

**Exhibit No.:** --  
**Issue:** Accounting Schedules  
**Witness:** PSC Staff  
**Sponsoring Party:** PSC Staff  
**Case No:** GR-2019-0077  
**Date Prepared:** 4/19/2019



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**AMEREN MISSOURI GAS**

**CASE NO. GR-2019-0077**

**Jefferson City, MO**

**April 2019**

**Ameren Missouri Gas**  
**Case No. GR-2019-0077**  
**Test Year Ending 06/30/2018**  
**True-Up Ending 05/31/2019**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.21% Return	<u>D</u> 7.46% Return
1	Net Orig Cost Rate Base	\$259,689,756	\$259,689,756	\$259,689,756
2	Rate of Return	6.96%	7.21%	7.46%
3	Net Operating Income Requirement	\$18,066,616	\$18,715,841	\$19,365,065
4	Net Income Available	\$19,230,548	\$19,230,548	\$19,230,548
5	Additional Net Income Required	-\$1,163,932	-\$514,707	\$134,517
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,800,772	\$4,023,344	\$4,245,916
8	Current Income Tax Available	\$4,199,799	\$4,199,799	\$4,199,799
9	Additional Current Tax Required	-\$399,027	-\$176,455	\$46,117
10	Revenue Requirement	-\$1,562,959	-\$691,162	\$180,634
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Interim Natural Gas Rate Reduction	\$1,935,368	\$1,935,368	\$1,935,368
13	Gross Revenue Requirement	<u>\$372,409</u>	<u>\$1,244,206</u>	<u>\$2,116,002</u>

**Ameren Missouri Gas**  
**Case No. GR-2019-0077**  
**Test Year Ending 06/30/2018**  
**True-Up Ending 05/31/2019**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$526,843,829
2	Less Accumulated Depreciation Reserve		\$197,404,114
3	Net Plant In Service		\$329,439,715
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,974,822
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$5,202,149
8	Materials & Supplies		\$1,755,648
9	Prepayments		\$680,737
10	TOTAL ADD TO NET PLANT IN SERVICE		\$5,663,712
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-0.2110%	-\$6,582
13	State Tax Offset	-0.2110%	-\$1,870
14	City Tax Offset	64.3425%	\$11,154
15	Interest Expense Offset	13.8792%	\$885,573
16	Contributions in Aid of Construction		\$0
17	Customer Deposits		\$950,103
18	Customer Advances for Construction		\$535,556
19	Pension Tracker Liability		\$1,018,208
20	OPEB Tracker Liability		\$2,605,789
21	Accumulated Deferred Income Taxes		\$69,415,740
22	TOTAL SUBTRACT FROM NET PLANT		\$75,413,671
23	Total Rate Base		\$259,689,756

Ameren Missouri Gas  
Case No. GR-2019-0077  
Test Year Ending 06/30/2018  
True-Up Ending 05/31/2019  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	P-2	\$8,820,880	\$8,820,880	100.0000%	\$0	\$8,820,880
3		TOTAL INTANGIBLE PLANT	\$0		\$8,820,880	\$8,820,880		\$0	\$8,820,880
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,381,056	P-5	\$0	\$2,381,056	100.0000%	\$0	\$2,381,056
6	375.000	Structures & Improvements - DP	\$184,148	P-6	\$0	\$184,148	100.0000%	\$0	\$184,148
7	376.000	Gas Mains - DP	\$264,868,251	P-7	\$26,619,729	\$291,487,980	100.0000%	\$0	\$291,487,980
8	378.000	Meas. & Regulating Station Equip - General	\$5,541,411	P-8	\$0	\$5,541,411	100.0000%	\$0	\$5,541,411
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	P-9	\$0	\$694,105	100.0000%	\$0	\$694,105
10	380.000	Services	\$132,012,179	P-10	\$0	\$132,012,179	100.0000%	\$0	\$132,012,179
11	381.000	Meters	\$21,965,800	P-11	\$0	\$21,965,800	100.0000%	\$0	\$21,965,800
12	383.000	House Regulators	\$17,637,240	P-12	\$0	\$17,637,240	100.0000%	\$0	\$17,637,240
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,406,581	P-13	\$0	\$1,406,581	100.0000%	\$0	\$1,406,581
14	387.000	Other Distribution Systems	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$446,690,771		\$26,619,729	\$473,310,500		\$0	\$473,310,500
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$119,532	P-22	\$0	\$119,532	100.0000%	\$0	\$119,532
23	366.000	Structures & Improvements - TP	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	367.000	Gas Mains - TP	\$5,411,148	P-24	\$0	\$5,411,148	100.0000%	\$0	\$5,411,148
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	P-25	\$0	\$40,900	100.0000%	\$0	\$40,900
26		TOTAL TRANSMISSION PLANT	\$5,571,580		\$0	\$5,571,580		\$0	\$5,571,580
27		INCENTIVE COMPENSATION CAPITALIZATION							
28	0.000	Incentive Compensation Capitalization Adj.	\$0	P-28	-\$1,235,852	-\$1,235,852	100.0000%	\$0	-\$1,235,852
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,235,852	-\$1,235,852		\$0	-\$1,235,852
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$2,387,770	P-31	\$204,314	\$2,592,084	100.0000%	\$0	\$2,592,084
32	390.000	Structures & Improvements - GP	\$9,760,224	P-32	\$6,744,415	\$16,504,639	100.0000%	\$0	\$16,504,639
33	391.000	Office Furniture & Equipment	\$469,095	P-33	\$1,358,598	\$1,827,693	100.0000%	\$0	\$1,827,693
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	P-34	\$0	\$19,424	100.0000%	\$0	\$19,424
35	391.100	Mainframe Computers	\$0	P-35	\$15,369	\$15,369	100.0000%	\$0	\$15,369
36	391.200	Computer Equipment	\$391,342	P-36	\$1,689,473	\$2,080,815	100.0000%	\$0	\$2,080,815
37	391.200	Computer Equipment - Fully Accrued	\$38,517	P-37	\$0	\$38,517	100.0000%	\$0	\$38,517
38	392.000	Transportation Equipment	\$7,241,390	P-38	\$1,430,799	\$8,672,189	100.0000%	\$0	\$8,672,189
39	393.000	Stores Equipment	\$0	P-39	\$9,988	\$9,988	100.0000%	\$0	\$9,988
40	394.000	Tools, Shop, & Garage Equipment	\$2,274,646	P-40	\$234,600	\$2,509,246	100.0000%	\$0	\$2,509,246
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	P-41	\$0	\$1,179,315	100.0000%	\$0	\$1,179,315
42	395.000	Laboratory Equipment	\$91,173	P-42	\$13,189	\$104,362	100.0000%	\$0	\$104,362
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	P-43	\$0	\$10,463	100.0000%	\$0	\$10,463
44	396.000	Power Operated Equipment	\$3,242,819	P-44	\$0	\$3,242,819	100.0000%	\$0	\$3,242,819
45	397.000	Communications Equipment	\$875,100	P-45	\$155,813	\$1,030,913	100.0000%	\$0	\$1,030,913
46	397.000	Communications Equipment - Fully Accrued	\$505,828	P-46	\$0	\$505,828	100.0000%	\$0	\$505,828
47	398.000	Miscellaneous Equipment	\$3,336	P-47	\$29,721	\$33,057	100.0000%	\$0	\$33,057
48		TOTAL GENERAL PLANT	\$28,490,442		\$11,886,279	\$40,376,721		\$0	\$40,376,721
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

