

Exhibit No.: -
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: ER-2021-0240
Date Prepared: 9/3/2021



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI

CASE NO. ER-2021-0240

Jefferson City, MO

September 2021

Ameren Missouri
Case No. ER-2021-0240
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.60% Return	<u>C</u> 6.73% Return	<u>D</u> 6.85% Return
1	Net Orig Cost Rate Base	\$10,046,066,321	\$10,046,066,321	\$10,046,066,321
2	Rate of Return	6.60%	6.73%	6.85%
3	Net Operating Income Requirement	\$662,939,917	\$675,597,960	\$688,256,004
4	Net Income Available	\$507,147,216	\$507,147,216	\$507,147,216
5	Additional Net Income Required	\$155,792,701	\$168,450,744	\$181,108,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$41,587,045	\$45,564,821	\$49,542,598
8	Current Income Tax Available	-\$7,370,643	-\$7,370,643	-\$7,370,643
9	Additional Current Tax Required	\$48,957,688	\$52,935,464	\$56,913,241
10	Revenue Requirement	\$204,750,389	\$221,386,208	\$238,022,029
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$204,750,389</u>	<u>\$221,386,208</u>	<u>\$238,022,029</u>

Ameren Missouri
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Test Year 12 Months Ending December 31, 2020
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$21,125,567,100
2	Less Accumulated Depreciation Reserve		\$8,800,716,093
3	Net Plant In Service		<u>\$12,324,851,007</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,053,984
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies (Caldwell)		\$265,334,589
8	Prepayments (Caldwell)		\$17,191,424
9	Emission Allowances and RECs (Ferguson)		\$0
10	Fuel Inventory-Oil (Ferguson)		\$3,101,666
11	Fuel Inventory-Coal (Ferguson)		\$107,686,165
12	Fuel Inventory-Gas (Ferguson)		\$1,180,865
13	Fuel Inventory-Nuclear (Ferguson)		\$144,812,191
14	PAYS Regulatory Asset (Kunst)		\$54,673
15	PISA Regulatory Asset (Kunst)		\$243,125,609
16	Meramec ADIT (4/5) to Tracker (Ferguson)		\$563,003
17	Pension Tracker - Current (Amenthor)		\$5,136,577
18	OPEB Tracker - ER-2012-0166 (Amenthor)		\$248,245
19	Over/Under Collected Amortizations in Rate Base (Ferguson)		<u>\$766,830</u>
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$747,147,853</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$74,378
23	State Tax Offset	0.2685%	\$46,890
24	City Tax Offset	65.0630%	\$260,249
25	Interest Expense Offset	14.8904%	\$28,616,557
26	Contributions in Aid of Construction		\$0
27	Customer Deposits (Caldwell)		\$19,768,766
28	Customer Advances for Construction (Caldwell)		\$961,019
29	Pension Tracker - ER-2012-0166 (Amenthor)		\$112,858
30	Pension Tracker - ER-2014-0258 (Amenthor)		\$211,422
31	Pension Tracker - ER-2016-0179 (Amenthor)		\$1,799,160
32	Pension Tracker - ER-2019-0335 (Amenthor)		\$33,552,636
33	OPEB Tracker - ER-2014-0258 (Amenthor)		\$231,168
34	OPEB Tracker - ER-2016-0179 (Amenthor)		\$473,637
35	OPEB Tracker - ER-2019-0335 (Amenthor)		\$6,014,809
36	OPEB Tracker - Current (Amenthor)		\$3,505
37	Accumulated Deferred Income Taxes (Ferguson)		\$2,925,350,875
38	Meramec Inventory 4/5 to Tracker (Ferguson)		<u>\$8,454,610</u>
39	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,025,932,539</u>

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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
40	Total Rate Base		<u>\$10,046,066,321</u>

Ameren Missouri
Case No. ER-2021-0240
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$100,173,057	P-2	\$0	\$100,173,057	100.0000%	\$0	\$100,173,057
3	303.000	Miscellaneous Intangibles - Production	\$421,780,868	P-3	\$28,616,970	\$450,397,838	100.0000%	\$0	\$450,397,838
4		Cloud Computing	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$521,953,925		\$28,616,970	\$550,570,895		\$0	\$550,570,895
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		MERAMEC STEAM PRODUCTION PLANT							
9	310.000	Land/Land Rights - Meramec	\$272,391	P-9	-\$217,913	\$54,478	100.0000%	\$0	\$54,478
10	311.000	Structures - Meramec	\$52,373,524	P-10	-\$41,898,819	\$10,474,705	100.0000%	\$0	\$10,474,705
11	312.000	Boiler Plant Equipment - Meramec	\$448,959,394	P-11	-\$359,167,515	\$89,791,879	100.0000%	\$0	\$89,791,879
12	314.000	Turbogenerator Units - Meramec	\$112,741,498	P-12	-\$90,193,198	\$22,548,300	100.0000%	\$0	\$22,548,300
13	315.000	Accessory Electric Equipment - Meramec	\$60,199,478	P-13	-\$48,030,860	\$12,168,618	100.0000%	\$0	\$12,168,618
14	316.000	Misc. Power Plant Equipment - Meramec	\$10,445,061	P-14	-\$8,167,926	\$2,277,135	100.0000%	\$0	\$2,277,135
15	316.210	Office Furniture - Meramec - Amortized	\$495,940	P-15	-\$396,752	\$99,188	100.0000%	\$0	\$99,188
16	316.220	Office Equipment - Meramec - Amortized	\$314,814	P-16	-\$251,851	\$62,963	100.0000%	\$0	\$62,963
17	316.230	Computers - Meramec - Amortized	\$559,195	P-17	-\$447,356	\$111,839	100.0000%	\$0	\$111,839
18	317.000	Meramec ARO	\$47,868,058	P-18	-\$47,868,058	\$0	100.0000%	\$0	\$0
19		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$734,229,353		-\$596,640,248	\$137,589,105		\$0	\$137,589,105
20		SIOUX STEAM PRODUCTION PLANT							
21	182.000	Sioux Post Op - 2010	\$45,069,631	P-21	\$0	\$45,069,631	100.0000%	\$0	\$45,069,631
22	182.000	Sioux Post Op - 2011 & 2012	\$154,988	P-22	\$0	\$154,988	100.0000%	\$0	\$154,988
23	310.000	Land/Land Rights - Sioux	\$911,783	P-23	\$0	\$911,783	100.0000%	\$0	\$911,783
24	311.000	Structures - Sioux	\$61,084,742	P-24	\$0	\$61,084,742	100.0000%	\$0	\$61,084,742
25	312.000	Boiler Plant Equipment - Sioux	\$1,057,512,080	P-25	\$18,438,041	\$1,075,950,121	100.0000%	\$0	\$1,075,950,121
26	314.000	Turbogenerator Units - Sioux	\$170,673,444	P-26	\$2,234,570	\$172,908,014	100.0000%	\$0	\$172,908,014
27	315.000	Accessory Electric Equipment - Sioux	\$139,689,905	P-27	\$7,871,242	\$147,561,147	100.0000%	\$0	\$147,561,147
28	316.000	Misc. Power Plant Equipment - Sioux	\$15,287,119	P-28	\$6,483,860	\$21,770,979	100.0000%	\$0	\$21,770,979
29	316.210	Office Furniture - Sioux - Amortized	\$1,538,249	P-29	\$0	\$1,538,249	100.0000%	\$0	\$1,538,249
30	316.220	Office Equipment - Sioux - Amortized	\$409,939	P-30	\$0	\$409,939	100.0000%	\$0	\$409,939
31	316.230	Computers - Sioux - Amortized	\$1,307,202	P-31	\$0	\$1,307,202	100.0000%	\$0	\$1,307,202
32	317.000	Sioux ARO	\$48,317,853	P-32	-\$48,317,853	\$0	100.0000%	\$0	\$0
33		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,541,956,935		-\$13,290,140	\$1,528,666,795		\$0	\$1,528,666,795
34		VENICE STEAM PRODUCTION PLANT							
35	310.000	Land/Land Rights - Venice	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	311.000	Structures - Venice	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	312.000	Boiler Plant Equipment - Venice	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$374,371	P-41	-\$374,371	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$13,364,165	P-44	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
45	311.000	Structures - Labadie	\$129,777,520	P-45	\$0	\$129,777,520	100.0000%	\$0	\$129,777,520
46	312.000	Boiler Plant Equipment - Labadie	\$1,095,595,127	P-46	\$11,903,331	\$1,107,498,458	100.0000%	\$0	\$1,107,498,458
47	312.300	Coal Cars - Labadie	\$76,902,103	P-47	\$0	\$76,902,103	100.0000%	\$0	\$76,902,103
48	312.200	Coal Car Leases - Labadie	\$27,710,798	P-48	-\$27,710,798	\$0	100.0000%	\$0	\$0
49	314.000	Turbogenerator Units - Labadie	\$269,904,004	P-49	\$2,726,293	\$272,630,297	100.0000%	\$0	\$272,630,297
50	315.000	Accessory Electric Equipment - Labadie	\$128,006,056	P-50	\$14,901,949	\$142,908,005	100.0000%	\$0	\$142,908,005
51	316.000	Misc. Power Plant Equipment - Labadie	\$19,478,984	P-51	\$10,219,291	\$29,698,275	100.0000%	\$0	\$29,698,275
52	316.210	Office Furniture - Labadie - Amortized	\$702,599	P-52	\$0	\$702,599	100.0000%	\$0	\$702,599
53	316.220	Office Equipment - Labadie - Amortized	\$2,277,041	P-53	\$0	\$2,277,041	100.0000%	\$0	\$2,277,041

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54	316.230	Computers - Labadie - Amortized	\$2,631,588	P-54	\$0	\$2,631,588	100.0000%	\$0	\$2,631,588
55	317.000	Labadie ARO	\$30,684,338	P-55	-\$30,684,338	\$0	100.0000%	\$0	\$0
56		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,797,034,323		-\$18,644,272	\$1,778,390,051		\$0	\$1,778,390,051
57		RUSH ISLAND STEAM PRODUCTION PLANT							
58	310.000	Land/Land Rights - Rush Island	\$979,537	P-58	\$0	\$979,537	100.0000%	\$0	\$979,537
59	311.000	Structures - Rush Island	\$103,786,504	P-59	\$0	\$103,786,504	100.0000%	\$0	\$103,786,504
60	312.000	Boiler Plant Equipment - Rush Island	\$545,129,794	P-60	\$452,733	\$545,582,527	100.0000%	\$0	\$545,582,527
61	314.000	Turbogenerator Units - Rush Island	\$171,821,146	P-61	\$136,496	\$171,957,642	100.0000%	\$0	\$171,957,642
62	315.000	Accessory Electric Equipment - Rush	\$66,399,975	P-62	\$2,404,082	\$68,804,057	100.0000%	\$0	\$68,804,057
63	316.000	Misc. Power Plant Equipment - Rush	\$16,795,127	P-63	\$3,991,002	\$20,786,129	100.0000%	\$0	\$20,786,129
64	316.210	Office Furniture - Rush Island - Amortized	\$690,643	P-64	\$0	\$690,643	100.0000%	\$0	\$690,643
65	316.220	Office Equipment - Rush Island - Amortized	\$455,841	P-65	\$0	\$455,841	100.0000%	\$0	\$455,841
66	316.230	Computers - Rush Island - Amortized	\$1,610,828	P-66	\$0	\$1,610,828	100.0000%	\$0	\$1,610,828
67	317.000	Rush Island ARO	\$29,816,854	P-67	-\$29,816,854	\$0	100.0000%	\$0	\$0
68		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$937,486,249		-\$22,832,541	\$914,653,708		\$0	\$914,653,708
69		COMMON STEAM PRODUCTION PLANT							
70	310.000	Land/Land Rights - Common	\$0	P-70	\$0	\$0	100.0000%	\$0	\$0
71	311.000	Structures - Common	\$1,976,445	P-71	\$0	\$1,976,445	100.0000%	\$0	\$1,976,445
72	312.000	Boiler Plant Equipment - Common	\$36,395,109	P-72	\$23,474	\$36,418,583	100.0000%	\$0	\$36,418,583
73	314.000	Turbogenerator Units - Common	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	315.000	Accessory Electric Equipment - Common	\$3,129,975	P-74	\$1,068,772	\$4,198,747	100.0000%	\$0	\$4,198,747
75	316.000	Misc. Power Plant Equipment - Common	\$17,331	P-75	\$1,394,174	\$1,411,505	100.0000%	\$0	\$1,411,505
76		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$2,486,420	\$44,005,280		\$0	\$44,005,280
77		TOTAL STEAM PRODUCTION	\$5,052,600,091		-\$649,295,152	\$4,403,304,939		\$0	\$4,403,304,939
78		NUCLEAR PRODUCTION							
79		CALLAWAY NUCLEAR PRODUCTION PLANT							
80	320.000	Land/Land Rights - Callaway	\$9,793,885	P-80	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
81	321.000	Structures - Callaway	\$979,990,440	P-81	-\$33,547	\$979,956,893	100.0000%	\$0	\$979,956,893
82	322.000	Reactor Plant Equipment - Callaway	\$1,362,278,343	P-82	\$28,695,199	\$1,390,973,542	100.0000%	\$0	\$1,390,973,542
83	323.000	Turbogenerator Units - Callaway	\$554,053,954	P-83	-\$37,796,820	\$516,257,134	100.0000%	\$0	\$516,257,134
84	324.000	Accessory Electric Equipment - Callaway	\$307,598,842	P-84	\$0	\$307,598,842	100.0000%	\$0	\$307,598,842
85	325.000	Misc. Power Plant Equipment - Callaway	\$159,141,300	P-85	-\$129,982	\$159,011,318	100.0000%	\$0	\$159,011,318
86	325.210	Office Furniture - Callaway - Amortized	\$17,922,119	P-86	\$0	\$17,922,119	100.0000%	\$0	\$17,922,119
87	325.220	Office Equipment - Callaway - Amortized	\$4,343,733	P-87	\$0	\$4,343,733	100.0000%	\$0	\$4,343,733
88	325.230	Computers - Callaway - Amortized	\$20,039,301	P-88	\$0	\$20,039,301	100.0000%	\$0	\$20,039,301
89	326.000	Callaway ARO	\$101,674,757	P-89	-\$101,674,757	\$0	100.0000%	\$0	\$0
90	182.000	Callaway Post Operational Costs	\$116,730,946	P-90	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
91	182.000	Callaway License Extension	\$2,811,966	P-91	\$0	\$2,811,966	100.0000%	\$0	\$2,811,966
92		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,636,379,586		-\$110,939,907	\$3,525,439,679		\$0	\$3,525,439,679
93		TOTAL NUCLEAR PRODUCTION	\$3,636,379,586		-\$110,939,907	\$3,525,439,679		\$0	\$3,525,439,679
94		HYDRAULIC PRODUCTION							
95		OSAGE HYDRAULIC PRODUCTION PLANT							
96	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-96	\$0	\$0	100.0000%	\$0	\$0
97	330.000	Land/Land Rights - Osage	\$10,543,391	P-97	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
98	331.000	Structures - Osage	\$10,087,540	P-98	\$0	\$10,087,540	100.0000%	\$0	\$10,087,540
99	332.000	Reservoirs - Osage	\$86,439,757	P-99	\$0	\$86,439,757	100.0000%	\$0	\$86,439,757
100	333.000	Water Wheels/Generators - Osage	\$65,731,158	P-100	\$5,025,193	\$70,756,351	100.0000%	\$0	\$70,756,351

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101	334.000	Accessory Electric Equipment - Osage	\$30,682,358	P-101	\$0	\$30,682,358	100.0000%	\$0	\$30,682,358
102	335.000	Misc. Power Plant Equipment - Osage	\$2,789,808	P-102	\$198,695	\$2,988,503	100.0000%	\$0	\$2,988,503
103	335.210	Office Furniture - Osage - Amortized	\$94,749	P-103	\$0	\$94,749	100.0000%	\$0	\$94,749
104	335.220	Office Equipment - Osage - Amortized	\$110,309	P-104	\$0	\$110,309	100.0000%	\$0	\$110,309
105	335.230	Computers - Osage - Amortized	\$624,129	P-105	\$0	\$624,129	100.0000%	\$0	\$624,129
106	336.000	Roads, Railroads, Bridges - Osage	\$77,445	P-106	\$0	\$77,445	100.0000%	\$0	\$77,445
107		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$207,180,644		\$5,223,888	\$212,404,532		\$0	\$212,404,532
108		KEOKUK HYDRAULIC PRODUCTION PLANT							
109	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-110	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
111	331.000	Structures - Keokuk	\$10,654,732	P-111	\$0	\$10,654,732	100.0000%	\$0	\$10,654,732
112	332.000	Reservoirs - Keokuk	\$18,654,170	P-112	\$0	\$18,654,170	100.0000%	\$0	\$18,654,170
113	333.000	Water Wheels/Generators - Keokuk	\$139,245,701	P-113	\$44,104,778	\$183,350,479	100.0000%	\$0	\$183,350,479
114	334.000	Accessory Electric Equipment - Keokuk	\$21,011,202	P-114	\$0	\$21,011,202	100.0000%	\$0	\$21,011,202
115	335.000	Misc. Power Plant Equipment - Keokuk	\$4,203,034	P-115	\$266,002	\$4,469,036	100.0000%	\$0	\$4,469,036
116	335.210	Office Furniture - Keokuk - Amortized	\$82,793	P-116	\$0	\$82,793	100.0000%	\$0	\$82,793
117	335.220	Office Equipment - Keokuk - Amortized	\$154,171	P-117	\$0	\$154,171	100.0000%	\$0	\$154,171
118	335.230	Computers - Keokuk - Amortized	\$352,841	P-118	\$0	\$352,841	100.0000%	\$0	\$352,841
119	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-119	\$0	\$114,926	100.0000%	\$0	\$114,926
120		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$201,707,368		\$44,370,780	\$246,078,148		\$0	\$246,078,148
121		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
122	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-122	\$0	\$327,672	100.0000%	\$0	\$327,672
123	331.000	Structures - Taum Sauk	\$21,594,590	P-123	\$0	\$21,594,590	100.0000%	\$0	\$21,594,590
124	332.000	Reservoirs - Taum Sauk	\$12,341,530	P-124	\$0	\$12,341,530	100.0000%	\$0	\$12,341,530
125	333.000	Water Wheels/Generators - Taum Sauk	\$109,988,402	P-125	\$261,502	\$110,249,904	100.0000%	\$0	\$110,249,904
126	334.000	Accessory Electric Equipment - Taum Sauk	\$14,085,275	P-126	\$0	\$14,085,275	100.0000%	\$0	\$14,085,275
127	335.000	Misc. Power Plant Equipment - Taum Sauk	\$6,271,633	P-127	\$173,923	\$6,445,556	100.0000%	\$0	\$6,445,556
128	335.210	Office Furniture - Taum Sauk - Amortized	\$147,065	P-128	\$0	\$147,065	100.0000%	\$0	\$147,065
129	335.220	Office Equipment - Taum Sauk - Amortized	\$1,260,725	P-129	\$0	\$1,260,725	100.0000%	\$0	\$1,260,725
130	335.230	Computers - Taum Sauk - Amortized	\$674,004	P-130	\$0	\$674,004	100.0000%	\$0	\$674,004
131	336.000	Roads, Railroads, Bridges - Taum Sauk	\$232,752	P-131	\$0	\$232,752	100.0000%	\$0	\$232,752
132		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$166,923,648		\$435,425	\$167,359,073		\$0	\$167,359,073
133		TOTAL HYDRAULIC PRODUCTION	\$575,811,660		\$50,030,093	\$625,841,753		\$0	\$625,841,753
134		OTHER PRODUCTION							
135		OTHER PRODUCTION PLANT							
136	340.000	Land/Land Rights - CTG	\$6,558,062	P-136	\$0	\$6,558,062	100.0000%	\$0	\$6,558,062
137	340.000	Land/Land Rights - Wind	\$558,564	P-137	\$0	\$558,564	100.0000%	\$0	\$558,564
138	340.000	Land/Land Rights - Solar	\$336,744	P-138	\$0	\$336,744	100.0000%	\$0	\$336,744
139	340.000	Land/Land Rights - Landfill Gas	\$17,669	P-139	\$0	\$17,669	100.0000%	\$0	\$17,669
140	341.000	Structures - CTG	\$40,547,358	P-140	\$0	\$40,547,358	100.0000%	\$0	\$40,547,358
141	341.000	Structures - Wind	\$39,688,422	P-141	\$0	\$39,688,422	100.0000%	\$0	\$39,688,422
142	341.000	Structures - Solar	\$3,163,315	P-142	\$0	\$3,163,315	100.0000%	\$0	\$3,163,315
143	341.000	Structures - Landfill Gas	\$6,929,162	P-143	\$0	\$6,929,162	100.0000%	\$0	\$6,929,162
144	342.000	Fuel Holders - CTG	\$33,849,518	P-144	\$0	\$33,849,518	100.0000%	\$0	\$33,849,518
145	342.000	Fuel Holders - Landfill Gas	\$15,391,585	P-145	\$0	\$15,391,585	100.0000%	\$0	\$15,391,585
146	344.000	Generators - CTG	\$1,001,168,994	P-146	\$7,354,408	\$1,008,523,402	100.0000%	\$0	\$1,008,523,402
147	344.000	Generators - Solar	\$14,371,990	P-147	\$1,219,725	\$15,591,715	100.0000%	\$0	\$15,591,715
148	344.000	Generators - Wind	\$502,842,852	P-148	\$503,261,595	\$1,006,104,447	100.0000%	\$0	\$1,006,104,447
149	344.000	Generators - Landfill Gas	\$20,525,501	P-149	\$0	\$20,525,501	100.0000%	\$0	\$20,525,501
150	345.000	Accessory Electric Equipment - CTG	\$120,557,740	P-150	\$0	\$120,557,740	100.0000%	\$0	\$120,557,740

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151	345.000	Accessory Electric Equipment - Solar	\$5,666,136	P-151	\$0	\$5,666,136	100.0000%	\$0	\$5,666,136
152	345.000	Accessory Electric Equipment - Wind	\$70,838,620	P-152	\$0	\$70,838,620	100.0000%	\$0	\$70,838,620
153	345.000	Accessory Electric Equipment - Landfill Gas	\$6,744,240	P-153	\$0	\$6,744,240	100.0000%	\$0	\$6,744,240
154	346.000	Misc. Power Plant Equipment - CTG	\$7,185,169	P-154	\$0	\$7,185,169	100.0000%	\$0	\$7,185,169
155	346.000	Misc. Power Plant Equipment - Solar	\$69,369	P-155	\$0	\$69,369	100.0000%	\$0	\$69,369
156	346.000	Misc. Power Plant Equipment - Wind	\$18,877	P-156	\$0	\$18,877	100.0000%	\$0	\$18,877
157	346.000	Misc. Power Plant Equipment - Landfill Gas	\$1,803,609	P-157	\$0	\$1,803,609	100.0000%	\$0	\$1,803,609
158	346.210	Office Furniture - CTG - Amortized	\$247,928	P-158	\$0	\$247,928	100.0000%	\$0	\$247,928
159	346.210	Office Furniture - Landfill Gas - Amortized	\$51,221	P-159	\$0	\$51,221	100.0000%	\$0	\$51,221
160	346.220	Office Equipment - CTG - Amortized	\$418,740	P-160	\$0	\$418,740	100.0000%	\$0	\$418,740
161	346.220	Office Equipment - Wind - Amortized	\$17,690	P-161	\$0	\$17,690	100.0000%	\$0	\$17,690
162	346.220	Office Equipment - Landfill Gas - Amortized	\$29,145	P-162	\$0	\$29,145	100.0000%	\$0	\$29,145
163	346.230	Computers - CTG - Amortized	\$1,398,438	P-163	\$0	\$1,398,438	100.0000%	\$0	\$1,398,438
164	346.230	Computers - Solar - Amortized	\$31,940	P-164	\$0	\$31,940	100.0000%	\$0	\$31,940
165	346.230	Computers - Landfill Gas - Amortized	\$56,045	P-165	\$0	\$56,045	100.0000%	\$0	\$56,045
166	347.000	Other Production Plant ARO - Wind	\$35,998,038	P-166	-\$35,998,038	\$0	100.0000%	\$0	\$0
167		TOTAL OTHER PRODUCTION PLANT	\$1,937,082,681		\$475,837,690	\$2,412,920,371		\$0	\$2,412,920,371
168		TOTAL OTHER PRODUCTION	\$1,937,082,681		\$475,837,690	\$2,412,920,371		\$0	\$2,412,920,371
169		TOTAL PRODUCTION PLANT	\$11,201,874,018		-\$234,367,276	\$10,967,506,742		\$0	\$10,967,506,742
170		TRANSMISSION PLANT							
171	111.000	Accum. Amortization of Transmission Plant	\$0	P-171	\$0	\$0	100.0000%	\$0	\$0
172	350.000	Land/Land Rights - TP	\$57,261,647	P-172	\$0	\$57,261,647	100.0000%	\$0	\$57,261,647
173	352.000	Structures & Improvements - TP	\$9,956,601	P-173	\$0	\$9,956,601	100.0000%	\$0	\$9,956,601
174	353.000	Station Equipment - TP	\$413,358,199	P-174	\$12,372,280	\$425,730,479	100.0000%	\$0	\$425,730,479
175	354.000	Towers and Fixtures - TP	\$99,597,609	P-175	\$0	\$99,597,609	100.0000%	\$0	\$99,597,609
176	355.000	Poles and Fixtures - TP	\$558,657,654	P-176	\$0	\$558,657,654	100.0000%	\$0	\$558,657,654
177	356.000	Overhead Conductors & Devices - TP	\$343,620,006	P-177	\$59,050,027	\$402,670,033	100.0000%	\$0	\$402,670,033
178	359.000	Roads and Trails - TP	\$71,788	P-178	\$0	\$71,788	100.0000%	\$0	\$71,788
179		TOTAL TRANSMISSION PLANT	\$1,482,523,504		\$71,422,307	\$1,553,945,811		\$0	\$1,553,945,811
180		DISTRIBUTION PLANT							
181	360.000	Land/Land Rights - DP	\$36,586,933	P-181	-\$561,022	\$36,025,911	100.0000%	\$0	\$36,025,911
182	361.000	Structures & Improvements - DP	\$17,948,047	P-182	\$0	\$17,948,047	100.0000%	\$0	\$17,948,047
183	362.000	Station Equipment - DP	\$1,196,340,823	P-183	\$51,564,276	\$1,247,905,099	100.0000%	\$0	\$1,247,905,099
184	364.000	Poles, Towers, & Fixtures - DP	\$1,282,350,821	P-184	\$0	\$1,282,350,821	100.0000%	\$0	\$1,282,350,821
185	365.000	Overhead Conductors & Devices - DP	\$1,442,349,111	P-185	\$309,688,456	\$1,752,037,567	100.0000%	\$0	\$1,752,037,567
186	366.000	Underground Conduit - DP	\$591,799,313	P-186	\$0	\$591,799,313	100.0000%	\$0	\$591,799,313
187	367.000	Underground Conductors & Devices - DP	\$955,320,836	P-187	\$0	\$955,320,836	100.0000%	\$0	\$955,320,836
188	368.000	Line Transformers - DP	\$521,169,770	P-188	\$0	\$521,169,770	100.0000%	\$0	\$521,169,770
189	369.100	Services - Overhead - DP	\$214,886,697	P-189	\$0	\$214,886,697	100.0000%	\$0	\$214,886,697
190	369.200	Services - Underground - DP	\$182,120,703	P-190	\$0	\$182,120,703	100.0000%	\$0	\$182,120,703
191	370.000	Meters - DP	\$103,632,157	P-191	\$0	\$103,632,157	100.0000%	\$0	\$103,632,157
192	370.100	AMI Meters	\$49,460,710	P-192	\$45,214,917	\$94,675,627	100.0000%	\$0	\$94,675,627
193	371.000	Meter Installations - DP	\$164,613	P-193	\$0	\$164,613	100.0000%	\$0	\$164,613
194	373.000	Street Lighting and Signal Systems - DP	\$189,286,456	P-194	\$0	\$189,286,456	100.0000%	\$0	\$189,286,456
195		TOTAL DISTRIBUTION PLANT	\$6,783,416,990		\$405,906,627	\$7,189,323,617		\$0	\$7,189,323,617
196		INCENTIVE COMPENSATION CAPITALIZATION							
197	0.000	Incentive Compensation Capitalization Adj.	\$0	P-197	-\$54,328,614	-\$54,328,614	100.0000%	\$0	-\$54,328,614
198		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$54,328,614	-\$54,328,614		\$0	-\$54,328,614
199		GENERAL PLANT							
200	389.000	Land/Land Rights - GP	\$16,090,700	P-200	-\$1,468,475	\$14,622,225	100.0000%	\$0	\$14,622,225
201	390.000	Structures & Improvements - GP	\$4,037,118	P-201	-\$5,310,144	-\$1,273,026	100.0000%	\$0	-\$1,273,026
202	390.000	Structures & Improvements - Large - GP	\$350,488,764	P-202	\$3,646,171	\$354,134,935	100.0000%	\$0	\$354,134,935
203	390.500	Structures & Improvements - Training - GP	\$934,005	P-203	\$0	\$934,005	100.0000%	\$0	\$934,005

