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	<u>A</u>	<u>B</u> 6.96%	<u>C</u> 7.21%	<u>D</u> 7.46%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	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	\$372,409	\$1,244,206	\$2,116,002

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

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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

Limbox Account Part Plant Account baserigino Plant Adjustments Adjustments Plant Adjustments Plant Adjustments Plant Adjustments Plant Adjustments Adjustments Plant Adjustments Adjustmen										
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1 2 303.000 INTANGIBLE PLANT 50 P-2 \$8.270.800 \$68.270.800 \$100.0000% \$50 \$59.270.800 \$100.0000% \$50 \$59.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800 \$100.0000% \$50 \$50.270.800			Plant Account Description		-	Adjustments	•			
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2 303.000 Miscellaneous Intangible Plant 50 P-2 \$8,820.800 \$8,820.800 \$50 \$8,820.800 \$50 \$58,820.800 \$50 \$58,820.800 \$50 \$58,820.800 \$50 \$58,820.800 \$50 \$50 \$50,820.800 \$50										
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5 374.000	3		TOTAL INTANGIBLE PLANT	\$0		\$8,820,880	\$8,820,880		\$0	\$8,820,880
5 374.000										
5 375,000 Structure & Improvements - DP \$184,148 P-6 \$0 \$184,148 \$00,0000% \$0 \$234,47398 \$378,000 Mears, & Regulating Station Equip - General \$55,541,411 P-8 \$0 \$55,541,411 \$100,0000% \$0 \$234,47398 \$0 \$378,000 Mears, & Regulating Station Equip - City Gate \$152,012,179 \$1 \$0 \$0 \$100,0000% \$0 \$55,541,411 \$1 \$100,0000% \$0 \$50,4105 \$1 \$1 \$100,0000% \$1 \$1,201,12719 \$1 \$1 \$1 \$1 \$1 \$1 \$1		074000		40.004.050			*** *** ***	400 00000/	**	******
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8 378.000 Meas. & Regulating Station Equip - General 95.541.411 P-8 S0 \$5.641.411 00.0000%, \$0 \$5.641.						* -				
9 379.000 Meas. & Regulating Station Equip - City Gate \$694,105 \$P-9 \$0 \$694,105 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$132,012,179 \$1 \$100,0000% \$0 \$13,012,012,179 \$1 \$100,0000% \$0 \$17,637,240 \$17,637,240 \$100,0000% \$0 \$17,637,240 \$100,0000% \$0 \$17,637,240 \$100,0000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,00000% \$0 \$10,000000% \$0 \$10,000000 \$0 \$10,00000000000000000000000000000000000										
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13 385,000 Industrial Meas. & Regulating Station Equip \$1,406,581 387,000 \$10,0000% \$0 \$30 \$37,000 \$10 \$26,619,729 \$473,310,500 \$0 \$37,310,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$27,510,500 \$10 \$10,510,500 \$10 \$10,510,500 \$10 \$10,510,500 \$10 \$10,510,500 \$10 \$10,510,500 \$10 \$10,510,500 \$10,510,510,500 \$10,510,510,510,510,510,510,510,510,510,5	11	381.000	Meters	\$21,965,800	P-11	\$0	\$21,965,800	100.0000%	\$0	\$21,965,800
14 387.000 Other Distribution Systems S446.690,771 S446.690,771 S46.690,771 S46.690,771 S473,310,500 S0 S473,310,500 S0 S473,310,500 S0 S473,310,500 S0 S0 S0 S0 S0 S0 S0						· ·			•	
Total Distribution Plant S446,690,771 S26,619,729 \$473,310,500 S0 \$473,3						· ·				1
PRODUCTION PLANT		387.000			P-14			100.0000%		
17 304,000 Land & Land Rights - PP S0 P-17 S0 S0 00,0000% S0 S0 S0 S0 S0 S0 S0	15		TOTAL DISTRIBUTION PLANT	\$446,690,771		\$26,619,729	\$473,310,500		\$0	\$473,310,500
17 304,000 Land & Land Rights - PP S0 P-17 S0 S0 00,0000% S0 S0 S0 S0 S0 S0 S0	16		PRODUCTION DI ANT							
18 305.000 311.000 20 311.000 20 20 20 20 20 20 20		304 000		\$0	P-17	\$0	\$0	100 0000%	\$0	\$0
19										
TOTAL PRODUCTION PLANT \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			•		-	· ·				
22 365.000 Land & Land Rights - TP \$119,532 P-22 \$0 \$119,532 \$0,00000% \$0 \$119,532 \$0,00000% \$0 \$0 \$0 \$2,292,000 \$0,0000% \$0 \$0 \$0,0000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,00000% \$0 \$0,000000% \$0 \$0,000000% \$0 \$0,000000% \$0 \$0,000000% \$0 \$0,000000% \$0 \$0,00000000000000000000000000000										
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386.000 Structures & Improvements - TP St. 41.148 St. 55.411.48 St.			TRANSMISSION PLANT							
24 367.000 Gas Mains - TP \$5,411,148 P-25 \$0 \$5,411,148 P-25 \$0 \$40,900 \$0 \$5,411,148 P-25 \$0 \$40,900 \$0 \$5,411,148 P-25 \$0 \$40,900 \$0 \$5,571,580 \$0 \$0 \$0 \$0 \$0 \$0 \$0							\$119,532			\$119,532
25 369,000 Meas. & Regulating Station Equip - TP \$40,900 \$5,571,580 \$5,			-	• -	-	· ·				
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INCENTIVE COMPENSATION		369.000			P-25			100.0000%		
CAPITALIZATION	20		TOTAL TRANSMISSION PLANT	\$5,571,560		φU	\$5,571,560		\$ 0	\$5,571,560
CAPITALIZATION	27		INCENTIVE COMPENSATION							
Description										
TOTAL INCENTIVE COMPENSATION \$0 \$-\$1,235,852 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$-\$1,235,852 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	28	0.000		\$0	P-28	-\$1,235,852	-\$1,235,852	100.0000%	\$0	-\$1,235,852
GENERAL PLANT September	29			\$0			-\$1,235,852		\$0	
31 389.000 Structures & Improvements - GP \$2,387,770 P-31 \$204,314 \$2,592,084 100.0000% \$0 \$2,592,084 309.000 Structures & Improvements - GP \$9,760,224 P-32 \$6,744,415 \$16,504,639 100.0000% \$0 \$1,827,693 31,931,000 Structures & Equipment \$469,095 \$1,927,693 \$1,358,598 \$1,827,693 100.0000% \$0 \$1,827,693 \$1,927,			CAPITALIZATION							
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33 391.000 Office Furniture & Equipment \$469,095 P-33 \$1,358,598 \$1,827,693 100.0000% \$0 \$1,827,693 391.000 Office Furniture & Equipment - Fully \$19,424 P-34 \$0 \$19,424 100.0000% \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$10,0000% \$0 \$1,827,693 \$19,424 \$0 \$1,5369 \$15,369 \$10,0000% \$0 \$2,080,815 \$10,0000% \$0 \$2,080,815 \$10,0000% \$0 \$2,080,815 \$10,0000% \$0 \$2,080,815 \$10,0000% \$0 \$3,8517 \$10,0000% \$0 \$3,8517 \$10,0000% \$0 \$3,8717 \$10,0000% \$0 \$3,672,189 \$10,0000% \$0 \$3,672,189 \$10,0000% \$0 \$3,672,189 \$10,0000% \$0 \$3,9388 \$10,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$1,179,315 \$100,0000% \$0 \$10,463						. ,				