Ameren Missouri Gas  
 Case No. GR-2019-0077  
 Test Year Ending 06/30/2018  
 True-Up Ending 05/31/2019  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
51		TOTAL PLANT IN SERVICE	<u>\$480,752,793</u>		<u>\$46,091,036</u>	<u>\$526,843,829</u>		<u>\$0</u>	<u>\$526,843,829</u>

Ameren Missouri Gas  
Case No. GR-2019-0077  
Test Year Ending 06/30/2018  
True-Up Ending 05/31/2019  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$8,820,880		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$6,627,718		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$6,961,560		\$0	
	3. To postpone the allocation of software plant to gas operations. (Kunst)		-\$4,768,398		\$0	
P-7	Gas Mains - DP	376.000		\$26,619,729		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$26,619,729		\$0	
P-28	Incentive Compensation Capitalization Adj.			-\$1,235,852		\$0
	1. To remove capitalized incentive compensation. (Kunst)		-\$1,235,852		\$0	
P-31	Land & Land Rights - GP	389.000		\$204,314		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$284,102		\$0	
	2. To Move Orr Street Land to property held for future use. (Kunst)		-\$79,788		\$0	
P-32	Structures & Improvements - GP	390.000		\$6,744,415		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$6,744,415		\$0	
P-33	Office Furniture & Equipment	391.000		\$1,358,598		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$206,888		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,151,710		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-35	<b>Mainframe Computers</b>	391.100		\$15,369		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$15,369		\$0	
P-36	<b>Computer Equipment</b>	391.200		\$1,689,473		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$571,289		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,118,184		\$0	
P-38	<b>Transportation Equipment</b>	392.000		\$1,430,799		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$1,430,799		\$0	
P-39	<b>Stores Equipment</b>	393.000		\$9,988		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$9,988		\$0	
P-40	<b>Tools, Shop, &amp; Garage Equipment</b>	394.000		\$234,600		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$234,600		\$0	
P-42	<b>Laboratory Equipment</b>	395.000		\$13,189		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$13,189		\$0	
P-45	<b>Communications Equipment</b>	397.000		\$155,813		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$155,813		\$0	
P-47	<b>Miscellaneous Equipment</b>	398.000		\$29,721		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$29,721		\$0	

**Ameren Missouri Gas**  
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**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>				<b>\$46,091,036</b>		<b>\$0</b>



Ameren Missouri Gas  
Case No. GR-2019-0077  
Test Year Ending 06/30/2018  
True-Up Ending 05/31/2019  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	303.000	Miscellaneous Intangible Plant	\$8,820,880	20.00%	\$1,764,176	0	20.00%
3		TOTAL INTANGIBLE PLANT	\$8,820,880		\$1,764,176		
4		DISTRIBUTION PLANT					
5	374.000	Land & Land Rights - DP	\$2,381,056	0.00%	\$0	0	20.00%
6	375.000	Structures & Improvements - DP	\$184,148	4.50%	\$8,287	0	20.00%
7	376.000	Gas Mains - DP	\$291,487,980	2.03%	\$5,917,206	0	20.00%
8	378.000	Meas. & Regulating Station Equip - General	\$5,541,411	2.49%	\$137,981	0	20.00%
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.57%	\$17,838	0	20.00%
10	380.000	Services	\$132,012,179	1.78%	\$2,349,817	0	20.00%
11	381.000	Meters	\$21,965,800	5.56%	\$1,221,298	0	20.00%
12	383.000	House Regulators	\$17,637,240	3.63%	\$640,232	0	20.00%
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,406,581	2.54%	\$35,727	0	20.00%
14	387.000	Other Distribution Systems	\$0	0.00%	\$0	0	20.00%
15		TOTAL DISTRIBUTION PLANT	\$473,310,500		\$10,328,386		
16		PRODUCTION PLANT					
17	304.000	Land & Land Rights - PP	\$0	0.00%	\$0	0	0.00%
18	305.000	Structures & Improvements - PP	\$0	0.00%	\$0	0	0.00%
19	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0	0	0.00%
20		TOTAL PRODUCTION PLANT	\$0		\$0		
21		TRANSMISSION PLANT					
22	365.000	Land & Land Rights - TP	\$119,532	0.00%	\$0	0	0.00%
23	366.000	Structures & Improvements - TP	\$0	0.00%	\$0	0	0.00%
24	367.000	Gas Mains - TP	\$5,411,148	1.62%	\$87,661	0	0.00%
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	0.88%	\$360	0	0.00%
26		TOTAL TRANSMISSION PLANT	\$5,571,580		\$88,021		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$1,235,852	2.97%	-\$36,705	0	20.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$1,235,852		-\$36,705		
30		GENERAL PLANT					
31	389.000	Land & Land Rights - GP	\$2,592,084	0.00%	\$0	0	20.00%
32	390.000	Structures & Improvements - GP	\$16,504,639	2.76%	\$455,528	0	20.00%
33	391.000	Office Furniture & Equipment	\$1,827,693	6.67%	\$121,907	0	20.00%
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	0.00%	\$0	0	0.00%
35	391.100	Mainframe Computers	\$15,369	0.00%	\$0	0	0.00%
36	391.200	Computer Equipment	\$2,080,815	20.00%	\$416,163	0	20.00%
37	391.200	Computer Equipment - Fully Accrued	\$38,517	0.00%	\$0	0	0.00%
38	392.000	Transportation Equipment	\$8,672,189	7.16%	\$620,929	0	20.00%
39	393.000	Stores Equipment	\$9,988	5.00%	\$499	0	20.00%
40	394.000	Tools, Shop, & Garage Equipment	\$2,509,246	5.00%	\$125,462	0	20.00%
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	0.00%	\$0	0	0.00%
42	395.000	Laboratory Equipment	\$104,362	5.00%	\$5,218	0	20.00%
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	0.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$3,242,819	5.33%	\$172,842	0	20.00%