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204	391.000	Office Furniture & Equipment - GP - Amortized	\$53,391,788	P-204	\$4,695,511	\$58,087,299	100.0000%	\$0	\$58,087,299
205	391.100	Mainframe Computers - GP - Amortized	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	391.200	Personal Computers - GP - Amortized	\$75,814,481	P-206	-\$3,038,674	\$72,775,807	100.0000%	\$0	\$72,775,807
207	391.300	Office Equipment - GP - Amortized	\$4,057,745	P-207	-\$122,977	\$3,934,768	100.0000%	\$0	\$3,934,768
208	392.000	Transportation Equipment - GP	\$159,108,923	P-208	\$15,221,365	\$174,330,288	100.0000%	\$0	\$174,330,288
209	392.500	Transportation Equipment - Training - GP	\$159,841	P-209	\$0	\$159,841	100.0000%	\$0	\$159,841
210	393.000	Stores Equipment - GP - Amortized	\$5,070,789	P-210	-\$11,934	\$5,058,855	100.0000%	\$0	\$5,058,855
211	394.000	Tools, Shop, & Garage Equipment- GP - Amortized	\$31,519,594	P-211	-\$361,900	\$31,157,694	100.0000%	\$0	\$31,157,694
212	394.500	Tools, Shop, & Garage Equipment - Training - GP	\$2,116,666	P-212	\$0	\$2,116,666	100.0000%	\$0	\$2,116,666
213	395.000	Laboratory Equipment - GP	\$7,620,698	P-213	-\$15,053	\$7,605,645	100.0000%	\$0	\$7,605,645
214	396.000	Power Operated Equipment - GP	\$16,739,602	P-214	\$0	\$16,739,602	100.0000%	\$0	\$16,739,602
215	397.000	Communication Equipment - GP - Amortized	\$119,413,233	P-215	\$35,262,600	\$154,675,833	100.0000%	\$0	\$154,675,833
216	397.500	Communication Equipment - Training - GP	\$12,326	P-216	\$0	\$12,326	100.0000%	\$0	\$12,326
217	398.000	Miscellaneous Equipment - GP - Amortized	\$3,046,734	P-217	\$20,429,152	\$23,475,886	100.0000%	\$0	\$23,475,886
218	399.000	General Plant ARO	\$2,551,590	P-218	-\$2,551,590	\$0	100.0000%	\$0	\$0
219		TOTAL GENERAL PLANT	\$852,174,597		\$66,374,052	\$918,548,649		\$0	\$918,548,649
220		TOTAL PLANT IN SERVICE	\$20,841,943,034		\$283,624,066	\$21,125,567,100		\$0	\$21,125,567,100

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P-3	Miscellaneous Intangibles - Production	303.000		\$28,616,970		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$47,922,463		\$0	
	2. To allocate estimated plant to gas operations. (Caldwell)		-\$19,290,383		\$0	
	3. To remove investment related to the paperless bill credit per the stipulation in ER-2019-0335. (Kunst)		-\$15,110		\$0	
P-9	Land/Land Rights - Meramec	310.000		-\$217,913		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$217,913		\$0	
P-10	Structures - Meramec	311.000		-\$41,898,819		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$41,898,819		\$0	
P-11	Boiler Plant Equipment - Meramec	312.000		-\$359,167,515		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$359,167,515		\$0	
P-12	Turbogenerator Units - Meramec	314.000		-\$90,193,198		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$90,193,198		\$0	
P-13	Accessory Electric Equipment - Meramec	315.000		-\$48,030,860		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$643,613		\$0	
	2. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$48,674,473		\$0	
P-14	Misc. Power Plant Equipment - Meramec	316.000		-\$8,167,926		\$0

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	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$940,615		\$0	
	2. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$9,108,541		\$0	
P-15	Office Furniture - Meramec - Amortized	316.210		-\$396,752		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$396,752		\$0	
P-16	Office Equipment - Meramec - Amortized	316.220		-\$251,851		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$251,851		\$0	
P-17	Computers - Meramec - Amortized	316.230		-\$447,356		\$0
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$447,356		\$0	
P-18	Meramec ARO	317.000		-\$47,868,058		\$0
	1. To remove ARO assets. (Caldwell)		-\$47,868,058		\$0	
P-25	Boiler Plant Equipment - Sioux	312.000		\$18,438,041		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$18,438,041		\$0	
P-26	Turbogenerator Units - Sioux	314.000		\$2,234,570		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,234,570		\$0	
P-27	Accessory Electric Equipment - Sioux	315.000		\$7,871,242		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$7,871,242		\$0	
P-28	Misc. Power Plant Equipment - Sioux	316.000		\$6,483,860		\$0

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	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$6,483,860		\$0	
P-32	Sioux ARO	317.000		-\$48,317,853		\$0
	1. To remove ARO assets. (Caldwell)		-\$48,317,853		\$0	
P-41	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO assets. (Caldwell)		-\$374,371		\$0	
P-46	Boiler Plant Equipment - Labadie	312.000		\$11,903,331		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$11,903,331		\$0	
P-48	Coal Car Leases - Labadie	312.200		-\$27,710,798		\$0
	1. To remove lease assets. (Caldwell)		-\$27,710,798		\$0	
P-49	Turbogenerator Units - Labadie	314.000		\$2,726,293		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,726,293		\$0	
P-50	Accessory Electric Equipment - Labadie	315.000		\$14,901,949		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$14,901,949		\$0	
P-51	Misc. Power Plant Equipment - Labadie	316.000		\$10,219,291		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$10,219,291		\$0	
P-55	Labadie ARO	317.000		-\$30,684,338		\$0
	1. To remove ARO assets. (Caldwell)		-\$30,684,338		\$0	
P-60	Boiler Plant Equipment - Rush Island	312.000		\$452,733		\$0

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	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$452,733		\$0	
P-61	Turbogenerator Units - Rush Island	314.000		\$136,496		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$136,496		\$0	
P-62	Accessory Electric Equipment - Rush	315.000		\$2,404,082		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,404,082		\$0	
P-63	Misc. Power Plant Equipment - Rush	316.000		\$3,991,002		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$3,991,002		\$0	
P-67	Rush Island ARO	317.000		-\$29,816,854		\$0
	1. To remove ARO assets. (Caldwell)		-\$29,816,854		\$0	
P-72	Boiler Plant Equipment - Common	312.000		\$23,474		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$23,474		\$0	
P-74	Accessory Electric Equipment - Common	315.000		\$1,068,772		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,068,772		\$0	
P-75	Misc. Power Plant Equipment - Common	316.000		\$1,394,174		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,394,174		\$0	
P-81	Structures - Callaway	321.000		-\$33,547		\$0
	1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$33,547		\$0	

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P-82	Reactor Plant Equipment - Callaway	322.000		\$28,695,199		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$28,695,199		\$0	
P-83	Turbogenerator Units - Callaway	323.000		-\$37,796,820		\$0
	1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$37,796,820		\$0	
P-85	Misc. Power Plant Equipment - Callaway	325.000		-\$129,982		\$0
	1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$129,982		\$0	
P-89	Callaway ARO	326.000		-\$101,674,757		\$0
	1. To remove ARO assets. (Caldwell)		-\$101,674,757		\$0	
P-100	Water Wheels/Generators - Osage	333.000		\$5,025,193		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$5,025,193		\$0	
P-102	Misc. Power Plant Equipment - Osage	335.000		\$198,695		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$198,695		\$0	
P-113	Water Wheels/Generators - Keokuk	333.000		\$44,104,778		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$44,104,778		\$0	
P-115	Misc. Power Plant Equipment - Keokuk	335.000		\$266,002		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$266,002		\$0	
P-125	Water Wheels/Generators - Taum Sauk	333.000		\$261,502		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$261,502		\$0	

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P-127	Misc. Power Plant Equipment - Taum Sauk	335.000		\$173,923		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$173,923		\$0	
P-146	Generators - CTG	344.000		\$7,354,408		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$7,354,408		\$0	
P-147	Generators - Solar	344.000		\$1,219,725		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,219,725		\$0	
P-148	Generators - Wind	344.000		\$503,261,595		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$510,261,595		\$0	
	2. To remove estimated investment for the C06 turbine at the Atchison wind facility not in service. (Kunst)		-\$7,000,000		\$0	
P-166	Other Production Plant ARO - Wind	347.000		-\$35,998,038		\$0
	1. To remove ARO assets. (Caldwell)		-\$35,998,038		\$0	
P-174	Station Equipment - TP	353.000		\$12,372,280		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$12,372,280		\$0	
P-177	Overhead Conductors & Devices - TP	356.000		\$59,050,027		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$59,050,027		\$0	
P-181	Land/Land Rights - DP	360.000		-\$561,022		\$0
	1. To adjust for the donation of the former central substation site. (Kunst)		-\$561,022		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-183	Station Equipment - DP	362.000		\$51,564,276		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$51,564,276		\$0	
P-185	Overhead Conductors & Devices - DP	365.000		\$309,688,456		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$309,688,456		\$0	
P-192	AMI Meters	370.100		\$45,214,917		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$45,214,917		\$0	
P-197	Incentive Compensation Capitalization Adj.			-\$54,328,614		\$0
	1. To assign incentive compensation to shareholders. (Kunst)		-\$54,328,614		\$0	
P-200	Land/Land Rights - GP	389.000		-\$1,468,475		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$440,403		\$0	
	2. To remove plant no longer in service. (Kunst)		-\$1,028,072		\$0	
P-201	Structures & Improvements - GP	390.000		-\$5,310,144		\$0
	1. To remove plant no longer in service. (Kunst)		-\$5,310,144		\$0	
P-202	Structures & Improvements - Large - GP	390.000		\$3,646,171		\$0
	1. To remove ARO assets. (Caldwell)		-\$3,537,503		\$0	
	2. To include estimated plant additions through September 30, 2021. (Caldwell)		\$16,487,204		\$0	
	3. To allocate plant to gas operations. (Caldwell)		-\$9,303,530		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-204	Office Furniture & Equipment - GP - Amortized	391.000		\$4,695,511		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$6,406,231		\$0	
	2. To allocate plant to gas operations. (Caldwell)		-\$1,710,720		\$0	
P-206	Personal Computers - GP - Amortized	391.200		-\$3,038,674		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$2,423,118		\$0	
	2. To remove estimated investment related to the cryptocurrency R&D project at Sioux. (Ferguson)		-\$615,556		\$0	
P-207	Office Equipment - GP - Amortized	391.300		-\$122,977		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$122,977		\$0	
P-208	Transportation Equipment - GP	392.000		\$15,221,365		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$15,221,365		\$0	
P-210	Stores Equipment - GP - Amortized	393.000		-\$11,934		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$11,934		\$0	
P-211	Tools, Shop, & Garage Equipment- GP - Amorti	394.000		-\$361,900		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$361,900		\$0	
P-213	Laboratory Equipment - GP	395.000		-\$15,053		\$0
	1. To allocate plant to gas operations. (Caldwell)		-\$15,053		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-215	Communication Equipment - GP - Amortized	397.000		\$35,262,600		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$35,262,600		\$0	
P-217	Miscellaneous Equipment - GP - Amortized	398.000		\$20,429,152		\$0
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$20,886,660		\$0	
	2. To allocate plant to gas operations. (Caldwell)		-\$70,896		\$0	
	3. To remove capitalized dues and donations. (Dhority)		-\$386,374		\$0	
	4. To remove capitalized miscellaneous expense. (Dhority)		-\$238		\$0	
P-218	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO assets. (Caldwell)		-\$2,551,590		\$0	
Total Plant Adjustments				\$283,624,066		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Franchises and Consents	\$100,173,057	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangibles - Production	\$450,397,838	0.00%	\$0	0	0.00%
4		Cloud Computing	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$550,570,895		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		MERAMEC STEAM PRODUCTION PLANT					
9	310.000	Land/Land Rights - Meramec	\$54,478	0.00%	\$0	0	0.00%
10	311.000	Structures - Meramec	\$10,474,705	8.73%	\$914,442	95	0.00%
11	312.000	Boiler Plant Equipment - Meramec	\$89,791,879	8.64%	\$7,758,018	55	0.00%
12	314.000	Turbogenerator Units - Meramec	\$22,548,300	6.19%	\$1,395,740	60	0.00%
13	315.000	Accessory Electric Equipment - Meramec	\$12,168,618	10.97%	\$1,334,897	75	0.00%
14	316.000	Misc. Power Plant Equipment - Meramec	\$2,277,135	21.81%	\$496,643	40	0.00%
15	316.210	Office Furniture - Meramec - Amortized	\$99,188	5.47%	\$5,426	20	0.00%
16	316.220	Office Equipment - Meramec - Amortized	\$62,963	8.19%	\$5,157	15	0.00%
17	316.230	Computers - Meramec - Amortized	\$111,839	20.86%	\$23,330	5	0.00%
18	317.000	Meramec ARO	\$0	0.00%	\$0	0	0.00%
19		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$137,589,105		\$11,933,653		
20		SIOUX STEAM PRODUCTION PLANT					
21	182.000	Sioux Post Op - 2010	\$45,069,631	0.00%	\$0	0	0.00%
22	182.000	Sioux Post Op - 2011 & 2012	\$154,988	0.00%	\$0	0	0.00%
23	310.000	Land/Land Rights - Sioux	\$911,783	0.00%	\$0	0	0.00%
24	311.000	Structures - Sioux	\$61,084,742	3.98%	\$2,431,173	95	0.00%
25	312.000	Boiler Plant Equipment - Sioux	\$1,075,950,121	7.92%	\$85,215,250	55	-2.00%
26	314.000	Turbogenerator Units - Sioux	\$172,908,014	7.23%	\$12,501,249	60	0.00%
27	315.000	Accessory Electric Equipment - Sioux	\$147,561,147	8.21%	\$12,114,770	75	0.00%
28	316.000	Misc. Power Plant Equipment - Sioux	\$21,770,979	9.76%	\$2,124,848	40	0.00%
29	316.210	Office Furniture - Sioux - Amortized	\$1,538,249	5.47%	\$84,142	20	0.00%
30	316.220	Office Equipment - Sioux - Amortized	\$409,939	1.21%	\$4,960	15	0.00%
31	316.230	Computers - Sioux - Amortized	\$1,307,202	17.89%	\$233,858	5	0.00%
32	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,528,666,795		\$114,710,250		
34		VENICE STEAM PRODUCTION PLANT					
35	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
37	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
39	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
40	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
41	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
43		LABADIE STEAM PRODUCTION UNIT					
44	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
45	311.000	Structures - Labadie	\$129,777,520	3.17%	\$4,113,947	95	-2.00%
46	312.000	Boiler Plant Equipment - Labadie	\$1,107,498,458	3.88%	\$42,970,940	55	-6.00%
47	312.300	Coal Cars - Labadie	\$76,902,103	0.31%	\$238,397	30	25.00%

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48	312.200	Coal Car Leases - Labadie	\$0	0.00%	\$0	0	-2.00%
49	314.000	Turbogenerator Units - Labadie	\$272,630,297	2.94%	\$8,015,331	60	-2.00%
50	315.000	Accessory Electric Equipment - Labadie	\$142,908,005	2.96%	\$4,230,077	75	0.00%
51	316.000	Misc. Power Plant Equipment - Labadie	\$29,698,275	3.96%	\$1,176,052	40	0.00%
52	316.210	Office Furniture - Labadie - Amortized	\$702,599	5.38%	\$37,800	20	0.00%
53	316.220	Office Equipment - Labadie - Amortized	\$2,277,041	6.56%	\$149,374	15	0.00%
54	316.230	Computers - Labadie - Amortized	\$2,631,588	20.29%	\$533,949	5	0.00%
55	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
56		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,778,390,051		\$61,465,867		
57		RUSH ISLAND STEAM PRODUCTION PLANT					
58	310.000	Land/Land Rights - Rush Island	\$979,537	0.00%	\$0	0	0.00%
59	311.000	Structures - Rush Island	\$103,786,504	3.44%	\$3,570,256	95	-1.00%
60	312.000	Boiler Plant Equipment - Rush Island	\$545,582,527	4.11%	\$22,423,442	55	-5.00%
61	314.000	Turbogenerator Units - Rush Island	\$171,957,642	3.38%	\$5,812,168	60	-2.00%
62	315.000	Accessory Electric Equipment - Rush	\$68,804,057	3.39%	\$2,332,458	75	-1.00%
63	316.000	Misc. Power Plant Equipment - Rush	\$20,786,129	5.05%	\$1,049,700	40	0.00%
64	316.210	Office Furniture - Rush Island - Amortized	\$690,643	5.93%	\$40,955	20	0.00%
65	316.220	Office Equipment - Rush Island - Amortized	\$455,841	3.22%	\$14,678	15	0.00%
66	316.230	Computers - Rush Island - Amortized	\$1,610,828	22.25%	\$358,409	5	0.00%
67	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
68		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$914,653,708		\$35,602,066		
69		COMMON STEAM PRODUCTION PLANT					
70	310.000	Land/Land Rights - Common	\$0	0.00%	\$0	0	0.00%
71	311.000	Structures - Common	\$1,976,445	6.81%	\$134,596	95	0.00%
72	312.000	Boiler Plant Equipment - Common	\$36,418,583	6.12%	\$2,228,817	55	-2.00%
73	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	60	0.00%
74	315.000	Accessory Electric Equipment - Common	\$4,198,747	6.70%	\$281,316	75	0.00%
75	316.000	Misc. Power Plant Equipment - Common	\$1,411,505	7.75%	\$109,392	40	0.00%
76		TOTAL COMMON STEAM PRODUCTION PLANT	\$44,005,280		\$2,754,121		
77		TOTAL STEAM PRODUCTION	\$4,403,304,939		\$226,465,957		
78		NUCLEAR PRODUCTION					
79		CALLAWAY NUCLEAR PRODUCTION PLANT					
80	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
81	321.000	Structures - Callaway	\$979,956,893	1.60%	\$15,679,310	90	-1.00%
82	322.000	Reactor Plant Equipment - Callaway	\$1,390,973,542	2.78%	\$38,669,064	60	-3.00%
83	323.000	Turbogenerator Units - Callaway	\$516,257,134	2.71%	\$13,990,568	50	-4.00%
84	324.000	Accessory Electric Equipment - Callaway	\$307,598,842	2.24%	\$6,890,214	75	-1.00%
85	325.000	Misc. Power Plant Equipment - Callaway	\$159,011,318	4.19%	\$6,662,574	35	0.00%
86	325.210	Office Furniture - Callaway - Amortized	\$17,922,119	5.44%	\$974,963	20	0.00%
87	325.220	Office Equipment - Callaway - Amortized	\$4,343,733	7.57%	\$328,821	15	0.00%
88	325.230	Computers - Callaway - Amortized	\$20,039,301	22.78%	\$4,564,953	5	0.00%
89	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
90	182.000	Callaway Post Operational Costs	\$116,730,946	0.00%	\$0	0	0.00%
91	182.000	Callaway License Extension	\$2,811,966	0.00%	\$0	0	0.00%
92		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,525,439,679		\$87,760,467		

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93		TOTAL NUCLEAR PRODUCTION	\$3,525,439,679		\$87,760,467		
94		HYDRAULIC PRODUCTION					
95		OSAGE HYDRAULIC PRODUCTION PLANT					
96	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%
97	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
98	331.000	Structures - Osage	\$10,087,540	3.38%	\$340,959	125	-2.00%
99	332.000	Reservoirs - Osage	\$86,439,757	2.89%	\$2,498,109	150	-1.00%
100	333.000	Water Wheels/Generators - Osage	\$70,756,351	2.88%	\$2,037,783	105	-7.00%
101	334.000	Accessory Electric Equipment - Osage	\$30,682,358	3.06%	\$938,880	65	-1.00%
102	335.000	Misc. Power Plant Equipment - Osage	\$2,988,503	4.51%	\$134,781	50	0.00%
103	335.210	Office Furniture - Osage - Amortized	\$94,749	5.25%	\$4,974	20	0.00%
104	335.220	Office Equipment - Osage - Amortized	\$110,309	6.74%	\$7,435	15	0.00%
105	335.230	Computers - Osage - Amortized	\$624,129	14.46%	\$90,249	5	0.00%
106	336.000	Roads, Railroads, Bridges - Osage	\$77,445	0.00%	\$0	60	0.00%
107		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,404,532		\$6,053,170		
108		KEOKUK HYDRAULIC PRODUCTION PLANT					
109	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
110	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
111	331.000	Structures - Keokuk	\$10,654,732	2.41%	\$256,779	125	-2.00%
112	332.000	Reservoirs - Keokuk	\$18,654,170	1.75%	\$326,448	150	-2.00%
113	333.000	Water Wheels/Generators - Keokuk	\$183,350,479	2.68%	\$4,913,793	105	-10.00%
114	334.000	Accessory Electric Equipment - Keokuk	\$21,011,202	2.63%	\$552,595	65	-1.00%
115	335.000	Misc. Power Plant Equipment - Keokuk	\$4,469,036	3.02%	\$134,965	50	0.00%
116	335.210	Office Furniture - Keokuk - Amortized	\$82,793	5.61%	\$4,645	20	0.00%
117	335.220	Office Equipment - Keokuk - Amortized	\$154,171	7.66%	\$11,809	15	0.00%
118	335.230	Computers - Keokuk - Amortized	\$352,841	40.53%	\$143,006	5	0.00%
119	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	1.06%	\$1,218	60	0.00%
120		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$246,078,148		\$6,345,258		
121		TAUM SAUK HYDRAULIC PRODUCTION PLANT					
122	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
123	331.000	Structures - Taum Sauk	\$21,594,590	1.34%	\$289,368	125	-5.00%
124	332.000	Reservoirs - Taum Sauk	\$12,341,530	2.40%	\$296,197	150	-3.00%
125	333.000	Water Wheels/Generators - Taum Sauk	\$110,249,904	2.02%	\$2,227,048	105	-23.00%
126	334.000	Accessory Electric Equipment - Taum Sauk	\$14,085,275	1.80%	\$253,535	65	-3.00%
127	335.000	Misc. Power Plant Equipment - Taum Sauk	\$6,445,556	2.34%	\$150,826	50	0.00%
128	335.210	Office Furniture - Taum Sauk - Amortized	\$147,065	5.10%	\$7,500	20	0.00%
129	335.220	Office Equipment - Taum Sauk - Amortized	\$1,260,725	7.17%	\$90,394	15	0.00%
130	335.230	Computers - Taum Sauk - Amortized	\$674,004	20.16%	\$135,879	5	0.00%
131	336.000	Roads, Railroads, Bridges - Taum Sauk	\$232,752	1.21%	\$2,816	60	0.00%
132		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$167,359,073		\$3,453,563		

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133		TOTAL HYDRAULIC PRODUCTION	\$625,841,753		\$15,851,991		
134		OTHER PRODUCTION					
135		OTHER PRODUCTION PLANT					
136	340.000	Land/Land Rights - CTG	\$6,558,062	0.00%	\$0	0	0.00%
137	340.000	Land/Land Rights - Wind	\$558,564	0.00%	\$0	0	0.00%
138	340.000	Land/Land Rights - Solar	\$336,744	0.00%	\$0	0	0.00%
139	340.000	Land/Land Rights - Landfill Gas	\$17,669	0.00%	\$0	0	0.00%
140	341.000	Structures - CTG	\$40,547,358	2.40%	\$973,137	40	-5.00%
141	341.000	Structures - Wind	\$39,688,422	2.90%	\$1,150,964	70	0.00%
142	341.000	Structures - Solar	\$3,163,315	5.17%	\$163,543	20	0.00%
143	341.000	Structures - Landfill Gas	\$6,929,162	2.40%	\$166,300	40	-5.00%
144	342.000	Fuel Holders - CTG	\$33,849,518	2.04%	\$690,530	45	-5.00%
145	342.000	Fuel Holders - Landfill Gas	\$15,391,585	2.04%	\$313,988	45	-5.00%
146	344.000	Generators - CTG	\$1,008,523,402	1.65%	\$16,640,636	45	-5.00%
147	344.000	Generators - Solar	\$15,591,715	6.71%	\$1,046,204	20	0.00%
148	344.000	Generators - Wind	\$1,006,104,447	3.67%	\$36,924,033	45	-1.00%
149	344.000	Generators - Landfill Gas	\$20,525,501	1.28%	\$262,726	10	40.00%
150	345.000	Accessory Electric Equipment - CTG	\$120,557,740	2.05%	\$2,471,434	40	-5.00%
151	345.000	Accessory Electric Equipment - Solar	\$5,666,136	4.13%	\$234,011	25	0.00%
152	345.000	Accessory Electric Equipment - Wind	\$70,838,620	3.66%	\$2,592,693	40	-5.00%
153	345.000	Accessory Electric Equipment - Landfill Gas	\$6,744,240	2.05%	\$138,257	40	-5.00%
154	346.000	Misc. Power Plant Equipment - CTG	\$7,185,169	2.11%	\$151,607	25	0.00%
155	346.000	Misc. Power Plant Equipment - Solar	\$69,369	5.11%	\$3,545	20	0.00%
156	346.000	Misc. Power Plant Equipment - Wind	\$18,877	2.89%	\$546	35	0.00%
157	346.000	Misc. Power Plant Equipment - Landfill Gas	\$1,803,609	2.11%	\$38,056	25	0.00%
158	346.210	Office Furniture - CTG - Amortized	\$247,928	7.74%	\$19,190	20	0.00%
159	346.210	Office Furniture - Landfill Gas - Amortized	\$51,221	7.74%	\$3,965	20	0.00%
160	346.220	Office Equipment - CTG - Amortized	\$418,740	7.65%	\$32,034	15	0.00%
161	346.220	Office Equipment - Wind - Amortized	\$17,690	7.65%	\$1,353	15	0.00%
162	346.220	Office Equipment - Landfill Gas - Amortized	\$29,145	7.65%	\$2,230	15	0.00%
163	346.230	Computers - CTG - Amortized	\$1,398,438	20.80%	\$290,875	5	0.00%
164	346.230	Computers - Solar - Amortized	\$31,940	20.80%	\$6,644	5	0.00%
165	346.230	Computers - Landfill Gas - Amortized	\$56,045	20.80%	\$11,657	5	0.00%
166	347.000	Other Production Plant ARO - Wind	\$0	0.00%	\$0	0	0.00%
167		TOTAL OTHER PRODUCTION PLANT	\$2,412,920,371		\$64,330,158		
168		TOTAL OTHER PRODUCTION	\$2,412,920,371		\$64,330,158		
169		TOTAL PRODUCTION PLANT	\$10,967,506,742		\$394,408,573		
170		TRANSMISSION PLANT					
171	111.000	Accum. Amortization of Transmission Plant	\$0	0.00%	\$0	0	0.00%
172	350.000	Land/Land Rights - TP	\$57,261,647	0.00%	\$0	0	0.00%
173	352.000	Structures & Improvements - TP	\$9,956,601	1.61%	\$160,301	70	-5.00%
174	353.000	Station Equipment - TP	\$425,730,479	1.52%	\$6,471,103	65	-5.00%
175	354.000	Towers and Fixtures - TP	\$99,597,609	2.47%	\$2,460,061	70	-40.00%
176	355.000	Poles and Fixtures - TP	\$558,657,654	3.12%	\$17,430,119	64	-100.00%
177	356.000	Overhead Conductors & Devices - TP	\$402,670,033	1.63%	\$6,563,522	75	-30.00%
178	359.000	Roads and Trails - TP	\$71,788	0.00%	\$0	70	0.00%
179		TOTAL TRANSMISSION PLANT	\$1,553,945,811		\$33,085,106		
180		DISTRIBUTION PLANT					