34 391.000 Office Furniture & Equipment - Fully Accrued 35 391.100 Mainframe Computers 36 391.200 Computer Equipment 37 391.200 Computer Equipment Sayin, 342 P-36 \$1,689,473 \$2,080,815 100.0000% \$0 \$2,080,815 37 391.200 Transportation Equipment 38 392.000 Transportation Equipment 394.000 Tools, Shop, & Garage Equipment 394.000 Tools, Shop, & Garage Equipment 395.000 Laboratory Equipment 395.000 Laboratory Equipment 397.000 Communications Equipment 397.000 Communications Equipment 397.000 Miscellaneous Equipment 398.000 Miscellaneous Equipment 398.000 Miscellaneous Equipment 398.000 Miscellaneous Equipment 398.000 GENERAL PLANT - ALLOCATED 9 19,424 \$0 \$11,5369 \$100.0000% \$0 \$10,0000% \$0 \$2,080,815 \$100.0000% \$0 \$2,080,815 \$100.0000% \$0 \$338,517 \$100.0000% \$0 \$338,517 \$100.0000% \$0 \$38,672,189 \$100.0000% \$0 \$38,672,189 \$100.0000% \$0 \$3,9,988 \$100.0000% \$0 \$3,9,988 \$100.0000% \$0 \$3,9,988 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,179,315 \$100.0000% \$0 \$1,030,913 \$100.0000% \$0 \$1,030,9										
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35 391.100 Mainframe Computers \$0 \$7.35 \$15,369 \$15,369 \$100.000% \$0 \$15,369 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$391.200 \$39.2000	34	391.000	1	\$13,424	F-34	φ0	\$15,424	100.0000 /6	φυ	\$15,424
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391.200										
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 Tools, Shop, & Garage Equipment \$0 P-39 \$9,988 \$9,988 \$9,988 100.0000% \$0 \$9,988 40 394.000 Tools, Shop, & Garage Equip - Fully Accrued \$1,179,315 P-41 \$0 \$1,179,315 100.0000% \$0 \$2,509,246 41 395.000 Laboratory Equipment \$91,173 P-42 \$13,189 \$104,362 100.0000% \$0 \$10,463 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.										
40 394.000 (41) Tools, Shop, & Garage Equipment Tools, Shop, & Garage Equip - Fully Accrued \$2,274,646 (51) P-40 (52) \$234,600 (51) \$2,509,246 (50)	38	392.000			P-38	\$1,430,799	\$8,672,189	100.0000%	\$0	\$8,672,189
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 Miscellaneous Equipment - Fully Accrued \$505,828 P-46 \$0 \$505,828 100.0000% \$0 \$505,828 47 398.000 Miscellaneous Equipment TOTAL GENERAL PLANT \$3,336 P-47 \$29,721 \$33,057 \$100.0000% \$0 \$40,376,721 49 GENERAL PLANT - ALLOCATED \$28,490,442 \$11,886,279 \$40,376,721 \$0	39	393.000	Stores Equipment	\$0	P-39	\$9,988	\$9,988	100.0000%	\$0	\$9,988
42	40	394.000	Tools, Shop, & Garage Equipment	\$2,274,646	P-40	\$234,600	\$2,509,246	100.0000%	\$0	\$2,509,246
43 395.000 44 Laboratory Equipment - Fully Accrued \$10,463 P-43 \$0 \$10,463 100.0000% \$0 \$10,463 44 396.000 45 397.000 Power Operated Equipment \$3,242,819 P-44 \$0 \$3,242,819 100.0000% \$0 \$3,242,819 46 397.000 Communications Equipment - Fully Accrued \$875,100 P-45 \$155,813 \$1,030,913 100.0000% \$0 \$1,030,913 47 398.000 Miscellaneous Equipment TOTAL GENERAL PLANT \$3,336 P-47 \$29,721 \$33,057 \$100.0000% \$0 \$33,057 49 GENERAL PLANT - ALLOCATED \$28,490,442 \$11,886,279 \$40,376,721 \$0 \$40,376,721	41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	P-41	\$0	\$1,179,315	100.0000%	\$0	\$1,179,315
43 395.000 44 Laboratory Equipment - Fully Accrued \$10,463 P-43 \$0 \$10,463 100.0000% \$0 \$10,463 44 396.000 45 397.000 Power Operated Equipment \$3,242,819 P-44 \$0 \$3,242,819 100.0000% \$0 \$3,242,819 46 397.000 Communications Equipment - Fully Accrued \$875,100 P-45 \$155,813 \$1,030,913 100.0000% \$0 \$1,030,913 47 398.000 Miscellaneous Equipment TOTAL GENERAL PLANT \$3,336 P-47 \$29,721 \$33,057 \$100.0000% \$0 \$33,057 49 GENERAL PLANT - ALLOCATED \$28,490,442 \$11,886,279 \$40,376,721 \$0 \$40,376,721	40	205 222		604 4=0	D 40	640.405	# 404.000	400 00000	*-	#404.00 -
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 \$155,813 \$1,030,913 \$100.0000% \$0 \$1,030,913 46 398.000 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										
45 397.000 Communications Equipment \$875,100 \$9.45 \$155,813 \$1,030,913 \$100.0000% \$0 \$1,030,913 \$0.000 \$0.0000% \$0 \$505,828 \$0.000 \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.00000% \$0.000000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.0000000% \$0.00000000% \$0.00000000% \$0.0000000000			_ · · · · · · · · · · · · · · · · · · ·							
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			· · · · · · · · · · · · · · · · · · ·			· ·				
47			· · ·				. , ,			
48 TOTAL GENERAL PLANT \$28,490,442 \$11,886,279 \$40,376,721 \$0 \$40,376,721 49 GENERAL PLANT - ALLOCATED			any norther	+500,020	• • •		+,-20			,,,,,,,
48 TOTAL GENERAL PLANT \$28,490,442 \$11,886,279 \$40,376,721 \$0 \$40,376,721 49 GENERAL PLANT - ALLOCATED	47	398.000	Miscellaneous Equipment	\$3,336	P-47	\$29,721	\$33,057	100.0000%	\$0	\$33,057
			TOTAL GENERAL PLANT			\$11,886,279				\$40,376,721
50 TOTAL GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$0			I P							
	50	I	IOTAL GENERAL PLANT - ALLOCATED	\$0	l	\$0	\$0	1	\$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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$8,820,880		\$0
	To include estimated plant in service through May 31, 2019. (Amenthor)		\$6,627,718		\$0	
	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
1-7	1. To include estimated plant in service through May 31, 2019. (Amenthor)	370.000	\$26,619,729	Ψ 2 0,013,123	\$0	Ψ
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
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$284,102	. ,	\$0	
	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
	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	
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,151,710		\$0	
		ll l				