**Ameren Missouri Gas**  
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**Test Year Ending 06/30/2018**  
**True-Up Ending 05/31/2019**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communications Equipment	\$1,030,913	6.67%	\$68,762	0	20.00%
46	397.000	Communications Equipment - Fully Accrued	\$505,828	0.00%	\$0	0	0.00%
47	398.000	Miscellaneous Equipment	\$33,057	6.67%	\$2,205	0	20.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$40,376,721</b>		<b>\$1,989,515</b>		
49		GENERAL PLANT - ALLOCATED					
50		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>		
<b>51</b>		<b>Total Depreciation</b>	<b><u>\$526,843,829</u></b>		<b><u>\$14,133,393</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Ameren Missouri Gas  
Case No. GR-2019-0077  
Test Year Ending 06/30/2018  
True-Up Ending 05/31/2019  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	R-2	\$751,692	\$751,692	100.0000%	\$0	\$751,692
3		TOTAL INTANGIBLE PLANT	\$0		\$751,692	\$751,692		\$0	\$751,692
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,143	R-5	\$0	\$2,143	100.0000%	\$0	\$2,143
6	375.000	Structures & Improvements - DP	-\$505,947	R-6	\$505,947	\$0	100.0000%	\$0	\$0
7	376.000	Gas Mains - DP	\$90,811,580	R-7	\$4,955,448	\$95,767,028	100.0000%	\$0	\$95,767,028
8	378.000	Meas. & Regulating Station Equip - General	\$2,049,325	R-8	\$116,323	\$2,165,648	100.0000%	\$0	\$2,165,648
9	379.000	Meas. & Regulating Station Equip - City Gate	\$193,264	R-9	\$14,125	\$207,389	100.0000%	\$0	\$207,389
10	380.000	Services	\$70,842,905	R-10	\$3,303,604	\$74,146,509	100.0000%	\$0	\$74,146,509
11	381.000	Meters	\$2,390,638	R-11	\$543,654	\$2,934,292	100.0000%	\$0	\$2,934,292
12	383.000	House Regulators	\$4,778,820	R-12	\$373,468	\$5,152,288	100.0000%	\$0	\$5,152,288
13	385.000	Industrial Meas. & Regulating Station Equip	\$557,536	R-13	\$29,398	\$586,934	100.0000%	\$0	\$586,934
14	387.000	Other Distribution Systems	-\$5,558	R-14	\$5,558	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$171,114,706		\$9,847,525	\$180,962,231		\$0	\$180,962,231
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$511,012	R-18	-\$511,012	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	-\$759,970	R-19	\$759,970	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	-\$248,958		\$248,958	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	366.000	Structures & Improvements - TP	\$3,497	R-23	\$0	\$3,497	100.0000%	\$0	\$3,497
24	367.000	Gas Mains - TP	\$2,835,976	R-24	\$112,597	\$2,948,573	100.0000%	\$0	\$2,948,573
25	369.000	Meas. & Regulating Station Equip - TP	\$34,628	R-25	\$832	\$35,460	100.0000%	\$0	\$35,460
26		TOTAL TRANSMISSION PLANT	\$2,874,101		\$113,429	\$2,987,530		\$0	\$2,987,530
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$391,225	-\$391,225	100.0000%	\$0	-\$391,225
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$391,225	-\$391,225		\$0	-\$391,225
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	390.000	Structures & Improvements - GP	\$837,942	R-32	\$2,689,415	\$3,527,357	100.0000%	\$0	\$3,527,357
33	391.000	Office Furniture & Equipment	\$42,416	R-33	\$462,502	\$504,918	100.0000%	\$0	\$504,918
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	R-34	\$848	\$20,272	100.0000%	\$0	\$20,272
35	391.100	Mainframe Computers	\$0	R-35	\$5,539	\$5,539	100.0000%	\$0	\$5,539
36	391.200	Computer Equipment	\$353,041	R-36	\$615,541	\$968,582	100.0000%	\$0	\$968,582
37	391.200	Computer Equipment - Fully Accrued	\$38,517	R-37	\$7,061	\$45,578	100.0000%	\$0	\$45,578
38	392.000	Transportation Equipment	\$3,297,688	R-38	\$559,903	\$3,857,591	100.0000%	\$0	\$3,857,591
39	393.000	Stores Equipment	-\$1,579	R-39	\$154	-\$1,425	100.0000%	\$0	-\$1,425
40	394.000	Tools, Shop, & Garage Equipment	\$708,919	R-40	\$165,318	\$874,237	100.0000%	\$0	\$874,237
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	R-41	\$39,999	\$1,219,314	100.0000%	\$0	\$1,219,314
42	395.000	Laboratory Equipment	\$25,156	R-42	\$8,467	\$33,623	100.0000%	\$0	\$33,623
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	R-43	\$400	\$10,863	100.0000%	\$0	\$10,863
44	396.000	Power Operated Equipment	\$1,038,407	R-44	\$150,413	\$1,188,820	100.0000%	\$0	\$1,188,820
45	397.000	Communications Equipment	\$257,915	R-45	\$41,274	\$299,189	100.0000%	\$0	\$299,189
46	397.000	Communications Equipment - Fully Accrued	\$505,828	R-46	\$22,071	\$527,899	100.0000%	\$0	\$527,899
47	398.000	Miscellaneous Equipment	\$817	R-47	\$10,712	\$11,529	100.0000%	\$0	\$11,529
48		TOTAL GENERAL PLANT	\$8,314,269		\$4,779,617	\$13,093,886		\$0	\$13,093,886
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

Ameren Missouri Gas  
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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51		TOTAL DEPRECIATION RESERVE	<u>\$182,054,118</u>		<u>\$15,349,996</u>	<u>\$197,404,114</u>		<u>\$0</u>	<u>\$197,404,114</u>

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$751,692		\$0
	1. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$552,310		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$2,672,868		\$0	
	3. To postpone allocation of software reserve to gas operations. (Kunst)		-\$2,473,486		\$0	
R-6	Structures & Improvements - DP	375.000		\$505,947		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,444		\$0	
	2. To adjust the reserve balance. (Buttig)		\$502,503		\$0	
R-7	Gas Mains - DP	376.000		\$4,955,448		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$5,462,908		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$249,560		\$0	
	3. To adjust the reserve balance. (Buttig)		-\$757,020		\$0	
R-8	Meas. & Regulating Station Equip - General	378.000		\$116,323		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$116,323		\$0	
R-9	Meas. & Regulating Station Equip - City Gate	379.000		\$14,125		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$14,125		\$0	
R-10	Services	380.000		\$3,303,604		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,303,604		\$0	
R-11	Meters	381.000		\$543,654		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$543,654		\$0	
R-12	House Regulators	383.000		\$373,468		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$373,468		\$0	
R-13	Industrial Meas. & Regulating Station Equip	385.000		\$29,398		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$29,398		\$0	
R-14	Other Distribution Systems	387.000		\$5,558		\$0
	1. To adjust the reserve balance. (Buttig)		\$5,558		\$0	
R-18	Structures & Improvements - PP	305.000		-\$511,012		\$0
	1. To adjust the reserve balance. (Buttig)		-\$511,012		\$0	
R-19	Liquified Petroleum Gas Equipment	311.000		\$759,970		\$0
	1. To adjust the reserve balance. (Buttig)		\$759,970		\$0	
R-24	Gas Mains - TP	367.000		\$112,597		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$112,597		\$0	
R-25	Meas. & Regulating Station Equip - TP	369.000		\$832		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$832		\$0	
R-28	Incentive Compensation Capitalization Adj.			-\$391,225		\$0
	1. To remove capitalized incentive compensation reserve. (Kunst)		-\$391,225		\$0	
R-32	Structures & Improvements - GP	390.000		\$2,689,415		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$196,831		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$61,824		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$2,430,760		\$0	
R-33	Office Furniture & Equipment	391.000		\$462,502		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$20,468		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$26,945		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$415,089		\$0	
R-34	Office Furniture & Equipment - Fully Accrued	391.000		\$848		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$848		\$0	
R-35	Mainframe Computers	391.100		\$5,539		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$5,539		\$0	
R-36	Computer Equipment	391.200		\$615,541		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$71,746		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$140,790		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$403,005		\$0	
R-37	Computer Equipment - Fully Accrued	391.200		\$7,061		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$7,061		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-38	<b>Transportation Equipment</b>	392.000		\$559,903		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$510,458		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$45,845		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$3,600		\$0	
R-39	<b>Stores Equipment</b>	393.000		\$154		\$0
	1. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$154		\$0	
R-40	<b>Tools, Shop, &amp; Garage Equipment</b>	394.000		\$165,318		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$77,149		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$3,617		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$84,552		\$0	
R-41	<b>Tools, Shop, &amp; Garage Equip - Fully Accrued</b>	394.000		\$39,999		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$39,999		\$0	
R-42	<b>Laboratory Equipment</b>	395.000		\$8,467		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,485		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$229		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$4,753		\$0	
R-43	<b>Laboratory Equipment - Fully Accrued</b>	395.000		\$400		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$400		\$0	