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
181	360.000	Land/Land Rights - DP	\$36,025,911	0.00%	\$0	0	0.00%
182	361.000	Structures & Improvements - DP	\$17,948,047	1.84%	\$330,244	60	-5.00%
183	362.000	Station Equipment - DP	\$1,247,905,099	1.87%	\$23,335,825	60	-10.00%
184	364.000	Poles, Towers, & Fixtures - DP	\$1,282,350,821	6.12%	\$78,479,870	58	-150.00%
185	365.000	Overhead Conductors & Devices - DP	\$1,752,037,567	1.97%	\$34,515,140	65	-50.00%
186	366.000	Underground Conduit - DP	\$591,799,313	2.33%	\$13,788,924	70	-50.00%
187	367.000	Underground Conductors & Devices - DP	\$955,320,836	2.57%	\$24,551,745	57	-40.00%
188	368.000	Line Transformers - DP	\$521,169,770	2.43%	\$12,664,425	42	0.00%
189	369.100	Services - Overhead - DP	\$214,886,697	3.99%	\$8,573,979	48	-170.00%
190	369.200	Services - Underground - DP	\$182,120,703	2.76%	\$5,026,531	60	-90.00%
191	370.000	Meters - DP	\$103,632,157	15.58%	\$16,145,890	28	-5.00%
194	370.100	AMI Meters	\$94,675,627	5.33%	\$5,046,211	20	-5.00%
192	371.000	Meter Installations - DP	\$164,613	1.18%	\$1,942	30	0.00%
193	373.000	Street Lighting and Signal Systems - DP	\$189,286,456	2.42%	\$4,580,732	40	-30.00%
195		TOTAL DISTRIBUTION PLANT	\$7,189,323,617		\$227,041,458		
196		INCENTIVE COMPENSATION CAPITALIZATION					
197		Incentive Compensation Capitalization Adj.	-\$54,328,614	3.51%	-\$1,906,934	0	0.00%
198		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$54,328,614		-\$1,906,934		
199		GENERAL PLANT					
200	389.000	Land/Land Rights - GP	\$14,622,225	0.00%	\$0	0	0.00%
201	390.000	Structures & Improvements - GP	-\$1,273,026	1.67%	-\$21,260	55	-10.00%
202	390.000	Structures & Improvements - Large - GP	\$354,134,935	1.93%	\$6,834,804	55	-10.00%
203	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	5	0.00%
204	391.000	Office Furniture & Equipment - GP - Amortized	\$58,087,299	4.67%	\$2,712,677	20	0.00%
205	391.100	Mainframe Computers - GP - Amortized	\$0	0.00%	\$0	0	0.00%
206	391.200	Personal Computers - GP - Amortized	\$72,775,807	21.83%	\$15,886,959	5	0.00%
207	391.300	Office Equipment - GP - Amortized	\$3,934,768	6.08%	\$239,234	15	0.00%
208	392.000	Transportation Equipment - GP	\$174,330,288	6.30%	\$10,982,808	11	15.00%
209	392.500	Transportation Equipment - Training - GP	\$159,841	0.00%	\$0	5	0.00%
210	393.000	Stores Equipment - GP - Amortized	\$5,058,855	5.02%	\$253,955	20	0.00%
211	394.000	Tools, Shop, & Garage Equipment- GP - Amortized	\$31,157,694	5.21%	\$1,623,316	20	0.00%
212	394.500	Tools, Shop, & Garage Equipment - Training - GP	\$2,116,666	0.00%	\$0	5	0.00%
213	395.000	Laboratory Equipment - GP	\$7,605,645	4.98%	\$378,761	20	0.00%
214	396.000	Power Operated Equipment - GP	\$16,739,602	6.66%	\$1,114,857	15	15.00%
215	397.000	Communication Equipment - GP - Amortized	\$154,675,833	6.72%	\$10,394,216	15	0.00%
216	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	5	0.00%
217	398.000	Miscellaneous Equipment - GP - Amortized	\$23,475,886	5.02%	\$1,178,489	20	0.00%
218	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
219		TOTAL GENERAL PLANT	\$918,548,649		\$51,578,816		
220		Total Depreciation	\$21,125,567,100		\$704,207,019		

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

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1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$26,107,080	R-2	\$3,194,683	\$29,301,763	100.0000%	\$0	\$29,301,763
3	303.000	Miscellaneous Intangibles - Production	\$189,239,367	R-3	\$38,860,591	\$228,099,958	100.0000%	\$0	\$228,099,958
4		Cloud Computing	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$215,346,447		\$42,055,274	\$257,401,721		\$0	\$257,401,721
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		MERAMEC STEAM PRODUCTION PLANT							
9	310.000	Land/Land Rights - Meramec	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	311.000	Structures - Meramec	\$43,258,659	R-10	-\$34,128,495	\$9,130,164	100.0000%	\$0	\$9,130,164
11	312.000	Boiler Plant Equipment - Meramec	\$372,175,981	R-11	-\$292,063,693	\$80,112,288	100.0000%	\$0	\$80,112,288
12	314.000	Turbogenerator Units - Meramec	\$98,898,715	R-12	-\$78,029,889	\$20,868,826	100.0000%	\$0	\$20,868,826
13	315.000	Accessory Electric Equipment - Meramec	\$47,059,614	R-13	-\$36,869,690	\$10,189,924	100.0000%	\$0	\$10,189,924
14	316.000	Misc. Power Plant Equipment - Meramec	\$5,966,392	R-14	-\$4,497,228	\$1,469,164	100.0000%	\$0	\$1,469,164
15	316.210	Office Furniture - Meramec - Amortized	\$251,400	R-15	-\$196,932	\$54,468	100.0000%	\$0	\$54,468
16	316.220	Office Equipment - Meramec - Amortized	\$192,518	R-16	-\$150,114	\$42,404	100.0000%	\$0	\$42,404
17	316.230	Computers - Meramec - Amortized	\$180,299	R-17	-\$110,495	\$69,804	100.0000%	\$0	\$69,804
18	317.000	Meramec ARO	\$29,158,926	R-18	-\$29,158,926	\$0	100.0000%	\$0	\$0
19		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$597,142,504		-\$475,205,462	\$121,937,042		\$0	\$121,937,042
20		SIOUX STEAM PRODUCTION PLANT							
21	182.000	Sioux Post Op - 2010	\$19,146,075	R-21	\$1,530,517	\$20,676,592	100.0000%	\$0	\$20,676,592
22	182.000	Sioux Post Op - 2011 & 2012	\$59,754	R-22	\$0	\$59,754	100.0000%	\$0	\$59,754
23	310.000	Land/Land Rights - Sioux	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures - Sioux	\$30,637,233	R-24	\$2,057,029	\$32,694,262	100.0000%	\$0	\$32,694,262
25	312.000	Boiler Plant Equipment - Sioux	\$431,832,726	R-25	\$28,561,725	\$460,394,451	100.0000%	\$0	\$460,394,451
26	314.000	Turbogenerator Units - Sioux	\$74,340,190	R-26	\$4,767,193	\$79,107,383	100.0000%	\$0	\$79,107,383
27	315.000	Accessory Electric Equipment - Sioux	\$49,560,031	R-27	\$6,613,955	\$56,173,986	100.0000%	\$0	\$56,173,986
28	316.000	Misc. Power Plant Equipment - Sioux	\$4,123,715	R-28	\$694,839	\$4,818,554	100.0000%	\$0	\$4,818,554
29	316.210	Office Furniture - Sioux - Amortized	\$364,732	R-29	\$76,951	\$441,683	100.0000%	\$0	\$441,683
30	316.220	Office Equipment - Sioux - Amortized	\$342,645	R-30	\$61,491	\$404,136	100.0000%	\$0	\$404,136
31	316.230	Computers - Sioux - Amortized	\$513,671	R-31	\$0	\$513,671	100.0000%	\$0	\$513,671
32	317.000	Sioux ARO	\$30,383,946	R-32	-\$30,383,946	\$0	100.0000%	\$0	\$0
33		TOTAL SIOUX STEAM PRODUCTION PLANT	\$641,304,718		\$13,979,754	\$655,284,472		\$0	\$655,284,472
34		VENICE STEAM PRODUCTION PLANT							
35	310.000	Land/Land Rights - Venice	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	311.000	Structures - Venice	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	312.000	Boiler Plant Equipment - Venice	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$192,252	R-41	-\$192,252	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$192,252		-\$192,252	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	311.000	Structures - Labadie	\$44,749,970	R-45	\$1,518,397	\$46,268,367	100.0000%	\$0	\$46,268,367
46	312.000	Boiler Plant Equipment - Labadie	\$328,211,376	R-46	\$18,010,291	\$346,221,667	100.0000%	\$0	\$346,221,667
47	312.300	Coal Cars - Labadie	\$55,220,082	R-47	\$397,969	\$55,618,051	100.0000%	\$0	\$55,618,051
48	312.200	Coal Car Leases - Labadie	\$5,838,565	R-48	-\$5,838,565	\$0	100.0000%	\$0	\$0
49	314.000	Turbogenerator Units - Labadie	\$116,485,573	R-49	\$5,310,055	\$121,795,628	100.0000%	\$0	\$121,795,628
50	315.000	Accessory Electric Equipment - Labadie	\$52,454,302	R-50	\$2,235,041	\$54,689,343	100.0000%	\$0	\$54,689,343
51	316.000	Misc. Power Plant Equipment - Labadie	\$6,122,044	R-51	\$706,309	\$6,828,353	100.0000%	\$0	\$6,828,353
52	316.210	Office Furniture - Labadie - Amortized	\$276,658	R-52	\$26,348	\$303,006	100.0000%	\$0	\$303,006
53	316.220	Office Equipment - Labadie - Amortized	\$403,483	R-53	\$113,909	\$517,392	100.0000%	\$0	\$517,392
54	316.230	Computers - Labadie - Amortized	\$1,148,652	R-54	\$394,739	\$1,543,391	100.0000%	\$0	\$1,543,391
55	317.000	Labadie ARO	\$21,864,587	R-55	-\$21,864,587	\$0	100.0000%	\$0	\$0
56		TOTAL LABADIE STEAM PRODUCTION UNIT	\$632,775,292		\$1,009,906	\$633,785,198		\$0	\$633,785,198

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57		RUSH ISLAND STEAM PRODUCTION PLANT							
58	310.000	Land/Land Rights - Rush Island	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	311.000	Structures - Rush Island	\$38,874,444	R-59	\$1,237,654	\$40,112,098	100.0000%	\$0	\$40,112,098
60	312.000	Boiler Plant Equipment - Rush Island	\$188,849,228	R-60	\$8,548,458	\$197,397,686	100.0000%	\$0	\$197,397,686
61	314.000	Turbogenerator Units - Rush Island	\$73,885,504	R-61	\$3,313,168	\$77,198,672	100.0000%	\$0	\$77,198,672
62	315.000	Accessory Electric Equipment - Rush	\$26,488,438	R-62	\$1,069,801	\$27,558,239	100.0000%	\$0	\$27,558,239
63	316.000	Misc. Power Plant Equipment - Rush	\$3,342,779	R-63	\$520,031	\$3,862,810	100.0000%	\$0	\$3,862,810
64	316.210	Office Furniture - Rush Island - Amortized	\$311,403	R-64	\$25,899	\$337,302	100.0000%	\$0	\$337,302
65	316.220	Office Equipment - Rush Island - Amortized	\$302,397	R-65	\$22,804	\$325,201	100.0000%	\$0	\$325,201
66	316.230	Computers - Rush Island - Amortized	\$667,398	R-66	\$241,625	\$909,023	100.0000%	\$0	\$909,023
67	317.000	Rush Island ARO	\$24,378,517	R-67	-\$24,378,517	\$0	100.0000%	\$0	\$0
68		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$357,100,108		-\$9,399,077	\$347,701,031		\$0	\$347,701,031
69		COMMON STEAM PRODUCTION PLANT							
70	310.000	Land/Land Rights - Common	\$0	R-70	\$0	\$0	100.0000%	\$0	\$0
71	311.000	Structures - Common	\$911,076	R-71	\$39,430	\$950,506	100.0000%	\$0	\$950,506
72	312.000	Boiler Plant Equipment - Common	\$19,988,926	R-72	\$770,005	\$20,758,931	100.0000%	\$0	\$20,758,931
73	314.000	Turbogenerator Units - Common	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	315.000	Accessory Electric Equipment - Common	\$1,492,149	R-74	\$76,402	\$1,568,551	100.0000%	\$0	\$1,568,551
75	316.000	Misc. Power Plant Equipment - Common	\$7,468	R-75	\$20,789	\$28,257	100.0000%	\$0	\$28,257
76		TOTAL COMMON STEAM PRODUCTION PLANT	\$22,399,619		\$906,626	\$23,306,245		\$0	\$23,306,245
77		TOTAL STEAM PRODUCTION	\$2,250,914,493		-\$468,900,505	\$1,782,013,988		\$0	\$1,782,013,988
78		NUCLEAR PRODUCTION							
79		CALLAWAY NUCLEAR PRODUCTION PLANT							
80	320.000	Land/Land Rights - Callaway	\$0	R-80	\$0	\$0	100.0000%	\$0	\$0
81	321.000	Structures - Callaway	\$633,156,488	R-81	\$10,069,345	\$643,225,833	100.0000%	\$0	\$643,225,833
82	322.000	Reactor Plant Equipment - Callaway	\$617,929,045	R-82	\$25,723,248	\$643,652,293	100.0000%	\$0	\$643,652,293
83	323.000	Turbogenerator Units - Callaway	\$281,206,127	R-83	\$9,363,565	\$290,569,692	100.0000%	\$0	\$290,569,692
84	324.000	Accessory Electric Equipment - Callaway	\$155,306,188	R-84	\$3,621,977	\$158,928,165	100.0000%	\$0	\$158,928,165
85	325.000	Misc. Power Plant Equipment - Callaway	\$40,151,249	R-85	\$6,348,866	\$46,500,115	100.0000%	\$0	\$46,500,115
86	325.210	Office Furniture - Callaway - Amortized	\$4,505,834	R-86	\$672,080	\$5,177,914	100.0000%	\$0	\$5,177,914
87	325.220	Office Equipment - Callaway - Amortized	\$2,032,918	R-87	\$217,295	\$2,250,213	100.0000%	\$0	\$2,250,213
88	325.230	Computers - Callaway - Amortized	\$6,859,127	R-88	\$3,005,895	\$9,865,022	100.0000%	\$0	\$9,865,022
89	326.000	Callaway ARO	-\$12,830,757	R-89	\$12,830,757	\$0	100.0000%	\$0	\$0
90	182.000	Callaway Post Operational Costs	\$102,595,678	R-90	\$2,765,601	\$105,361,279	100.0000%	\$0	\$105,361,279
91	182.000	Callaway License Extension	\$339,020	R-91	\$77,908	\$416,928	100.0000%	\$0	\$416,928
92		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,831,250,917		\$74,696,537	\$1,905,947,454		\$0	\$1,905,947,454
93		TOTAL NUCLEAR PRODUCTION	\$1,831,250,917		\$74,696,537	\$1,905,947,454		\$0	\$1,905,947,454
94		HYDRAULIC PRODUCTION							
95		OSAGE HYDRAULIC PRODUCTION PLANT							
96	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,512,980	R-96	\$79,218	\$6,592,198	100.0000%	\$0	\$6,592,198
97	330.000	Land/Land Rights - Osage	\$0	R-97	\$0	\$0	100.0000%	\$0	\$0
98	331.000	Structures - Osage	\$1,607,872	R-98	\$251,165	\$1,859,037	100.0000%	\$0	\$1,859,037
99	332.000	Reservoirs - Osage	\$21,835,007	R-99	\$1,030,794	\$22,865,801	100.0000%	\$0	\$22,865,801
100	333.000	Water Wheels/Generators - Osage	\$23,539,973	R-100	\$1,499,656	\$25,039,629	100.0000%	\$0	\$25,039,629
101	334.000	Accessory Electric Equipment - Osage	\$8,111,385	R-101	\$789,304	\$8,900,689	100.0000%	\$0	\$8,900,689
102	335.000	Misc. Power Plant Equipment - Osage	\$36,288	R-102	\$73,457	\$109,745	100.0000%	\$0	\$109,745
103	335.210	Office Furniture - Osage - Amortized	\$34,323	R-103	\$3,553	\$37,876	100.0000%	\$0	\$37,876
104	335.220	Office Equipment - Osage - Amortized	\$55,370	R-104	\$5,519	\$60,889	100.0000%	\$0	\$60,889
105	335.230	Computers - Osage - Amortized	\$395,067	R-105	\$93,620	\$488,687	100.0000%	\$0	\$488,687
106	336.000	Roads, Railroads, Bridges - Osage	\$122,067	R-106	-\$43,286	\$78,781	100.0000%	\$0	\$78,781
107		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$62,250,332		\$3,783,000	\$66,033,332		\$0	\$66,033,332

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108		KEOKUK HYDRAULIC PRODUCTION PLANT							
109	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$4,571,585	R-109	\$62,640	\$4,634,225	100.0000%	\$0	\$4,634,225
110	330.000	Land/Land Rights - Keokuk	\$0	R-110	\$0	\$0	100.0000%	\$0	\$0
111	331.000	Structures - Keokuk	\$2,469,767	R-111	\$148,634	\$2,618,401	100.0000%	\$0	\$2,618,401
112	332.000	Reservoirs - Keokuk	\$8,068,179	R-112	\$190,273	\$8,258,452	100.0000%	\$0	\$8,258,452
113	333.000	Water Wheels/Generators - Keokuk	\$35,773,543	R-113	\$3,060,631	\$38,834,174	100.0000%	\$0	\$38,834,174
114	334.000	Accessory Electric Equipment - Keokuk	\$4,503,125	R-114	\$393,960	\$4,897,085	100.0000%	\$0	\$4,897,085
115	335.000	Misc. Power Plant Equipment - Keokuk	\$761,132	R-115	\$94,309	\$855,441	100.0000%	\$0	\$855,441
116	335.210	Office Furniture - Keokuk - Amortized	\$53,760	R-116	\$3,105	\$56,865	100.0000%	\$0	\$56,865
117	335.220	Office Equipment - Keokuk - Amortized	\$72,540	R-117	\$7,712	\$80,252	100.0000%	\$0	\$80,252
118	335.230	Computers - Keokuk - Amortized	\$14,128	R-118	\$52,926	\$67,054	100.0000%	\$0	\$67,054
119	336.000	Roads, Railroads, Bridges - Keokuk	\$81,368	R-119	\$1,000	\$82,368	100.0000%	\$0	\$82,368
120		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$56,369,127		\$4,015,190	\$60,384,317		\$0	\$60,384,317
121		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
122	330.000	Land/Land Rights - Taum Sauk	\$0	R-122	\$0	\$0	100.0000%	\$0	\$0
123	331.000	Structures - Taum Sauk	\$4,932,185	R-123	\$221,885	\$5,154,070	100.0000%	\$0	\$5,154,070
124	332.000	Reservoirs - Taum Sauk	-\$6,063,716	R-124	\$221,222	-\$5,842,494	100.0000%	\$0	-\$5,842,494
125	333.000	Water Wheels/Generators - Taum Sauk	\$11,510,133	R-125	\$1,255,359	\$12,765,492	100.0000%	\$0	\$12,765,492
126	334.000	Accessory Electric Equipment - Taum Sauk	\$2,242,808	R-126	\$193,321	\$2,436,129	100.0000%	\$0	\$2,436,129
127	335.000	Misc. Power Plant Equipment - Taum Sauk	\$206,713	R-127	\$108,732	\$315,445	100.0000%	\$0	\$315,445
128	335.210	Office Furniture - Taum Sauk - Amortized	\$47,506	R-128	\$5,515	\$53,021	100.0000%	\$0	\$53,021
129	335.220	Office Equipment - Taum Sauk - Amortized	\$428,249	R-129	\$63,068	\$491,317	100.0000%	\$0	\$491,317
130	335.230	Computers - Taum Sauk - Amortized	\$200,727	R-130	\$101,101	\$301,828	100.0000%	\$0	\$301,828
131	336.000	Roads, Railroads, Bridges - Taum Sauk	\$101,228	R-131	\$2,566	\$103,794	100.0000%	\$0	\$103,794
132		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$13,605,833		\$2,172,769	\$15,778,602		\$0	\$15,778,602
133		TOTAL HYDRAULIC PRODUCTION	\$132,225,292		\$9,970,959	\$142,196,251		\$0	\$142,196,251
134		OTHER PRODUCTION							
135		OTHER PRODUCTION PLANT							
136	340.000	Land/Land Rights - CTG	\$0	R-136	\$0	\$0	100.0000%	\$0	\$0
137	340.000	Land/Land Rights - Wind	\$0	R-137	\$0	\$0	100.0000%	\$0	\$0
138	340.000	Land/Land Rights - Solar	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139	340.000	Land/Land Rights - Landfill Gas	\$0	R-139	\$0	\$0	100.0000%	\$0	\$0
140	341.000	Structures - CTG	\$19,520,889	R-140	\$883,064	\$20,403,953	100.0000%	\$0	\$20,403,953
141	341.000	Structures - Wind	\$58,375	R-141	\$1,050,751	\$1,109,126	100.0000%	\$0	\$1,109,126
142	341.000	Structures - Solar	\$433,031	R-142	\$118,625	\$551,656	100.0000%	\$0	\$551,656
143	341.000	Structures - Landfill Gas	\$1,113,578	R-143	\$0	\$1,113,578	100.0000%	\$0	\$1,113,578
144	342.000	Fuel Holders - CTG	\$17,528,923	R-144	\$960,202	\$18,489,125	100.0000%	\$0	\$18,489,125
145	342.000	Fuel Holders - Landfill Gas	\$1,901,753	R-145	\$0	\$1,901,753	100.0000%	\$0	\$1,901,753
146	344.000	Generators - CTG	\$595,679,784	R-146	\$14,725,689	\$610,405,473	100.0000%	\$0	\$610,405,473
147	344.000	Generators - Solar	\$3,691,846	R-147	\$470,805	\$4,162,651	100.0000%	\$0	\$4,162,651
148	344.000	Generators - Wind	\$778,905	R-148	\$20,993,230	\$21,772,135	100.0000%	\$0	\$21,772,135
149	344.000	Generators - Landfill Gas	\$5,308,029	R-149	\$643,836	\$5,951,865	100.0000%	\$0	\$5,951,865
150	345.000	Accessory Electric Equipment - CTG	\$65,364,395	R-150	\$3,083,891	\$68,448,286	100.0000%	\$0	\$68,448,286
151	345.000	Accessory Electric Equipment - Solar	\$757,886	R-151	\$212,480	\$970,366	100.0000%	\$0	\$970,366
152	345.000	Accessory Electric Equipment - Wind	\$109,210	R-152	\$1,965,772	\$2,074,982	100.0000%	\$0	\$2,074,982
153	345.000	Accessory Electric Equipment - Landfill Gas	\$1,781,222	R-153	\$0	\$1,781,222	100.0000%	\$0	\$1,781,222
154	346.000	Misc. Power Plant Equipment - CTG	\$4,616,910	R-154	\$534,814	\$5,151,724	100.0000%	\$0	\$5,151,724
155	346.000	Misc. Power Plant Equipment - Solar	\$8,010	R-155	\$0	\$8,010	100.0000%	\$0	\$8,010
156	346.000	Misc. Power Plant Equipment - Wind	\$45	R-156	\$524	\$569	100.0000%	\$0	\$569
157	346.000	Misc. Power Plant Equipment - Landfill Gas	\$690,604	R-157	\$0	\$690,604	100.0000%	\$0	\$690,604
158	346.210	Office Furniture - CTG - Amortized	\$199,451	R-158	\$11,218	\$210,669	100.0000%	\$0	\$210,669
159	346.210	Office Furniture - Landfill Gas - Amortized	\$16,283	R-159	\$0	\$16,283	100.0000%	\$0	\$16,283
160	346.220	Office Equipment - CTG - Amortized	\$211,725	R-160	\$22,848	\$234,573	100.0000%	\$0	\$234,573

