

Exhibit No.: -
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: GR-2021-0241
Date Prepared: 9/3/2021



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT
STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI

CASE NO. GR-2021-0241

Jefferson City, MO

September 2021

Ameren Missouri
Case No. GR-2021-0241
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 | \$301,306,764 | \$301,306,764 | \$301,306,764 |
| 2 | Rate of Return | 6.60% | 6.73% | 6.85% |
| 3 | Net Operating Income Requirement | \$19,883,233 | \$20,262,880 | \$20,642,526 |
| 4 | Net Income Available | \$17,345,053 | \$17,345,053 | \$17,345,053 |
| 5 | Additional Net Income Required | \$2,538,180 | \$2,917,827 | \$3,297,473 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$3,995,406 | \$4,114,710 | \$4,234,013 |
| 8 | Current Income Tax Available | \$3,197,785 | \$3,197,785 | \$3,197,785 |
| 9 | Additional Current Tax Required | \$797,621 | \$916,925 | \$1,036,228 |
| 10 | Revenue Requirement | \$3,335,801 | \$3,834,752 | \$4,333,701 |
| 11 | Allowance for Known and Measureable Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$3,335,801 | \$3,834,752 | \$4,333,701 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
RATE BASE SCHEDULE

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|--|-------------------------|-----------------------|
| 1 | Plant In Service | | \$618,173,503 |
| 2 | Less Accumulated Depreciation Reserve | | \$228,297,215 |
| 3 | Net Plant In Service | | \$389,876,288 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$2,441,762 |
| 6 | Contributions in Aid of Construction Amortization | | \$0 |
| 7 | Investment in Stored Gas (Ferguson) | | \$4,303,272 |
| 8 | Materials & Supplies (Caldwell) | | \$2,291,470 |
| 9 | Prepayments (Caldwell) | | \$796,349 |
| 10 | OPEB Regulatory Asset - GR-2010-0363 (Amenthor) | | \$871,741 |
| 11 | TOTAL ADD TO NET PLANT IN SERVICE | | \$5,821,070 |
| 12 | SUBTRACT FROM NET PLANT | | |
| 13 | Federal Tax Offset | -0.3890% | -\$13,554 |
| 14 | State Tax Offset | -0.3890% | -\$2,407 |
| 15 | City Tax Offset | 64.4055% | \$7,552 |
| 16 | Interest Expense Offset | 14.2329% | \$820,384 |
| 17 | Contributions in Aid of Construction | | \$0 |
| 18 | Customer Deposits (Caldwell) | | \$757,398 |
| 19 | Customer Advances for Construction (Caldwell) | | \$426,494 |
| 20 | Pension Regulatory Liability - GR-2021-0241 (Amenthor) | | \$23,154 |
| 21 | Pension Regulatory Liability - GR-2019-0077 (Amenthor) | | \$745,153 |
| 22 | Pension Regulatory Liability - GR-2010-0363 (Amenthor) | | \$195,859 |
| 23 | OPEB Regulatory Liability - GR-2019-0077 (Amenthor) | | \$1,562,904 |
| 24 | OPEB Regulatory Liability - GR-2021-0241 (Amenthor) | | \$178,533 |
| 25 | Accumulated Deferred Income Taxes (Ferguson) | | \$89,689,124 |
| 26 | TOTAL SUBTRACT FROM NET PLANT | | \$94,390,594 |
| 27 | Total Rate Base | | \$301,306,764 |

