAPITALIZED	(513,192)
FEDERAL UNEMPLOYMENT ACCRUAL	8,114
LESS: FEDERAL UNEMPLOYMENT CAPITALIZED	-
TOTAL FEDERAL TAXES	1,046,037
MISSOURI:	
MISSOURI UNEMPLOYMENT ACCRUAL	-
LESS: MISSOURI UNEMPLOYMENT CAPITALIZED	-
LESS: OTHER UNEMPLOYMENT CAPITALIZED	-
MISSOURI CORPORATE FRANCHISE ACCRUAL	10,206
PLUS: GEN. FAC. CORP. FRAN. TAX ALLOC. TO MO. GAS	-
MISSOURI REAL ESTATE AND PERSONAL PROPERTY ACCRUAL	7,748,784
PLUS: GEN. FAC. REAL ESTATE TAX ALLOC. TO MO. GAS	122,660
LESS: MISSOURI RE AND PP TAX CAPITALIZED	-
OTHER STATES REAL ESTATE TAXES (STORED GAS)	270,796
MISSOURI GROSS RECEIPTS ACCRUAL - BILLED REVENUE	6,677,883
MISSOURI GROSS RECEIPTS ACCRUAL - UNBILLED REVENUE	49,473
TOTAL MISSOURI	14,879,802
GRAND TOTAL	\$ 15,925,838

Run Date: 6/17/19 1:11 PM

File Name:

Corp	UEC
Product	MOG
Category	(All)
Function	(All)

Current Year Expense Details

Tax Type	Description	Vintage	June	July	August	September	October	November	December	January	February	March	April	May	Year To Date
FICA	Soc Sec & Med (#408-010)	2019	0.00	0.00	0.00	0.00	117,286.87	0.00	0.00	136,574.36	136,443.99	154,389.28	110,267.17	127,012.53	664,667.33
		2018	110,393.67	109,348.89	124,279.91	144,147.21	0.00	142,991.06	137,979.84	0.00	0.00	0.00	0.00	0.00	886,427.45
		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48,478.00)	(39,539.46)	(28,842.00)	(44,679.02)	(43,970.11)	(205,508.59)
FICA Total	Soc Sec & Med Capitalized (#408-010)	2018	(37,119.00)	(46,522.00)	(55,434.00)	(44,800.15)	(45,688.00)	(38,274.00)	(39,846.00)	0.00	0.00	0.00	0.00	0.00	(307,983.15)
		2019	73,274.67	62,826.89	68,845.91	99,347.06	71,598.87	104,717.06	98,133.84	88,096.36	96,904.53	125,547.28	65,588.15	83,042.42	1,037,923.04
FUTA	Federal Unemp (#408-010)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,604.14	522.57	232.86	96.26	70.93	7,526.76
		2018	144.83	108.00	80.51	54.79	41.67	97.90	59.21	0.00	0.00	0.00	0.00	0.00	586.91
FUTA Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,604.14	522.57	232.86	96.26	70.93	8,113.67
Gross Rec	Unbilled Variation (#408-012)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,687.00	(85,302.00)	(212,900.00)	(331,480.00)	(49,828.00)	(456,823.00)
		2018	(22,542.00)	(21,948.00)	(30,669.00)	(17,559.00)	121,251.00	451,959.00	25,804.00	0.00	0.00	0.00	0.00	0.00	506,296.00
Gross Rec Total	Muni-Mo Gas (#408-012)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,687.00	(85,302.00)	(212,900.00)	(331,480.00)	(49,828.00)	49,473.00
		2018	(22,542.00)	(21,948.00)	(30,669.00)	(17,559.00)	121,251.00	451,959.00	25,804.00	974,449.55	1,095,942.56	995,441.37	595,570.86	359,652.86	4,021,057.20
MUNI-MO	Muni-Mo Gas (#408-012)	2017	266,219.37	244,286.89	241,294.00	244,731.10	268,834.55	508,871.16	884,332.13	0.00	0.00	0.00	0.00	0.00	2,657,513.42
		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(687.93)
		2018	266,219.37	243,598.96	241,294.00	244,731.10	268,834.55	508,871.16	884,332.13	974,449.55	1,094,866.78	995,441.37	595,570.86	359,652.86	6,677,882.69
MUNI-MO Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PProp-KS	KS PP-Stored Gas (#408-011)	2019	18,667.00	18,667.00	18,667.00	18,666.00	18,666.00	18,666.00	34,285.56	0.00	0.00	0.00	0.00	0.00	146,284.56
		2018	18,667.00	18,667.00	18,667.00	18,666.00	18,666.00	18,666.00	34,285.56	24,583.00	24,583.00	24,583.00	24,583.00	24,583.00	269,199.56
PProp-KS Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2018	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	833.00	833.00	833.00	833.00	833.00	4,165.00
PProp-OK	OK PP-Stored Gas (#408-011)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,676.00)
		2018	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	833.00	833.00	833.00	833.00	833.00	4,889.00
PProp-OK Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PProp-WV	WV PP-Stored Gas (#408-011)	2019	0.00	1,107.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107.11
		2018	0.00	1,107.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107.11
PProp-WV Total		2019	0.00	1,107.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107.11
		2018	0.00	1,107.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107.11
Rprop-MO	MO RE & PP Allocated (#408-011)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	690,833.00	690,833.00	690,833.00	690,833.00	690,833.00	3,454,165.00
		2018	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00	896,802.65	0.00	(149,193.58)	0.00	0.00	(309,781.23)	4,487,828.04
Rprop-MO Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	690,833.00	690,833.00	690,833.00	690,833.00	690,833.00	3,454,165.00
		2018	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00	896,802.65	0.00	(149,193.58)	0.00	0.00	(309,781.23)	4,487,828.04
SCF-MO	MO Corp Fran (#408-013)	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,605.00	2,605.00	2,605.00	2,605.00	2,605.00	13,025.00
		2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,605.00	2,605.00	2,605.00	2,605.00	2,605.00	(2,819.00)
MO Corp Franchise Total		2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,605.00	2,605.00	2,605.00	2,605.00	2,605.00	10,206.00
		2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,605.00	2,605.00	2,605.00	2,605.00	2,605.00	(2,819.00)
Grand Total			1,012,513.87	981,109.96	974,968.42	828,781.28	1,157,142.09	1,746,895.12	2,062,077.59	2,910,691.05	1,676,672.30	1,624,356.51	1,048,629.27	802,010.98	15,925,938.44