Accounting Schedule: 04 Sponsor: P. Amenthor Page: 1 of 3

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-35	Mainframe Computers	391.100	Amount	\$15,369	Aujustinents	\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)	3011100	\$15,369	\$10,000	\$0	V
P-36	Computer Equipment	391.200		\$1,689,473		\$0
	To include estimated plant in service through May 31, 2019. (Amenthor)		\$571,289		\$0	
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,118,184		\$0	
P-38	Transportation Equipment	392.000		\$1,430,799		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$1,430,799		\$0	
P-39	Stores Equipment	393.000		\$9,988		\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$9,988		\$0	
P-40	Tools, Shop, & Garage Equipment	394.000		\$234,600		\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$234,600		\$0	
P-42	Laboratory Equipment	395.000		\$13,189		\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$13,189		\$0	
P-45	Communications Equipment	397.000		\$155,813		\$0
	To include estimated plant in service through May 31, 2019. (Amenthor)		\$155,813	V ,	\$0	
P-47	Miscellaneous Equipment	398.000		\$29,721		\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$29,721		\$0	

Accounting Schedule: 04 Sponsor: P. Amenthor Page: 2 of 3

<u>A</u> Plant Adj. Number	B 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
	Total Plant Adjustments			\$46,091,036		\$0

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

Line Number Number Plant Account Description Mo Adjusted Depreciation Rate Expense Life	_	Net Salvage 20.00% 20.00% 20.00% 20.00% 20.00%
1	0 0 0 0 0 0	20.00% 20.00% 20.00% 20.00% 20.00%
2 303.000 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT \$8,820,880 20.00% \$1,764,176 4 DISTRIBUTION PLANT \$2,381,056 0.00% \$0 5 375.000 Structures & Improvements - DP \$184,148 4.50% \$8,287 7 376.000 Gas Mains - DP \$291,487,980 2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General Gate \$5,541,411 2.49% \$137,981 9 379.000 Meas. & Regulating Station Equip - City Gate \$694,105 2.57% \$17,838 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0 0	20.00% 20.00% 20.00% 20.00% 20.00%
2 303.000 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT \$8,820,880 20.00% \$1,764,176 4 DISTRIBUTION PLANT \$2,381,056 0.00% \$0 5 375.000 \$1,764,176 \$2,381,056 0.00% \$0 6 375.000 \$1,764,176 \$1,764,176 \$1,764,176 7 376.000 \$1,764,176 \$1,764,176 8 375.000 \$1,764,176 \$1,764,176 9 375.000 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 <t< td=""><td>0 0 0 0 0</td><td>20.00% 20.00% 20.00% 20.00% 20.00%</td></t<>	0 0 0 0 0	20.00% 20.00% 20.00% 20.00% 20.00%
2 303.000 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT \$8,820,880 20.00% \$1,764,176 4 DISTRIBUTION PLANT \$2,381,056 0.00% \$0 5 375.000 \$1,764,176 \$2,381,056 0.00% \$0 6 375.000 \$1,764,176 \$1,764,176 \$1,764,176 7 376.000 \$1,764,176 \$1,764,176 8 375.000 \$1,764,176 \$1,764,176 9 375.000 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 8 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 9 \$1,764,176 \$1,764,176 <t< td=""><td>0 0 0 0 0</td><td>20.00% 20.00% 20.00% 20.00% 20.00%</td></t<>	0 0 0 0 0	20.00% 20.00% 20.00% 20.00% 20.00%
3 TOTAL INTANGIBLE PLANT \$8,820,880 \$1,764,176 4 DISTRIBUTION PLANT \$2,381,056 0.00% \$0 5 375.000 Structures & Improvements - DP \$184,148 4.50% \$8,287 7 376.000 Gas Mains - DP \$291,487,980 2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General Meas. & Regulating Station Equip - City Gate \$5,541,411 2.49% \$137,981 9 379.000 Meas. & Regulating Station Equip - City Gate \$694,105 2.57% \$17,838 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0 0	20.00% 20.00% 20.00% 20.00% 20.00%
4 DISTRIBUTION PLANT 5 374.000 Land & Land Rights - DP \$2,381,056 \$0.00% \$0 6 375.000 Structures & Improvements - DP \$184,148 \$4.50% \$8,287 7 376.000 Gas Mains - DP \$291,487,980 \$2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General \$5,541,411 \$2.49% \$137,981 9 379.000 Meas. & Regulating Station Equip - City Gate 10 380.000 Services \$132,012,179 \$1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0	20.00% 20.00% 20.00% 20.00%
5 374.000 Land & Land Rights - DP \$2,381,056 0.00% \$0 6 375.000 Structures & Improvements - DP \$184,148 4.50% \$8,287 7 376.000 Gas Mains - DP \$291,487,980 2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General \$5,541,411 2.49% \$137,981 9 379.000 Meas. & Regulating Station Equip - City \$694,105 2.57% \$17,838 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0	20.00% 20.00% 20.00% 20.00%
6 375.000 Structures & Improvements - DP \$184,148 4.50% \$8,287 7 376.000 Gas Mains - DP \$291,487,980 2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General Meas. & Regulating Station Equip - City Gate \$5,541,411 2.49% \$137,981 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0	20.00% 20.00% 20.00% 20.00%
7 376.000 Gas Mains - DP \$291,487,980 2.03% \$5,917,206 8 378.000 Meas. & Regulating Station Equip - General Meas. & Regulating Station Equip - City Gate 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0 0 0	20.00% 20.00% 20.00%
8 378.000 Meas. & Regulating Station Equip - General \$5,541,411 2.49% \$137,981 9 379.000 Meas. & Regulating Station Equip - City \$694,105 2.57% \$17,838 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0	20.00% 20.00%
9 379.000 Meas. & Regulating Station Equip - City \$694,105 2.57% \$17,838 Gate 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0 0 0	20.00%
Gate 10 380.000 Services \$132,012,179 1.78% \$2,349,817 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0	
10 380.000 Services \$132,012,179 1.78% \$2,349,817 \$21,965,800 5.56% \$1,221,298 11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0	20.00%
11 381.000 Meters \$21,965,800 5.56% \$1,221,298	0	
12 383.000 House Regulators \$17,637,240 3.63% \$640,232	n	20.00%
	•	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 DI ANT		
16 PRODUCTION PLANT 17 304.000 Land & Land Rights - PP	o	0.00%
18 305.000 Structures & Improvements - PP \$0 0.00% \$0	ő	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%
20 TOTAL TRANSMISSION FLANT \$5,571,500 \$00,021		
27 INCENTIVE COMPENSATION		
CAPITALIZATION		
28 Incentive Compensation Capitalization Adj\$1,235,852 2.97% -\$36,705	0	20.00%
29 TOTAL INCENTIVE COMPENSATION -\$1,235,852 -\$36,705		
CAPITALIZATION		
20 CENEDAL DI ANT		
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	ő	20.00%
33 391.000 Office Furniture & Equipment \$1,827,693 6.67% \$121,907	ŏ	20.00%
34 391.000 Office Furniture & Equipment - Fully \$19,424 0.00% \$0	0	0.00%
Accrued		
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 39 393.000 Stores Equipment \$9,988 5.00% \$499	0	20.00% 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 Equipment \$2,303,245 3.00% \$123,402 41 394.000 Tools, Shop, & Garage Equipment \$1,179,315 0.00% \$0	ő	0.00%
Accrued	-	2.0070
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 Case No. GR-2019-0077 Test Year Ending 06/30/2018 True-Up Ending 05/31/2019 Depreciation Expense

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	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		TOTAL GENERAL PLANT	\$40,376,721		\$1,989,515		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
51		Total Depreciation	\$526,843,829		\$14,133,393		