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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-44	Power Operated Equipment	396.000		\$150,413		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$150,413		\$0	
R-45	Communications Equipment	397.000		\$41,274		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$38,184		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$3,090		\$0	
R-46	Communications Equipment - Fully Accrued	397.000		\$22,071		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$22,071		\$0	
R-47	Miscellaneous Equipment	398.000		\$10,712		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$10,712		\$0	
<b>Total Reserve Adjustments</b>				<b>\$15,349,996</b>		<b>\$0</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$13,715,693	38.65	11.40	27.25	0.074658	\$1,023,986
3	Pensions, OPEBs & Other Employee Benefits	\$1,886,558	38.65	19.13	19.52	0.053479	\$100,891
4	Purchased Gas (back out)	-\$54,150,970	38.65	38.65	0.00	0.000000	\$0
5	Incentive Compensation	\$986,427	38.65	252.23	-213.58	-0.585151	-\$577,209
6	Uncollectible Accounts	\$320,958	38.65	38.65	0.00	0.000000	\$0
7	Cash Vouchers	\$67,793,721	38.65	37.00	1.65	0.004521	\$306,495
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$30,552,387</b>					<b>\$854,163</b>
9	<b>TAXES</b>						
10	Payroll Tax	\$902,274	38.65	10.62	28.03	0.076795	\$69,290
11	Property Tax	\$8,651,415	38.65	182.50	-143.85	-0.394110	-\$3,409,609
12	<b>TOTAL TAXES</b>	<b>\$9,553,689</b>					<b>-\$3,340,319</b>
13	<b>OTHER EXPENSES</b>						
14	Gas Costs	\$54,150,970	38.65	35.77	2.88	0.007890	\$427,251
15	Sales Tax	\$3,572,441	23.44	10.10	13.34	0.036548	\$130,566
16	Gross Receipts Tax	\$7,039,608	23.44	25.85	-2.41	-0.006603	-\$46,483
17	<b>TOTAL OTHER EXPENSES</b>	<b>\$64,763,019</b>					<b>\$511,334</b>
18	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$1,974,822</b>
19	<b>TAX OFFSET FROM RATE BASE</b>						
20	Federal Tax Offset	\$3,119,636	38.65	37.88	0.77	0.002110	\$6,582
21	State Tax Offset	\$886,373	38.65	37.88	0.77	0.002110	\$1,870
22	City Tax Offset	\$17,335	38.65	273.50	-234.85	-0.643425	-\$11,154
23	Interest Expense Offset	\$6,380,577	38.65	89.31	-50.66	-0.138792	-\$885,573
24	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$10,403,921</b>					<b>-\$888,275</b>
25	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$2,863,097</b>

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-3		OPERATING REVENUES											
Rev-4	480.000	Residential Revenue	\$90,103,907	See note (1)	See note (1)	Rev-4	See note (1)	\$90,103,907	100.0000%	-\$45,068,175	\$45,035,732	See note (1)	See note (1)
Rev-5	481.000	Commercial	\$40,985,625			Rev-5		\$40,985,625	100.0000%	-\$25,453,682	\$15,531,943		
Rev-6		Sm. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Med. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Lg. Gen. Service	\$8,257,280			Rev-8		\$8,257,280	100.0000%	-\$388,775	\$7,868,505		
Rev-9	481.000	Special Contracts	\$305,293			Rev-9		\$305,293	100.0000%	\$771,980	\$1,077,273		
Rev-10	481.000	Interruptible	\$391,260			Rev-10		\$391,260	100.0000%	-\$168	\$391,092		
Rev-11	487.000	Forfeited Discounts	\$349,712			Rev-11		\$349,712	100.0000%	\$0	\$349,712		
Rev-12	488.000	Connection/Disconnection Fees	\$471,503			Rev-12		\$471,503	100.0000%	\$0	\$471,503		
Rev-13	489.000	Large Volume Transportation	\$5,411,610			Rev-13		\$5,411,610	100.0000%	\$3,706	\$5,415,316		
Rev-14	493.000	Rental Revenue	\$667,846			Rev-14		\$667,846	100.0000%	-\$44,988	\$622,858		
Rev-15	496.000	Provision for Rate Refunds	-\$10,903,321			Rev-15		-\$10,903,321	100.0000%	\$10,903,321	\$0		
Rev-16	495.000	Other Gas Revenue - Oper. Rev.	\$153,670			Rev-16		\$153,670	100.0000%	\$0	\$153,670		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$59,276,781	\$76,917,604		
Rev-18		TOTAL OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$59,276,781	\$76,917,604		
1		GAS SUPPLY EXPENSES											
2	742.099	Natural Gas Production Equipment	\$2,033	\$0	\$2,033	E-2	\$0	\$2,033	100.0000%	\$0	\$2,033	\$0	\$2,033
3	804.000	Natural Gas City Gate Purchases	\$52,290,253	\$0	\$52,290,253	E-3	-\$52,290,253	\$0	100.0000%	\$0	\$0	\$0	\$0
4	805.000	Other Gas Purchases	-\$16,034	\$0	-\$16,034	E-4	\$16,034	\$0	100.0000%	\$0	\$0	\$0	\$0
5	807.000	Purchased Gas Expense	\$647,152	\$608,872	\$38,280	E-5	\$7,405	\$654,557	100.0000%	\$0	\$654,557	\$616,277	\$38,280
6	808.000	Gas Withdrawn From Storage	\$1,876,751	\$0	\$1,876,751	E-6	-\$1,876,751	\$0	100.0000%	\$0	\$0	\$0	\$0
7	813.000	Other Gas Supply Expense	\$28,050	\$0	\$28,050	E-7	\$0	\$28,050	100.0000%	\$0	\$28,050	\$0	\$28,050
8		TOTAL GAS SUPPLY EXPENSES	\$54,828,205	\$608,872	\$54,219,333		-\$54,143,565	\$684,640		\$0	\$684,640	\$616,277	\$68,363
9		NATURAL GAS STORAGE EXPENSE											
10		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		TESTING											
12		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		TRANSMISSION EXPENSES											
14	856.000	Mains - TE	\$612,562	\$3,623	\$608,939	E-14	\$44	\$612,606	100.0000%	\$0	\$612,606	\$3,667	\$608,939
15	859.000	Other Expenses - TE	\$2,100	\$0	\$2,100	E-15	\$0	\$2,100	100.0000%	\$0	\$2,100	\$0	\$2,100
16	860.000	Rents - TE	\$2,966	\$0	\$2,966	E-16	\$0	\$2,966	100.0000%	\$0	\$2,966	\$0	\$2,966
17	863.000	Maintenance of Mains - TE	\$2,151	\$0	\$2,151	E-17	\$0	\$2,151	100.0000%	\$0	\$2,151	\$0	\$2,151
18	865.000	Measuring & Regulator Station Equip Maint	\$3,087	\$0	\$3,087	E-18	\$0	\$3,087	100.0000%	\$0	\$3,087	\$0	\$3,087
19		TOTAL TRANSMISSION EXPENSES	\$622,866	\$3,623	\$619,243		\$44	\$622,910		\$0	\$622,910	\$3,667	\$619,243
20		PRODUCTION EXPENSES											
21		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		DISTRIBUTION EXPENSES											
23	870.000	Distribution Operation Supervision & Engineering	\$561,198	\$425,002	\$136,196	E-23	\$5,172	\$566,370	100.0000%	\$0	\$566,370	\$430,171	\$136,199
24	874.000	Distribution Mains & Services	\$3,009,076	\$1,417,707	\$1,591,369	E-24	\$50,750	\$3,059,826	100.0000%	\$0	\$3,059,826	\$1,434,949	\$1,624,877
25	875.000	Meas. & Regulating Station Expense - General	\$462,501	\$293,628	\$168,873	E-25	\$3,571	\$466,072	100.0000%	\$0	\$466,072	\$297,199	\$168,873