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161	346.220	Office Equipment - Wind - Amortized	\$26	R-161	\$490	\$516	100.0000%	\$0	\$516
162	346.220	Office Equipment - Landfill Gas - Amortized	\$12,559	R-162	\$0	\$12,559	100.0000%	\$0	\$12,559
163	346.230	Computers - CTG - Amortized	\$505,405	R-163	\$222,964	\$728,369	100.0000%	\$0	\$728,369
164	346.230	Computers - Solar - Amortized	\$1,446	R-164	\$0	\$1,446	100.0000%	\$0	\$1,446
165	346.230	Computers - Landfill Gas - Amortized	-\$25,673	R-165	\$0	-\$25,673	100.0000%	\$0	-\$25,673
166	347.000	Other Production Plant ARO - Wind	\$0	R-166	\$0	\$0	100.0000%	\$0	\$0
167		TOTAL OTHER PRODUCTION PLANT	\$720,264,617		\$45,901,203	\$766,165,820		\$0	\$766,165,820
168		TOTAL OTHER PRODUCTION	\$720,264,617		\$45,901,203	\$766,165,820		\$0	\$766,165,820
169		TOTAL PRODUCTION PLANT	\$4,934,655,319		-\$338,331,806	\$4,596,323,513		\$0	\$4,596,323,513
170		TRANSMISSION PLANT							
171	111.000	Accum. Amortization of Transmission Plant	\$10,827,200	R-171	\$223,830	\$11,051,030	100.0000%	\$0	\$11,051,030
172	350.000	Land/Land Rights - TP	\$0	R-172	\$0	\$0	100.0000%	\$0	\$0
173	352.000	Structures & Improvements - TP	\$2,972,454	R-173	\$138,895	\$3,111,349	100.0000%	\$0	\$3,111,349
174	353.000	Station Equipment - TP	\$94,722,135	R-174	\$5,254,793	\$99,976,928	100.0000%	\$0	\$99,976,928
175	354.000	Towers and Fixtures - TP	\$55,629,074	R-175	\$1,449,146	\$57,078,220	100.0000%	\$0	\$57,078,220
176	355.000	Poles and Fixtures - TP	\$149,444,279	R-176	\$15,860,310	\$165,304,589	100.0000%	\$0	\$165,304,589
177	356.000	Overhead Conductors & Devices - TP	\$102,928,284	R-177	\$7,108,413	\$110,036,697	100.0000%	\$0	\$110,036,697
178	359.000	Roads and Trails - TP	\$94,154	R-178	-\$21,779	\$72,375	100.0000%	\$0	\$72,375
179		TOTAL TRANSMISSION PLANT	\$416,617,580		\$30,013,608	\$446,631,188		\$0	\$446,631,188
180		DISTRIBUTION PLANT							
181	360.000	Land/Land Rights - DP	\$0	R-181	\$0	\$0	100.0000%	\$0	\$0
182	361.000	Structures & Improvements - DP	\$6,790,943	R-182	\$240,953	\$7,031,896	100.0000%	\$0	\$7,031,896
183	362.000	Station Equipment - DP	\$301,588,486	R-183	\$15,490,409	\$317,078,895	100.0000%	\$0	\$317,078,895
184	364.000	Poles, Towers, & Fixtures - DP	\$1,082,063,490	R-184	\$48,376,685	\$1,130,440,175	100.0000%	\$0	\$1,130,440,175
185	365.000	Overhead Conductors & Devices - DP	\$522,768,319	R-185	\$35,936,850	\$558,705,169	100.0000%	\$0	\$558,705,169
186	366.000	Underground Conduit - DP	\$123,124,738	R-186	\$9,453,994	\$132,578,732	100.0000%	\$0	\$132,578,732
187	367.000	Underground Conductors & Devices - DP	\$276,915,858	R-187	\$15,691,145	\$292,607,003	100.0000%	\$0	\$292,607,003
188	368.000	Line Transformers - DP	\$195,462,852	R-188	\$9,224,705	\$204,687,557	100.0000%	\$0	\$204,687,557
189	369.100	Services - Overhead - DP	\$284,335,136	R-189	\$6,527,183	\$290,862,319	100.0000%	\$0	\$290,862,319
190	369.200	Services - Underground - DP	\$140,976,055	R-190	\$4,384,556	\$145,360,611	100.0000%	\$0	\$145,360,611
191	370.000	Meters - DP	\$49,382,760	R-191	\$3,085,648	\$52,468,408	100.0000%	\$0	\$52,468,408
192	370.100	AMI Meters	\$551,445	R-192	\$2,145,830	\$2,697,275	100.0000%	\$0	\$2,697,275
193	371.000	Meter Installations - DP	\$169,371	R-193	\$37	\$169,408	100.0000%	\$0	\$169,408
194	373.000	Street Lighting and Signal Systems - DP	\$85,860,049	R-194	\$4,727,429	\$90,587,478	100.0000%	\$0	\$90,587,478
195		TOTAL DISTRIBUTION PLANT	\$3,069,989,502		\$155,285,424	\$3,225,274,926		\$0	\$3,225,274,926
196		INCENTIVE COMPENSATION CAPITALIZATION							
197		Incentive Compensation Capitalization Adj.	\$0	R-197	-\$13,590,676	-\$13,590,676	100.0000%	\$0	-\$13,590,676
198		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$13,590,676	-\$13,590,676		\$0	-\$13,590,676
199		GENERAL PLANT							
200	389.000	Land/Land Rights - GP	\$0	R-200	\$0	\$0	100.0000%	\$0	\$0
201	390.000	Structures & Improvements - GP	\$4,172,322	R-201	\$57,832	\$4,230,154	100.0000%	\$0	\$4,230,154
202	390.000	Structures & Improvements - Large - GP	\$75,833,786	R-202	-\$4,313,091	\$71,520,695	100.0000%	\$0	\$71,520,695
203	390.500	Structures & Improvements - Training - GP	\$934,005	R-203	\$140,101	\$1,074,106	100.0000%	\$0	\$1,074,106
204	391.000	Office Furniture & Equipment - GP - Amortized	\$18,646,915	R-204	\$1,564,211	\$20,211,126	100.0000%	\$0	\$20,211,126
205	391.100	Mainframe Computers - GP - Amortized	\$0	R-205	\$0	\$0	100.0000%	\$0	\$0
206	391.200	Personal Computers - GP - Amortized	\$28,518,106	R-206	\$10,340,731	\$38,858,837	100.0000%	\$0	\$38,858,837
207	391.300	Office Equipment - GP - Amortized	\$2,108,449	R-207	\$162,099	\$2,270,548	100.0000%	\$0	\$2,270,548
208	392.000	Transportation Equipment - GP	\$66,842,608	R-208	\$10,003,177	\$76,845,785	100.0000%	\$0	\$76,845,785
209	392.500	Transportation Equipment - Training - GP	\$159,841	R-209	\$23,976	\$183,817	100.0000%	\$0	\$183,817
210	393.000	Stores Equipment - GP - Amortized	\$1,935,596	R-210	\$186,260	\$2,121,856	100.0000%	\$0	\$2,121,856
211	394.000	Tools, Shop, & Garage Equipment- GP - Amortized	\$11,547,433	R-211	\$1,063,920	\$12,611,353	100.0000%	\$0	\$12,611,353
212	394.500	Tools, Shop, & Garage Equipment - Training - GP	\$2,119,199	R-212	\$317,500	\$2,436,699	100.0000%	\$0	\$2,436,699
213	395.000	Laboratory Equipment - GP	\$3,632,508	R-213	\$280,865	\$3,913,373	100.0000%	\$0	\$3,913,373
214	396.000	Power Operated Equipment - GP	\$3,576,150	R-214	\$249,404	\$3,825,554	100.0000%	\$0	\$3,825,554
215	397.000	Communication Equipment - GP - Amortized	\$40,543,567	R-215	\$6,855,653	\$47,399,220	100.0000%	\$0	\$47,399,220
216	397.500	Communication Equipment - Training - GP	\$12,326	R-216	\$1,849	\$14,175	100.0000%	\$0	\$14,175

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217	398.000	Miscellaneous Equipment - GP - Amortized	\$697,317	R-217	\$460,806	\$1,158,123	100.0000%	\$0	\$1,158,123
218	399.000	General Plant ARO	\$751,385	R-218	-\$751,385	\$0	100.0000%	\$0	\$0
219		TOTAL GENERAL PLANT	\$262,031,513		\$26,643,908	\$288,675,421		\$0	\$288,675,421
220		TOTAL DEPRECIATION RESERVE	<u>\$8,898,640,361</u>		<u>-\$97,924,268</u>	<u>\$8,800,716,093</u>		<u>\$0</u>	<u>\$8,800,716,093</u>

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Franchises and Consents	302.000		\$3,194,683		\$0
	1. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$3,194,683		\$0	
R-3	Miscellaneous Intangibles - Production	303.000		\$38,860,591		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$41,714,288		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$3,470,816		\$0	
	3. To allocate existing reserve to gas operations. (Caldwell)		-\$5,991,392		\$0	
	4. To allocate estimated reserve on estimated plant additions to gas operations. (Caldwell)		-\$328,984		\$0	
	5. To remove accumulated reserve related to the paperless bill credit per the stipulation in ER-2019-0335. (Kunst)		-\$4,137		\$0	
R-10	Structures - Meramec	311.000		-\$34,128,495		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,392,161		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$36,520,656		\$0	
R-11	Boiler Plant Equipment - Meramec	312.000		-\$292,063,693		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$28,385,458		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$320,449,151		\$0	
R-12	Turbogenerator Units - Meramec	314.000		-\$78,029,889		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,445,414		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$83,475,303		\$0	

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R-13	Accessory Electric Equipment - Meramec	315.000		-\$36,869,690		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,869,321		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$20,684		\$0	
	3. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$40,759,695		\$0	
R-14	Misc. Power Plant Equipment - Meramec	316.000		-\$4,497,228		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,319,995		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$59,435		\$0	
	3. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$5,876,658		\$0	
R-15	Office Furniture - Meramec - Amortized	316.210		-\$196,932		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$20,941		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$217,873		\$0	
R-16	Office Equipment - Meramec - Amortized	316.220		-\$150,114		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$19,503		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$169,617		\$0	
R-17	Computers - Meramec - Amortized	316.230		-\$110,495		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$168,723		\$0	
	2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$279,218		\$0	
R-18	Meramec ARO	317.000		-\$29,158,926		\$0

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	1. To remove ARO assets. (Caldwell)		-\$29,158,926		\$0	
R-21	Sioux Post Op - 2010	182.000		\$1,530,517		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,530,517		\$0	
R-24	Structures - Sioux	311.000		\$2,057,029		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,057,029		\$0	
R-25	Boiler Plant Equipment - Sioux	312.000		\$28,561,725		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$28,314,886		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$246,839		\$0	
R-26	Turbogenerator Units - Sioux	314.000		\$4,767,193		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$4,736,188		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$31,005		\$0	
R-27	Accessory Electric Equipment - Sioux	315.000		\$6,613,955		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,432,720		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$181,235		\$0	
R-28	Misc. Power Plant Equipment - Sioux	316.000		\$694,839		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$573,267		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$121,572		\$0	
R-29	Office Furniture - Sioux - Amortized	316.210		\$76,951		\$0

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	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$76,951		\$0	
R-30	Office Equipment - Sioux - Amortized	316.220		\$61,491		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$61,491		\$0	
R-32	Sioux ARO	317.000		-\$30,383,946		\$0
	1. To remove ARO assets. (Caldwell)		-\$30,383,946		\$0	
R-41	Venice ARO	317.000		-\$192,252		\$0
	1. To remove ARO assets. (Caldwell)		-\$192,252		\$0	
R-45	Structures - Labadie	311.000		\$1,518,397		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,518,397		\$0	
R-46	Boiler Plant Equipment - Labadie	312.000		\$18,010,291		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$17,912,981		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$97,310		\$0	
R-47	Coal Cars - Labadie	312.300		\$397,969		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$397,969		\$0	
R-48	Coal Car Leases - Labadie	312.200		-\$5,838,565		\$0
	1. To remove lease assets. (Caldwell)		-\$5,838,565		\$0	
R-49	Turbogenerator Units - Labadie	314.000		\$5,310,055		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,283,371		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$26,684		\$0	

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R-50	Accessory Electric Equipment - Labadie	315.000		\$2,235,041		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,112,100		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$122,941		\$0	
R-51	Misc. Power Plant Equipment - Labadie	316.000		\$706,309		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$559,534		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$146,775		\$0	
R-52	Office Furniture - Labadie - Amortized	316.210		\$26,348		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$26,348		\$0	
R-53	Office Equipment - Labadie - Amortized	316.220		\$113,909		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$113,909		\$0	
R-54	Computers - Labadie - Amortized	316.230		\$394,739		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$394,739		\$0	
R-55	Labadie ARO	317.000		-\$21,864,587		\$0
	1. To remove ARO assets. (Caldwell)		-\$21,864,587		\$0	
R-59	Structures - Rush Island	311.000		\$1,237,654		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,237,654		\$0	
R-60	Boiler Plant Equipment - Rush Island	312.000		\$8,548,458		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$8,544,910		\$0	

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	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$3,548		\$0	
R-61	Turbogenerator Units - Rush Island	314.000		\$3,313,168		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,311,852		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$1,316		\$0	
R-62	Accessory Electric Equipment - Rush	315.000		\$1,069,801		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,050,779		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$19,022		\$0	
R-63	Misc. Power Plant Equipment - Rush	316.000		\$520,031		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$464,805		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$55,226		\$0	
R-64	Office Furniture - Rush Island - Amortized	316.210		\$25,899		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$25,899		\$0	
R-65	Office Equipment - Rush Island - Amortized	316.220		\$22,804		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$22,804		\$0	
R-66	Computers - Rush Island - Amortized	316.230		\$241,625		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$241,625		\$0	
R-67	Rush Island ARO	317.000		-\$24,378,517		\$0
	1. To remove ARO assets. (Caldwell)		-\$24,378,517		\$0	

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R-71	Structures - Common	311.000		\$39,430		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$39,430		\$0	
R-72	Boiler Plant Equipment - Common	312.000		\$770,005		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$769,757		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$248		\$0	
R-74	Accessory Electric Equipment - Common	315.000		\$76,402		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$65,260		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$11,142		\$0	
R-75	Misc. Power Plant Equipment - Common	316.000		\$20,789		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$504		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$20,285		\$0	
R-81	Structures - Callaway	321.000		\$10,069,345		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$10,069,402		\$0	
	2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$57		\$0	
R-82	Reactor Plant Equipment - Callaway	322.000		\$25,723,248		\$0
	1. To remove lease assets. (Caldwell)		-\$191,735		\$0	
	2. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$25,644,890		\$0	
	3. To include estimated reserve on estimated plant additions. (Caldwell)		\$270,093		\$0	
R-83	Turbogenerator Units - Callaway	323.000		\$9,363,565		\$0

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	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$10,180,742		\$0	
	2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$817,177		\$0	
R-84	Accessory Electric Equipment - Callaway	324.000		\$3,621,977		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,621,977		\$0	
R-85	Misc. Power Plant Equipment - Callaway	325.000		\$6,348,866		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,349,738		\$0	
	2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$872		\$0	
R-86	Office Furniture - Callaway - Amortized	325.210		\$672,080		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$672,080		\$0	
R-87	Office Equipment - Callaway - Amortized	325.220		\$217,295		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$217,295		\$0	
R-88	Computers - Callaway - Amortized	325.230		\$3,005,895		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,005,895		\$0	
R-89	Callaway ARO	326.000		\$12,830,757		\$0
	1. To remove ARO assets. (Callaway)		\$12,830,757		\$0	
R-90	Callaway Post Operational Costs	182.000		\$2,765,601		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,765,601		\$0	
R-91	Callaway License Extension	182.000		\$77,908		\$0

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	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$77,908		\$0	
R-96	Accum. Amort. of Land Appraisal Studies - Osage	111.000		\$79,218		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$79,218		\$0	
R-98	Structures - Osage	331.000		\$251,165		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$206,543		\$0	
	2. To redistribute reserve from accounts where reserve is exceeding book costs. (Cunigan)		\$44,622		\$0	
R-99	Reservoirs - Osage	332.000		\$1,030,794		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,030,794		\$0	
R-100	Water Wheels/Generators - Osage	333.000		\$1,499,656		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,444,442		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$55,214		\$0	
R-101	Accessory Electric Equipment - Osage	334.000		\$789,304		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$789,304		\$0	
R-102	Misc. Power Plant Equipment - Osage	335.000		\$73,457		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$70,931		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$2,526		\$0	
R-103	Office Furniture - Osage - Amortized	335.210		\$3,553		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,553		\$0	

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R-104	Office Equipment - Osage - Amortized	335.220		\$5,519		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,519		\$0	
R-105	Computers - Osage - Amortized	335.230		\$93,620		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$93,620		\$0	
R-106	Roads, Railroads, Bridges - Osage	336.000		-\$43,286		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,336		\$0	
	2. To remove reserve exceeding book costs. (Cunigan)		-\$44,622		\$0	
R-109	Accum. Amortization of Land Appraisal Studies	111.000		\$62,640		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$62,640		\$0	
R-111	Structures - Keokuk	331.000		\$148,634		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$148,634		\$0	
R-112	Reservoirs - Keokuk	332.000		\$190,273		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$190,273		\$0	
R-113	Water Wheels/Generators - Keokuk	333.000		\$3,060,631		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,642,187		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$418,444		\$0	
R-114	Accessory Electric Equipment - Keokuk	334.000		\$393,960		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$393,960		\$0	

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R-115	Misc. Power Plant Equipment - Keokuk	335.000		\$94,309		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$91,416		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$2,893		\$0	
R-116	Office Furniture - Keokuk - Amortized	335.210		\$3,105		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,105		\$0	
R-117	Office Equipment - Keokuk - Amortized	335.220		\$7,712		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$7,712		\$0	
R-118	Computers - Keokuk - Amortized	335.230		\$52,926		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$52,926		\$0	
R-119	Roads, Railroads, Bridges - Keokuk	336.000		\$1,000		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,000		\$0	
R-123	Structures - Taum Sauk	331.000		\$221,885		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$221,885		\$0	
R-124	Reservoirs - Taum Sauk	332.000		\$221,222		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$221,222		\$0	
R-125	Water Wheels/Generators - Taum Sauk	333.000		\$1,255,359		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,253,868		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$1,491		\$0	

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R-126	Accessory Electric Equipment - Taum Sauk	334.000		\$193,321		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$193,321		\$0	
R-127	Misc. Power Plant Equipment - Taum Sauk	335.000		\$108,732		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$107,245		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$1,487		\$0	
R-128	Office Furniture - Taum Sauk - Amortized	335.210		\$5,515		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,515		\$0	
R-129	Office Equipment - Taum Sauk - Amortized	335.220		\$63,068		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$63,068		\$0	
R-130	Computers - Taum Sauk - Amortized	335.230		\$101,101		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$101,101		\$0	
R-131	Roads, Railroads, Bridges - Taum Sauk	336.000		\$2,566		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,566		\$0	
R-140	Structures - CTG	341.000		\$883,064		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$883,064		\$0	
R-141	Structures - Wind	341.000		\$1,050,751		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,050,751		\$0	
R-142	Structures - Solar	341.000		\$118,625		\$0

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	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$118,625		\$0	
R-144	Fuel Holders - CTG	342.000		\$960,202		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$960,202		\$0	
R-146	Generators - CTG	344.000		\$14,725,689		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$14,672,461		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$53,228		\$0	
R-147	Generators - Solar	344.000		\$470,805		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$451,640		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$19,165		\$0	
R-148	Generators - Wind	344.000		\$20,993,230		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$13,991,603		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$7,099,014		\$0	
	3. To remove estimated reserve for the C06 turbine at the Atchison wind facility not in service. (Kunst)		-\$97,387		\$0	
R-149	Generators - Landfill Gas	344.000		\$643,836		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$643,836		\$0	
R-150	Accessory Electric Equipment - CTG	345.000		\$3,083,891		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,083,891		\$0	

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R-151	Accessory Electric Equipment - Solar	345.000		\$212,480		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$212,480		\$0	
R-152	Accessory Electric Equipment - Wind	345.000		\$1,965,772		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,965,772		\$0	
R-154	Misc. Power Plant Equipment - CTG	346.000		\$534,814		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$534,814		\$0	
R-156	Misc. Power Plant Equipment - Wind	346.000		\$524		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$524		\$0	
R-158	Office Furniture - CTG - Amortized	346.210		\$11,218		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$11,218		\$0	
R-160	Office Equipment - CTG - Amortized	346.220		\$22,848		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$22,848		\$0	
R-161	Office Equipment - Wind - Amortized	346.220		\$490		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$490		\$0	
R-163	Computers - CTG - Amortized	346.230		\$222,964		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$222,964		\$0	
R-171	Accum. Amortization of Transmission Plant	111.000		\$223,830		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$223,830		\$0	

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R-173	Structures & Improvements - TP	352.000		\$138,895		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$138,895		\$0	
R-174	Station Equipment - TP	353.000		\$5,254,793		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,177,312		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$77,481		\$0	
R-175	Towers and Fixtures - TP	354.000		\$1,449,146		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,449,146		\$0	
R-176	Poles and Fixtures - TP	355.000		\$15,860,310		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$15,837,944		\$0	
	2. To redistribute reserve from accounts where reserve is exceeding book costs. (Cunigan)		\$22,366		\$0	
R-177	Overhead Conductors & Devices - TP	356.000		\$7,108,413		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,545,961		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$562,452		\$0	
R-178	Roads and Trails - TP	359.000		-\$21,779		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$587		\$0	
	2. To remove reserve exceeding book costs. (Cunigan)		-\$22,366		\$0	
R-182	Structures & Improvements - DP	361.000		\$240,953		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$240,953		\$0	

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R-183	Station Equipment - DP	362.000		\$15,490,409		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$15,163,620		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$326,789		\$0	
R-184	Poles, Towers, & Fixtures - DP	364.000		\$48,376,685		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$48,376,685		\$0	
R-185	Overhead Conductors & Devices - DP	365.000		\$35,936,850		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$32,452,855		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$3,483,995		\$0	
R-186	Underground Conduit - DP	366.000		\$9,453,994		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$9,453,994		\$0	
R-187	Underground Conductors & Devices - DP	367.000		\$15,691,145		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$15,691,145		\$0	
R-188	Line Transformers - DP	368.000		\$9,224,705		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$9,224,705		\$0	
R-189	Services - Overhead - DP	369.100		\$6,527,183		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,527,183		\$0	
R-190	Services - Underground - DP	369.200		\$4,384,556		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$4,384,556		\$0	

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R-191	Meters - DP	370.000		\$3,085,648		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,085,648		\$0	
R-192	AMI Meters	370.100		\$2,145,830		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,472,693		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$673,137		\$0	
R-193	Meter Installations - DP	371.000		\$37		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$37		\$0	
R-194	Street Lighting and Signal Systems - DP	373.000		\$4,727,429		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$4,727,429		\$0	
R-197	Incentive Compensation Capitalization Adj.			-\$13,590,676		\$0
	1. To assign incentive compensation to shareholders.		-\$13,590,676		\$0	
R-201	Structures & Improvements - GP	390.000		\$57,832		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$57,832		\$0	
R-202	Structures & Improvements - Large - GP	390.000		-\$4,313,091		\$0
	1. To remove lease assets. (Caldwell)		-\$2,301,112		\$0	
	2. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,984,909		\$0	
	3. To include estimated reserve on estimated plant additions. (Caldwell)		\$61,959		\$0	
	4. To allocate reserve to gas operations. (Caldwell)		-\$2,860,703		\$0	

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Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove plant no longer in service. (Kunst)		-\$5,198,144		\$0	
R-203	Structures & Improvements - Training - GP	390.500		\$140,101		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$140,101		\$0	
R-204	Office Furniture & Equipment - GP - Amortized	391.000		\$1,564,211		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,002,192		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$88,041		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$526,022		\$0	
R-206	Personal Computers - GP - Amortized	391.200		\$10,340,731		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$11,372,172		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		-\$181,734		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$745,074		\$0	
	4. To remove estimated investment related to the cryptocurrency R&D project at Sioux. (Ferguson)		-\$104,633		\$0	
R-207	Office Equipment - GP - Amortized	391.300		\$162,099		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$202,989		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		-\$3,076		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$37,814		\$0	
R-208	Transportation Equipment - GP	392.000		\$10,003,177		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$9,546,536		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$456,641		\$0	
R-209	Transportation Equipment - Training - GP	392.500		\$23,976		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$23,976		\$0	
R-210	Stores Equipment - GP - Amortized	393.000		\$186,260		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$190,154		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		-\$224		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$3,670		\$0	
R-211	Tools, Shop, & Garage Equipment- GP - Amortiz	394.000		\$1,063,920		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,181,985		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		-\$6,786		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$111,279		\$0	
R-212	Tools, Shop, & Garage Equipment - Training - G	394.500		\$317,500		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$317,500		\$0	
R-213	Laboratory Equipment - GP	395.000		\$280,865		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$285,776		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		-\$282		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$4,629		\$0	
R-214	Power Operated Equipment - GP	396.000		\$249,404		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$249,404		\$0	
R-215	Communication Equipment - GP - Amortized	397.000		\$6,855,653		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,973,647		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$882,006		\$0	
R-216	Communication Equipment - Training - GP	397.500		\$1,849		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,849		\$0	
R-217	Miscellaneous Equipment - GP - Amortized	398.000		\$460,806		\$0
	1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$114,253		\$0	
	2. To include estimated reserve on estimated plant additions. (Caldwell)		\$390,296		\$0	
	3. To allocate reserve to gas operations. (Caldwell)		-\$21,800		\$0	
	4. To remove capitalized dues and donations. (Dhority)		-\$21,928		\$0	
	5. To remove capitalized miscellaneous expense. (Dhority)		-\$15		\$0	
R-218	General Plant ARO	399.000		-\$751,385		\$0
	1. To remove ARO assets. (Caldwell)		-\$751,385		\$0	
Total Reserve Adjustments				-\$97,924,268		\$0

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Test Year 12 Months Ending December 31, 2020
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll & Withholdings	\$335,994,058	37.02	12.01	25.01	0.068521	\$23,022,649
3	Other Employee Benefits	\$51,243,270	37.02	17.65	19.37	0.053068	\$2,719,378
4	Pensions and OPEBs	\$832,953	37.02	15.70	21.32	0.058411	\$48,654
5	Fuel - Nuclear	\$144,812,191	37.02	15.21	21.81	0.059753	\$8,652,963
6	Fuel - Coal	\$107,686,165	37.02	14.43	22.59	0.061890	\$6,664,697
7	Fuel - Gas	\$1,180,865	37.02	40.72	-3.70	-0.010137	-\$11,970
8	Fuel - Oil	\$3,101,666	37.02	14.69	22.33	0.061178	\$189,754
9	Purchased Power	\$25,053,564	37.02	18.10	18.92	0.051836	\$1,298,677
10	Incentive Compensation	\$23,309,406	37.02	252.88	-215.86	-0.591397	-\$13,785,113
11	Uncollectibles Expense	\$7,885,039	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$836,510,354	37.02	42.25	-5.23	-0.014329	-\$11,986,357
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,537,609,531					\$16,813,332
14	TAXES						
15	FICA - Employer Portion	\$21,305,595	37.02	10.52	26.50	0.072603	\$1,546,850
16	Federal Unemployment Taxes	\$176,479	37.02	10.52	26.50	0.072603	\$12,813
17	State Unemployment Taxes	\$0	37.02	10.52	26.50	0.072603	\$0
18	Property Tax	\$154,511,836	37.02	183.00	-145.98	-0.399945	-\$61,796,236
19	Sales Taxes	\$67,724,678	24.27	7.37	16.90	0.046301	\$3,135,720
20	Missouri and Iowa Use Taxes	\$2,870,683	37.02	76.25	-39.23	-0.107479	-\$308,538
21	Illinois Use Taxes	\$24,706	37.02	35.78	1.24	0.003397	\$84
22	Federal Excise Heavy Use Tax	\$21,739	37.02	-125.57	162.59	0.445452	\$9,684
23	Self Procured Insurance Tax	-\$205,603	37.02	241.50	-204.48	-0.560219	\$115,183
24	Ohio Commercial Activity Tax	\$150	37.02	-50.00	87.02	0.238411	\$36
25	Gross Receipts Taxes	\$133,304,667	24.27	26.99	-2.72	-0.007452	-\$993,386
26	IN State Tax Offset	\$40,000	37.02	14.00	23.02	0.063068	\$2,523
27	IA State Tax Offset	\$30,000	37.02	-77.00	114.02	0.312384	\$9,372
28	TOTAL TAXES	\$379,804,930					-\$58,265,895
29	OTHER EXPENSES						
30	Decommissioning Fees	\$6,758,605	37.02	69.50	-32.48	-0.088986	-\$601,421
31	TOTAL OTHER EXPENSES	\$6,758,605					-\$601,421
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$42,053,984
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$27,701,259	37.02	38.00	-0.98	-0.002685	-\$74,378
35	State Tax Offset	\$17,463,567	37.02	38.00	-0.98	-0.002685	-\$46,890
36	City Tax Offset	\$399,995	37.02	274.50	-237.48	-0.650630	-\$260,249
37	Interest Expense Offset	\$192,181,249	37.02	91.37	-54.35	-0.148904	-\$28,616,557
38	TOTAL OFFSET FROM RATE BASE	\$237,746,070					-\$28,998,074
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$71,052,058