Ameren Missouri
Case No. GR-2021-0241
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 | 303.000 | Miscellaneous Intangible Plant | \$4,563,372 | P-2 | \$15,050,278 | \$19,613,650 | 100.0000% | \$0 | \$19,613,650 |
| 3 | | TOTAL INTANGIBLE PLANT | \$4,563,372 | | \$15,050,278 | \$19,613,650 | | \$0 | \$19,613,650 |
| 4 | | DISTRIBUTION PLANT | | | | | | | |
| 5 | 374.000 | Land & Land Rights - DP | \$2,870,232 | P-5 | \$0 | \$2,870,232 | 100.0000% | \$0 | \$2,870,232 |
| 6 | 375.000 | Structures & Improvements - DP | \$184,148 | P-6 | \$0 | \$184,148 | 100.0000% | \$0 | \$184,148 |
| 7 | 376.000 | Gas Mains - DP | \$312,991,800 | P-7 | \$18,743,323 | \$331,735,123 | 100.0000% | \$0 | \$331,735,123 |
| 8 | 378.000 | Meas. & Regulating Station Equip - General | \$6,625,113 | P-8 | \$0 | \$6,625,113 | 100.0000% | \$0 | \$6,625,113 |
| 9 | 379.000 | Meas. & Regulating Station Equip - City Gate | \$694,105 | P-9 | \$0 | \$694,105 | 100.0000% | \$0 | \$694,105 |
| 10 | 380.000 | Services | \$149,909,661 | P-10 | \$0 | \$149,909,661 | 100.0000% | \$0 | \$149,909,661 |
| 11 | 381.000 | Meters | \$23,055,588 | P-11 | \$0 | \$23,055,588 | 100.0000% | \$0 | \$23,055,588 |
| 12 | 383.000 | House Regulators | \$20,041,110 | P-12 | \$0 | \$20,041,110 | 100.0000% | \$0 | \$20,041,110 |
| 13 | 385.000 | Industrial Meas. & Regulating Station Equip | \$1,355,504 | P-13 | \$0 | \$1,355,504 | 100.0000% | \$0 | \$1,355,504 |
| 14 | 387.000 | Other Distribution Systems | \$0 | P-14 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 15 | | TOTAL DISTRIBUTION PLANT | \$517,727,261 | | \$18,743,323 | \$536,470,584 | | \$0 | \$536,470,584 |
| 16 | | PRODUCTION PLANT | | | | | | | |
| 17 | 304.000 | Land & Land Rights - PP | \$0 | P-17 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 18 | 305.000 | Structures and Improvements - PP | \$0 | P-18 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 19 | 311.000 | Liquid Petroleum Gas Equipment | \$0 | P-19 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 20 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 21 | | TRANSMISSION PLANT | | | | | | | |
| 22 | 365.000 | Land & Land Rights - TP | \$119,532 | P-22 | \$0 | \$119,532 | 100.0000% | \$0 | \$119,532 |
| 23 | 366.000 | Underground Conduit/Gas Structures | \$0 | P-23 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 24 | 367.000 | Gas Mains - TP | \$6,578,542 | P-24 | \$0 | \$6,578,542 | 100.0000% | \$0 | \$6,578,542 |
| 25 | 369.000 | Meas. & Regulating Station Equip - TP | \$40,900 | P-25 | \$0 | \$40,900 | 100.0000% | \$0 | \$40,900 |
| 26 | | TOTAL TRANSMISSION PLANT | \$6,738,974 | | \$0 | \$6,738,974 | | \$0 | \$6,738,974 |
| 27 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 28 | | Incentive Compensation Capitalization Adj. | \$0 | P-28 | -\$1,968,115 | -\$1,968,115 | 100.0000% | \$0 | -\$1,968,115 |
| 29 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$1,968,115 | -\$1,968,115 | | \$0 | -\$1,968,115 |
| 30 | | GENERAL PLANT | | | | | | | |
| 31 | 389.000 | Land & Land Rights - GP | \$2,307,982 | P-31 | \$440,403 | \$2,748,385 | 100.0000% | \$0 | \$2,748,385 |
| 32 | 390.000 | Structures & Improvements - GP | \$9,895,247 | P-32 | \$18,796,248 | \$28,691,495 | 100.0000% | \$0 | \$28,691,495 |
| 33 | 391.000 | Office Furniture & Equipment | \$473,164 | P-33 | \$1,848,700 | \$2,321,864 | 100.0000% | \$0 | \$2,321,864 |
| 34 | 391.000 | Office Furniture & Equipment - Fully Accrued | \$0 | P-34 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 35 | 391.100 | Mainframe Computers | \$0 | P-35 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 36 | 391.200 | Computer Equipment | \$1,395,819 | P-36 | \$2,533,075 | \$3,928,894 | 100.0000% | \$0 | \$3,928,894 |
| 37 | 391.200 | Computer Equipment - Fully Accrued | \$0 | P-37 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 38 | 392.000 | Transportation Equipment | \$9,878,439 | P-38 | \$1,266,265 | \$11,144,704 | 100.0000% | \$0 | \$11,144,704 |
| 39 | 393.000 | Stores Equipment | \$0 | P-39 | \$11,934 | \$11,934 | 100.0000% | \$0 | \$11,934 |
| 40 | 394.000 | Tools, Shop, & Garage Equipment | \$3,090,267 | P-40 | \$361,900 | \$3,452,167 | 100.0000% | \$0 | \$3,452,167 |
| 41 | 394.000 | Tools, Shop & Garage Equipment - Fully Accrued | \$0 | P-41 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 42 | 395.000 | Laboratory Equipment | \$77,065 | P-42 | \$15,053 | \$92,118 | 100.0000% | \$0 | \$92,118 |
| 43 | 395.000 | Laboratory Equipment - Fully Accrued | \$0 | P-43 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 44 | 396.000 | Power Operated Equipment | \$4,217,953 | P-44 | \$0 | \$4,217,953 | 100.0000% | \$0 | \$4,217,953 |
| 45 | 397.000 | Communications Equipment | \$547,121 | P-45 | \$87,700 | \$634,821 | 100.0000% | \$0 | \$634,821 |
| 46 | 397.000 | Communications Equipment - Fully Accrued | \$0 | P-46 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 47 | 398.000 | Miscellaneous Equipment | \$3,336 | P-47 | \$70,739 | \$74,075 | 100.0000% | \$0 | \$74,075 |
| 48 | | TOTAL GENERAL PLANT | \$31,886,393 | | \$25,432,017 | \$57,318,410 | | \$0 | \$57,318,410 |
| 49 | | GENERAL PLANT - ALLOCATED | | | | | | | |