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
26	876.000	Meas. & Regulating Station Expense - Industrial	\$240	\$0	\$240	E-26	\$0	\$240	100.0000%	\$0	\$240	\$0	\$240
27	877.000	Meas. & Regulating Station Expense - City Gate Check Stations	\$25	\$0	\$25	E-27	\$0	\$25	100.0000%	\$0	\$25	\$0	\$25
28	878.000	Meter & House Regulator Expense	\$820,650	\$657,638	\$163,012	E-28	\$7,998	\$828,648	100.0000%	\$0	\$828,648	\$665,636	\$163,012
29	879.000	Customer Installation Expense	\$945,884	\$783,741	\$162,143	E-29	\$9,531	\$955,415	100.0000%	\$0	\$955,415	\$793,272	\$162,143
30	880.000	Other Expenses - DE	\$1,858,587	\$914,931	\$943,656	E-30	\$10,444	\$1,869,031	100.0000%	\$0	\$1,869,031	\$926,057	\$942,974
31	881.000	Rents - DE	\$19,367	\$0	\$19,367	E-31	-\$19,081	\$286	100.0000%	\$0	\$286	\$0	\$286
32	885.000	Distribution Maint. Supervision & Engineering	\$192,325	\$137,185	\$55,140	E-32	-\$7,478	\$184,847	100.0000%	\$0	\$184,847	\$138,853	\$45,994
33	887.000	Distribution Maint. Of Mains	\$1,380,664	\$623,601	\$757,063	E-33	-\$129,702	\$1,250,962	100.0000%	\$0	\$1,250,962	\$631,185	\$619,777
34	889.000	Distribution Maint. Of Meas. & Regulating Station Equip. - General	\$165,222	\$55,645	\$109,577	E-34	-\$19,194	\$146,028	100.0000%	\$0	\$146,028	\$56,322	\$89,706
35	890.000	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	\$213,352	\$193,881	\$19,471	E-35	-\$1,174	\$212,178	100.0000%	\$0	\$212,178	\$196,238	\$15,940
36	891.000	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	\$4,277	\$0	\$4,277	E-36	-\$776	\$3,501	100.0000%	\$0	\$3,501	\$0	\$3,501
37	892.000	Distribution Maintenance - Services	\$463,353	\$269,343	\$194,010	E-37	-\$31,906	\$431,447	100.0000%	\$0	\$431,447	\$272,619	\$158,828
38	893.000	Distribution Maintenance - Meters & House Regulators	\$1,483,110	\$1,367,192	\$115,918	E-38	-\$4,392	\$1,478,718	100.0000%	\$0	\$1,478,718	\$1,383,819	\$94,899
39	894.000	Distribution Maintenance - Other Equipment	\$71,071	\$0	\$71,071	E-39	-\$12,888	\$58,183	100.0000%	\$0	\$58,183	\$0	\$58,183
40		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$11,650,902</b>	<b>\$7,139,494</b>	<b>\$4,511,408</b>		<b>-\$139,125</b>	<b>\$11,511,777</b>		<b>\$0</b>	<b>\$11,511,777</b>	<b>\$7,226,320</b>	<b>\$4,285,457</b>
41		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
42	901.000	Supervision - Cust. Acct. Exp.	\$505,092	\$505,092	\$0	E-42	\$6,143	\$511,235	100.0000%	\$0	\$511,235	\$511,235	\$0
43	902.000	Meter Reading Expenses	\$1,150,994	\$0	\$1,150,994	E-43	\$0	\$1,150,994	100.0000%	\$0	\$1,150,994	\$0	\$1,150,994
44	903.000	Customer Records & Collection Expenses	\$1,835,722	\$842,842	\$992,880	E-44	\$70,229	\$1,905,951	100.0000%	\$0	\$1,905,951	\$853,093	\$1,052,858
45	904.000	Uncollectible Accounts	\$370,823	\$0	\$370,823	E-45	-\$49,865	\$320,958	100.0000%	\$0	\$320,958	\$0	\$320,958
46	905.000	Misc. Customer Accounts Expense	\$15,171	\$2,942	\$12,229	E-46	\$47	\$15,218	100.0000%	\$0	\$15,218	\$2,977	\$12,241
47		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$3,877,802</b>	<b>\$1,350,876</b>	<b>\$2,526,926</b>		<b>\$26,554</b>	<b>\$3,904,356</b>		<b>\$0</b>	<b>\$3,904,356</b>	<b>\$1,367,305</b>	<b>\$2,537,051</b>
48		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
49	908.000	Customer Assistance Expenses	\$39,389	\$32,687	\$6,702	E-49	\$25	\$39,414	100.0000%	\$0	\$39,414	\$33,084	\$6,330
50	909.000	Informational & Instructional Advertising Exp	\$41,685	\$0	\$41,685	E-50	-\$4,624	\$37,061	100.0000%	\$0	\$37,061	\$0	\$37,061
51	910.000	Misc. Customer Service & Info. Exp	\$1,057,908	\$803,115	\$254,793	E-51	\$9,776	\$1,067,684	100.0000%	\$0	\$1,067,684	\$812,883	\$254,801
52		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$1,138,982</b>	<b>\$835,802</b>	<b>\$303,180</b>		<b>\$5,177</b>	<b>\$1,144,159</b>		<b>\$0</b>	<b>\$1,144,159</b>	<b>\$845,967</b>	<b>\$298,192</b>
53		<b>SALES EXPENSES</b>											
54	912.000	Demonstrating & Selling Expenses	\$76,750	\$72,503	\$4,247	E-54	\$881	\$77,631	100.0000%	\$0	\$77,631	\$73,384	\$4,247
55	916.000	Misc. Sales Expenses	\$652	\$0	\$652	E-55	\$0	\$652	100.0000%	\$0	\$652	\$0	\$652
56		<b>TOTAL SALES EXPENSES</b>	<b>\$77,402</b>	<b>\$72,503</b>	<b>\$4,899</b>		<b>\$881</b>	<b>\$78,283</b>		<b>\$0</b>	<b>\$78,283</b>	<b>\$73,384</b>	<b>\$4,899</b>
57		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
58	920.000	Admin. & General Supervision	\$5,444,491	\$4,593,829	\$850,662	E-58	\$46,144	\$5,490,635	100.0000%	\$0	\$5,490,635	\$4,649,697	\$840,938
59	921.000	Office Supplies & Expenses	\$1,521,235	\$0	\$1,521,235	E-59	-\$22,808	\$1,498,427	100.0000%	\$0	\$1,498,427	\$0	\$1,498,427
60	922.000	Admin. Expenses Transferred - Credit	-\$350,203	\$0	-\$350,203	E-60	\$0	-\$350,203	100.0000%	\$0	-\$350,203	\$0	-\$350,203
61	923.000	Outside Services	\$2,764,428	\$7,047	\$2,757,381	E-61	-\$590,693	\$2,173,735	100.0000%	\$0	\$2,173,735	\$7,133	\$2,166,602
62	924.000	Property Insurance	\$115,379	\$0	\$115,379	E-62	-\$18,290	\$97,089	100.0000%	\$0	\$97,089	\$0	\$97,089
63	925.000	Injuries & Damages	\$984,360	\$10,869	\$973,491	E-63	-\$205,299	\$779,061	100.0000%	\$0	\$779,061	\$11,001	\$768,060
64	926.000	Employee Welfare Expenses	\$3,276,547	\$0	\$3,276,547	E-64	-\$2,386,866	\$889,681	100.0000%	\$0	\$889,681	\$0	\$889,681
65	928.000	Regulatory Commission Expenses	\$429,280	\$0	\$429,280	E-65	\$130,489	\$559,769	100.0000%	\$0	\$559,769	\$0	\$559,769