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

Line Account Depreciation Reserve Description Total Number Number Depreciation Reserve Description Total Adjustments Adjustments Reserve Adjustments Adjustments Reserve Adjustments Reserve Adjustments Reserve Adjustments Adjustments Adjustments Adjustments Adjustments Adjustments Adjustments Reserve Adjustments Adj										
Number Number Depreciation Reserve Description Reserve Number Adjustments Reserve Allocations Adjustments			<u>B</u>			E	_			<u> </u>
1			Depresiation Reserve Description			Adiustments				MO Adjusted Jurisdictional
30,000 Miscellaneous Intangibile Plant 50 R-2 \$751,692	Nullibel	Nullibei	Depreciation Reserve Description	Reserve	Number	Aujustillerits	Reserve	Allocations	Aujustillellis	Jurisuictional
30.000 Miscellaneous Intanglible Plant 50 R-2 \$751,892 \$751,892 \$751,892 \$751,992										
TOTAL INTANGIBLE PLANT 50 \$751,692 \$										
STRIBUTION PLANT STA4.000 STRUCTURE & Improvements - DP S2,143 R-5 S0 S2,143 100.0000% S0 S3,750.000 Sar Mains - DP S30,5447 R-6 S305,547 S0 100.0000% S0 S3,750.000 Meas. & Regulating Station Equip - City S193,264 R-8 S16,223 S2,165,648 100.0000% S0 S3,750.000 Meas. & Regulating Station Equip - City S193,264 R-9 S14,125 S207,369 100.0000% S0 S1,000 Meas. & Regulating Station Equip - City S193,264 R-9 S14,125 S207,369 100.0000% S0 S1,000 Meas. & Regulating Station Equip - City S193,264 R-9 S14,125 S207,369 100.0000% S0 Meas. & Regulating Station Equip - City S193,264 R-9 S14,125 S207,369 100.0000% S0 Meas. & Regulating Station Equip - City S193,264 R-9 S14,125 S207,369 100.0000% S0 Meas. & Regulating Station Equip S1,778,820 R-10 S43,036,44 S2,334,282 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S36,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S36,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S36,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S36,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S36,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S29,398 S56,934 Mo.0000% S0 Meas. & Regulating Station Equip S557,536 R-13 S5,558 S0 Meas. & Regulating Station Equip S557,536 R-13 S5,558 S0 Meas. & Regulating Station Equip S557,597 R-24 S5,46,567 Meas. Meas. & Regulating Station Equip S557,597 S0 Meas. & Regulating Station Equip S557,597 R-24 S5,46,567 S5,46,573 Meas. & Regulating Station Equip S557,597 S0 Meas. & Regulating Station Equip S557,597 S0 Meas. & R		303.000	_		R-2			100.0000%		\$751,692
5 374.000 Land & Land Rights - DP \$2,143 R-5 \$50 \$12,143 100.0000% \$0 \$1 \$10.0000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.0000	3		TOTAL INTANGIBLE PLANT	\$0		\$751,692	\$751,692		\$0	\$751,692
5 374.000 Land & Land Rights - DP \$2,143 R-5 \$50 \$12,143 100.0000% \$0 \$1 \$10.0000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.00000% \$1 \$10.0000	4		DISTRIBUTION PLANT							
6 375.000 Structures & Improvements - DP \$505.047 R-6 \$505.047 R-6 \$505.047 S-70 \$0 \$100.0000% \$0 \$0 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$379.000 \$6 \$6 \$6 \$6 \$6 \$6 \$6		374.000		\$2.143	R-5	\$0	\$2.143	100.0000%	\$0	\$2,143
8 378.000 Meas. & Regulating Station Equip - City S193,264 R-9 \$14,125 \$27,881 100,0000% \$0 Meas. & Regulating Station Equip - City S193,264 R-9 \$14,125 \$27,881 100,0000% \$0 10 380.000 Merces \$70,842,905 R-10 \$3,303,604 \$74,146,509 100,0000% \$0 11 381.000 Meters \$2,396,638 R-11 \$543,654 \$2,934,292 100,0000% \$0 12 383,000 House Regulators \$4,778,820 R-12 \$373,468 \$51,522,80 100,0000% \$0 13 385,000 Industrial Meas. & Regulating Station Equip \$557,536 R-12 \$373,468 \$51,522,80 100,0000% \$0 15 Orthor Distribution Systems \$5,558 R-12 \$3,736,80 \$585,934 100,0000% \$0 16 S10 Meas. & Regulating Station Equip \$557,536 R-12 \$3,837,468 \$51,522,80 100,0000% \$0 17 All DISTRIBUTION PLANT \$5,7114,706 \$3,736,80 \$3,947,525 \$180,962,231 \$100,0000% \$0 18 305,000 ToTAL DISTRIBUTION PLANT \$5,711,14,706 \$10,0000% \$0 19 301,000 Uniquified Petroleum Gas Equipment \$759,970 \$10,0000% \$0 19 311,000 Uniquified Petroleum Gas Equipment \$759,970 \$100,0000% \$0 10 TRANSMISSION PLANT \$2,489,580 \$0 10 TOTAL REAUXION PLANT \$2,489,580 \$0 10 Structures & Improvements - FP \$3,497 R-23 \$0 \$3,497 100,0000% \$0 10 Structures & Improvements - FP \$2,497 R-23 \$0 \$3,497 100,0000% \$0 10 Structures & Improvements - FP \$2,497 R-23 \$0 \$3,497 100,0000% \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,835,576 R-24 \$112,597 \$2,948,573 100,0000% \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$113,429 \$2,987,530 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$113,429 \$2,987,530 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$113,429 \$2,987,530 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$114,425 \$2,898,530 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$0 10 Meas. & Regulating Station Equip - TP TOTAL TRANSMISSION PLANT \$2,874,101 \$0 10 Meas. & Regulating Station Equip - TP TOT				. ,					1	\$0
379.000 Meas. & Regulating Station Equip - City S193.264 R-9 \$14,125 \$207.389 100.0000% \$0	7	376.000	Gas Mains - DP	\$90,811,580	R-7	\$4,955,448	\$95,767,028	100.0000%	\$0	\$95,767,028
Sate Services S70,842,905 R-10 \$3,00,004 \$74,146,509 100,0000% \$0										\$2,165,648
10 380,000 Services \$70,842,905 R-10 \$3,303,084 \$74,146,509 100,0000% \$0 \$10 380,000 Meters \$10,0000% \$10 \$1	9	379.000		\$193,264	R-9	\$14,125	\$207,389	100.0000%	\$0	\$207,389
11 381,000 House Regulators \$2,390,638 R-11 \$43,684 \$51,528 \$100,0000% \$30 13 385,000 House Regulating Station Equip \$557,536 R-13 \$29,388 \$58,934 100,0000% \$30 15 387,000 Total Distribution Systems \$55,558 R-14 \$29,388 \$58,934 100,0000% \$30 16 PRODUCTION PLANT	10	200 000		\$70.942.00E	D 10	\$2 202 E04	\$74.446.E00	100 00000/	60	\$74,146,509
13 333.000 House Regulators S4,778,820 R-12 S373,488 S5,152,288 100,0000% S0 14 387.000 Other Distribution Systems S5,5558 R-14 S5,558 S9 100,0000% S0 15 PRODUCTION PLANT S1,711,114,706 S1,711,114,711,706 S1,711,114,706 S1,711,114,711,714,714,714,714,714,714,71									1	\$2,934,292
13 385,000 Other Distribution Systems \$557,536 R.14 \$23,398 \$586,934 100,0000% \$30										\$5,152,288
TOTAL DISTRIBUTION PLANT	13	385.000			R-13				\$0	\$586,934
PRODUCTION PLANT 304.000 Land & Land Rights - PP \$51.012 \$0 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0		387.000	·		R-14			100.0000%		\$0
17 304.000 Land & Land Rights - PP S1 R-17 S0 S0 100.0000% 50 18 305.000 Structures & Improvements - PP S511.012 S1 S759.970 S0 100.0000% 50 19 311.000 TOTAL PRODUCTION PLANT S248.958 S0 100.0000% 50 18 305.000 TOTAL PRODUCTION PLANT S248.958 S0 S248,958 S0 S248	15		TOTAL DISTRIBUTION PLANT	\$171,114,706		\$9,847,525	\$180,962,231		\$0	\$180,962,231
17 304.000 Land & Land Rights - PP \$51.012 \$50 100.0000% \$0 \$0 \$10 \$10.0000 \$10 \$10 \$10.0000 \$10 \$10 \$10.0000 \$10.00000 \$10.0000 \$10.0000 \$10.0000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.000000 \$10.00000 \$10.00000 \$10.00000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.00000000000000000000000000000000000	16		DRODUCTION BLANT							
18 305.000 Structures & Improvements - PP \$511,012 \$0 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0		304.000		\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
TOTAL PRODUCTION PLANT			_						1	\$0
TRANSMISSION PLANT	19	311.000	·		R-19		\$0	100.0000%	\$0	\$0
22 365.000 Land & Land Rights - TP \$0 R-22 \$0 \$0 100.0000% \$0 \$0 \$36.0000 \$36.0000 \$36.0000 \$36.0000 \$36.00000 \$36.00000 \$36.000000 \$36.000000000000000000000000000000000000	20		TOTAL PRODUCTION PLANT	-\$248,958		\$248,958	\$0		\$0	\$0
22 365.000 Land & Land Rights - TP \$0 R-22 \$0 \$0 100.0000% \$0 \$0 \$36.000 \$37.000 \$36.000 \$37.000 \$36.000 \$37.000 \$36.000 \$37.000 \$36.000 \$37.000 \$36.000 \$37.000 \$36.000 \$37.000 \$36.0000 \$36.0000000 \$36.000000000000000000000000000000000000			TO ANOMICO ION DI ANT							
23 366,000 3fructures & Improvements - TP \$3,497 \$2,985,976 \$5,2987,970 \$2,948,573 \$100,0000% \$0 \$0 \$30,000 \$20 \$30,000		265 000		60	B 22	*0	60	100 00000/	60	\$0
