

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Direct Accounting Schedules
Updated through December 31, 2022
Cash Working Capital

Accounting Schedu 08
Sponsor: Giacone

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Is Cash Working Capital Required? Y
Establish Revenue Lag

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Withholdings	\$341,997,610	37.02	10.90	26.12	0.071562	\$24,474,033
3	Other Employee Benefits	\$49,464,325	37.02	17.65	19.37	0.053068	\$2,624,973
4	Pensions and OPEBs	-\$119,220,912	37.02	15.70	21.32	0.058411	-\$6,963,813
5	Fuel - Nuclear	\$67,293,890	37.02	15.21	21.81	0.059753	\$4,021,012
6	Fuel - Coal	\$435,622,053	37.02	14.43	22.59	0.061890	\$26,960,649
7	Fuel - Gas	\$45,242,108	37.02	40.72	-3.70	-0.010137	-\$458,619
8	Fuel - Oil	\$3,896,163	37.02	14.69	22.33	0.061178	\$238,359
9	Purchased Power	\$79,301,368	37.02	18.10	18.92	0.051836	\$4,110,666
10	Incentive Compensation POST DIRECT CHANGE	\$26,609,666	37.02	250.80	-213.78	-0.585699	-\$15,585,255
11	Uncollectibles Expense	\$7,957,557	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$755,046,347	37.02	42.25	-5.23	-0.014329	-\$10,819,059
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,693,210,175					\$28,602,946
14	TAXES						
15	FICA - Employer Portion	\$21,249,252	37.02	9.38	27.64	0.075726	\$1,609,121
16	Federal Unemployment Tax	\$183,286	37.02	9.38	27.64	0.075726	\$13,880
17	State Unemployment Tax	\$0	37.02	9.38	27.64	0.075726	\$0
18	Property Tax	\$170,509,624	37.02	183.00	-145.98	-0.399945	-\$68,194,472
19	Sales Tax	\$75,938,473	24.27	7.37	16.90	0.046301	\$3,516,027
20	Missouri and Iowa Use Tax	\$3,906,701	37.02	76.25	-39.23	-0.107479	-\$419,888
21	Illinois Use Tax	\$67,607	37.02	35.78	1.24	0.003397	\$230
22	Federal Excise Heavy Use Tax	\$22,458	37.02	-125.57	162.59	0.445452	\$10,004
23	Self Procured Insurance Tax	\$112,737	37.02	241.50	-204.48	-0.560219	-\$63,157
24	Ohio Commercial Activity Tax	\$1,111	37.02	-50.00	87.02	0.238411	\$265
25	Gross Receipts Taxes	\$145,597,305	24.27	26.99	-2.72	-0.007452	-\$1,084,991
26	TOTAL TAXES	\$417,588,554					-\$64,612,981
27	OTHER EXPENSES						
28	Decommissioning Fees	\$6,758,605	37.02	69.50	-32.48	-0.088986	-\$601,421
29	TOTAL OTHER EXPENSES	\$6,758,605					-\$601,421
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$36,611,456
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$65,213,611	37.02	38.00	-0.98	-0.002685	-\$175,099
33	State Tax Offset	\$21,561,932	37.02	38.00	-0.98	-0.002685	-\$57,894
34	City Tax Offset	\$534,954	37.02	274.50	-237.48	-0.650630	-\$348,057
35	Interest Expense Offset	\$209,397,218	37.02	91.37	-54.35	-0.148904	-\$31,180,083
36	TOTAL OFFSET FROM RATE BASE	\$296,707,715					-\$31,761,133
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$68,372,589