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
66	930.000	Misc. General Expenses	\$359,886	\$36,417	\$323,469	E-66	-\$82,581	\$277,305	100.0000%	\$0	\$277,305	\$36,860	\$240,445
67	931.000	Rents - Admin. Gen. Exp.	\$995,137	\$0	\$995,137	E-67	\$6,624	\$1,001,761	100.0000%	\$0	\$1,001,761	\$0	\$1,001,761
68	935.000	Maint. of General Plant	\$193,089	\$59,286	\$133,803	E-68	-\$4,087	\$189,002	100.0000%	\$0	\$189,002	\$60,007	\$128,995
69		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$15,733,629</b>	<b>\$4,707,448</b>	<b>\$11,026,181</b>		<b>-\$3,127,367</b>	<b>\$12,606,262</b>		<b>\$0</b>	<b>\$12,606,262</b>	<b>\$4,764,698</b>	<b>\$7,841,564</b>
70		<b>DEPRECIATION EXPENSE</b>											
71	403.000	Depreciation Expense, Dep. Exp.	\$11,448,562	See note (1)	See note (1)	E-71	See note (1)	\$11,448,562	100.0000%	\$2,276,039	\$13,724,601	See note (1)	See note (1)
72		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$11,448,562</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$11,448,562</b>		<b>\$2,276,039</b>	<b>\$13,724,601</b>	<b>\$0</b>	<b>\$0</b>
73		<b>AMORTIZATION EXPENSE</b>											
74	407.307	Flotation Cost Regulatory Asset	\$0	\$0	\$0	E-74	-\$68,062	-\$68,062	100.0000%	\$0	-\$68,062	\$0	-\$68,062
75	407.338	Energy Efficiency & Low Income Weatherization Programs	\$700,000	\$0	\$700,000	E-75	\$0	\$700,000	100.0000%	\$0	\$700,000	\$0	\$700,000
76	407.000	Amortization of VSE/ISP Severance Pay Regulatory Asset	\$0	\$0	\$0	E-76	-\$122,698	-\$122,698	100.0000%	\$0	-\$122,698	\$0	-\$122,698
77		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$700,000</b>		<b>-\$190,760</b>	<b>\$509,240</b>		<b>\$0</b>	<b>\$509,240</b>	<b>\$0</b>	<b>\$509,240</b>
78		<b>OTHER OPERATING EXPENSES</b>											
79	408.010	Payroll Taxes	\$885,279	\$0	\$885,279	E-79	\$16,996	\$902,275	100.0000%	\$0	\$902,275	\$0	\$902,275
80	408.011	Real Estate & Property Tax	\$8,317,148	\$0	\$8,317,148	E-80	\$66,858	\$8,384,006	100.0000%	\$0	\$8,384,006	\$0	\$8,384,006
81	408.012	Gross Receipts Tax	\$7,058,880	\$0	\$7,058,880	E-81	-\$7,058,880	\$0	100.0000%	\$0	\$0	\$0	\$0
82		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$16,261,307</b>	<b>\$0</b>	<b>\$16,261,307</b>		<b>-\$6,975,026</b>	<b>\$9,286,281</b>		<b>\$0</b>	<b>\$9,286,281</b>	<b>\$0</b>	<b>\$9,286,281</b>
83		<b>TOTAL OPERATING EXPENSE</b>	<b>\$116,339,657</b>	<b>\$14,718,618</b>	<b>\$90,172,477</b>		<b>-\$64,543,187</b>	<b>\$51,796,470</b>		<b>\$2,276,039</b>	<b>\$54,072,509</b>	<b>\$14,897,618</b>	<b>\$25,450,290</b>
84		<b>NET INCOME BEFORE TAXES</b>	<b>\$19,854,728</b>					<b>\$84,397,915</b>		<b>-\$61,552,820</b>	<b>\$22,845,095</b>		
85		<b>INCOME TAXES</b>											
86	409.000	Current Income Taxes	\$11,545,823	See note (1)	See note (1)	E-86	See note (1)	\$11,545,823	100.0000%	-\$7,346,024	\$4,199,799	See note (1)	See note (1)
87		<b>TOTAL INCOME TAXES</b>	<b>\$11,545,823</b>					<b>\$11,545,823</b>		<b>-\$7,346,024</b>	<b>\$4,199,799</b>		
88		<b>DEFERRED INCOME TAXES</b>											
89	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$31,832,815	See note (1)	See note (1)	E-89	See note (1)	\$31,832,815	100.0000%	-\$32,361,729	-\$528,914	See note (1)	See note (1)
90	411.000	Amortization of Deferred ITC	-\$33,560,523			E-90		-\$33,560,523	100.0000%	\$33,504,185	-\$56,338		
91		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$1,727,708</b>					<b>-\$1,727,708</b>		<b>\$1,142,456</b>	<b>-\$585,252</b>		
92		<b>NET OPERATING INCOME</b>	<b>\$10,036,613</b>					<b>\$74,579,800</b>		<b>-\$55,349,252</b>	<b>\$19,230,548</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-4	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$45,068,175	-\$45,068,175
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,328,737	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$4,562,318	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$136,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$41,698,594	
Rev-5	Commercial	481.000	\$0	\$0	\$0	\$0	-\$25,453,682	-\$25,453,682
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,655,195	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$2,503,793	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$110,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$21,184,694	
Rev-8	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$388,775	-\$388,775
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$1,703,228	
	2. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$2,092,003	
Rev-9	Special Contracts	481.000	\$0	\$0	\$0	\$0	\$771,980	\$771,980
	1. To annualize special contract revenue. (Roling/Kliethermes)		\$0	\$0		\$0	\$771,980	
Rev-10	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$168	-\$168
	1. To adjust interruptible revenue. (Roling)		\$0	\$0		\$0	-\$168	
Rev-13	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	\$3,706	\$3,706
	1. To annualize large transportation revenue. (Roling)		\$0	\$0		\$0	\$3,706	
Rev-14	Rental Revenue	493.000	\$0	\$0	\$0	\$0	-\$44,988	-\$44,988
	1. To adjust facility rental revenue received from Ameren Illinois and Ameren Services. (Amenthor)		\$0	\$0		\$0	-\$44,988	
Rev-15	Provision for Rate Refunds	496.000	\$0	\$0	\$0	\$0	\$10,903,321	\$10,903,321
	1. To remove the provision for rate refunds. (Amenthor)		\$0	\$0		\$0	\$10,903,321	
E-3	Natural Gas City Gate Purchases	804.000	\$0	-\$52,290,253	-\$52,290,253	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$52,290,253		\$0	\$0	
E-4	Other Gas Purchases	805.000	\$0	\$16,034	\$16,034	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	\$16,034		\$0	\$0	
E-5	Purchased Gas Expense	807.000	\$7,405	\$0	\$7,405	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$29,309	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,860	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$39,574	\$0		\$0	\$0	
E-6	<b>Gas Withdrawn From Storage</b>	808.000	\$0	-\$1,876,751	-\$1,876,751	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$1,876,751		\$0	\$0	
E-14	<b>Mains - TE</b>	856.000	\$44	\$0	\$44	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$174	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$17	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$235	\$0		\$0	\$0	
E-23	<b>Distribution Operation Supervision &amp; Engineering</b>	870.000	\$5,169	\$3	\$5,172	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$20,458	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,996	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$4		\$0	\$0	
	4. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$1		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$27,623	\$0		\$0	\$0	
E-24	<b>Distribution Mains &amp; Services</b>	874.000	\$17,242	\$33,508	\$50,750	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$68,243	\$0		\$0	\$0	
	2. To increase depreciation expense charged to O&M. (Amenthor)		\$0	\$33,508		\$0	\$0	
	3. To align the incentive compensation accrual and payout. (Kunst)		-\$6,659	\$0		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$92,144	\$0		\$0	\$0	
E-25	<b>Meas. &amp; Regulating Station Expense - General</b>	875.000	\$3,571	\$0	\$3,571	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$14,134	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,379	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$19,084	\$0		\$0	\$0	
E-28	<b>Meter &amp; House Regulator Expense</b>	878.000	\$7,998	\$0	\$7,998	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$31,656	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,089	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$42,743	\$0		\$0	\$0	
E-29	<b>Customer Installation Expense</b>	879.000	\$9,531	\$0	\$9,531	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$37,727	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,681	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$50,939	\$0		\$0	\$0	
E-30	<b>Other Expenses - DE</b>	880.000	\$11,126	-\$682	\$10,444	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$44,042	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$4,298	\$0		\$0	\$0	
	3. To remove dues and memberships that have no ratepayer benefit. (Caldwell)		\$0	-\$467		\$0	\$0	
	4. To remove executive benefits. (Kunst)		\$0	-\$168		\$0	\$0	
	5. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$47		\$0	\$0	
	6. To annualize payroll. (Kunst)		\$59,466	\$0		\$0	\$0	
E-31	<b>Rents - DE</b>	881.000	\$0	-\$19,081	-\$19,081	\$0	\$0	\$0
	1. To annualize lease expense. (Caldwell)		\$0	-\$19,081		\$0	\$0	
E-32	<b>Distribution Maint. Supervision &amp; Engineering</b>	885.000	\$1,668	-\$9,146	-\$7,478	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$6,604	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$644	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$853		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$8,916	\$0		\$0	\$0	
	5. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$9,999		\$0	\$0	
E-33	<b>Distribution Maint. Of Mains</b>	887.000	\$7,584	-\$137,286	-\$129,702	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$30,018	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,929	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$40,531	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$137,286		\$0	\$0	