24 367,000 Gas Mains - TP \$2,35,976 R-24 \$112,597 \$2,346,73 \$100,0000% \$0			_			1				\$3,497
25 369.00 Meas. & Regulating Station Equip - TP \$34.628 \$2,874,101 \$2,874,101 \$100.000% \$0 \$0 \$100.000% \$0 \$0 \$100.000% \$0 \$0 \$0 \$0 \$0 \$0 \$0			•			1				\$2,948,573
INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. So TOTAL INCENTIVE COMPENSATION \$0 TOTAL INCENTIVE COMPENSATION \$0 TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									1	\$35,460
CAPITALIZATION Incentive Compensation Capitalization Adj. S0 TOTAL INCENTIVE COMPENSATION S0 S0 TOTAL INCENTIVE COMPENSATION S0 S0 S0 S0 S0 S0 S0 S	26		TOTAL TRANSMISSION PLANT	\$2,874,101		\$113,429	\$2,987,530		\$0	\$2,987,530
CAPITALIZATION Incentive Compensation Capitalization Adj. S0 TOTAL INCENTIVE COMPENSATION S0 S0 TOTAL INCENTIVE COMPENSATION S0 S0 S0 S0 S0 S0 S0 S	07		INDENTINE COMPENSATION							
Incentive Compensation Capitalization Adj. \$0	21									
TOTAL INCENTIVE COMPENSATION \$0	28			\$0	R-28	-\$391,225	-\$391,225	100.0000%	\$0	-\$391,225
GENERAL PLANT										-\$391,225
31 389.000 Land & Land Rights - GP \$0 \$0 \$390.000 \$100.0000% \$0 \$390.000 \$100.0000% \$0 \$390.000 \$100.0000% \$100.00000% \$100.00000% \$100.00000% \$100.00000			CAPITALIZATION							
31 389.000 Land & Land Rights - GP \$0 \$0 \$390.000 \$100.0000% \$0 \$390.000 \$100.0000% \$0 \$390.000 \$100.0000% \$100.00000% \$100.00000% \$100.00000% \$100.00000	20		OENEDAL DI ANT							
32 390.000 Structures & Improvements - GP \$837,942 R-32 \$2,689,415 \$3,527,357 100.0000% \$0 30 391.000 Office Furniture & Equipment \$42,416 R-33 \$462,502 \$504,918 100.0000% \$0 \$0 391.000 Office Furniture & Equipment - Fully \$19,424 R-34 \$848 \$20,272 100.0000% \$0 \$0 Accrued \$391.000 Mainframe Computers \$0 R-35 \$5,539 \$5,539 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0		290 000		¢n	D_21	*0	\$0	100 0000%	*0	\$0
33 391.000 Office Furniture & Equipment \$42,416 \$19,424 \$848 \$20,272 \$100.0000% \$0 \$0 \$0 \$0 \$10,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0			_			1				\$3,527,357
391.000 Office Furniture & Equipment - Fully \$19,424 R-34 \$848 \$20,272 100.0000% \$0 Accrued Accrued \$391.100 Mainframe Computers \$30 R-35 \$5,539 \$5,539 \$100.0000% \$0 \$30 391.200 Computer Equipment \$353,041 R-36 \$615,541 \$968,582 100.0000% \$0 \$30 391.200 Computer Equipment \$3,297,688 R-38 \$559,03 \$3,857,591 100.0000% \$0 \$30 393.000 Stores Equipment \$3,297,688 R-38 \$559,03 \$3,857,591 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0			•							\$504,918
35 391.100 Mainframe Computers \$0 R-35 \$5,539 \$5,539 \$100.0000% \$0 \$36 391.200 Computer Equipment - Fully Accrued \$38,517 R-37 \$7,061 \$45,578 \$100.0000% \$0 \$38 392.000 Transportation Equipment \$3,297,688 R-38 \$559,903 \$3,857,591 \$100.0000% \$0 \$39 393.000 Stores Equipment \$708,919 R-40 \$165,318 \$874,237 \$100.0000% \$0 \$0 \$394.000 Tools, Shop, & Garage Equipment \$708,919 R-40 \$165,318 \$874,237 \$100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0		391.000	· ·							\$20,272
391.200 Computer Equipment \$353,041 R-36 \$615,541 \$966,582 100.0000% \$0 30 391.200 Transportation Equipment \$3,297,688 R-38 \$559,903 \$3,857,591 100.0000% \$0 39 393.000 Stores Equipment \$708,919 R-40 \$165,318 \$874,237 100.0000% \$0 41 394.000 Tools, Shop, & Garage Equip - Fully \$1,179,315 R-41 \$39,999 \$1,219,314 100.0000% \$0 42 395.000 Laboratory Equipment \$25,156 R-42 \$8,467 \$33,623 100.0000% \$0 43 395.000 Laboratory Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Miscellaneous Equipment \$8317 R-47 \$10,712 \$11,529 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0										
391.200 Computer Equipment - Fully Accrued \$38,517 R-37 \$7,061 \$45,578 100.0000% \$0 39 393.000 Stores Equipment \$3,297,688 R-38 \$559,903 \$3,857,591 100.0000% \$0 394.000 Tools, Shop, & Garage Equipment \$708,919 R-40 \$165,318 \$874,237 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$5,539
38 392.000 Transportation Equipment \$3,297,688 R-38 \$559,903 \$3,857,591 100.0000% \$0 39 393.000 Stores Equipment \$708,919 R-40 \$165,318 \$874,237 100.0000% \$0 40 394.000 Tools, Shop, & Garage Equip - Fully \$1,179,315 R-41 \$39,999 \$1,219,314 100.0000% \$0 42 395.000 Laboratory Equipment \$25,156 R-42 \$8,467 \$33,623 100.0000% \$0 43 395.000 Laboratory Equipment - Fully Accrued \$10,463 R-43 \$400 \$10,863 100.0000% \$0 44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Miscellaneous Equipment - Fully \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0										\$968,582
39										\$45,578 \$3,857,591
40 394.000 Tools, Shop, & Garage Equipment \$708,919 R-40 \$165,318 \$874,237 100.0000% \$0 41 394.000 Tools, Shop, & Garage Equip - Fully Accrued Laboratory Equipment - Fully Accrued \$1,179,315 R-41 \$39,999 \$1,219,314 100.0000% \$0 42 395.000 Laboratory Equipment - Fully Accrued \$10,463 R-43 \$400 \$10,863 100.0000% \$0 44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment \$\$555,828 R-46 \$22,071 \$527,899 100.0000% \$0 47 398.000 Miscellaneous Equipment \$\$817 TOTAL GENERAL PLANT \$\$8,314,269 \$\$ GENERAL PLANT - ALLOCATED \$\$10,000 \$10,00000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,00000 \$10,00000 \$10,0000 \$1										-\$1,425
41 394.000 Tools, Shop, & Garage Equip - Fully Accrued \$1,179,315 R-41 \$39,999 \$1,219,314 100.0000% \$0 42 395.000 Laboratory Equipment - Fully Accrued \$25,156 R-42 \$8,467 \$33,623 100.0000% \$0 43 395.000 Laboratory Equipment - Fully Accrued \$10,463 R-43 \$400 \$10,863 100.0000% \$0 44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment - Fully Accrued \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0 47 398.000 Miscellaneous Equipment TOTAL GENERAL PLANT \$8,314,269 R-47 \$10,712 \$11,529 100.0000% \$0 49 GENERAL PLANT - ALLOCATED \$8,314,269 \$4,779,617 \$13,093,886 \$0						· ·				\$874,237
42 395.000 Laboratory Equipment \$25,156 R-42 \$8,467 \$33,623 100.0000% \$0 43 395.000 Laboratory Equipment - Fully Accrued \$10,463 R-43 \$400 \$10,863 100.0000% \$0 44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment - Fully \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment - Fully \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0 47 398.000 Miscellaneous Equipment \$8,314,269 R-47 \$10,712 \$11,529 100.0000% \$0 49 GENERAL PLANT - ALLOCATED \$8,314,269 \$4,779,617 \$13,093,886 \$0		394.000								\$1,219,314
43 395.000 Laboratory Equipment - Fully Accrued \$10,463 R-43 \$400 \$10,863 100.0000% \$0 44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment - Fully \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment - Fully \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0 47 398.000 Miscellaneous Equipment \$8,314,269 R-47 \$10,712 \$11,529 100.0000% \$0 48 GENERAL PLANT \$8,314,269 \$4,779,617 \$13,093,886 \$0							_			
44 396.000 Power Operated Equipment \$1,038,407 R-44 \$150,413 \$1,188,820 100.0000% \$0 45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment - Fully Accrued \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0 48 Miscellaneous Equipment TOTAL GENERAL PLANT \$8,314,269 R-47 \$10,712 \$11,529 \$100.0000% \$0 49 GENERAL PLANT - ALLOCATED \$8,314,269 \$4,779,617 \$13,093,886 \$0										\$33,623
45 397.000 Communications Equipment \$257,915 R-45 \$41,274 \$299,189 100.0000% \$0 46 397.000 Communications Equipment - Fully Accrued Miscellaneous Equipment \$817 TOTAL GENERAL PLANT \$8,314,269 R-47 \$10,712 \$11,529 \$100.0000% \$0 49 GENERAL PLANT - ALLOCATED										\$10,863 \$1,188,820
46 397.000 Communications Equipment - Fully \$505,828 R-46 \$22,071 \$527,899 100.0000% \$0 47 398.000 Miscellaneous Equipment \$817 TOTAL GENERAL PLANT \$8,314,269 \$8,314,269 \$ \$4,779,617 \$13,093,886 \$ \$0 49 GENERAL PLANT - ALLOCATED										\$299,189
47										\$527,899
48 TOTAL GENERAL PLANT \$8,314,269 \$4,779,617 \$13,093,886 \$0 49 GENERAL PLANT - ALLOCATED \$13,093,886			Accrued							
49 GENERAL PLANT - ALLOCATED		398.000			R-47			100.0000%		\$11,529
	48		TOTAL GENERAL PLANT	\$8,314,269		\$4,779,617	\$13,093,886		\$0	\$13,093,886
	49		GENERAL PLANT - ALLOCATED							
30	50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