Ameren Missouri
Case No. GR-2021-0241
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 |
|-------------|------------------------------|---------------------------------|----------------------|------------------------|---------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 50 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 51 | | TOTAL PLANT IN SERVICE | <u>\$560,916,000</u> | | <u>\$57,257,503</u> | <u>\$618,173,503</u> | | <u>\$0</u> | <u>\$618,173,503</u> |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| P-2 | Miscellaneous Intangible Plant | 303.000 | | \$15,050,278 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$307,711 | | \$0 | |
| | 2. To remove AMI software that is not in use and useful. (Bolin) | | -\$4,547,214 | | \$0 | |
| | 3. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$19,290,383 | | \$0 | |
| | 4. To remove capital investment related to the paperless billing credit per the stipulation in ER-2019-0335. (Kunst) | | -\$602 | | \$0 | |
| P-7 | Gas Mains - DP | 376.000 | | \$18,743,323 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$18,743,323 | | \$0 | |
| P-28 | Incentive Compensation Capitalization Adj. | | | -\$1,968,115 | | \$0 |
| | 1. To remove capitalized incentive compensation. (Kunst) | | -\$1,968,115 | | \$0 | |
| P-31 | Land & Land Rights - GP | 389.000 | | \$440,403 | | \$0 |
| | 1. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$440,403 | | \$0 | |
| P-32 | Structures & Improvements - GP | 390.000 | | \$18,796,248 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$9,492,718 | | \$0 | |
| | 2. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$9,303,530 | | \$0 | |
| P-33 | Office Furniture & Equipment | 391.000 | | \$1,848,700 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$15,003 | | \$0 | |