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$2,634,144,214			Rev-2		\$2,634,144,214	100.0000%	-\$177,112,939	\$2,457,031,275		
Rev-3		TOTAL RETAIL RATE REVENUE	\$2,634,144,214					\$2,634,144,214		-\$177,112,939	\$2,457,031,275		
Rev-4		OTHER OPERATING REVENUES											
Rev-5	411.000	Disposition of Allowances	-\$48			Rev-5		-\$48	100.0000%	\$48	\$0		
Rev-6	444.000	Street Lighting	\$39,604,105			Rev-6		\$39,604,105	100.0000%	-\$2,763,551	\$36,840,554		
Rev-7	445.000	Public Authorities	\$83,295			Rev-7		\$83,295	100.0000%	-\$8,329	\$74,966		
Rev-8	447.100	Sales Revenue - Energy	\$152,306,187			Rev-8		\$152,306,187	100.0000%	\$164,932,179	\$317,238,366		
Rev-9	447.200	Sales Revenue - Capacity	\$17,870,990			Rev-9		\$17,870,990	100.0000%	\$63,864	\$17,934,854		
Rev-10	449.000	Provisions for Rate Refunds	\$43,974,962			Rev-10		\$43,974,962	100.0000%	-\$43,974,962	\$0		
Rev-11	450.000	Other Revenue - Forfeited Discounts	\$5,452,563			Rev-11		\$5,452,563	100.0000%	\$2,875,272	\$8,327,835		
Rev-12	451.000	Other Revenue - Connections, Disconnections, Customer Installations	\$2,051,529			Rev-12		\$2,051,529	100.0000%	\$1,247,777	\$3,299,306		
Rev-13	454.000	Other Revenue - SCADA, Pole Space, Rental Revenue	\$33,030,177			Rev-13		\$33,030,177	100.0000%	-\$2,453,402	\$30,576,775		
Rev-14	454.002	Other Revenue: Coal Refinement Lease Revenue	\$1,385,396			Rev-14		\$1,385,396	100.0000%	-\$1,385,396	\$0		
Rev-15	456.000	Transmission Revenue - MISO	\$37,646,496			Rev-15		\$37,646,496	100.0000%	-\$10,871,920	\$26,774,576		
Rev-16	456.000	Transmission Revenue - NITS	\$139,397			Rev-16		\$139,397	100.0000%	\$12,300,965	\$12,440,362		
Rev-17	456.000	Other Transmission Revenue	\$3,436,417			Rev-17		\$3,436,417	100.0000%	\$116,277	\$3,552,694		
Rev-18	456.000	Wholesale Revenue/Cities	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	457.000	Revenue from Affiliates	\$1,863,384			Rev-19		\$1,863,384	100.0000%	\$0	\$1,863,384		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$338,844,850					\$338,844,850		\$120,078,822	\$458,923,672		
Rev-21		TOTAL OPERATING REVENUES	\$2,972,989,064					\$2,972,989,064		-\$57,034,117	\$2,915,954,947		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Supervision & Engineering	\$5,560,742	\$5,548,366	\$12,376	E-4	-\$43,641	\$5,517,101	100.0000%	\$0	\$5,517,101	\$5,504,725	\$12,376
5	501.000	Fuel & Fuel Handling	-\$15,904,110	\$3,892,736	-\$19,796,846	E-5	\$21,306,079	\$5,401,969	100.0000%	\$0	\$5,401,969	\$3,932,868	\$1,469,101
6	501.000	Fuel for Baseload	\$353,768,363	\$0	\$353,768,363	E-6	\$43,213,192	\$396,981,555	100.0000%	\$0	\$396,981,555	\$0	\$396,981,555
7	501.000	Fuel for Interchange	\$96,480,188	\$0	\$96,480,188	E-7	\$11,296,089	\$107,776,277	100.0000%	\$0	\$107,776,277	\$0	\$107,776,277
8	502.000	Steam Expenses	\$12,611,223	\$9,424,306	\$3,186,917	E-8	\$95,304	\$12,706,527	100.0000%	\$0	\$12,706,527	\$9,519,610	\$3,186,917
9	502.000	Fuel Additives	\$6,265,620	\$0	\$6,265,620	E-9	\$764,823	\$7,030,443	100.0000%	\$0	\$7,030,443	\$0	\$7,030,443
10	505.000	Electric Expenses	\$12,522,710	\$12,439,871	\$82,839	E-10	\$135,655	\$12,658,365	100.0000%	\$0	\$12,658,365	\$12,575,526	\$82,839
11	506.000	Miscellaneous Steam Power Expenses	\$17,161,024	\$6,123,680	\$11,037,344	E-11	-\$4,210,944	\$12,950,080	100.0000%	\$0	\$12,950,080	\$5,836,784	\$7,113,296
12	507.000	Rents	\$17,566	\$0	\$17,566	E-12	\$0	\$17,566	100.0000%	\$0	\$17,566	\$0	\$17,566
13	509.000	Allowances	\$4,478,571	\$0	\$4,478,571	E-13	\$0	\$4,478,571	100.0000%	\$0	\$4,478,571	\$0	\$4,478,571
14		TOTAL OPERATION & MAINTENANCE EXPENSE	\$492,961,897	\$37,428,959	\$455,532,938		\$72,556,557	\$565,518,454		\$0	\$565,518,454	\$37,369,513	\$528,148,941
15		TOTAL STEAM POWER GENERATION	\$492,961,897	\$37,428,959	\$455,532,938		\$72,556,557	\$565,518,454		\$0	\$565,518,454	\$37,369,513	\$528,148,941
16		ELECTRIC MAINTENANCE EXPENSE											
17	510.000	Maintenance Supervision & Engineering	\$11,602,269	\$11,148,167	\$454,102	E-17	\$109,593	\$11,711,862	100.0000%	\$0	\$11,711,862	\$11,154,429	\$557,433
18	511.000	Maintenance of Structures	\$7,039,120	\$3,061,949	\$3,977,171	E-18	\$950,085	\$7,989,205	100.0000%	\$0	\$7,989,205	\$3,090,078	\$4,899,127
19	512.000	Maintenance of Boiler Plant	\$38,774,978	\$18,750,882	\$20,024,096	E-19	\$4,810,550	\$43,585,528	100.0000%	\$0	\$43,585,528	\$18,923,314	\$24,662,214

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20	513.000	Maintenance of Electric Plant	\$5,932,165	\$3,560,595	\$2,371,570	E-20	\$582,154	\$6,514,319	100.0000%	\$0	\$6,514,319	\$3,592,687	\$2,921,632
21	514.000	Maintenance of Miscellaneous Steam Plant	\$9,340,563	\$3,321,080	\$6,019,483	E-21	\$937,008	\$10,277,571	100.0000%	\$0	\$10,277,571	\$3,350,519	\$6,927,052
22		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$72,689,095	\$39,842,673	\$32,846,422		\$7,389,390	\$80,078,485		\$0	\$80,078,485	\$40,111,027	\$39,967,458
23		NUCLEAR POWER GENERATION											
24		OPERATION - NUCLEAR											
25	517.000	Operation Supervision & Engineering	\$24,092,380	\$24,773,960	-\$681,580	E-25	-\$1,363,860	\$22,728,520	100.0000%	\$0	\$22,728,520	\$23,410,187	-\$681,667
26	518.000	Operation Fuel	\$68,103,818	\$0	\$68,103,818	E-26	\$12,491,322	\$80,595,140	100.0000%	\$0	\$80,595,140	\$0	\$80,595,140
27	523.000	Nuclear Operating Expenses	\$266	\$266	\$0	E-27	\$2	\$268	100.0000%	\$0	\$268	\$268	\$0
28	524.000	Miscellaneous Nuclear Power Expenses	\$46,788,487	\$34,247,238	\$12,541,249	E-28	\$814,525	\$47,603,012	100.0000%	\$0	\$47,603,012	\$34,683,756	\$12,919,256
29		TOTAL OPERATION - NUCLEAR	\$138,984,951	\$59,021,464	\$79,963,487		\$11,941,989	\$150,926,940		\$0	\$150,926,940	\$58,094,211	\$92,832,729
30		MAINTENANCE - NP											
31	528.000	Maintenance Supervision & Engineering - NP	\$13,077,330	\$13,899,501	-\$822,171	E-31	-\$59,497	\$13,017,833	100.0000%	\$0	\$13,017,833	\$13,853,912	-\$836,079
32	529.000	Maintenance of Structures - NP	\$9,103,434	\$7,984,811	\$1,118,623	E-32	\$64,896	\$9,168,330	100.0000%	\$0	\$9,168,330	\$8,049,707	\$1,118,623
33	530.000	Maintenance Of Reactor Plant Equipment - NP	\$7,305,924	\$7,001,777	\$304,147	E-33	\$23,499,164	\$30,805,088	100.0000%	\$0	\$30,805,088	\$7,057,364	\$23,747,724
34	531.000	Maintenance of Electric Plant - NP	\$6,276,064	\$4,746,252	\$1,529,812	E-34	-\$284,110	\$5,991,954	100.0000%	\$0	\$5,991,954	\$4,781,441	\$1,210,513
35	532.000	Maint. Of Misc. Nuclear Plant - NP	\$7,899,167	\$3,043,418	\$4,855,749	E-35	\$23,141	\$7,922,308	100.0000%	\$0	\$7,922,308	\$3,065,783	\$4,856,525
36		TOTAL MAINTENANCE - NP	\$43,661,919	\$36,675,759	\$6,986,160		\$23,243,594	\$66,905,513		\$0	\$66,905,513	\$36,808,207	\$30,097,306
37		TOTAL NUCLEAR POWER GENERATION	\$182,646,870	\$95,697,223	\$86,949,647		\$35,185,583	\$217,832,453		\$0	\$217,832,453	\$94,902,418	\$122,930,035
38		HYDRAULIC POWER GENERATION											
39		OPERATION - HP											
40	535.000	Hydraulic Operation Supervision & Engineering	\$1,014,330	\$1,013,825	\$505	E-40	-\$102,539	\$911,791	100.0000%	\$0	\$911,791	\$911,286	\$505
41	536.000	Water for Power	\$415,478	\$0	\$415,478	E-41	\$0	\$415,478	100.0000%	\$0	\$415,478	\$0	\$415,478
42	537.000	Hydraulic Expenses	\$299,779	\$113,493	\$186,286	E-42	\$1,292	\$301,071	100.0000%	\$0	\$301,071	\$114,785	\$186,286
43	538.000	Hydraulic Electric Expenses	\$1,258,539	\$1,222,050	\$36,489	E-43	\$14,075	\$1,272,614	100.0000%	\$0	\$1,272,614	\$1,236,125	\$36,489
44	539.000	Misc. Hydraulic Power Generator Expenses	\$5,627,114	\$3,982,434	\$1,644,680	E-44	\$29,308	\$5,656,422	100.0000%	\$0	\$5,656,422	\$4,026,755	\$1,629,667
45		TOTAL OPERATION - HP	\$8,615,240	\$6,331,802	\$2,283,438		-\$57,864	\$8,557,376		\$0	\$8,557,376	\$6,288,951	\$2,268,425
46		MAINTANENCE - HP											
47	541.000	Maintenance Supervision & Engineering - HP	\$834,584	\$820,628	\$13,956	E-47	-\$7,776	\$826,808	100.0000%	\$0	\$826,808	\$812,852	\$13,956
48	542.000	Maintenance of Structures - HP	\$1,697,572	\$795,001	\$902,571	E-48	\$5,300	\$1,702,872	100.0000%	\$0	\$1,702,872	\$800,301	\$902,571
49	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$75,197	\$60,211	\$14,986	E-49	\$274	\$75,471	100.0000%	\$0	\$75,471	\$60,485	\$14,986
50	544.000	Maintenance of Electric Plant - HP	\$1,404,373	\$769,894	\$634,479	E-50	\$5,949	\$1,410,322	100.0000%	\$0	\$1,410,322	\$775,843	\$634,479
51	545.000	Maint. of Misc. Hydraulic Plant - HP	\$922,295	\$349,495	\$572,800	E-51	\$3,138	\$925,433	100.0000%	\$0	\$925,433	\$352,633	\$572,800
52		TOTAL MAINTANENCE - HP	\$4,934,021	\$2,795,229	\$2,138,792		\$6,885	\$4,940,906		\$0	\$4,940,906	\$2,802,114	\$2,138,792
53		TOTAL HYDRAULIC POWER GENERATION	\$13,549,261	\$9,127,031	\$4,422,230		-\$50,979	\$13,498,282		\$0	\$13,498,282	\$9,091,065	\$4,407,217
54		OTHER POWER GENERATION											
55		OPERATION - OP											
56	546.000	Supervision & Engineering - OP	-\$13,048	-\$108,777	\$95,729	E-56	-\$40,972	-\$54,020	100.0000%	\$0	-\$54,020	-\$149,670	\$95,650
57	547.000	Fuel for Baseload - OP	\$10,316,932	\$0	\$10,316,932	E-57	\$9,195,197	\$19,512,129	100.0000%	\$0	\$19,512,129	\$0	\$19,512,129
58	547.000	Fuel for Interchange - OP	\$7,144,999	\$0	\$7,144,999	E-58	\$4,828,229	\$11,973,228	100.0000%	\$0	\$11,973,228	\$0	\$11,973,228
59	548.000	Generation Expenses - OP	\$1,571,497	\$733,789	\$837,708	E-59	\$2,024	\$1,573,521	100.0000%	\$0	\$1,573,521	\$735,563	\$837,958
60	549.000	Misc. Other Power Generation Expense - OP	\$1,740,490	\$756,267	\$984,223	E-60	-\$60,057	\$1,680,433	100.0000%	\$0	\$1,680,433	\$696,210	\$984,223

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61		TOTAL OPERATION - OP	\$20,760,870	\$1,381,279	\$19,379,591		\$13,924,421	\$34,685,291		\$0	\$34,685,291	\$1,282,103	\$33,403,188
62		MAINTANENCE - OP											
63	551.000	Maintenance Supervision & Engineering - OP	\$234,116	\$2,352	\$231,764	E-63	-\$47	\$234,069	100.0000%	\$0	\$234,069	\$2,305	\$231,764
64	552.000	Maintenance of Structures - OP	\$711,096	\$97,447	\$613,649	E-64	-\$161	\$710,935	100.0000%	\$0	\$710,935	\$97,286	\$613,649
65	553.000	Maint. Of Generating & Electric Plant - OP	\$7,722,877	\$1,807,445	\$5,915,432	E-65	\$8,291	\$7,731,168	100.0000%	\$0	\$7,731,168	\$1,815,736	\$5,915,432
66	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$410,467	\$77,140	\$333,327	E-66	-\$62	\$410,405	100.0000%	\$0	\$410,405	\$77,078	\$333,327
67		TOTAL MAINTANENCE - OP	\$9,078,556	\$1,984,384	\$7,094,172		\$8,021	\$9,086,577		\$0	\$9,086,577	\$1,992,405	\$7,094,172
68		TOTAL OTHER POWER GENERATION	\$29,839,426	\$3,365,663	\$26,473,763		\$13,932,442	\$43,771,868		\$0	\$43,771,868	\$3,274,508	\$40,497,360
69		OTHER POWER SUPPLY EXPENSES											
70	555.100	Purchased Power for Baseload	\$63,617,358	\$0	\$63,617,358	E-70	-\$15,824,822	\$47,792,536	100.0000%	\$0	\$47,792,536	\$0	\$47,792,536
71	555.200	Capacity Purchased for Baseload	\$2,864,066	\$0	\$2,864,066	E-71	\$370,202	\$3,234,268	100.0000%	\$0	\$3,234,268	\$0	\$3,234,268
72	555.300	Purchased Power for Interchange	\$11,550,057	\$0	\$11,550,057	E-72	\$8,871,506	\$20,421,563	100.0000%	\$0	\$20,421,563	\$0	\$20,421,563
73	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	556.000	System Control and Load Dispatch	\$2,705,903	\$2,705,903	\$0	E-74	-\$49,214	\$2,656,689	100.0000%	\$0	\$2,656,689	\$2,656,689	\$0
75	557.000	Other Expenses - OPE	-\$23,921,348	\$16,153,106	-\$40,074,454	E-75	\$51,300,989	\$27,379,641	100.0000%	\$0	\$27,379,641	\$15,267,852	\$12,111,789
76		TOTAL OTHER POWER SUPPLY EXPENSES	\$56,816,036	\$18,859,009	\$37,957,027		\$44,668,661	\$101,484,697		\$0	\$101,484,697	\$17,924,541	\$83,560,156
77		TOTAL POWER PRODUCTION EXPENSES	\$848,502,585	\$204,320,558	\$644,182,027		\$173,681,654	\$1,022,184,239		\$0	\$1,022,184,239	\$202,673,072	\$819,511,167
78		TRANSMISSION EXPENSES											
79		OPERATION - TRANSMISSION EXP.											
80	560.000	Operation Supervision & Engineering - TE	\$508,493	\$422,717	\$85,776	E-80	-\$19,092	\$489,401	100.0000%	\$0	\$489,401	\$409,754	\$79,647
81	561.000	Load Dispatching - TE	\$9,115,502	\$1,086,092	\$8,029,410	E-81	\$498,449	\$9,613,951	100.0000%	\$0	\$9,613,951	\$1,080,243	\$8,533,708
82	562.000	Station Expenses - TE	\$330,763	\$249,173	\$81,590	E-82	\$2,760	\$333,523	100.0000%	\$0	\$333,523	\$251,933	\$81,590
83	563.000	Overhead Line Expenses - TE	\$3,645	\$0	\$3,645	E-83	\$0	\$3,645	100.0000%	\$0	\$3,645	\$0	\$3,645
84	565.000	Transmission of Electric By Others - TE	\$75,941,760	\$0	\$75,941,760	E-84	\$2,466,740	\$78,408,500	100.0000%	\$0	\$78,408,500	\$0	\$78,408,500
85	566.000	Misc. Transmission Expenses - TE	\$5,229,737	\$2,498,493	\$2,731,244	E-85	-\$307,590	\$4,922,147	100.0000%	\$0	\$4,922,147	\$2,270,294	\$2,651,853
86	567.000	Rents - TE	\$3,298,428	\$0	\$3,298,428	E-86	\$0	\$3,298,428	100.0000%	\$0	\$3,298,428	\$0	\$3,298,428
87		TOTAL OPERATION - TRANSMISSION EXP.	\$94,428,328	\$4,256,475	\$90,171,853		\$2,641,267	\$97,069,595		\$0	\$97,069,595	\$4,012,224	\$93,057,371
88		MAINTANENCE - TRANSMISSION EXP.											
89	568.000	Maintenance Supervision & Engineering - TE	\$126,509	\$105,806	\$20,703	E-89	\$911	\$127,420	100.0000%	\$0	\$127,420	\$105,405	\$22,015
90	569.000	Maintenance of Structures - TE	\$787,748	\$24,073	\$763,675	E-90	-\$106,824	\$680,924	100.0000%	\$0	\$680,924	\$24,353	\$656,571
91	570.000	Maintenance of Station Equipment - TE	\$1,254,119	\$838,256	\$415,863	E-91	\$4,160	\$1,258,279	100.0000%	\$0	\$1,258,279	\$845,801	\$412,478
92	571.000	Maintenance of Overhead Lines - TE	\$7,393,902	\$728,074	\$6,665,828	E-92	-\$155,324	\$7,238,578	100.0000%	\$0	\$7,238,578	\$730,795	\$6,507,783
93	573.000	Maint. Of Misc. Transmission Plant - TE	\$382,714	\$244,952	\$137,762	E-93	\$2,415	\$385,129	100.0000%	\$0	\$385,129	\$247,367	\$137,762
94	575.000	MISO Administrative Charges	\$7,329,333	\$0	\$7,329,333	E-94	-\$575,775	\$6,753,558	100.0000%	\$0	\$6,753,558	\$0	\$6,753,558
95		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$17,274,325	\$1,941,161	\$15,333,164		-\$830,437	\$16,443,888		\$0	\$16,443,888	\$1,953,721	\$14,490,167
96		TOTAL TRANSMISSION EXPENSES	\$111,702,653	\$6,197,636	\$105,505,017		\$1,810,830	\$113,513,483		\$0	\$113,513,483	\$5,965,945	\$107,547,538
97		DISTRIBUTION EXPENSES											
98		OPERATION - DIST. EXPENSES											
99	580.000	Operation Supervision & Engineering - DE	\$7,566,517	\$6,834,216	\$732,301	E-99	-\$557,657	\$7,008,860	100.0000%	\$0	\$7,008,860	\$6,269,490	\$739,370
100	581.000	Load Dispatching - DE	\$1,809,463	\$1,694,090	\$115,373	E-100	-\$4,530	\$1,804,933	100.0000%	\$0	\$1,804,933	\$1,689,560	\$115,373

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101	582.000	Station Expenses - DE	\$3,769,194	\$2,476,493	\$1,292,701	E-101	\$25,497	\$3,794,691	100.0000%	\$0	\$3,794,691	\$2,501,990	\$1,292,701
102	583.100	Overhead Line Expenses - DE	\$4,410,177	\$3,524,654	\$885,523	E-102	\$43,882	\$4,454,059	100.0000%	\$0	\$4,454,059	\$3,568,536	\$885,523
103	583.200	Line Transformer Expenses	\$5,673,032	\$2,355,956	\$3,317,076	E-103	\$0	\$5,673,032	100.0000%	\$0	\$5,673,032	\$2,355,956	\$3,317,076
104	584.100	Underground Line Expenses - DE	\$2,768,676	\$1,159,529	\$1,609,147	E-104	-\$150,363	\$2,618,313	100.0000%	\$0	\$2,618,313	\$1,175,890	\$1,442,423
105	584.200	Underground Transformer Expenses	\$2,307,591	\$1,367,264	\$940,327	E-105	\$0	\$2,307,591	100.0000%	\$0	\$2,307,591	\$1,367,264	\$940,327
106	585.000	Street Lighting & Signal System Expenses - DE	\$1,330,858	\$761,860	\$568,998	E-106	-\$11,054	\$1,319,804	100.0000%	\$0	\$1,319,804	\$770,627	\$549,177
107	586.000	Meters - DE	\$6,058,096	\$5,542,694	\$515,402	E-107	\$41,419	\$6,099,515	100.0000%	\$0	\$6,099,515	\$5,584,113	\$515,402
108	587.000	Customer Install - DE	\$1,223,667	\$1,243,337	-\$19,670	E-108	\$8,385	\$1,232,052	100.0000%	\$0	\$1,232,052	\$1,251,722	-\$19,670
109	588.000	Miscellaneous - DE	\$25,735,197	\$7,280,265	\$18,454,932	E-109	-\$2,429,059	\$23,306,138	100.0000%	\$0	\$23,306,138	\$7,063,799	\$16,242,339
110	589.000	Rents - DE	\$377,500	\$0	\$377,500	E-110	\$430	\$377,930	100.0000%	\$0	\$377,930	\$0	\$377,930
111		TOTAL OPERATION - DIST. EXPENSES	\$63,029,968	\$34,240,358	\$28,789,610		-\$3,033,050	\$59,996,918		\$0	\$59,996,918	\$33,598,947	\$26,397,971
112		MAINTENANCE - DISTRIB. EXPENSES											
113	590.000	Supervision & Engineering - DE	\$1,176,666	\$939,441	\$237,225	E-113	-\$31,988	\$1,144,678	100.0000%	\$0	\$1,144,678	\$906,474	\$238,204
114	591.000	Structures Maintenance - DE	\$1,897,919	\$1,315,477	\$582,442	E-114	\$11,205	\$1,909,124	100.0000%	\$0	\$1,909,124	\$1,326,682	\$582,442
115	592.000	Station Equipment Maintenance - DE	\$15,127,092	\$10,679,101	\$4,447,991	E-115	\$96,893	\$15,223,985	100.0000%	\$0	\$15,223,985	\$10,764,776	\$4,459,209
116	593.000	Overhead Lines Maintenance - DE	\$49,155,144	\$10,908,980	\$38,246,164	E-116	\$135,782	\$49,290,926	100.0000%	\$0	\$49,290,926	\$10,991,169	\$38,299,757
117	594.000	Underground Lines Maintenance - DE	\$4,703,253	\$2,794,059	\$1,909,194	E-117	\$20,140	\$4,723,393	100.0000%	\$0	\$4,723,393	\$2,814,199	\$1,909,194
118	595.000	Line Transformers Maintenance - DE	\$534,255	\$326,050	\$208,205	E-118	\$3,040	\$537,295	100.0000%	\$0	\$537,295	\$329,090	\$208,205
119	596.000	Street Light & Signals Maintenance - DE	\$534,015	\$408,126	\$125,889	E-119	\$1,694	\$535,709	100.0000%	\$0	\$535,709	\$409,820	\$125,889
120	597.000	Meters Maintenance - DE	\$864,137	\$752,290	\$111,847	E-120	\$8,592	\$872,729	100.0000%	\$0	\$872,729	\$760,882	\$111,847
121	598.000	Miscellaneous Plant Maintenance - DE	\$4,972,652	\$753,208	\$4,219,444	E-121	-\$3,783,709	\$1,188,943	100.0000%	\$0	\$1,188,943	\$759,374	\$429,569
122		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$78,965,133	\$28,876,732	\$50,088,401		-\$3,538,351	\$75,426,782		\$0	\$75,426,782	\$29,062,466	\$46,364,316
123		TOTAL DISTRIBUTION EXPENSES	\$141,995,101	\$63,117,090	\$78,878,011		-\$6,571,401	\$135,423,700		\$0	\$135,423,700	\$62,661,413	\$72,762,287
124		CUSTOMER ACCOUNTS EXPENSE											
125	901.000	Supervision - CAE	\$655,854	\$655,854	\$0	E-125	-\$195,711	\$460,143	100.0000%	\$0	\$460,143	\$460,143	\$0
126	902.000	Meter Reading Expenses - CAE	\$16,977,663	\$140,574	\$16,837,089	E-126	-\$4,533,695	\$12,443,968	100.0000%	\$0	\$12,443,968	\$142,192	\$12,301,776
127	903.000	Customer Records & Collection Expenses - CAE	\$32,148,042	\$20,269,771	\$11,878,271	E-127	\$4,410,460	\$36,558,502	100.0000%	\$0	\$36,558,502	\$20,370,723	\$16,187,779
128	904.000	Uncollectible Accts - CAE	\$14,437,161	\$0	\$14,437,161	E-128	-\$6,545,615	\$7,891,546	100.0000%	\$0	\$7,891,546	\$0	\$7,891,546
129	905.000	Miscellaneous Customer Accounts Expense	\$360,699	\$11,668	\$349,031	E-129	-\$249	\$360,450	100.0000%	\$0	\$360,450	\$11,363	\$349,087
130		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$64,579,419	\$21,077,867	\$43,501,552		-\$6,864,810	\$57,714,609		\$0	\$57,714,609	\$20,984,421	\$36,730,188
131		CUSTOMER SERVICE & INFO. EXP.											
132	908.000	Customer Assistance Expenses - CSIE	\$81,528,997	\$6,368,855	\$75,160,142	E-132	-\$71,741,478	\$9,787,519	100.0000%	\$0	\$9,787,519	\$6,143,310	\$3,644,209
133	909.000	Informational & Instructional Advertising Expense	\$3,217,010	\$0	\$3,217,010	E-133	-\$956,434	\$2,260,576	100.0000%	\$0	\$2,260,576	\$0	\$2,260,576
134	910.000	Misc. Customer Service & Informational Expense	\$1,600,874	\$567,668	\$1,033,206	E-134	-\$162,013	\$1,438,861	100.0000%	\$0	\$1,438,861	\$436,453	\$1,002,408
135		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$86,346,881	\$6,936,523	\$79,410,358		-\$72,859,925	\$13,486,956		\$0	\$13,486,956	\$6,579,763	\$6,907,193
136		SALES EXPENSES											
137	912.000	Demonstrating & Selling Expenses - SE	\$183,099	\$89,303	\$93,796	E-137	-\$3,807	\$179,292	100.0000%	\$0	\$179,292	\$88,996	\$90,296
138	913.000	Advertising Expense - SE	\$95,201	\$95,201	\$0	E-138	-\$791	\$94,410	100.0000%	\$0	\$94,410	\$94,410	\$0
139	916.000	Miscellaneous Sales Expenses - SE	\$1,342	\$0	\$1,342	E-139	\$0	\$1,342	100.0000%	\$0	\$1,342	\$0	\$1,342
140		TOTAL SALES EXPENSES	\$279,642	\$184,504	\$95,138		-\$4,598	\$275,044		\$0	\$275,044	\$183,406	\$91,638
141		ADMIN. & GENERAL EXPENSES											
142		OPERATION- ADMIN. & GENERAL EXP.											
143	920.000	Administrative & General Salaries - AGE	\$60,821,943	\$63,580,101	-\$2,758,158	E-143	\$5,983,764	\$66,805,707	100.0000%	\$0	\$66,805,707	\$58,010,543	\$8,795,164
144	921.000	Office Supplies & Expenses - AGE	\$36,296,030	\$912,546	\$35,383,484	E-144	-\$4,278,105	\$32,017,925	100.0000%	\$0	\$32,017,925	\$908,847	\$31,109,078