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E-34	Distribution Maint. Of Meas. & Regulating Station Equip. - General	889.000	\$677	-\$19,871	-\$19,194	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,679	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$261	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$3,617	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$19,871		\$0	\$0	
E-35	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	890.000	\$2,357	-\$3,531	-\$1,174	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$9,333	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$911	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$12,601	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$3,531		\$0	\$0	
E-36	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	891.000	\$0	-\$776	-\$776	\$0	\$0	\$0
	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$776		\$0	\$0	
E-37	Distribution Maintenance - Services	892.000	\$3,276	-\$35,182	-\$31,906	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$12,965	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,265	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$17,506	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$35,182		\$0	\$0	
E-38	Distribution Maintenance - Meters & House Regulators	893.000	\$16,627	-\$21,019	-\$4,392	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$65,812	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$6,422	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$88,861	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$21,019		\$0	\$0	
E-39	Distribution Maintenance - Other Equipment	894.000	\$0	-\$12,888	-\$12,888	\$0	\$0	\$0

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	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$12,888		\$0	\$0	
E-42	Supervision - Cust. Acct. Exp.	901.000	\$6,143	\$0	\$6,143	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$24,313	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,373	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$32,829	\$0		\$0	\$0	
E-44	Customer Records & Collection Expenses	903.000	\$10,251	\$59,978	\$70,229	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$40,571	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,959	\$0		\$0	\$0	
	3. To include interest on customer deposits. (Amenthor)		\$0	\$59,381		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$597		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$54,781	\$0		\$0	\$0	
E-45	Uncollectible Accounts	904.000	\$0	-\$49,865	-\$49,865	\$0	\$0	\$0
	1. To adjust uncollectible expense. (Amenthor)		\$0	-\$49,865		\$0	\$0	
E-46	Misc. Customer Accounts Expense	905.000	\$35	\$12	\$47	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$142	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$14	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$12		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$191	\$0		\$0	\$0	
E-49	Customer Assistance Expenses	908.000	\$397	-\$372	\$25	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,573	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$154	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$372		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$2,124	\$0		\$0	\$0	
E-50	Informational & Instructional Advertising Exp	909.000	\$0	-\$4,624	-\$4,624	\$0	\$0	\$0
	1. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$205		\$0	\$0	

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	2. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$4,829		\$0	\$0	
E-51	Misc. Customer Service & Info. Exp	910.000	\$9,768	\$8	\$9,776	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$38,659	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,772	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$8		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$52,199	\$0		\$0	\$0	
E-54	Demonstrating & Selling Expenses	912.000	\$881	\$0	\$881	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$3,490	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$341	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$4,712	\$0		\$0	\$0	
E-58	Admin. & General Supervision	920.000	\$55,868	-\$9,724	\$46,144	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$221,131	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$21,578	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,724		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$298,577	\$0		\$0	\$0	
E-59	Office Supplies & Expenses	921.000	\$0	-\$22,808	-\$22,808	\$0	\$0	\$0
	1. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$981		\$0	\$0	
	2. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$10,085		\$0	\$0	
	3. To normalize external audit fees. (Caldwell)		\$0	-\$358		\$0	\$0	
	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$228		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1,244		\$0	\$0	
	6. To remove executive benefits. (Kunst)		\$0	-\$640		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$11,760		\$0	\$0	
E-61	Outside Services	923.000	\$86	-\$590,779	-\$590,693	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$339	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$33	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$477		\$0	\$0	
	4. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$7,877		\$0	\$0	
	5. To normalize external audit fees. (Caldwell)		\$0	-\$38,158		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$2,393		\$0	\$0	
	7. To normalize expenses related to the property tax appeal. (Kunst)		\$0	-\$532,660		\$0	\$0	
	8. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$14,000		\$0	\$0	
	9. To annualize payroll. (Kunst)		\$458	\$0		\$0	\$0	
E-62	<b>Property Insurance</b>	924.000	\$0	-\$18,290	-\$18,290	\$0	\$0	\$0
	1. To annualize insurance expense. (Caldwell)		\$0	-\$18,291		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-63	<b>Injuries &amp; Damages</b>	925.000	\$132	-\$205,431	-\$205,299	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$523	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$51	\$0		\$0	\$0	
	3. To annualize insurance expense. (Caldwell)		\$0	\$140,741		\$0	\$0	
	4. To adjust injuries and damages expense. (Caldwell)		\$0	-\$346,133		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$39		\$0	\$0	
	6. To annualize payroll. (Kunst)		\$706	\$0		\$0	\$0	
E-64	<b>Employee Welfare Expenses</b>	926.000	\$0	-\$2,386,866	-\$2,386,866	\$0	\$0	\$0
	1. To annualize employee benefits. (Kunst)		\$0	\$72,196		\$0	\$0	
	2. To remove electric vehicle incentive payments. (Kunst)		\$0	-\$759		\$0	\$0	
	3. To adjust non-qualified pension expense. (Ferguson)		\$0	-\$15,178		\$0	\$0	
	4. To rebase the pension & OPEB Trackers. (Ferguson)		\$0	-\$1,718,241		\$0	\$0	
	5. To amortize pension & OPEB Trackers. (Ferguson)		\$0	-\$724,799		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$85		\$0	\$0	
E-65	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$130,489	\$130,489	\$0	\$0	\$0
	1. To adjust rate case expense. (Kunst)		\$0	\$10,357		\$0	\$0	
	2. To adjust PSC assessment. (Caldwell)		\$0	\$143,405		\$0	\$0	