Ameren Missouri
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Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 2. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$1,833,697 | | \$0 | |
| P-36 | Computer Equipment | 391.200 | | \$2,533,075 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$109,957 | | \$0 | |
| | 2. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$2,423,118 | | \$0 | |
| P-38 | Transportation Equipment | 392.000 | | \$1,266,265 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$1,266,265 | | \$0 | |
| P-39 | Stores Equipment | 393.000 | | \$11,934 | | \$0 |
| | 1. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$11,934 | | \$0 | |
| P-40 | Tools, Shop, & Garage Equipment | 394.000 | | \$361,900 | | \$0 |
| | 1. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$361,900 | | \$0 | |
| P-42 | Laboratory Equipment | 395.000 | | \$15,053 | | \$0 |
| | 1. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$15,053 | | \$0 | |
| P-45 | Communications Equipment | 397.000 | | \$87,700 | | \$0 |
| | 1. To include estimated plant additions through September 30, 2021. (Caldwell) | | \$87,700 | | \$0 | |
| P-47 | Miscellaneous Equipment | 398.000 | | \$70,739 | | \$0 |
| | 1. To allocate plant in service from electric operations to gas operations. (Caldwell) | | \$70,896 | | \$0 | |
| | 2. To disallow capitalized dues and donations. (Dhority) | | -\$132 | | \$0 | |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments to Plant in Service

| A | B | C | D | E | F | G |
|--------------------------------|---|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Plant Adj. Number | Plant In Service Adjustment Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | 3. To disallow capitalized miscellaneous expense. (Dhority) | | -\$25 | | \$0 | |
| Total Plant Adjustments | | | | \$57,257,503 | | \$0 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 303.000 | Miscellaneous Intangible Plant | \$19,613,650 | 0.00% | \$0 | 0 | 0.00% |
| 3 | | TOTAL INTANGIBLE PLANT | \$19,613,650 | | \$0 | | |
| 4 | | DISTRIBUTION PLANT | | | | | |
| 5 | 374.000 | Land & Land Rights - DP | \$2,870,232 | 0.00% | \$0 | 0 | 0.00% |
| 6 | 375.000 | Structures & Improvements - DP | \$184,148 | 2.79% | \$5,138 | 50 | -5.00% |
| 7 | 376.000 | Gas Mains - DP | \$331,735,123 | 1.54% | \$5,108,721 | 60 | -5.00% |
| 8 | 378.000 | Meas. & Regulating Station Equip - General | \$6,625,113 | 2.21% | \$146,415 | 45 | -5.00% |
| 9 | 379.000 | Meas. & Regulating Station Equip - City Gate | \$694,105 | 2.29% | \$15,895 | 45 | -5.00% |
| 10 | 380.000 | Services | \$149,909,661 | 1.43% | \$2,143,708 | 50 | -10.00% |
| 11 | 381.000 | Meters | \$23,055,588 | 4.51% | \$1,039,807 | 30 | 3.00% |
| 12 | 383.000 | House Regulators | \$20,041,110 | 3.00% | \$601,233 | 47 | -25.00% |
| 13 | 385.000 | Industrial Meas. & Regulating Station Equip | \$1,355,504 | 1.96% | \$26,568 | 40 | 0.00% |
| 14 | 387.000 | Other Distribution Systems | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 15 | | TOTAL DISTRIBUTION PLANT | \$536,470,584 | | \$9,087,485 | | |
| 16 | | PRODUCTION PLANT | | | | | |
| 17 | 304.000 | Land & Land Rights - PP | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 18 | 305.000 | Structures and Improvements - PP | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 19 | 311.000 | Liquid Petroleum Gas Equipment | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 20 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | | |
| 21 | | TRANSMISSION PLANT | | | | | |