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

<u>A</u> Reserve Adjustment	<u>B</u> Accumulated Depreciation Reserve	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total Adjustment	<u>F</u> Jurisdictional	<u>G</u> Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$751,692		\$0
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$552,310		\$0	
	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
	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
	To include estimated reserve through May 31, 2019. (Amenthor)		\$5,462,908		\$0	
	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
	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
	To include estimated reserve through May 31, 2019. (Amenthor)		\$14,125		\$0	
R-10	Services	380.000		\$3,303,604		\$0
	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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A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Reserve	2		2	⊑ Total	<u>-</u>	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To include estimated reserve through May 31,		\$543,654		\$0	
	2019. (Amenthor)					
R-12	House Regulators	383.000		\$373,468		\$0
	1. To include estimated reserve through May 31,		\$373,468		\$0	
	2019. (Amenthor)					
R-13	Industrial Meas. & Regulating Station Equip	385.000		\$29,398		\$0
	1. To include estimated reserve through May 31,		\$29,398		\$0	
	2019. (Amenthor)		,		**	
R-14	Other Distribution Systems	387.000		\$5,558		\$0
	1. To adjust the reserve balance. (Buttig)		\$5,558		\$0	
	1. To adjust the reserve balance. (buttig)		\$5,556		\$ 0	
R-18	Company of the compan	205 200		\$544.040		* 0
K-10	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
	To adjust the reserve balance. (Buttig)		\$759,970		\$0	
	1. To adjust the reserve balance. (Buttig)		\$133,910		\$ 0	
R-24	Can Maine TD	367.000		¢440 507		¢0
K-24	Gas Mains - TP	367.000		\$112,597		\$0
	1. To include estimated reserve through May 31,		\$112,597		\$0	
	2019. (Amenthor)					
R-25	Meas. & Regulating Station Equip - TP	369.000		\$832		\$0
	1. To include estimated reserve through May 31,		\$832		\$0	
	2019. (Amenthor)					
R-28	Incentive Compensation Capitalization Adj.			-\$391,225		\$0
	To remove capitalized incentive		-\$391,225		\$0	
	compensation reserve. (Kunst)		, ,-			
R-32	Structures & Improvements - GP	390.000		\$2,689,415		\$0

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Adjustment Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
Number	To include estimated reserve through May 31, 2019. (Amenthor)	Number	\$196,831	Amount	\$0	Aujustillellis
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$61,824		\$0	
	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
	To include estimated reserve through May 31, 2019. (Amenthor)		\$20,468		\$0	
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$26,945		\$0	
	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
	To include estimated reserve through May 31, 2019. (Amenthor)		\$848		\$0	
R-35	Mainframe Computers	391.100		\$5,539		\$0
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$5,539		\$0	
R-36	Computer Equipment	391.200		\$615,541		\$0
	To include estimated reserve through May 31, 2019. (Amenthor)		\$71,746		\$0	
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$140,790		\$0	
	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
	To include estimated reserve through May 31, 2019. (Amenthor)		\$7,061		\$0	

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A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Reserve	_	_	_	Total	_	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number R-38	Adjustments Description Transportation Equipment	Number 392.000	Amount	Amount \$559,903	Adjustments	Adjustments \$0
K-30	To include estimated reserve through May 31, 2019. (Amenthor)		\$510,458	\$339, 9 03	\$0	ψU
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$45,845		\$0	
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$3,600		\$0	
R-39	Stores Equipment	393.000		\$154		\$0
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$154		\$0	
R-40	Tools, Shop, & Garage Equipment	394.000		\$165,318		\$0
	To include estimated reserve through May 31, 2019. (Amenthor)		\$77,149	. ,	\$0	
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$3,617		\$0	
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$84,552		\$0	
R-41	Tools, Shop, & Garage Equip - Fully Accrued	394.000		\$39,999		\$0
	To include estimated reserve through May 31, 2019. (Amenthor)		\$39,999		\$0	
R-42	Laboratory Equipment	395.000		\$8,467		\$0
	To include estimated reserve through May 31, 2019. (Amenthor)		\$3,485		\$0	
	To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$229		\$0	
	To allocate plant in service from electric operations to gas operations. (Amenthor)		\$4,753		\$0	
R-43	Laboratory Equipment - Fully Accrued	395.000		\$400		\$0
	To include estimated reserve through May 31, 2019. (Amenthor)		\$400		\$0	

Accounting Schedule: 07 Sponsor: P. Amenthor

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

Accounting Schedule: 07 Sponsor: P. Amenthor

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
-	OPERATION AND MAINT. EXPENSE						
	Payroll	\$13,715,693	38.65	11.40	27.25	0.074658	\$1,023,986
	Pensions, OPEBs & Other Employee Benefits	\$1,886,558	38.65	19.13	19.52	0.053479	\$100,891
	Purchased Gas (back out)	-\$54,150,970	38.65	38.65	0.00	0.000000	\$0
	Incentive Compensation	\$986,427	38.65	252.23	-213.58	-0.585151	-\$577,209
-	Uncollectible Accounts	\$320,958	38.65	38.65	0.00	0.000000	\$0
	Cash Vouchers	\$67,793,721	38.65	37.00	1.65	0.004521	\$306,495
8	TOTAL OPERATION AND MAINT. EXPENSE	\$30,552,387					\$854,163
-	TAXES						
	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	TOTAL TAXES	\$9,553,689					-\$3,340,319
13	OTHER EXPENSES						
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	TOTAL OTHER EXPENSES	\$64,763,019					\$511,334
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,974,822
19	TAX OFFSET FROM RATE BASE						
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	TOTAL OFFSET FROM RATE BASE	\$10,403,921					-\$888,275
]					
25	TOTAL CASH WORKING CAPITAL REQUIRED		•	•			-\$2,863,097

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-3		OPERATING REVENUES	(DTL)				(i roin Auj. oci.)	(0+0)	I	(i folii Auj. ocii.)	(11 X 1) + 0	L 7 IV	- 10
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	occ note (1)	occ note (1)	Rev-5	Occ note (1)	\$40,985,625	100.0000%	-\$25,453,682	\$15,531,943	000 11010 (1)	000 11010 (1)
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		
4		CAS SURDI V EVDENSES											
1 2	740 000	GAS SUPPLY EXPENSES	\$2.033	¢o.	\$2.033	E-2	**	\$2.033	100.0000%	**	60.000	60	\$2.033
_	742.099	Natural Gas Production Equipment	, ,	\$0	. ,	E-2 E-3	\$0 -\$52,290,253	* ,	100.0000%	\$0	\$2,033	\$0	, ,
3	804.000	Natural Gas City Gate Purchases Other Gas Purchases	\$52,290,253	\$0	\$52,290,253	-	, ,	\$0 \$0		\$0	\$0	\$0 \$0	\$0
5	805.000 807.000	Purchased Gas Expense	-\$16,034 \$647,152	\$0 \$608,872	-\$16,034 \$38,280	E-4 E-5	\$16,034 \$7,405	\$654,557	100.0000% 100.0000%	\$0 \$0	\$0 \$654,557	\$616,277	\$0 \$38,280
5	808.000	Gas Withdrawn From Storage	\$1,876,751	\$000,072	\$36,260 \$1,876,751	E-6	-\$1,876,751	\$054,557	100.0000%	\$0	\$034,337	\$010,277	\$30,280 \$0
7	813.000	Other Gas Supply Expense	\$1,876,751	\$0 \$0	\$28,050	E-7	-\$1,070,751	\$28,050	100.0000%	\$0	\$28,050	\$0	\$28,050
, 8	013.000	TOTAL GAS SUPPLY EXPENSES	\$54,828,205	\$608,872	\$54,219,333	L-7	-\$54,143,565	\$684,640	100.0000 /8	\$0	\$684,640	\$616,277	\$68,363
·		TOTAL GAO COLLET EXITENDES	\$04,020,200	4000,012	ψ0-1,210,000		\$04,140,000	\$604,040		40	ψ00-1,0-10	ψ010,211	400,000
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	\$0,023	\$2,100	E-15	\$0	\$2,100	100.0000%	\$0	\$2,100	\$3,007	\$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 &	\$561,198	\$425,002	\$136,196	E-23	\$5,172	\$566,370	100.0000%	\$0	\$566,370	\$430,171	\$136,199
		Engineering											
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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income bescription	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
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	\$165,222	\$55,645	\$109,577	E-34	-\$19,194	\$146,028	100.0000%	\$0	\$146,028	\$56,322	\$89,706
		Station Equip General	,,	,,.	,,	-	, , , ,	, ,,,		, -	, ,,,	, , .	, ,
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		TOTAL DISTRIBUTION EXPENSES	\$11,650,902	\$7,139,494	\$4,511,408		-\$139,125	\$11,511,777		\$0	\$11,511,777	\$7,226,320	\$4,285,457
41		CUSTOMER ACCOUNTS EXPENSE											
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		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,877,802	\$1,350,876	\$2,526,926		\$26,554	\$3,904,356		\$0	\$3,904,356	\$1,367,305	\$2,537,051
48		CUSTOMER SERVICE & INFO. EXP.											
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		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,138,982	\$835,802	\$303,180		\$5,177	\$1,144,159		\$0	\$1,144,159	\$845,967	\$298,192
53		SALES EXPENSES											
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		TOTAL SALES EXPENSES	\$77,402	\$72,503	\$4,899		\$881	\$78,283		\$0	\$78,283	\$73,384	\$4,899
57		ADMIN. & GENERAL EXPENSES											
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