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	3. To normalize external audit fees. (Caldwell)		\$0	-\$23,274		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-66	<b>Misc. General Expenses</b>	<b>930.000</b>	<b>\$443</b>	<b>-\$83,024</b>	<b>-\$82,581</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,753	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$171	\$0		\$0	\$0	
	3. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$21,752		\$0	\$0	
	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$27,039		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,691		\$0	\$0	
	6. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$4,039		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$20,503		\$0	\$0	
	8. To annualize payroll. (Kunst)		\$2,367	\$0		\$0	\$0	
E-67	<b>Rents - Admin. Gen. Exp.</b>	<b>931.000</b>	<b>\$0</b>	<b>\$6,624</b>	<b>\$6,624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust software rental expense. (Kunst)		\$0	\$2,807		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$3,817		\$0	\$0	
E-68	<b>Maint. of General Plant</b>	<b>935.000</b>	<b>\$721</b>	<b>-\$4,808</b>	<b>-\$4,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,854	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$278	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$5,313		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$505		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$3,853	\$0		\$0	\$0	
E-71	<b>Depreciation Expense, Dep. Exp.</b>	<b>403.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,276,039</b>	<b>\$2,276,039</b>
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,684,831	
	2. To removed capitalized O&M depreciation expense. (Amenthor)		\$0	\$0		\$0	-\$408,792	
E-74	<b>Flotation Cost Regulatory Asset</b>	<b>407.307</b>	<b>\$0</b>	<b>-\$68,062</b>	<b>-\$68,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To return the overcollection associated with the flotation cost regulatory asset. (Ferguson)		\$0	-\$68,062		\$0	\$0	

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E-76	Amortization of VSE/ISP Severance Pay Regulatory Asset	407.000	\$0	-\$122,698	-\$122,698	\$0	\$0	\$0
	1. To return the overcollection associated with the VSE/ISP severance regulatory asset. (Ferguson)		\$0	-\$122,698		\$0	\$0	
E-79	Payroll Taxes	408.010	\$0	\$16,996	\$16,996	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Kunst)		\$0	\$16,996		\$0	\$0	
E-80	Real Estate & Property Tax	408.011	\$0	\$66,858	\$66,858	\$0	\$0	\$0
	1. To annualize property tax expense. (Kunst)		\$0	\$334,267		\$0	\$0	
	2. To return property tax refunds to ratepayers. (Kunst)		\$0	-\$267,409		\$0	\$0	
E-81	Gross Receipts Tax	408.012	\$0	-\$7,058,880	-\$7,058,880	\$0	\$0	\$0
	1. To remove test year gross receipts tax. (Amenthor)		\$0	-\$7,058,880		\$0	\$0	
E-86	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$7,346,024	-\$7,346,024
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$7,346,024	
E-89	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$32,361,729	-\$32,361,729
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$32,361,729	
E-90	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$33,504,185	\$33,504,185
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$33,504,185	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$59,276,781</b>	<b>-\$59,276,781</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$179,000</b>	<b>-\$64,722,187</b>	<b>-\$64,543,187</b>	<b>\$0</b>	<b>-\$3,927,529</b>	<b>-\$3,927,529</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.21% Return	F 7.46% Return
1	TOTAL NET INCOME BEFORE TAXES		\$22,845,095	\$21,282,136	\$22,153,933	\$23,025,729
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$13,724,601	\$13,724,601	\$13,724,601	\$13,724,601
4	Depreciation Charged to O&M		\$418,487	\$418,487	\$418,487	\$418,487
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$14,143,088	\$14,143,088	\$14,143,088	\$14,143,088
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	2.4570%	\$6,380,577	\$6,380,577	\$6,380,577	\$6,380,577
8	Tax Straight-Line Depreciation		\$14,140,133	\$14,140,133	\$14,140,133	\$14,140,133
9	Preferred Dividend Deduction		\$17,192	\$17,192	\$17,192	\$17,192
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$20,537,902	\$20,537,902	\$20,537,902	\$20,537,902
11	NET TAXABLE INCOME		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$925,247	\$837,339	\$886,373	\$935,407
15	Deduct City Inc Tax - Fed. Inc. Tax		\$18,095	\$16,376	\$17,335	\$18,294
16	Federal Taxable Income - Fed. Inc. Tax		\$15,506,939	\$14,033,607	\$14,855,411	\$15,677,214
17	Federal Income Tax at the Rate of	21.000%	\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
22	Deduct Federal Income Tax at the Rate of	50.000%	\$1,628,229	\$1,473,529	\$1,559,818	\$1,646,108
23	Deduct City Income Tax - MO. Inc. Tax		\$18,095	\$16,376	\$17,335	\$18,294
24	Missouri Taxable Income - MO. Inc. Tax		\$14,803,957	\$13,397,417	\$14,181,966	\$14,966,513
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	6.250%	\$925,247	\$837,339	\$886,373	\$935,407
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
32	Subtract City Income Tax Credits					
33	City Income Tax at the Rate of	0.110%	\$18,095	\$16,376	\$17,335	\$18,294
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
36	State Income Tax		\$925,247	\$837,339	\$886,373	\$935,407
37	City Income Tax		\$18,095	\$16,376	\$17,335	\$18,294
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,199,799	\$3,800,772	\$4,023,344	\$4,245,916
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		-\$528,914	-\$528,914	-\$528,914	-\$528,914
41	Amortization of Deferred ITC		-\$56,338	-\$56,338	-\$56,338	-\$56,338
42	TOTAL DEFERRED INCOME TAXES		-\$585,252	-\$585,252	-\$585,252	-\$585,252
43	TOTAL INCOME TAX		\$3,614,547	\$3,215,520	\$3,438,092	\$3,660,664

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**Capital Structure Schedule**

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 10.00%
1	Common Stock	\$4,019,775,907	50.00%		4.500%	4.750%	5.000%
2	Other Security - Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,199,473	1.01%	4.18%	0.042%	0.042%	0.042%
4	Long Term Debt	\$3,938,576,434	48.99%	4.93%	2.415%	2.415%	2.415%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security - Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$8,039,551,814</b>	<b>100.00%</b>		<b>6.957%</b>	<b>7.207%</b>	<b>7.457%</b>
8	PreTax Cost of Capital				8.500%	8.835%	9.171%