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145	922.000	Administrative Expenses Transferred - Credit	-\$13,287,507	\$0	-\$13,287,507	E-145	\$0	-\$13,287,507	100.0000%	\$0	-\$13,287,507	\$0	-\$13,287,507
146	923.000	Outside Services Employed	\$31,570,236	\$35,836	\$31,534,400	E-146	-\$2,419,594	\$29,150,642	100.0000%	\$0	\$29,150,642	\$35,312	\$29,115,330
147	924.000	Property Insurance	\$5,347,860	\$0	\$5,347,860	E-147	\$2,329,179	\$7,677,039	100.0000%	\$0	\$7,677,039	\$0	\$7,677,039
148	925.000	Injuries and Damages	\$10,728,966	\$2,062,178	\$8,666,788	E-148	\$140,925	\$10,869,891	100.0000%	\$0	\$10,869,891	\$1,913,623	\$8,956,268
149	926.000	Employee Pensions and Benefits	\$21,559,168	\$0	\$21,559,168	E-149	\$6,051,268	\$27,610,436	100.0000%	\$0	\$27,610,436	\$6,073,104	\$21,537,332
150	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-150	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
151	928.000	Regulatory Commission Expenses	\$19,057,662	\$759,009	\$18,298,653	E-151	-\$954,147	\$18,103,515	100.0000%	\$0	\$18,103,515	\$641,168	\$17,462,347
152	930.100	General Expense - Gen. Advertising Expense	\$134,598	\$0	\$134,598	E-152	-\$1,141,431	-\$1,006,833	100.0000%	\$0	-\$1,006,833	\$0	-\$1,006,833
153	930.200	General Expense - Miscellaneous	\$5,485,264	\$268,496	\$5,216,768	E-153	-\$350,569	\$5,134,695	100.0000%	\$0	\$5,134,695	\$265,321	\$4,869,374
154	931.000	Rents - AGE	\$11,281,406	\$0	\$11,281,406	E-154	-\$2,778,950	\$8,502,456	100.0000%	\$0	\$8,502,456	\$0	\$8,502,456
155		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$188,996,989	\$67,618,166	\$121,378,823		\$2,582,340	\$191,579,329		\$0	\$191,579,329	\$67,847,918	\$123,731,411
156		MAINT., ADMIN. & GENERAL EXP.											
157	935.000	Maintenance of General Plant	\$3,612,272	\$1,217,738	\$2,394,534	E-157	-\$180,101	\$3,432,171	100.0000%	\$0	\$3,432,171	\$1,226,881	\$2,205,290
158		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,612,272	\$1,217,738	\$2,394,534		-\$180,101	\$3,432,171		\$0	\$3,432,171	\$1,226,881	\$2,205,290
159		TOTAL ADMIN. & GENERAL EXPENSES	\$192,609,261	\$68,835,904	\$123,773,357		\$2,402,239	\$195,011,500		\$0	\$195,011,500	\$69,074,799	\$125,936,701
160		DEPRECIATION EXPENSE											
161	403.000	Depreciation Expense, Dep. Exp.	\$552,098,880	See note (1)	See note (1)	E-161	See note (1)	\$552,098,880	100.0000%	\$159,046,341	\$711,145,221	See note (1)	See note (1)
162	403.065	Nuclear Decommissioning	\$6,758,605			E-162		\$6,758,605	100.0000%	\$0	\$6,758,605		
163	404.000	Plant In Service Accounting (PISA) 1	\$317,178			E-163		\$317,178	100.0000%	-\$317,178	\$0		
164	404.000	Plant in Service Accounting (PISA) 2	-\$11,563,787			E-164		-\$11,563,787	100.0000%	\$11,563,787	\$0		
165		TOTAL DEPRECIATION EXPENSE	\$547,610,876	\$0	\$0		\$0	\$547,610,876		\$170,292,950	\$717,903,826	\$0	\$0
166		AMORTIZATION EXPENSE											
167	404.009	Intangible Plant Amortization	\$46,581,595	\$0	\$46,581,595	E-167	\$12,232,175	\$58,813,770	100.0000%	\$0	\$58,813,770	\$0	\$58,813,770
168	404.002	Hydraulic Plant Amortization	\$755,715	\$0	\$755,715	E-168	\$0	\$755,715	100.0000%	\$0	\$755,715	\$0	\$755,715
169	404.003	Transmission Plant Amortization	\$420,310	\$0	\$420,310	E-169	\$0	\$420,310	100.0000%	\$0	\$420,310	\$0	\$420,310
170	403.000	Plant In Service Accounting (PISA) 1 Amortization	\$0	\$0	\$0	E-170	\$2,573,050	\$2,573,050	100.0000%	\$0	\$2,573,050	\$0	\$2,573,050
171	403.000	Plant In Service Accounting (PISA) 2 Amortization	\$0	\$0	\$0	E-171	\$9,776,209	\$9,776,209	100.0000%	\$0	\$9,776,209	\$0	\$9,776,209
172	403.000	Cloud Computing Implementation	\$2,134,081	\$0	\$2,134,081	E-172	-\$2,134,081	\$0	100.0000%	\$0	\$0	\$0	\$0
173	407.300	Callaway Post Operational Amortization	\$3,687,468	\$0	\$3,687,468	E-173	\$0	\$3,687,468	100.0000%	\$0	\$3,687,468	\$0	\$3,687,468
174	407.300	Callaway License Extension Amortization	\$99,665	\$0	\$99,665	E-174	\$4,099	\$103,764	100.0000%	\$0	\$103,764	\$0	\$103,764
175	407.065	Fukushima Study Amortization	\$92,656	\$0	\$92,656	E-175	\$0	\$92,656	100.0000%	\$0	\$92,656	\$0	\$92,656
176	407.383	Sioux Scrubber Construction Accounting	\$2,033,220	\$0	\$2,033,220	E-176	\$0	\$2,033,220	100.0000%	\$0	\$2,033,220	\$0	\$2,033,220
177	404.384	Sioux Scrubber Construction Accounting Contra	-\$904,272	\$0	-\$904,272	E-177	\$904,272	\$0	100.0000%	\$0	\$0	\$0	\$0
178	404.385	Sioux Scrubber Construction Accounting 2011-2012	\$7,469	\$0	\$7,469	E-178	\$0	\$7,469	100.0000%	\$0	\$7,469	\$0	\$7,469
179	404.386	Sioux Scrubber Construction Contra 2011-2012	-\$5,881	\$0	-\$5,881	E-179	\$5,881	\$0	100.0000%	\$0	\$0	\$0	\$0
180	407.000	Storm Tracker Amortization - ER-2014-0258	-\$320,737	\$0	-\$320,737	E-180	\$320,737	\$0	100.0000%	\$0	\$0	\$0	\$0
181	407.000	Storm Tracker Amortization - ER-2016-0179	-\$566,668	\$0	-\$566,668	E-181	\$566,668	\$0	100.0000%	\$0	\$0	\$0	\$0
182	407.377	Vegetation & Inspection Amortization 01/15	-\$17,694	\$0	-\$17,694	E-182	\$17,694	\$0	100.0000%	\$0	\$0	\$0	\$0
183	407.355	FERC Entergy Dispute Amortization	\$62,040	\$0	\$62,040	E-183	-\$62,040	\$0	100.0000%	\$0	\$0	\$0	\$0
184	407.387	Energy Efficiency Reg Asset Amortization 07/2012	\$113,283	\$0	\$113,283	E-184	-\$113,283	\$0	100.0000%	\$0	\$0	\$0	\$0
185	407.325	Energy Efficiency Reg Asset Amortization 06/2014	\$147,513	\$0	\$147,513	E-185	-\$147,513	\$0	100.0000%	\$0	\$0	\$0	\$0
186	407.000	Energy Efficiency Contra	-\$23,646	\$0	-\$23,646	E-186	\$23,646	\$0	100.0000%	\$0	\$0	\$0	\$0
187	407.000	MEEIA Ordered Adjustments	\$4,052	\$0	\$4,052	E-187	-\$4,052	\$0	100.0000%	\$0	\$0	\$0	\$0
188	407.000	MEEIA Program Costs	-\$29,422	\$0	-\$29,422	E-188	\$29,422	\$0	100.0000%	\$0	\$0	\$0	\$0
189	407.000	MEEIA Program Costs - Unbilled	-\$1,763,557	\$0	-\$1,763,557	E-189	\$1,763,557	\$0	100.0000%	\$0	\$0	\$0	\$0
190	407.349	Low Income Surcharge	\$956,875	\$0	\$956,875	E-190	-\$956,875	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
191	407.498	ASC 740-10 - FIN 48	\$570,296	\$0	\$570,296	E-191	-\$570,296	\$0	100.0000%	\$0	\$0	\$0	\$0
192	407.000	Regulatory Credit - Extended Regulatory Amort Ratebase	\$153,366	\$0	\$153,366	E-192	\$613,464	\$766,830	100.0000%	\$0	\$766,830	\$0	\$766,830
193	407.000	Regulatory Credit - Extended Regulatory Amort Non-Ratebase	-\$2,653,392	\$0	-\$2,653,392	E-193	\$4,925,462	\$2,272,070	100.0000%	\$0	\$2,272,070	\$0	\$2,272,070
194	407.000	Excess Tracker Regulatory Credit	-\$276,579	\$0	-\$276,579	E-194	\$276,579	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.000	Excess Tracker Regulatory Debit	\$4,313,614	\$0	\$4,313,614	E-195	-\$5,848,313	-\$1,534,699	100.0000%	\$0	-\$1,534,699	\$0	-\$1,534,699
196	407.000	Regulatory Credit RESRAM	\$1,579,679	\$0	\$1,579,679	E-196	-\$1,579,679	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.000	Regulatory Debit RESRAM	\$5,062,320	\$0	\$5,062,320	E-197	-\$5,062,320	\$0	100.0000%	\$0	\$0	\$0	\$0
198	407.000	RESRAM Margin	-\$54,874	\$0	-\$54,874	E-198	\$54,874	\$0	100.0000%	\$0	\$0	\$0	\$0
199	407.000	RESRAM Margin Debits	\$531,780	\$0	\$531,780	E-199	-\$531,780	\$0	100.0000%	\$0	\$0	\$0	\$0
200	407.000	RESRAM Margin Revenue Debits	\$2,418,100	\$0	\$2,418,100	E-200	-\$2,418,100	\$0	100.0000%	\$0	\$0	\$0	\$0
201	407.000	Charge Ahead Regulatory Asset	\$0	\$0	\$0	E-201	\$544,703	\$544,703	100.0000%	\$0	\$544,703	\$0	\$544,703
202	449.010	Federal Income Tax Rate Change - Stub Period Amortization	\$0	\$0	\$0	E-202	-\$10,786,006	-\$10,786,006	100.0000%	\$0	-\$10,786,006	\$0	-\$10,786,006
203	407.000	FERC ROE Complaint Case 1 Amortization	\$0	\$0	\$0	E-203	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.000	FERC ROE Complaint Case 2 Amortization	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.000	COVID AAO deferral amortization	\$0	\$0	\$0	E-205	\$1,747,233	\$1,747,233	100.0000%	\$0	\$1,747,233	\$0	\$1,747,233
206	407.000	Property Tax Refund	\$0	\$0	\$0	E-206	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.000	Gross Receipt Tax Settlement	\$0	\$0	\$0	E-207	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
208	407.000	Equity Issuance Costs	\$0	\$0	\$0	E-208	\$1,400,701	\$1,400,701	100.0000%	\$0	\$1,400,701	\$0	\$1,400,701
209		TOTAL AMORTIZATION EXPENSE	\$65,108,375	\$0	\$65,108,375		\$7,566,088	\$72,674,463		\$0	\$72,674,463	\$0	\$72,674,463
210		OTHER OPERATING EXPENSES											
211	408.010	Payroll Taxes	\$22,009,598	\$0	\$22,009,598	E-211	-\$31,935	\$21,977,663	100.0000%	\$0	\$21,977,663	-\$31,935	\$22,009,598
212	408.011	Property Taxes	\$157,393,570	\$0	\$157,393,570	E-212	-\$3,524,012	\$153,869,558	100.0000%	\$0	\$153,869,558	\$0	\$153,869,558
213	408.012	Gross Receipts Tax	\$133,304,667	\$0	\$133,304,667	E-213	-\$133,304,667	\$0	100.0000%	\$0	\$0	\$0	\$0
214	408.013	Missouri Franchise Taxes/Misc.	-\$82,156	\$0	-\$82,156	E-214	\$0	-\$82,156	100.0000%	\$0	-\$82,156	\$0	-\$82,156
215		TOTAL OTHER OPERATING EXPENSES	\$312,625,679	\$0	\$312,625,679		-\$136,860,614	\$175,765,065		\$0	\$175,765,065	-\$31,935	\$175,797,000
216		TOTAL OPERATING EXPENSE	\$2,371,360,472	\$370,670,082	\$1,453,079,514		-\$37,700,537	\$2,333,659,935		\$170,292,950	\$2,503,952,885	\$368,090,884	\$1,417,958,175
217		NET INCOME BEFORE TAXES	\$601,628,592					\$639,329,129		-\$227,327,067	\$412,002,062		
218		INCOME TAXES											
219	409.000	Current Income Taxes	\$12,974,775	See note (1)	See note (1)	E-219	See note (1)	\$12,974,775	100.0000%	-\$20,345,418	-\$7,370,643	See note (1)	See note (1)
220		TOTAL INCOME TAXES	\$12,974,775					\$12,974,775		-\$20,345,418	-\$7,370,643		
221		DEFERRED INCOME TAXES											
222		Deferred Income Taxes - Def. Inc. Tax.	\$357,126,894	See note (1)	See note (1)	E-222	See note (1)	\$357,126,894	100.0000%	-\$440,171,549	-\$83,044,655	See note (1)	See note (1)
223		Amortization of Deferred ITC	-\$340,158,450			E-223		-\$340,158,450	100.0000%	\$335,428,594	-\$4,729,856		
224		TOTAL DEFERRED INCOME TAXES	\$16,968,444					\$16,968,444		-\$104,742,955	-\$87,774,511		
225		NET OPERATING INCOME	\$571,685,373					\$609,385,910		-\$102,238,694	\$507,147,216		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$177,112,939	-\$177,112,939
	1. Residential (1M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$56,004,450	
	2. Small General Service (2M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$16,774,374	
	3. Large General Service (3M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$34,258,837	
	4. Small Primary Service (4M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$14,838,895	
	5. Large Primary Service (11M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$10,794,961	
	6. Residential (1M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$20,622,429	
	7. Small General Service (2M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$4,775,188	
	8. Large General Service (3M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$11,191,385	
	9. Small Primary Service (4M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$5,503,843	
	10. Large Primary Service (11M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$5,355,878	
	11. Residential (1M) - To remove MEEIA revenue. (Kunst)		\$0	\$0		\$0	\$6,175,136	
	12. Small General Service (2M) - To remove MEEIA revenue. (Kunst)		\$0	\$0		\$0	\$1,559,813	
	13. Large General Service (3M) - To remove MEEIA revenue. (Kunst)		\$0	\$0		\$0	\$5,043,053	
	14. Small Primary Service (4M) - To remove MEEIA revenue. (Kunst)		\$0	\$0		\$0	\$2,256,476	
	15. Large Primary Service (11M) - To remove MEEIA revenue. (Kunst)		\$0	\$0		\$0	\$1,112,805	
	16. Residential (1M) - To remove MEEIA shared benefit revenue. (Kunst)		\$0	\$0		\$0	-\$51,581,609	
	17. Small General Service (2M) - To remove MEEIA shared benefit revenue. (Kunst)		\$0	\$0		\$0	-\$11,996,885	
	18. Large General Service (3M) - To remove MEEIA shared benefit revenue. (Kunst)		\$0	\$0		\$0	-\$26,830,708	
	19. Small Primary Service (4M) - To remove MEEIA shared benefit revenue. (Kunst)		\$0	\$0		\$0	-\$11,403,150	
	20. Large Primary Service (11M) - To remove MEEIA shared benefit revenue. (Kunst)		\$0	\$0		\$0	-\$4,385,467	
	21. Residential (1M) - To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$3,174,000	
	22. Small General Service (2M) - To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	\$10,097,000	
	23. Large General Service (3M) - To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	\$311,000	
	24. Large General Service (3M) - To remove economic development rider revenue. (Harris)		\$0	\$0		\$0	-\$81,119	
	25. Small Primary Service (4M) - To remove economic development rider revenue. (Harris)		\$0	\$0		\$0	-\$84,558	
	26. Residential (1M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$4,892,459	
	27. Small General Service (2M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$1,140,422	
	28. Large General Service (3M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$2,689,818	
	29. Small Primary Service (4M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$1,369,914	
	30. Large Primary Service (11M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$1,335,464	
	31. Residential (1M) - To impute revenue for the paperless bill credit per the stipulation in ER-2019-0335. (Kunst)		\$0	\$0		\$0	\$167,284	
	32. Residential (1M) - To adjust for the update period. (Cox)		\$0	\$0		\$0	\$18,062,887	
	33. Small General Service (2M) - To adjust for the update period. (Cox)		\$0	\$0		\$0	-\$1,177,786	
	34. Large General Service (3M) - To adjust for the update period. (Cox)		\$0	\$0		\$0	-\$4,569,054	
	35. Small Primary Service (4M) - To adjust for the update period. (Cox)		\$0	\$0		\$0	-\$1,029,703	

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	36. Large Primary Service (11M) - To adjust for the update period. (Roling)		\$0	\$0		\$0	-\$5,560,107	
	37. Residential (1M) - To adjust community solar. (Cox)		\$0	\$0		\$0	\$72,345	
	38. Large General Service (3M) - To normalize for rate switching and large customers. (Cox)		\$0	\$0		\$0	-\$155,613	
	39. Small Primary Service (4M) - To normalize for rate switching and large customers. (Cox)		\$0	\$0		\$0	-\$651,974	
	40. Large Primary Service (11M) - To annualize large customers. (Roling)		\$0	\$0		\$0	\$2,565,710	
	41. Residential (1M) - To adjust for weather and days. (Cox)		\$0	\$0		\$0	-\$13,352,400	
	42. Small General Service (2M) - To adjust for weather and days. (Cox)		\$0	\$0		\$0	\$488,333	
	43. Large General Service (3M) - To adjust for weather and days. (Cox)		\$0	\$0		\$0	\$9,425,265	
	44. Small Primary Service (4M) - To adjust for weather and days. (Cox)		\$0	\$0		\$0	-\$1,415,972	
	45. Large Primary Service (11M) - To adjust for weather and days. (Roling)		\$0	\$0		\$0	\$1,352,315	
	46. Residential (1M) - To adjust for growth. (Cox)		\$0	\$0		\$0	\$2,770,902	
	47. Small General Service (2M) - To adjust for growth. (Cox)		\$0	\$0		\$0	\$1,232,733	
	48. Large General Service (3M) - To adjust for growth. (Cox)		\$0	\$0		\$0	-\$1,659,034	
	49. Small Primary Service (4M) - To adjust for growth. (Cox)		\$0	\$0		\$0	-\$924,061	
	50. Residential (1M) - To remove low income charge. (Cox)		\$0	\$0		\$0	-\$775,420	
	51. Small General Service (2M) - To remove low income charge. (Cox)		\$0	\$0		\$0	-\$119,053	
	52. Large General Service (3M) - To remove low income charge. (Cox)		\$0	\$0		\$0	-\$99,581	
	53. Small Primary Service (4M) - To remove low income charge. (Cox)		\$0	\$0		\$0	-\$6,215	
	54. Residential (1M) - To include prorated revenue. (Kliethermes)		\$0	\$0		\$0	\$3,448,247	
	55. Small General Service (2M) - To include prorated revenue. (Kliethermes)		\$0	\$0		\$0	\$1,140,878	
	56. Large General Service (3M) - To include prorated revenue. (Kliethermes)		\$0	\$0		\$0	\$3,003,100	
	57. Small Primary Service (4M) - To include prorated revenue. (Kliethermes)		\$0	\$0		\$0	\$1,215,744	
	58. Residential (1M) - To adjust MEEIA revenue for EE savings. (Cox)		\$0	\$0		\$0	-\$8,856,724	
	59. Small General Service (2M) - To adjust MEEIA revenue for EE savings. (Cox)		\$0	\$0		\$0	-\$1,719,892	
	60. Large General Service (3M) - To adjust MEEIA revenue for EE savings. (Cox)		\$0	\$0		\$0	-\$3,000,888	
	61. Small Primary Service (4M) - To adjust MEEIA revenue for EE savings. (Cox)		\$0	\$0		\$0	-\$811,445	
	62. Residential (1M) - To adjust for summer/winter difference and rate change. (Cox)		\$0	\$0		\$0	-\$111,631	
	63. Small General Service (2M) - To adjust for summer/winter difference and rate change. (Cox)		\$0	\$0		\$0	\$1,031,043	
	64. Large General Service (3M) - To adjust for summer/winter difference and rate change. (Cox)		\$0	\$0		\$0	\$223,790	
	65. Small Primary Service (4M) - To adjust for summer/winter difference and rate change. (Cox)		\$0	\$0		\$0	-\$211,121	
	66. Large Primary Service (11M) - To adjust for summer/winter difference and rate change. (Roling)		\$0	\$0		\$0	\$2,527,243	
Rev-5	Disposition of Allowances	411.000	\$0	\$0	\$0	\$0	\$48	\$48
	1. To remove disposition of allowances. (Kunst)		\$0	\$0		\$0	\$48	
Rev-6	Street Lighting	444.000	\$0	\$0	\$0	\$0	-\$2,763,551	-\$2,763,551
	1. Lighting (5M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$434,566	
	2. Lighting (5M) - To remove FAC revenue. (Kunst)		\$0	\$0		\$0	\$133,981	
	3. Lighting (5M) - To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	\$198,000	
	4. Lighting (5M) - To remove RESRAM revenue. (Kunst)		\$0	\$0		\$0	-\$31,783	
	5. Lighting (5M) - To adjust for the update period. (Cox)		\$0	\$0		\$0	-\$1,601,947	

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	6. Lighting (5M) - To adjust for summer/winter difference and rate change. (Cox)		\$0	\$0		\$0	-\$1,027,236	
Rev-7	Public Authorities	445.000	\$0	\$0	\$0	\$0	-\$8,329	-\$8,329
	1. MSD (13M) - To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$8,329	
Rev-8	Sales Revenue - Energy	447.100	\$0	\$0	\$0	\$0	\$164,932,179	\$164,932,179
	1. To annualize energy sales. (Ferguson)		\$0	\$0		\$0	\$151,532,222	
	2. To annualize energy sales to municipals. (Ferguson)		\$0	\$0		\$0	-\$26,859	
	3. To eliminate MISO Day 2 test year non-margin make whole payments and annualize revenue. (Ferguson)		\$0	\$0		\$0	\$317,923	
	4. To normalize financial swaps. (Lange)		\$0	\$0		\$0	\$5,942,206	
	5. To normalize bilateral transactions. (Lange)		\$0	\$0		\$0	\$5,681,675	
	6. To adjust for real-time forecast deviation. (Lange)		\$0	\$0		\$0	\$1,480,940	
	7. To include SPP ancillary revenue. (Ferguson)		\$0	\$0		\$0	\$4,072	
Rev-9	Sales Revenue - Capacity	447.200	\$0	\$0	\$0	\$0	\$63,864	\$63,864
	1. To annualize capacity sales. (Ferguson)		\$0	\$0		\$0	\$63,864	
Rev-10	Provisions for Rate Refunds	449.000	\$0	\$0	\$0	\$0	-\$43,974,962	-\$43,974,962
	1. To remove provisions for rate refunds. (Kunst)		\$0	\$0		\$0	-\$43,974,962	
Rev-11	Other Revenue - Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	\$2,875,272	\$2,875,272
	1. To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$374,528	
	2. To normalize late fee revenue. (Kunst)		\$0	\$0		\$0	\$3,249,800	
Rev-12	Other Revenue - Connections, Disconnections, Customer Installations	451.000	\$0	\$0	\$0	\$0	\$1,247,777	\$1,247,777
	1. To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$58,034	
	2. To normalize disconnect/reconnect and customer installation revenue. (Kunst)		\$0	\$0		\$0	\$1,305,811	
Rev-13	Other Revenue - SCADA, Pole Space, Rental Revenue	454.000	\$0	\$0	\$0	\$0	-\$2,453,402	-\$2,453,402
	1. To remove Bank of America lease revenue. (Kunst)		\$0	\$0		\$0	-\$1,686,805	
	2. To adjust software revenue. (Amenthor)		\$0	\$0		\$0	-\$1,544,907	
	3. To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$522,848	
	4. To normalize affiliate rental revenue. (Kunst)		\$0	\$0		\$0	\$1,301,158	
Rev-14	Other Revenue: Coal Refinement Lease Revenue	454.002	\$0	\$0	\$0	\$0	-\$1,385,396	-\$1,385,396
	1. To remove revenue due to the ending coal refinement. (Ferguson)		\$0	\$0		\$0	-\$1,385,396	
Rev-15	Transmission Revenue - MISO	456.000	\$0	\$0	\$0	\$0	-\$10,871,920	-\$10,871,920
	1. To annualize MISO transmission revenue. (Ferguson)		\$0	\$0		\$0	-\$10,871,920	
Rev-16	Transmission Revenue - NITS	456.000	\$0	\$0	\$0	\$0	\$12,300,965	\$12,300,965
	1. To annualize MISO transmission NIT revenue. (Ferguson)		\$0	\$0		\$0	\$12,300,965	
Rev-17	Other Transmission Revenue	456.000	\$0	\$0	\$0	\$0	\$116,277	\$116,277
	1. To remove gross receipts tax revenue. (Kunst)		\$0	\$0		\$0	-\$19,379	
	2. To adjust miscellaneous revenue. (Kunst)		\$0	\$0		\$0	\$135,656	
E-4	Supervision & Engineering	500.000	-\$43,641	\$0	-\$43,641	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$68,741	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$88,885	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$19,854	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$3,643	\$0		\$0	\$0	
E-5	Fuel & Fuel Handling	501.000	\$40,132	\$21,265,947	\$21,306,079	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$48,228	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$3,850	\$0		\$0	\$0	