Account			<u>D</u>	_ <u>E</u>	<u>. E</u>	<u>G</u>	_ <u>H</u>			<u> K</u>	-	<u>M</u>
		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
000 000	Mice Conevel Evyenese	` '	600.447	£200 400	E 00	, ,	` /	400,00000/	. ,	` '		# = K \$240.445
			, ,							. ,	* /	\$240,445 \$1.001.761
												\$1,001,761
333.000		,			L-00			100.0000 /8				\$7.841.564
	TOTAL ADMIN. & GENERAL EXPENSES	\$13,733,029	\$4,707,440	\$11,020,101		-\$3,127,307	\$12,000,202		φ0	\$12,000,202	φ4,7 04,030	\$7,041,304
	DEPRECIATION EXPENSE											
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)
	TOTAL DEPRECIATION EXPENSE	\$11,448,562	\$0	\$0		\$0	\$11,448,562		\$2,276,039	\$13,724,601	\$0	\$0
	AMORTIZATION EXPENSE											
407.307		\$0	\$0	\$0	F-74	-\$68.062	-\$68,062	100.0000%	\$0	-\$68.062	\$0	-\$68.062
			\$0		E-75	\$0			\$0	,		\$700,000
	Weatherization Programs	*****	**	*****		1	4:,		••	41.00,000	**	4:00,000
407.000	Amortization of VSE/ISP Severance Pay	\$0	\$0	\$0	E-76	-\$122.698	-\$122.698	100.0000%	\$0	-\$122.698	\$0	-\$122,698
	Regulatory Asset	**	* -	• •	-	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	, ,	, ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	TOTAL AMORTIZATION EXPENSE	\$700,000	\$0	\$700,000		-\$190,760	\$509,240		\$0	\$509,240	\$0	\$509,240
	OTHER OPERATING EXPENSES											
408.010	Payroll Taxes	\$885,279	\$0	\$885,279	E-79	\$16,996	\$902,275	100.0000%	\$0	\$902,275	\$0	\$902,275
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
408.012	Gross Receipts Tax	\$7,058,880	\$0	\$7,058,880	E-81	-\$7,058,880	\$0	100.0000%	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING EXPENSES	\$16,261,307	\$0	\$16,261,307		-\$6,975,026	\$9,286,281		\$0	\$9,286,281	\$0	\$9,286,281
	TOTAL OPERATING EXPENSE	\$116,339,657	\$14,718,618	\$90,172,477		-\$64,543,187	\$51,796,470		\$2,276,039	\$54,072,509	\$14,897,618	\$25,450,290
	NET INCOME BEFORE TAXES	\$19.854.728					\$84,397,915		-\$61.552.820	\$22.845.095		
		, -, ,							* - , ,	, , , , , , , , , , , , , , , , , , , ,		
	INCOME TAXES											
409.000			See note (1)	See note (1)	E-86	See note (1)		100.0000%		. , ,	See note (1)	See note (1)
	TOTAL INCOME TAXES	\$11,545,823					\$11,545,823		-\$7,346,024	\$4,199,799		
	DEFERRED INCOME TAXES											
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)
411.000	Amortization of Deferred ITC	-\$33,560,523			E-90		-\$33,560,523	100.0000%	\$33,504,185	-\$56,338		
	TOTAL DEFERRED INCOME TAXES	-\$1,727,708					-\$1,727,708		\$1,142,456	-\$585,252		
	NET OPERATING INCOME	\$10,036,613				1	\$74,579,800	l .	-\$55,349,252	\$19,230,548		1
	407.307 407.338 407.000 408.010 408.011 408.012 409.000	931.000 Rents - Admin. Gen. Exp. 935.000 Maint. of General Plant TOTAL ADMIN. & GENERAL EXPENSES DEPRECIATION EXPENSE 403.000 Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE 407.307 Flotation Cost Regulatory Asset Energy Efficiency & Low Income Weatherization Programs 407.000 Amortization of VSE/ISP Severance Pay Regulatory Asset TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES 408.010 Payroll Taxes 408.011 Real Estate & Property Tax Gross Receipts Tax TOTAL OTHER OPERATING EXPENSES TOTAL OTHER OPERATING EXPENSES NET INCOME BEFORE TAXES INCOME TAXES Current Income Taxes TOTAL INCOME TAXES DEFERRED INCOME TAXES 410.000 Deferred Inc Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	930.000 Misc. General Expenses \$359,886 931.000 Rents - Admin. Gen. Exp. \$995,137 \$193,089 \$15,733,629 \$15,733	930.000 Misc. General Expenses \$359,886 \$36,417 \$91.000 Rents - Admin. Gen. Exp. \$995,137 \$0 \$935.000 Maint. of General Plant \$193,089 \$59,286 \$15,733,629 \$4,707,448 \$10,000 \$11,448,562 \$11,448,562 \$0 \$0 \$10,448,562 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	930.000 Misc. General Expenses \$359,886 \$36,417 \$323,469 \$931,000 Misc. General Plant \$995,137 \$0 \$905,135 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	930,000 Misc. General Expenses \$359,886 \$36,417 \$323,469 E-66 931,000 Misc. General Plant \$193,088 \$59,286 \$133,803 E-68 \$995,137 E-68 \$193,500 Maint. of General Plant \$193,088 \$59,286 \$133,803 E-68 \$15,733,629 \$4,707,448 \$11,026,181 E-68 \$15,733,629 \$4,707,448 \$11,026,181 E-68 \$15,733,629 \$4,707,448 \$11,026,181 E-68 \$15,733,629 \$4,707,448 \$11,026,181 E-68 \$10,000 \$10	930,000 Misc. General Expenses \$359,886 \$36,417 \$323,469 E-66 -\$82,581 \$310,000 Rents - Admin. Gen. Exp. \$995,137 \$0 \$995,137 \$0 \$995,137 \$0 \$3995,137 E-67 \$6,624 \$0,000 \$0 \$133,000 E-75 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	330,000 Misc. General Expenses \$359,886 \$36,417 \$323,469 E-66 \$82,581 \$277,305 \$391,000 Rents - Admin. Gen. Exp. \$393,137 E-67 \$6,524 \$1,001,761 \$313,009 \$55,286 \$133,803 E-68 \$4,087 \$4,087 \$189,002 \$10714, Admin. & General Plant \$133,089 \$55,286 \$133,803 E-68 \$4,087 \$189,002 \$10714, Admin. & General Plant \$133,089 \$59,286 \$13,3,803 E-68 \$4,087 \$189,002 \$10714, Admin. & General Plant \$133,089 \$55,286 \$13,3,803 E-68 \$4,087 \$189,002 \$10714, Admin. & General Plant \$133,089 \$55,286 \$13,2803 E-68 \$4,087 \$189,002 \$10714, Admin. & General Plant \$133,089 \$59,286 \$13,2803 \$11,026,181 \$11,026,181 \$13,090 \$1070,448 \$11,026,181 \$1	330,000 Misc. General Expenses \$359,886 \$36,417 \$323,469 \$6.66 \$82,581 \$277,305 100,0000%	330,000 Misc. General Expenses \$358,886 \$36,417 \$322,469 \$466 \$482,581 \$277,305 \$00,0000% \$0 \$00,000% \$00,00	930.00 Misc. General Expenses \$359,868 \$36,417 \$323,460 E-66 \$-\$22,581 \$277,305 100,0000% \$0 \$277,305 \$30 \$395,137 \$50 \$51,006,262 \$513,000 \$50 \$518,000,262 \$513,000 \$50 \$518,000,262 \$513,000 \$50 \$518,000,262 \$513,000 \$50 \$518,000,262 \$513,000 \$50 \$518,000,262 \$50 \$510,000 \$50 \$518,000,262 \$50 \$510,000 \$50 \$513,000 \$50 \$513,000 \$50 \$513,000 \$50 \$513,000 \$50 \$510,000,000 \$50 \$513,000 \$50 \$510,000,000 \$50 \$513,000 \$50 \$510,000,000 \$50 \$510,000 \$50 \$510,000,000 \$50 \$510,000,000 \$50 \$510,000,000 \$50 \$510,000,000 \$50 \$510,000,000 \$50 \$5700,000	930,000 Misc. General Expenses \$359,886 \$34,417 \$323,469 £-66 \$-67 \$-56,281 \$277,305 \$100,0000% \$0 \$277,305 \$38,890 \$935,037 \$100,0000 \$0 \$100,000% \$0 \$100,000% \$0 \$277,305 \$38,890 \$393,003 \$100,000% \$0 \$100,0