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	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,076	\$0		\$0	\$0	
	4. To remove offsetting revenues due to ending coal refinement. (Ferguson)		\$0	\$21,265,947		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$170	\$0		\$0	\$0	
E-6	Fuel for Baseload	501.000	\$0	\$43,213,192	\$43,213,192	\$0	\$0	\$0
	1. To adjust fuel expense for baseload. (Ferguson)		\$0	\$43,213,192		\$0	\$0	
E-7	Fuel for Interchange	501.000	\$0	\$11,296,089	\$11,296,089	\$0	\$0	\$0
	1. To adjust fuel expense for interchange. (Ferguson)		\$0	\$11,296,089		\$0	\$0	
E-8	Steam Expenses	502.000	\$95,304	\$0	\$95,304	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$116,761	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$10,986	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$9,984	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$487	\$0		\$0	\$0	
E-9	Fuel Additives	502.000	\$0	\$764,823	\$764,823	\$0	\$0	\$0
	1. To normalize fuel additives. (Ferguson)		\$0	\$764,823		\$0	\$0	
E-10	Electric Expenses	505.000	\$135,655	\$0	\$135,655	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$154,122	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$6,368	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$11,819	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$280	\$0		\$0	\$0	
E-11	Miscellaneous Steam Power Expenses	506.000	-\$286,896	-\$3,924,048	-\$4,210,944	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$75,868	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$57,435	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$288,038	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$15,654	\$0		\$0	\$0	
	5. To adjust costs related to COVID 19 pandemic to normal levels. (Bolin)		\$0	-\$3,844,104		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,637	\$0		\$0	\$0	
	7. To annualize rents and leases. (Dhority)		\$0	-\$1,333		\$0	\$0	
	8. To disallow certain dues and donations. (Dhority)		\$0	-\$78,638		\$0	\$0	
	9. To annualize NRC fees. (Caldwell)		\$0	\$60		\$0	\$0	
	10. To remove alcohol expense. (Dhority)		\$0	-\$33		\$0	\$0	
E-17	Maintenance Supervision & Engineering	510.000	\$6,262	\$103,331	\$109,593	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$138,119	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$101,053	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$25,644	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$5,160	\$0		\$0	\$0	
	5. To normalize power plant maintenance. (Amenthor)		\$0	\$133,341		\$0	\$0	
	6. To remove 4/5 of Meramec facility power plant maintenance to include in tracking mechanism. (Amenthor)		\$0	-\$30,010		\$0	\$0	
E-18	Maintenance of Structures	511.000	\$28,129	\$921,956	\$950,085	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$37,936	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$5,879	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$3,646	\$0		\$0	\$0	

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	4. To adjust vegetation management expense. (Kunst)		\$0	-\$509		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$282	\$0		\$0	\$0	
	6. To normalize power plant maintenance. (Amenthor)		\$0	\$1,190,377		\$0	\$0	
	7. To remove 4/5 of Meramec facility power plant maintenance to include in tracking mechanism. (Amenthor)		\$0	-\$267,912		\$0	\$0	
E-19	Maintenance of Boiler Plant	512.000	\$172,432	\$4,638,118	\$4,810,550	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$232,311	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$36,421	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$21,827	\$0		\$0	\$0	
	4. To remove maintenance expense due to ending coal refinement. (Ferguson)		\$0	-\$6,270		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,631	\$0		\$0	\$0	
	6. To normalize power plant maintenance. (Amenthor)		\$0	\$5,993,261		\$0	\$0	
	7. To remove 4/5 of Meramec facility power plant maintenance to include in tracking mechanism. (Amenthor)		\$0	-\$1,348,873		\$0	\$0	
E-20	Maintenance of Electric Plant	513.000	\$32,092	\$550,062	\$582,154	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$44,113	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$7,426	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,223	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$372	\$0		\$0	\$0	
	5. To normalize power plant maintenance. (Amenthor)		\$0	\$709,817		\$0	\$0	
	6. To remove 4/5 of Meramec facility power plant maintenance to include in tracking mechanism. (Amenthor)		\$0	-\$159,755		\$0	\$0	
E-21	Maintenance of Miscellaneous Steam Plant	514.000	\$29,439	\$907,569	\$937,008	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$41,146	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$7,177	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,207	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$323	\$0		\$0	\$0	
	5. To normalize power plant maintenance. (Amenthor)		\$0	\$1,172,241		\$0	\$0	
	6. To remove 4/5 of Meramec facility power plant maintenance to include in tracking mechanism. (Amenthor)		\$0	-\$263,831		\$0	\$0	
	7. To remove miscellaneous expense. (Dhority)		\$0	-\$841		\$0	\$0	
E-25	Operation Supervision & Engineering	517.000	-\$1,363,773	-\$87	-\$1,363,860	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$306,933	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$374,201	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$1,197,470	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$83,068	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$15,967	\$0		\$0	\$0	
	6. To remove alcohol expense. (Dhority)		\$0	-\$87		\$0	\$0	
E-26	Operation Fuel	518.000	\$0	\$12,491,322	\$12,491,322	\$0	\$0	\$0
	1. To adjust nuclear fuel for baseload. (Ferguson)		\$0	\$12,491,322		\$0	\$0	
E-27	Nuclear Operating Expenses	523.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$3	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1	\$0		\$0	\$0	

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E-28	Miscellaneous Nuclear Power Expenses	524.000	\$436,518	\$378,007	\$814,525	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$424,301	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$131,462	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$240,336	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$46,483	\$0		\$0	\$0	
	5. To adjust costs related to COVID 19 pandemic to normal levels. (Bolin)		\$0	-\$606,958		\$0	\$0	
	6. To include overtime labor related to Callaway Refueling 24 over an 18 month period. (Ferguson)		\$436,856	\$0		\$0	\$0	
	7. To include non-labor related to Callaway Refueling 24 over an 18 month period. (Ferguson)		\$0	\$1,764,935		\$0	\$0	
	8. To normalize low level radioactive waste expense. (Ferguson)		\$0	-\$107,613		\$0	\$0	
	9. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$6,358	\$0		\$0	\$0	
	10. To annualize rents and leases. (Dhority)		\$0	\$97,250		\$0	\$0	
	11. To normalize cybersecurity expense. (Amenthor)		\$0	-\$2,203		\$0	\$0	
	12. To disallow certain dues and donations. (Dhority)		\$0	-\$770,619		\$0	\$0	
	13. To remove alcohol expense. (Dhority)		\$0	\$3,871		\$0	\$0	
	14. To remove miscellaneous expense. (Dhority)		\$0	-\$656		\$0	\$0	
E-31	Maintenance Supervision & Engineering - NP	528.000	-\$45,589	-\$13,908	-\$59,497	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$172,206	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$164,211	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$7,450	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$36,510	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$9,624	\$0		\$0	\$0	
	6. To normalize cybersecurity expense. (Amenthor)		\$0	-\$13,908		\$0	\$0	
E-32	Maintenance of Structures - NP	529.000	\$64,896	\$0	\$64,896	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$98,927	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$23,286	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$4	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$9,421	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,320	\$0		\$0	\$0	
E-33	Maintenance Of Reactor Plant Equipment - NP	530.000	\$55,587	\$23,443,577	\$23,499,164	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$86,747	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$21,602	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$58	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$8,240	\$0		\$0	\$0	
	5. To include overtime labor related to Callaway Refueling 24 over an 18 month period. (Ferguson)		\$0	\$4,651,426		\$0	\$0	
	6. To include non-labor related to Callaway Refueling 24 over an 18 month period. (Ferguson)		\$0	\$18,792,151		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,260	\$0		\$0	\$0	
E-34	Maintenance of Electric Plant - NP	531.000	\$35,189	-\$319,299	-\$284,110	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$58,803	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$16,454	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$76	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$6,129	\$0		\$0	\$0	
	5. To remove non-recurring non-labor maintenance due to Callaway forced outage 73. (Ferguson)		\$0	-\$319,299		\$0	\$0	

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	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$955	\$0		\$0	\$0	
E-35	Maint. Of Misc. Nuclear Plant - NP	532.000	\$22,365	\$776	\$23,141	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$37,706	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$10,708	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$5	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,001	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$627	\$0		\$0	\$0	
	6. To normalize cybersecurity expense. (Amenthor)		\$0	-\$23		\$0	\$0	
	7. To annualize NRC fees. (Caldwell)		\$0	\$895		\$0	\$0	
	8. To remove alcohol expense. (Dhority)		\$0	-\$96		\$0	\$0	
E-40	Hydraulic Operation Supervision & Engineering	535.000	-\$102,539	\$0	-\$102,539	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$12,561	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$20,935	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$88,927	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,647	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$591	\$0		\$0	\$0	
E-42	Hydraulic Expenses	537.000	\$1,292	\$0	\$1,292	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,406	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$7	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$107	\$0		\$0	\$0	
E-43	Hydraulic Electric Expenses	538.000	\$14,075	\$0	\$14,075	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$15,140	\$0		\$0	\$0	
	2. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,065	\$0		\$0	\$0	
E-44	Misc. Hydraulic Power Generator Expenses	539.000	\$44,321	-\$15,013	\$29,308	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$49,340	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,224	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$3,730	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$65	\$0		\$0	\$0	
	5. To disallow certain dues and donations. (Dhority)		\$0	-\$15,013		\$0	\$0	
E-47	Maintenance Supervision & Engineering - HP	541.000	-\$7,776	\$0	-\$7,776	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$10,167	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$14,234	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$3,160	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$549	\$0		\$0	\$0	
E-48	Maintenance of Structures - HP	542.000	\$5,300	\$0	\$5,300	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,850	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$3,163	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,288	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$99	\$0		\$0	\$0	
E-49	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$274	\$0	\$274	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$746	\$0		\$0	\$0	

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	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$347	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$112	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$13	\$0		\$0	\$0	
E-50	Maintenance of Electric Plant - HP	544.000	\$5,949	\$0	\$5,949	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,538	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$2,438	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,060	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$91	\$0		\$0	\$0	
E-51	Maint. of Misc. Hydraulic Plant - HP	545.000	\$3,138	\$0	\$3,138	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$4,330	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$721	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$434	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$37	\$0		\$0	\$0	
E-56	Supervision & Engineering - OP	546.000	-\$40,893	-\$79	-\$40,972	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		-\$1,348	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		\$212	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$39,917	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		\$47	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		\$113	\$0		\$0	\$0	
	6. To disallow certain dues and donations. (Dhority)		\$0	-\$79		\$0	\$0	
E-57	Fuel for Baseload - OP	547.000	\$0	\$9,195,197	\$9,195,197	\$0	\$0	\$0
	1. To adjust variable gas for baseload. (Ferguson)		\$0	\$9,195,197		\$0	\$0	
E-58	Fuel for Interchange - OP	547.000	\$0	\$4,828,229	\$4,828,229	\$0	\$0	\$0
	1. To adjust variable gas for interchange. (Ferguson)		\$0	\$4,828,229		\$0	\$0	
E-59	Generation Expenses - OP	548.000	\$1,774	\$250	\$2,024	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,091	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$5,502	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,575	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$240	\$0		\$0	\$0	
	5. To annualize rents and leases. (Dhority)		\$0	\$250		\$0	\$0	
E-60	Misc. Other Power Generation Expense - OP	549.000	-\$60,057	\$0	-\$60,057	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,370	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$13,991	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$51,861	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$3,180	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$395	\$0		\$0	\$0	
E-63	Maintenance Supervision & Engineering - OP	551.000	-\$47	\$0	-\$47	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$29	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$61	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$14	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1	\$0		\$0	\$0	

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E-64	Maintenance of Structures - OP	552.000	-\$161	\$0	-\$161	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,207	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,063	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$265	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$40	\$0		\$0	\$0	
E-65	Maint. Of Generating & Electric Plant - OP	553.000	\$8,291	\$0	\$8,291	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$22,393	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$10,318	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$3,330	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$454	\$0		\$0	\$0	
E-66	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$956	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$787	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$192	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$39	\$0		\$0	\$0	
E-70	Purchased Power for Baseload	555.100	\$0	-\$15,824,822	-\$15,824,822	\$0	\$0	\$0
	1. To adjust purchased power for baseload. (Ferguson)		\$0	-\$13,459,957		\$0	\$0	
	2. To annualize MISO Day 2 Expense. (Ferguson)		\$0	-\$2,332,123		\$0	\$0	
	3. To annualize MISO Day 2 Administrative Expense. (Ferguson)		\$0	-\$32,742		\$0	\$0	
E-71	Capacity Purchased for Baseload	555.200	\$0	\$370,202	\$370,202	\$0	\$0	\$0
	1. To adjust capacity purchased for baseload. (Ferguson)		\$0	\$370,202		\$0	\$0	
E-72	Purchased Power for Interchange	555.300	\$0	\$8,871,506	\$8,871,506	\$0	\$0	\$0
	1. To adjust purchased power for interchange. (Ferguson)		\$0	\$8,330,271		\$0	\$0	
	2. To include SPP associated with Atchison wind facility. (Ferguson)		\$0	\$540,459		\$0	\$0	
	3. To include SPP ancillary expense. (Ferguson)		\$0	\$776		\$0	\$0	
E-74	System Control and Load Dispatch	556.000	-\$49,214	\$0	-\$49,214	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$33,524	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$66,316	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$14,721	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,701	\$0		\$0	\$0	
E-75	Other Expenses - OPE	557.000	-\$885,254	\$52,186,243	\$51,300,989	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$200,127	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$311,557	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$694,474	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$69,622	\$0		\$0	\$0	
	5. To remove FAC expense recoveries. (Ferguson)		\$0	\$49,056,598		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$9,728	\$0		\$0	\$0	
	7. To disallow certain dues and donations. (Dhority)		\$0	-\$166,201		\$0	\$0	
	8. To remove alcohol expense. (Dhority)		\$0	-\$320		\$0	\$0	
	9. To remove miscellaneous expense. (Dhority)		\$0	-\$1,964		\$0	\$0	
	10. To include solar RECs in the RESRAM base. (Kunst)		\$0	\$1,066,906		\$0	\$0	
	11. To rebase RES AAO. (Ferguson)		\$0	-\$1,217,039		\$0	\$0	

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	12. To adjust other RES amortization. (Ferguson)		\$0	\$3,448,263		\$0	\$0	
E-80	Operation Supervision & Engineering - TE	560.000	-\$12,963	-\$6,129	-\$19,092	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$5,237	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$4,321	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$12,631	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$972	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	-\$6,129		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$276	\$0		\$0	\$0	
E-81	Load Dispatching - TE	561.000	-\$5,849	\$504,298	\$498,449	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$13,456	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$7,778	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$9,130	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,931	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	-\$161,219		\$0	\$0	
	6. To annualize MISO transmission expense. (Ferguson)		\$0	\$665,517		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$466	\$0		\$0	\$0	
E-82	Station Expenses - TE	562.000	\$2,760	\$0	\$2,760	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$3,087	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$78	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$243	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$6	\$0		\$0	\$0	
E-84	Transmission of Electric By Others - TE	565.000	\$0	\$2,466,740	\$2,466,740	\$0	\$0	\$0
	1. To annualize MISO transmission expense. (Ferguson)		\$0	\$2,624,691		\$0	\$0	
	2. To remove Mark Twain transmission expense. (Ferguson)		\$0	-\$157,951		\$0	\$0	
E-85	Misc. Transmission Expenses - TE	566.000	-\$228,199	-\$79,391	-\$307,590	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$30,955	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$39,582	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$209,244	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$8,936	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	-\$228,869		\$0	\$0	
	6. To rebase RESRAM for generator interconnection costs. (Kunst)		\$0	\$811,618		\$0	\$0	
	7. To adjust vegetation management expense. (Kunst)		\$0	-\$2,016		\$0	\$0	
	8. To remove O&M expenses associated with facilities that are no longer in service. (Kunst)		\$0	-\$1,135		\$0	\$0	
	9. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,392	\$0		\$0	\$0	
	10. To disallow certain dues and donations. (Dhority)		\$0	-\$653,403		\$0	\$0	
	11. To remove FERC ROE legal fees. (Caldwell)		\$0	-\$4,720		\$0	\$0	
	12. To remove alcohol expense. (Dhority)		\$0	-\$866		\$0	\$0	
E-89	Maintenance Supervision & Engineering - TE	568.000	-\$401	\$1,312	\$911	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,311	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,340	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$298	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Bolin)		\$0	\$1,476		\$0	\$0	
	5. To adjust vegetation management expense. (Kunst)		\$0	-\$164		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$74	\$0		\$0	\$0	
E-90	Maintenance of Structures - TE	569.000	\$280	-\$107,104	-\$106,824	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$298	\$0		\$0	\$0	
	2. To adjust incentive compensation to a cash basis. (Kunst)		-\$18	\$0		\$0	\$0	
	3. To adjust AMS allocation factors. (Bolin)		\$0	-\$107,104		\$0	\$0	
E-91	Maintenance of Station Equipment - TE	570.000	\$7,545	-\$3,385	\$4,160	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$10,385	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,799	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$944	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Bolin)		\$0	-\$3,385		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$97	\$0		\$0	\$0	
E-92	Maintenance of Overhead Lines - TE	571.000	\$2,721	-\$158,045	-\$155,324	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,020	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$4,694	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,348	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Bolin)		\$0	\$922		\$0	\$0	
	5. To adjust vegetation management expense. (Kunst)		\$0	-\$158,967		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$257	\$0		\$0	\$0	
E-93	Maint. Of Misc. Transmission Plant - TE	573.000	\$2,415	\$0	\$2,415	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$3,035	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$305	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$292	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$23	\$0		\$0	\$0	
E-94	MISO Administrative Charges	575.000	\$0	-\$575,775	-\$575,775	\$0	\$0	\$0
	1. To annualize MISO Day 2 Administrative charges. (Ferguson)		\$0	-\$575,775		\$0	\$0	
E-99	Operation Supervision & Engineering - DE	580.000	-\$564,726	\$7,069	-\$557,657	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$84,672	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$125,650	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$491,644	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$28,197	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$7,184		\$0	\$0	
	6. To adjust infrastructure inspection expense. (Kunst)		\$0	-\$80		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$3,907	\$0		\$0	\$0	
	8. To disallow certain dues and donations. (Dhority)		\$0	-\$15		\$0	\$0	
	9. To remove alcohol expense. (Dhority)		\$0	-\$20		\$0	\$0	
E-100	Load Dispatching - DE	581.000	-\$4,530	\$0	-\$4,530	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$20,989	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$19,912	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,420	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,187	\$0		\$0	\$0	
E-101	Station Expenses - DE	582.000	\$25,497	\$0	\$25,497	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$30,682	\$0		\$0	\$0	

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	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$2,530	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$2,540	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$115	\$0		\$0	\$0	
E-102	Overhead Line Expenses - DE	583.100	\$43,882	\$0	\$43,882	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$72,857	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$19,788	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$8,190	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$997	\$0		\$0	\$0	
E-104	Underground Line Expenses - DE	584.100	\$16,361	-\$166,724	-\$150,363	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$31,305	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$10,770	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,174	\$0		\$0	\$0	
	4. To adjust infrastructure inspection expense. (Kunst)		\$0	-\$166,724		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		\$0	\$0		\$0	\$0	
E-106	Street Lighting & Signal System Expenses - DE	585.000	\$8,767	-\$19,821	-\$11,054	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,439	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$22	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$649	\$0		\$0	\$0	
	4. To adjust infrastructure inspection expense. (Kunst)		\$0	-\$19,821		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1	\$0		\$0	\$0	
E-107	Meters - DE	586.000	\$41,419	\$0	\$41,419	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$68,670	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$17,302	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$9,122	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$827	\$0		\$0	\$0	
E-108	Customer Install - DE	587.000	\$8,385	\$0	\$8,385	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$15,404	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$4,918	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,853	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$248	\$0		\$0	\$0	
E-109	Miscellaneous - DE	588.000	-\$216,466	-\$2,212,593	-\$2,429,059	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$90,198	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$91,102	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$190,313	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$21,242	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$4,381		\$0	\$0	
	6. To adjust costs related to COVID 19 pandemic to normal levels. (Bolin)		\$0	-\$1,332,194		\$0	\$0	
	7. To adjust vegetation management expense. (Kunst)		\$0	-\$435		\$0	\$0	
	8. To adjust infrastructure inspection expense. (Kunst)		\$0	-\$235,240		\$0	\$0	
	9. To remove O&M expenses associated with facilities that are no longer in service. (Kunst)		\$0	-\$5,095		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	10. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$4,007	\$0		\$0	\$0	
	11. To disallow certain dues and donations. (Dhority)		\$0	-\$6,193		\$0	\$0	
	12. To decrease depreciation charged to O&M. (Dhority)		\$0	-\$631,377		\$0	\$0	
	13. To remove alcohol expense. (Dhority)		\$0	-\$3,408		\$0	\$0	
	14. To remove miscellaneous expense. (Dhority)		\$0	-\$3,032		\$0	\$0	
E-110	Rents - DE	589.000	\$0	\$430	\$430	\$0	\$0	\$0
	1. To annualize rents and leases. (Dhority)		\$0	\$430		\$0	\$0	
E-113	Supervision & Engineering - DE	590.000	-\$32,967	\$979	-\$31,988	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$11,639	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$12,556	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$28,629	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$2,843	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$1,014		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$578	\$0		\$0	\$0	
	7. To disallow certain dues and donations. (Dhority)		\$0	-\$35		\$0	\$0	
E-114	Structures Maintenance - DE	591.000	\$11,205	\$0	\$11,205	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$16,298	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$3,278	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,666	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$149	\$0		\$0	\$0	
E-115	Station Equipment Maintenance - DE	592.000	\$85,675	\$11,218	\$96,893	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$132,307	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$30,933	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$14,040	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,659	\$0		\$0	\$0	
	5. To annualize rents and leases. (Dhority)		\$0	\$11,218		\$0	\$0	
E-116	Overhead Lines Maintenance - DE	593.000	\$82,189	\$53,593	\$135,782	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$135,155	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$33,611	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$3,539	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$14,189	\$0		\$0	\$0	
	5. To adjust vegetation management expense. (Kunst)		\$0	-\$886,296		\$0	\$0	
	6. To normalize storm restoration expense. (Kunst)		\$0	\$939,889		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,627	\$0		\$0	\$0	
E-117	Underground Lines Maintenance - DE	594.000	\$20,140	\$0	\$20,140	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$34,617	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$9,975	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,029	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$473	\$0		\$0	\$0	
E-118	Line Transformers Maintenance - DE	595.000	\$3,040	\$0	\$3,040	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$4,040	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$592	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$382	\$0		\$0	\$0	

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	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$26	\$0		\$0	\$0	
E-119	Street Light & Signals Maintenance - DE	596.000	\$1,694	\$0	\$1,694	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$5,056	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$2,476	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$770	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$116	\$0		\$0	\$0	
E-120	Meters Maintenance - DE	597.000	\$8,592	\$0	\$8,592	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,320	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$75	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$650	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$3	\$0		\$0	\$0	
E-121	Miscellaneous Plant Maintenance - DE	598.000	\$6,166	-\$3,789,875	-\$3,783,709	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,332	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$2,143	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$873	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Bolin)		\$0	\$43		\$0	\$0	
	5. To adjust costs related to COVID 19 pandemic to normal levels. (Bolin)		\$0	-\$3,793,098		\$0	\$0	
	6. To adjust O&M related to facilities. (Kunst)		\$0	\$3,194		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$150	\$0		\$0	\$0	
	8. To remove miscellaneous expense. (Dhority)		\$0	-\$14		\$0	\$0	
E-125	Supervision - CAE	901.000	-\$195,711	\$0	-\$195,711	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$8,126	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$18,485	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$180,989	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,103	\$0		\$0	\$0	
	5. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$260	\$0		\$0	\$0	
E-126	Meter Reading Expenses - CAE	902.000	\$1,618	-\$4,535,313	-\$4,533,695	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,742	\$0		\$0	\$0	
	2. To adjust incentive compensation to a cash basis. (Kunst)		-\$124	\$0		\$0	\$0	
	3. To adjust expense associated with AMR meter replacement. (Kunst)		\$0	-\$4,535,313		\$0	\$0	
E-127	Customer Records & Collection Expenses - CAE	903.000	\$100,952	\$4,309,508	\$4,410,460	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$251,129	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$81,773	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$35,953	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$28,435	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$697		\$0	\$0	
	6. To adjust costs related to COVID 19 pandemic to normal levels. (Bolin)		\$0	-\$106,677		\$0	\$0	
	7. To normalize customer convenience fees. (Dhority)		\$0	\$3,695,900		\$0	\$0	
	8. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$4,016	\$0		\$0	\$0	
	9. To normalize call center expense. (Amenthor)		\$0	-\$116,165		\$0	\$0	
	10. To disallow certain dues and donations. (Dhority)		\$0	-\$4,420		\$0	\$0	
	11. To include interest on customer deposits. (Caldwell)		\$0	\$840,173		\$0	\$0	