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

A Income	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-4	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$45,068,175	-\$45,068,175
	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
	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
	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
	To annualize special contract revenue. (Roling/Kliethermes)		\$0	\$0		\$0	\$771,980	
Rev-10	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$168	-\$168
	To adjust interruptible revenue. (Roling)		\$0	\$0		\$0	-\$168	
Rev-13	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	\$3,706	\$3,706
	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
	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
	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
	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
	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
	To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$29,309	\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	Gas Withdrawn From Storage	808.000	\$0	-\$1,876,751	-\$1,876,751	\$0	\$0	\$0
	To remove PGA gas expense. (Amenthor)		\$0	-\$1,876,751		\$0	\$0	
E-14	Mains - TE	856.000	\$44	\$0	\$44	\$0	\$0	\$0
	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	Distribution Operation Supervision & Engineering	870.000	\$5,169	\$3	\$5,172	\$0	\$0	\$0
	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	Distribution Mains & Services	874.000	\$17,242	\$33,508	\$50,750	\$0	\$0	\$0
	To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$68,243	\$0		\$0	\$0	
	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	Meas. & Regulating Station Expense - General	875.000	\$3,571	\$0	\$3,571	\$0	\$0	\$0
	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	Meter & House Regulator Expense	878.000	\$7,998	\$0	\$7,998	\$0	\$0	\$0
	To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$31,656	\$0		\$0	\$0	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	Customer Installation Expense	879.000	\$9,531	\$0	\$9,531	\$0	\$0	\$0
	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	Other Expenses - DE	880.000	\$11,126	-\$682	\$10,444	\$0	\$0	\$0
	To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$44,042	\$0		\$0	\$0	
	To align the incentive compensation accrual and payout. (Kunst)		-\$4,298	\$0		\$0	\$0	
	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	Rents - DE	881.000	\$0	-\$19,081	-\$19,081	\$0	\$0	\$0
	1. To annualize lease expense. (Caldwell)		\$0	-\$19,081		\$0	\$0	
E-32	Distribution Maint. Supervision & Engineering	885.000	\$1,668	-\$9,146	-\$7,478	\$0	\$0	\$0
	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	
F 00	Distribution Maint Of Mains	007.000	A7.50	#407.053	6400 700			**
E-33	Distribution Maint. Of Mains	887.000	\$7,584	-\$137,286	-\$129,702	\$0	\$0	\$0
	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	
	To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$137,286		\$0	\$0	

. <u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>н</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-34	Distribution Maint. Of Meas. & Regulating Station Equip General	889.000	\$677	-\$19,871	-\$19,194	\$0	\$0	\$0
	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
	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
	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
	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
	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	
		894.000	\$0	-\$12,888	-\$12,888	\$0	\$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	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
	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	\$(
	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	\$(
	To adjust uncollectible expense. (Amenthor)		\$0	-\$49,865		\$0	\$0	
E-46	Misc. Customer Accounts Expense	905.000	\$35	\$12	\$47	\$0	\$0	\$
	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	\$(
	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	\$
	To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$205		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 2. To remove institutional advertising & promotional	Number	Labor \$0	Non Labor -\$4,829	Total	Labor \$0	Non Labor \$0	Total
	giveaways. (Caldwell)		\$ 0	-\$4,629		20	\$ 0	
E-51	Misc. Customer Service & Info. Exp	910.000	\$9,768	\$8	\$9,776	\$0	\$0	\$(
	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	\$
	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	\$
	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	\$
	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	\$
	To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$339	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>Н</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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	
ļ	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	Property Insurance	924.000	\$0	-\$18,290	-\$18,290	\$0	\$0	\$0
ļ	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	Injuries & Damages	925.000	\$132	-\$205,431	-\$205,299	\$0	\$0	\$0
	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	Employee Welfare Expenses	926.000	\$0	-\$2,386,866	-\$2,386,866	\$0	\$0	\$0
	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	Regulatory Commission Expenses	928.000	\$0	\$130,489	\$130,489	\$0	\$0	\$0
	To adjust rate case expense. (Kunst)		\$0	\$10,357	, -	\$0	\$0	
l.	2. To adjust PSC assessment. (Caldwell)		\$0					

A Income	В	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	3. To normalize external audit fees. (Caldwell)		\$0	-\$23,274		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation		\$0	\$1		\$0	\$0	
	factors. (Kunst)							
E-66	Misc. General Expenses	930.000	\$443	-\$83,024	-\$82,581	\$0	\$0	\$0
	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	Rents - Admin. Gen. Exp.	931.000	\$0	\$6,624	\$6,624	\$0	\$0	\$0
	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	Maint. of General Plant	935.000	\$721	-\$4,808	-\$4,087	\$0	\$0	\$0
	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	
	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	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,276,039	\$2,276,039
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,684,831	
	To removed capitalized O&M depreciation expense. (Amenthor)		\$0	\$0		\$0	-\$408,792	
E-74	Flotation Cost Regulatory Asset	407.307	\$0	-\$68,062	-\$68,062	\$0	\$0	\$0
	To return the overcollection associated with the flotation cost regulatory asset. (Ferguson)		\$0	-\$68,062		\$0	\$0	

A Income Adj.	<u>B</u> Income Adjustment Description	<u>C</u> Account	<u>D</u> Company Adjustment Labor	E Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-76	Amortization of VSE/ISP Severance Pay Regulatory Asset	407.000	\$0	-\$122,698	-\$122,698	\$0	\$0	\$0
	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
	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
	To annualize property tax expense. (Kunst)		\$0	\$334,267		\$0	\$0	
	11. To annualize property tax expense. (Runst)		40	\$354,20 <i>1</i>		φυ	φυ	
	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
	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
	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
	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
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$33,504,185	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$59,276,781	-\$59,276,781
	Total Operating & Maint. Expense		\$179.000	-\$64.722.187	-\$64.543.187	\$0	-\$3,927,529	-\$3,927,529

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

	<u>A</u>					
Line	-	<u>B</u>	<u>C</u> Test	<u>D</u> 6.96%	<u>E</u> 7.21%	<u>F</u> 7.46%
Number	Description	Percentage Rate	Year	Return	Return	7.46% Return
Number	Description	Nate	I cai	Ketuiii	Netuin	Retuin
1	TOTAL NET INCOME BEFORE TAXES		\$22,845,095	\$21,282,136	\$22,153,933	\$23,025,729
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2	ADD TO NET INCOME BEFORE TAXES		* • • • • • • • • • • • • • • • • • • •	A40 =04 004	A40 =04 004	440 704 004
3	Book Depreciation Expense		\$13,724,601	\$13,724,601	\$13,724,601	\$13,724,601
4 5	Depreciation Charged to O&M TOTAL ADD TO NET INCOME BEFORE TAXES	-	\$418,487	\$418,487	\$418,487	\$418,487
Э	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
			\$20,007,002	420,001,002	420,001,002	\$20,001,002
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		*** *** ***	A0 0 47 057	*** 440 000	* 0.000.045
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	Ī	\$4,199,799	\$3,800,772	\$4,023,344	\$4,245,916
39	DEFERRED INCOME TAXES					
39 40	Deferred Income Taxes - Def. Inc. Tax.		-\$528,914	-\$528,914	-\$528,914	-\$528,914
40 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

Accounting Schedule: 11 Sponsor: L. Ferguson Page: 1 of 1

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

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.00%	Cost of Capital 9.50%	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	TOTAL CAPITALIZATION	\$8,039,551,814	100.00%		6.957%	7.207%	7.457%
8	PreTax Cost of Capital				8.500%	8.835%	9.171%