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E-128	Uncollectible Accts - CAE	904.000	\$0	-\$6,545,615	-\$6,545,615	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Kunst)		\$0	-\$6,545,615		\$0	\$0	
E-129	Miscellaneous Customer Accounts Expense	905.000	-\$305	\$56	-\$249	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$145	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$254	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$133	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$56	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$56		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$7	\$0		\$0	\$0	
E-132	Customer Assistance Expenses - CSIE	908.000	-\$225,545	-\$71,515,933	-\$71,741,478	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$78,906	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$113,103	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$162,108	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$25,204	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$931		\$0	\$0	
	6. To remove MEEIA program cost recovered in the rider. (Amenthor)		\$0	-\$69,533,647		\$0	\$0	
	7. To amortize PAYS regulatory asset over 10 years. (Kunst)		\$0	\$5,467		\$0	\$0	
	8. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$4,036	\$0		\$0	\$0	
	9. To eliminate solar rebates in the test year. (Ferguson)		\$0	-\$5,961,195		\$0	\$0	
	10. To include solar rebates a in the RESRAM base. (Kunst)		\$0	\$2,380,033		\$0	\$0	
	11. To disallow certain dues and donations. (Dhority)		\$0	-\$1,299		\$0	\$0	
	12. To remove alcohol expense. (Dhority)		\$0	-\$519		\$0	\$0	
	13. To include solar rebate over/under recovery over three years. (Ferguson)		\$0	\$1,594,296		\$0	\$0	
E-133	Informational & Instructional Advertising Expense	909.000	\$0	-\$956,434	-\$956,434	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Bolin)		\$0	\$407		\$0	\$0	
	2. To remove expense related with the paperless billing credit per the stipulation in ER-2019-0335). (Kunst)		\$0	-\$119,382		\$0	\$0	
	3. To remove institutional advertising. (Dhority)		\$0	-\$837,459		\$0	\$0	
E-134	Misc. Customer Service & Informational Expense	910.000	-\$131,215	-\$30,798	-\$162,013	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$7,033	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$12,969	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$122,132	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$2,879	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$26		\$0	\$0	
	6. To remove institutional advertising. (Dhority)		\$0	-\$4,598		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$268	\$0		\$0	\$0	
	8. To disallow certain dues and donations. (Dhority)		\$0	-\$25,585		\$0	\$0	
	9. To remove miscellaneous expense. (Dhority)		\$0	-\$641		\$0	\$0	
E-137	Demonstrating & Selling Expenses - SE	912.000	-\$307	-\$3,500	-\$3,807	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,106	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,106	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$245	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$62	\$0		\$0	\$0	
	5. To disallow certain dues and donations. (Dhority)		\$0	-\$3,500		\$0	\$0	

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E-138	Advertising Expense - SE	913.000	-\$791	\$0	-\$791	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$1,179	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,560	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$346	\$0		\$0	\$0	
	4. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$64	\$0		\$0	\$0	
E-143	Administrative & General Salaries - AGE	920.000	-\$5,569,558	\$11,553,322	\$5,983,764	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$787,716	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$997,280	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$5,103,605	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$226,206	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$283,404		\$0	\$0	
	6. To remove all COLI gains, losses, and premiums. (Bolin)		\$0	\$11,458,268		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$30,183	\$0		\$0	\$0	
	8. To normalize cybersecurity expense. (Amenthor)		\$0	-\$188,350		\$0	\$0	
E-144	Office Supplies & Expenses - AGE	921.000	-\$3,699	-\$4,274,406	-\$4,278,105	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$11,306	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$3,148	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$10,224	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,475	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$102,606		\$0	\$0	
	6. To adjust vegetation management expense. (Kunst)		\$0	-\$35		\$0	\$0	
	7. To remove non-recurring costs related to sales tax audit. (Kunst)		\$0	-\$1,152,066		\$0	\$0	
	8. To remove O&M expenses associated with facilities that are no longer in service. (Kunst)		\$0	-\$20,526		\$0	\$0	
	9. To remove institutional advertising. (Dhority)		\$0	-\$25,158		\$0	\$0	
	10. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$158	\$0		\$0	\$0	
	11. To annualize rents and leases. (Dhority)		\$0	-\$1,682,274		\$0	\$0	
	12. To normalize cybersecurity expense. (Amenthor)		\$0	-\$630,395		\$0	\$0	
	13. To remove board of directors expenses. (Dhority)		\$0	-\$711		\$0	\$0	
	14. To include expenses erroneously recorded to gas operations. (Caldwell)		\$0	\$598		\$0	\$0	
	15. To disallow certain dues and donations. (Dhority)		\$0	-\$65,155		\$0	\$0	
	16. To remove alcohol expense. (Dhority)		\$0	-\$4,659		\$0	\$0	
	17. To remove miscellaneous expense. (Dhority)		\$0	-\$257,765		\$0	\$0	
	18. To adjust software maintenance expense. (Amenthor)		\$0	-\$538,866		\$0	\$0	
E-146	Outside Services Employed	923.000	-\$524	-\$2,419,070	-\$2,419,594	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$444	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$773	\$0		\$0	\$0	
	3. To adjust incentive compensation to a cash basis. (Kunst)		-\$172	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Bolin)		\$0	\$120,670		\$0	\$0	
	5. To remove expense related with the paperless billing credit per the stipulation in ER-2019-0335). (Kunst)		\$0	-\$43,500		\$0	\$0	
	6. To remove O&M expenses associated with the expired Bank of America lease. (Kunst)		\$0	-\$197,335		\$0	\$0	
	7. To remove O&M expenses associated with facilities that are no longer in service. (Kunst)		\$0	-\$52,534		\$0	\$0	
	8. To remove institutional advertising. (Dhority)		\$0	-\$7,764		\$0	\$0	
	9. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$23	\$0		\$0	\$0	
	10. To normalize cybersecurity expense. (Amenthor)		\$0	-\$429,014		\$0	\$0	

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	11. To include expenses erroneously recorded to gas operations. (Caldwell)		\$0	\$4,689		\$0	\$0	
	12. To adjust for additional ongoing janitorial services due to the pandemic. (Amenthor)		\$0	-\$255,955		\$0	\$0	
	13. To disallow certain dues and donations. (Dhority)		\$0	-\$12,353		\$0	\$0	
	14. To normalize Rush Island NSR legal fees. (Caldwell)		\$0	-\$1,282,168		\$0	\$0	
	15. To normalize legal service fees. (Caldwell)		\$0	-\$208,777		\$0	\$0	
	16. To remove alcohol expense. (Dhority)		\$0	-\$384		\$0	\$0	
	17. To remove miscellaneous expense. (Dhority)		\$0	-\$18,459		\$0	\$0	
	18. To adjust software maintenance expense. (Amenthor)		\$0	-\$36,186		\$0	\$0	
E-147	Property Insurance	924.000	\$0	\$2,329,179	\$2,329,179	\$0	\$0	\$0
	1. To annualize insurance expense. (Caldwell)		\$0	\$2,356,667		\$0	\$0	
	2. To adjust AMS allocation factors. (Bolin)		\$0	\$168		\$0	\$0	
	3. To remove 4/5 of Meramec Insurance Expense to tracking mechanism. (Caldwell)		\$0	-\$27,656		\$0	\$0	
E-148	Injuries and Damages	925.000	-\$148,555	\$289,480	\$140,925	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$25,549	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$26,878	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$139,933	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$5,998	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$29,461		\$0	\$0	
	6. To annualize insurance expense. (Caldwell)		\$0	\$260,228		\$0	\$0	
	7. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$1,295	\$0		\$0	\$0	
	8. To disallow certain dues and donations. (Dhority)		\$0	-\$141		\$0	\$0	
	9. To remove alcohol expense. (Dhority)		\$0	-\$68		\$0	\$0	
E-149	Employee Pensions and Benefits	926.000	\$6,073,104	-\$21,836	\$6,051,268	\$0	\$0	\$0
	1. To annualize employee benefit expense. (Amenthor)		\$735,847	\$0		\$0	\$0	
	2. To adjust AMS allocation factors. (Bolin)		\$0	\$558		\$0	\$0	
	3. To normalize non-qualified pension expense. (Amenthor)		-\$658,286	\$0		\$0	\$0	
	4. To rebase the pension & OPEB tracker. (Amenthor)		-\$1,316,935	\$0		\$0	\$0	
	5. To amortize the pension & OPEB tracker.		\$7,312,478	\$0		\$0	\$0	
	6. To remove electric vehicle incentives. (Kunst)		\$0	-\$22,394		\$0	\$0	
E-151	Regulatory Commission Expenses	928.000	-\$117,841	-\$836,306	-\$954,147	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$9,404	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$20,469	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$101,843	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$4,545	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	-\$3,789		\$0	\$0	
	6. To normalize shared rate case expense. (Kunst)		\$0	-\$235,959		\$0	\$0	
	7. To adjust for depreciation study over 5 years. (Kunst)		\$0	-\$12,095		\$0	\$0	
	8. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$388	\$0		\$0	\$0	
	9. To annualize PSC assessment. (Caldwell)		\$0	-\$625,138		\$0	\$0	
	10. To annualize NRC fees. (Caldwell)		\$0	\$40,684		\$0	\$0	
	11. To remove alcohol expense. (Dhority)		\$0	-\$9		\$0	\$0	
E-152	General Expense - Gen. Advertising Expense	930.100	\$0	-\$1,141,431	-\$1,141,431	\$0	\$0	\$0
	1. To remove institutional advertising. (Dhority)		\$0	-\$126,508		\$0	\$0	
	2. To disallow certain dues and donations. (Dhority)		\$0	-\$1,014,923		\$0	\$0	
E-153	General Expense - Miscellaneous	930.200	-\$3,175	-\$347,394	-\$350,569	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$3,326	\$0		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$1,431	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$4,546	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$439	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$56,522		\$0	\$0	
	6. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$85	\$0		\$0	\$0	
	7. To normalize cybersecurity expense. (Amenthor)		\$0	-\$31,249		\$0	\$0	
	8. To remove board of directors expenses. (Dhority)		\$0	-\$373,532		\$0	\$0	
	9. To remove alcohol expense. (Dhority)		\$0	\$865		\$0	\$0	
E-154	Rents - AGE	931.000	\$0	-\$2,778,950	-\$2,778,950	\$0	\$0	\$0
	1. To remove Bank of America lease expense.		\$0	-\$2,461,644		\$0	\$0	
	2. To annualize software rental expense. (Amenthor)		\$0	-\$317,920		\$0	\$0	
	3. To adjust AMS allocation factors. (Bolin)		\$0	\$614		\$0	\$0	
E-157	Maintenance of General Plant	935.000	\$9,143	-\$189,244	-\$180,101	\$0	\$0	\$0
	1. To annualize payroll. (Amenthor)		\$15,087	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (Kunst)		-\$4,005	\$0		\$0	\$0	
	3. To remove long term incentive compensation. (Kunst)		-\$120	\$0		\$0	\$0	
	4. To adjust incentive compensation to a cash basis. (Kunst)		-\$1,606	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Bolin)		\$0	\$6,791		\$0	\$0	
	6. To remove O&M expenses associated with the expired Bank of America lease. (Kunst)		\$0	-\$160,879		\$0	\$0	
	7. To remove O&M expenses associated with facilities that are no longer in service. (Kunst)		\$0	-\$10,036		\$0	\$0	
	8. To adjust exceptional performance bonuses. (EPB) (Kunst)		-\$213	\$0		\$0	\$0	
	9. To normalize cybersecurity expense. (Amenthor)		\$0	-\$25,137		\$0	\$0	
	10. To include expenses erroneously recorded to gas operations. (Caldwell)		\$0	\$17		\$0	\$0	
E-161	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$159,046,341	\$159,046,341
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$152,108,139	
	2. To adjust capitalized depreciation charged to O&M. (Dhority)		\$0	\$0		\$0	-\$7,399,041	
	3. To eliminate depreciation on coal cars. (Dhority)		\$0	\$0		\$0	-\$238,397	
	4. To remove test year depreciation for PISA 1 deferral. (Kunst)		\$0	\$0		\$0	-\$651,809	
	5. To remove test year depreciation for PISA 2 deferral. (Kunst)		\$0	\$0		\$0	\$15,227,449	
E-163	Plant In Service Accounting (PISA) 1	404.000	\$0	\$0	\$0	\$0	-\$317,178	-\$317,178
	1. To remove test year depreciation for PISA 1 deferral. (Kunst)		\$0	\$0		\$0	-\$317,178	
E-164	Plant in Service Accounting (PISA) 2	404.000	\$0	\$0	\$0	\$0	\$11,563,787	\$11,563,787
	1. To remove test year depreciation for PISA 2 deferral. (Kunst)		\$0	\$0		\$0	\$11,563,787	
E-167	Intangible Plant Amortization	404.009	\$0	\$12,232,175	\$12,232,175	\$0	\$0	\$0
	1. To annualize intangible plant amortization. (Ferguson)		\$0	\$12,235,197		\$0	\$0	
	2. To remove intangible amortization associated with the paperless billing credit per stipulation in ER-2019-0335. (Kunst)		\$0	-\$3,022		\$0	\$0	
E-170	Plant In Service Accounting (PISA) 1 Amortization	403.000	\$0	\$2,573,050	\$2,573,050	\$0	\$0	\$0
	1. To amortize PISA deferral 1 over 20 years. (Kunst)		\$0	\$2,573,050		\$0	\$0	
E-171	Plant In Service Accounting (PISA) 2 Amortization	403.000	\$0	\$9,776,209	\$9,776,209	\$0	\$0	\$0
	1. To amortize PISA deferral 2 over 20 years. (Kunst)		\$0	\$9,776,209		\$0	\$0	
E-172	Cloud Computing Implementation	403.000	\$0	-\$2,134,081	-\$2,134,081	\$0	\$0	\$0
	1. To annualize cloud computing implementation costs. (Kunst)		\$0	-\$2,134,081		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-174	Callaway License Extension Amortization	407.300	\$0	\$4,099	\$4,099	\$0	\$0	\$0
	1. To annualize Callaway License Extension amortization. (Ferguson)		\$0	\$4,099		\$0	\$0	
E-177	Sioux Scrubber Construction Accounting Contra	404.384	\$0	\$904,272	\$904,272	\$0	\$0	\$0
	1. To remove Sioux Scrubber construction accounting contra account. (Caldwell)		\$0	\$904,272		\$0	\$0	
E-179	Sioux Scrubber Construction Contra 2011-2012	404.386	\$0	\$5,881	\$5,881	\$0	\$0	\$0
	1. To remove Sioux Scrubber construction accounting contra account. (Caldwell)		\$0	\$5,881		\$0	\$0	
E-180	Storm Tracker Amortization - ER-2014-0258	407.000	\$0	\$320,737	\$320,737	\$0	\$0	\$0
	1. To remove storm tracker amortization. (Kunst)		\$0	\$320,737		\$0	\$0	
E-181	Storm Tracker Amortization - ER-2016-0179	407.000	\$0	\$566,668	\$566,668	\$0	\$0	\$0
	1. To remove storm tracker amortization. (Kunst)		\$0	\$566,668		\$0	\$0	
E-182	Vegetation & Inspection Amortization 01/15	407.377	\$0	\$17,694	\$17,694	\$0	\$0	\$0
	1. To remove vegetation & infrastructure inspection amortization. (Kunst)		\$0	\$17,694		\$0	\$0	
E-183	FERC Entergy Dispute Amortization	407.355	\$0	-\$62,040	-\$62,040	\$0	\$0	\$0
	1. To remove Entergy dispute amortization. (Ferguson)		\$0	-\$62,040		\$0	\$0	
E-184	Energy Efficiency Reg Asset Amortization 07/2012	407.387	\$0	-\$113,283	-\$113,283	\$0	\$0	\$0
	1. To remove energy efficiency regulatory asset amortization. (Ferguson)		\$0	-\$113,283		\$0	\$0	
E-185	Energy Efficiency Reg Asset Amortization 06/2014	407.325	\$0	-\$147,513	-\$147,513	\$0	\$0	\$0
	1. To remove energy efficiency regulatory asset amortization. (Ferguson)		\$0	-\$147,513		\$0	\$0	
E-186	Energy Efficiency Contra	407.000	\$0	\$23,646	\$23,646	\$0	\$0	\$0
	1. To remove energy efficiency contra account. (Ferguson)		\$0	\$23,646		\$0	\$0	
E-187	MEEIA Ordered Adjustments	407.000	\$0	-\$4,052	-\$4,052	\$0	\$0	\$0
	1. To remove MEEIA ordered adjustments. (Ferguson)		\$0	-\$4,052		\$0	\$0	
E-188	MEEIA Program Costs	407.000	\$0	\$29,422	\$29,422	\$0	\$0	\$0
	1. To remove MEEIA program costs. (Ferguson)		\$0	\$29,422		\$0	\$0	
E-189	MEEIA Program Costs - Unbilled	407.000	\$0	\$1,763,557	\$1,763,557	\$0	\$0	\$0
	1. To remove MEEIA unbilled program costs. (Ferguson)		\$0	\$1,763,557		\$0	\$0	
E-190	Low Income Surcharge	407.349	\$0	-\$956,875	-\$956,875	\$0	\$0	\$0
	1. To adjust the low income surcharge. (Kunst)		\$0	-\$956,875		\$0	\$0	
E-191	ASC 740-10 - FIN 48	407.498	\$0	-\$570,296	-\$570,296	\$0	\$0	\$0
	1. To remove FIN 48 amortization. (Ferguson)		\$0	-\$570,296		\$0	\$0	
E-192	Regulatory Credit - Extended Regulatory Amort Ratebase	407.000	\$0	\$613,464	\$613,464	\$0	\$0	\$0
	1. To adjust over/under regulatory asset/liability amortization. (Ferguson)		\$0	\$613,464		\$0	\$0	
E-193	Regulatory Credit - Extended Regulatory Amort Non-Ratebase	407.000	\$0	\$4,925,462	\$4,925,462	\$0	\$0	\$0
	1. To adjust over/under regulatory asset/liability amortization. (Ferguson)		\$0	\$4,925,462		\$0	\$0	
E-194	Excess Tracker Regulatory Credit	407.000	\$0	\$276,579	\$276,579	\$0	\$0	\$0
	1. To adjust excess ADIT tracker. (Ferguson)		\$0	\$276,579		\$0	\$0	
E-195	Excess Tracker Regulatory Debit	407.000	\$0	-\$5,848,313	-\$5,848,313	\$0	\$0	\$0
	1. To adjust excess ADIT tracker. (Ferguson)		\$0	-\$5,848,313		\$0	\$0	
E-196	Regulatory Credit RESRAM	407.000	\$0	-\$1,579,679	-\$1,579,679	\$0	\$0	\$0
	1. To remove RESRAM regulatory credit. (Kunst)		\$0	-\$1,579,679		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-197	Regulatory Debit RESRAM	407.000	\$0	-\$5,062,320	-\$5,062,320	\$0	\$0	\$0
	1. To remove RESRAM regulatory debit. (Kunst)		\$0	-\$5,062,320		\$0	\$0	
E-198	RESRAM Margin	407.000	\$0	\$54,874	\$54,874	\$0	\$0	\$0
	1. To remove RESRAM margin. (Kunst)		\$0	\$54,874		\$0	\$0	
E-199	RESRAM Margin Debits	407.000	\$0	-\$531,780	-\$531,780	\$0	\$0	\$0
	1. To remove RESRAM margin debits. (Kunst)		\$0	-\$531,780		\$0	\$0	
E-200	RESRAM Margin Revenue Debits	407.000	\$0	-\$2,418,100	-\$2,418,100	\$0	\$0	\$0
	1. To remove RESRAM marge revenue debits. (Kunst)		\$0	-\$2,418,100		\$0	\$0	
E-201	Charge Ahead Regulatory Asset	407.000	\$0	\$544,703	\$544,703	\$0	\$0	\$0
	1. To amortize the charge ahead regulatory asset over 7 years. (Kunst)		\$0	\$544,703		\$0	\$0	
E-202	Federal Income Tax Rate Change - Stub Period Amortization	449.010	\$0	-\$10,786,006	-\$10,786,006	\$0	\$0	\$0
	1. To rebase TCJA stub period amortization over a 2 year period. (Ferguson)		\$0	-\$10,786,006		\$0	\$0	
E-205	COVID AAO deferral amortization	407.000	\$0	\$1,747,233	\$1,747,233	\$0	\$0	\$0
	1. To amortize the COVID AAO over a five year period. (Bolin)		\$0	\$1,747,233		\$0	\$0	
E-208	Equity Issuance Costs	407.000	\$0	\$1,400,701	\$1,400,701	\$0	\$0	\$0
	1. To amortize equity issuance costs related to the wind facilities over a five year period. (Bolin)		\$0	\$1,400,701		\$0	\$0	
E-211	Payroll Taxes	408.010	-\$31,935	\$0	-\$31,935	\$0	\$0	\$0
	1. To annualize payroll taxes. (Amenthor)		-\$31,935	\$0		\$0	\$0	
E-212	Property Taxes	408.011	\$0	-\$3,524,012	-\$3,524,012	\$0	\$0	\$0
	1. To adjust property tax expense. (Kunst)		\$0	-\$438,313		\$0	\$0	
	2. To remove 4/5 of property tax related to Meramec generating facility to include in tracking mechanism. (Kunst)		\$0	-\$3,085,699		\$0	\$0	
E-213	Gross Receipts Tax	408.012	\$0	-\$133,304,667	-\$133,304,667	\$0	\$0	\$0
	1. To remove gross receipts tax expense. (Kunst)		\$0	-\$133,304,667		\$0	\$0	
E-219	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$20,345,418	-\$20,345,418
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$20,345,418	
E-222	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$440,171,549	-\$440,171,549
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$440,171,549	
E-223	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$335,428,594	\$335,428,594
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$335,428,594	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$57,034,117	-\$57,034,117
Total Operating & Maint. Expense			-\$2,579,198	-\$35,121,339	-\$37,700,537	\$0	\$45,204,577	\$45,204,577

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.60% Return	E 6.73% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$412,002,062	\$616,752,451	\$633,388,270	\$650,024,091
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$717,903,826	\$717,903,826	\$717,903,826	\$717,903,826
4	Book Depreciation Charged to O&M		\$4,698,624	\$4,698,624	\$4,698,624	\$4,698,624
5	Intangible Amortization		\$58,813,770	\$58,813,770	\$58,813,770	\$58,813,770
6	Hydraulic Amortization		\$755,715	\$755,715	\$755,715	\$755,715
7	Transmission Amortization		\$420,310	\$420,310	\$420,310	\$420,310
8	Callaway Post Operational Costs		\$3,687,468	\$3,687,468	\$3,687,468	\$3,687,468
9	Non-Deductible Parking Lot Expenses		\$1,170,987	\$1,170,987	\$1,170,987	\$1,170,987
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$787,450,700	\$787,450,700	\$787,450,700	\$787,450,700
11	SUBT. FROM NET INC. BEFORE TAXES					
12	Interest Expense calculated at the Rate of	1.9130%	\$192,181,249	\$192,181,249	\$192,181,249	\$192,181,249
13	Tax Straight-Line Depreciation		\$768,095,065	\$768,095,065	\$768,095,065	\$768,095,065
14	Production Income Deduction		\$0	\$0	\$0	\$0
15	Nuclear Decommissioning		\$6,758,605	\$6,758,605	\$6,758,605	\$6,758,605
16	Preferred Dividend Deduction		\$415,274	\$415,274	\$415,274	\$415,274
17	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$967,450,193	\$967,450,193	\$967,450,193	\$967,450,193
18	NET TAXABLE INCOME		\$232,002,569	\$436,752,958	\$453,388,777	\$470,024,598
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc. - Fed. Inc. Tax		\$232,002,569	\$436,752,958	\$453,388,777	\$470,024,598
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,511,910	\$16,866,048	\$17,463,567	\$18,061,085
22	Deduct City Inc Tax - Fed. Inc. Tax		\$292,272	\$482,572	\$498,033	\$513,495
23	Federal Taxable Income - Fed. Inc. Tax		\$222,198,387	\$419,404,338	\$435,427,177	\$451,450,018
24	Federal Income Tax at the Rate of	21.00%	\$46,661,661	\$88,074,911	\$91,439,707	\$94,804,504
25	Subtract Federal Income Tax Credits					
26	Research Credit		\$1,380,914	\$1,380,914	\$1,380,914	\$1,380,914
27	Production Tax Credit		\$62,086,090	\$62,086,090	\$62,086,090	\$62,086,090
28	Empowerment Zone Credit		\$50,392	\$50,392	\$50,392	\$50,392
29	Fuel Tax Credit		\$12,015	\$12,015	\$12,015	\$12,015
30	Alternative Fuel Vehicle Refueling Property Credit		\$110,999	\$110,999	\$110,999	\$110,999
31	City Tax Credit		\$98,038	\$98,038	\$98,038	\$98,038
32	Net Federal Income Tax		-\$17,076,787	\$24,336,463	\$27,701,259	\$31,066,056
33	PROVISION FOR MO. INCOME TAX					
34	Net Taxable Income - MO. Inc. Tax		\$232,002,569	\$436,752,958	\$453,388,777	\$470,024,598
35	Deduct Federal Income Tax at the Rate of	50.000%	-\$8,538,394	\$12,168,232	\$13,850,630	\$15,533,028
36	Deduct City Income Tax - MO. Inc. Tax		\$292,272	\$482,572	\$498,033	\$513,495
37	Missouri Taxable Income - MO. Inc. Tax		\$240,248,691	\$424,102,154	\$439,040,114	\$453,978,075
38	Subtract Missouri Income Tax Credits					
39	City Earnings Tax Credit		\$98,038	\$98,038	\$98,038	\$98,038
40	Missouri Income Tax at the Rate of	4.000%	\$9,511,910	\$16,866,048	\$17,463,567	\$18,061,085
41	PROVISION FOR CITY INCOME TAX					
42	Net Taxable Income - City Inc. Tax		\$232,002,569	\$436,752,958	\$453,388,777	\$470,024,598
43	Deduct Federal Income Tax - City Inc. Tax		-\$17,076,787	\$24,336,463	\$27,701,259	\$31,066,056
44	Deduct Missouri Income Tax - City Inc. Tax		\$9,511,910	\$16,866,048	\$17,463,567	\$18,061,085
45	City Taxable Income		\$239,567,446	\$395,550,447	\$408,223,951	\$420,897,457
46	Subtract City Income Tax Credits					
47	Payroll Expense City Tax Credit		\$98,038	\$98,038	\$98,038	\$98,038
48	City Income Tax at the Rate of	0.122%	\$194,234	\$384,534	\$399,995	\$415,457
49	SUMMARY OF CURRENT INCOME TAX					
50	Federal Income Tax		-\$17,076,787	\$24,336,463	\$27,701,259	\$31,066,056
51	State Income Tax		\$9,511,910	\$16,866,048	\$17,463,567	\$18,061,085
52	City Income Tax		\$194,234	\$384,534	\$399,995	\$415,457
53	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$7,370,643	\$41,587,045	\$45,564,821	\$49,542,598
54	DEFERRED INCOME TAXES					
55	Deferred Income Taxes - Def. Inc. Tax.		-\$83,044,655	-\$83,044,655	-\$83,044,655	-\$83,044,655
56	Amortization of Deferred ITC		-\$4,729,856	-\$4,729,856	-\$4,729,856	-\$4,729,856
57	TOTAL DEFERRED INCOME TAXES		-\$87,774,511	-\$87,774,511	-\$87,774,511	-\$87,774,511
58	TOTAL INCOME TAX		-\$95,145,154	-\$46,187,466	-\$42,209,690	-\$38,231,913

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Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.25%	<u>F</u> Weighted Cost of Capital 9.50%	<u>G</u> Weighted Cost of Capital 9.75%
1	Common Stock	\$5,470,351,406	50.32%		4.655%	4.781%	4.907%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,827,509	0.75%	4.18%	0.031%	0.031%	0.031%
4	Long Term Debt	\$5,318,221,289	48.92%	3.91%	1.913%	1.913%	1.913%
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	\$10,870,400,204	100.00%		6.599%	6.725%	6.851%
8	PreTax Cost of Capital				7.092%	7.263%	7.433%