| 22 | 365.000 | Land & Land Rights - TP | \$119,532 | 0.00% | \$0 | 0 | 0.00% |
| 23 | 366.000 | Underground Conduit/Gas Structures | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 24 | 367.000 | Gas Mains - TP | \$6,578,542 | 1.41% | \$92,757 | 60 | -10.00% |
| 25 | 369.000 | Meas. & Regulating Station Equip - TP | \$40,900 | 0.25% | \$102 | 50 | -5.00% |
| 26 | | TOTAL TRANSMISSION PLANT | \$6,738,974 | | \$92,859 | | |
| 27 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | |
| 28 | | Incentive Compensation Capitalization Adj. | -\$1,968,115 | 2.07% | -\$40,740 | 0 | 0.00% |
| 29 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | -\$1,968,115 | | -\$40,740 | | |
| 30 | | GENERAL PLANT | | | | | |
| 31 | 389.000 | Land & Land Rights - GP | \$2,748,385 | 0.00% | \$0 | 0 | 0.00% |
| 32 | 390.000 | Structures & Improvements - GP | \$28,691,495 | 2.86% | \$820,577 | 38 | -5.00% |
| 33 | 391.000 | Office Furniture & Equipment | \$2,321,864 | 6.67% | \$154,868 | 15 | 0.00% |
| 34 | 391.000 | Office Furniture & Equipment - Fully Accrued | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 35 | 391.100 | Mainframe Computers | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 36 | 391.200 | Computer Equipment | \$3,928,894 | 20.00% | \$785,779 | 5 | 0.00% |
| 37 | 391.200 | Computer Equipment - Fully Accrued | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 38 | 392.000 | Transportation Equipment | \$11,144,704 | 4.62% | \$514,885 | 13 | 15.00% |
| 39 | 393.000 | Stores Equipment | \$11,934 | 5.00% | \$597 | 20 | 0.00% |
| 40 | 394.000 | Tools, Shop, & Garage Equipment | \$3,452,167 | 5.00% | \$172,608 | 20 | 0.00% |
| 41 | 394.000 | Tools, Shop & Garage Equipment - Fully Accrued | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 42 | 395.000 | Laboratory Equipment | \$92,118 | 5.00% | \$4,606 | 20 | 0.00% |
| 43 | 395.000 | Laboratory Equipment - Fully Accrued | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 44 | 396.000 | Power Operated Equipment | \$4,217,953 | 5.79% | \$244,219 | 15 | 20.00% |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 45 | 397.000 | Communications Equipment | \$634,821 | 6.67% | \$42,343 | 15 | 0.00% |
| 46 | 397.000 | Communications Equipment - Fully Accrued | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 47 | 398.000 | Miscellaneous Equipment | \$74,075 | 6.67% | \$4,941 | 15 | 0.00% |
| 48 | | TOTAL GENERAL PLANT | \$57,318,410 | | \$2,745,423 | | |
| 49 | | GENERAL PLANT - ALLOCATED | | | | | |
| 50 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | | |
| 51 | | Total Depreciation | \$618,173,503 | | \$11,885,027 | | |

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

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 303.000 | Miscellaneous Intangible Plant | \$1,830,566 | R-2 | \$8,183,930 | \$10,014,496 | 100.0000% | \$0 | \$10,014,496 |
| 3 | | TOTAL INTANGIBLE PLANT | \$1,830,566 | | \$8,183,930 | \$10,014,496 | | \$0 | \$10,014,496 |
| 4 | | DISTRIBUTION PLANT | | | | | | | |
| 5 | 374.000 | Land & Land Rights - DP | \$2,143 | R-5 | -\$2,143 | \$0 | 100.0000% | \$0 | \$0 |
| 6 | 375.000 | Structures & Improvements - DP | \$40,000 | R-6 | \$6,215 | \$46,215 | 100.0000% | \$0 | \$46,215 |
| 7 | 376.000 | Gas Mains - DP | \$104,273,025 | R-7 | \$4,515,095 | \$108,788,120 | 100.0000% | \$0 | \$108,788,120 |
| 8 | 378.000 | Meas. & Regulating Station Equip - General | \$2,414,526 | R-8 | \$123,724 | \$2,538,250 | 100.0000% | \$0 | \$2,538,250 |
| 9 | 379.000 | Meas. & Regulating Station Equip - City Gate | \$235,026 | R-9 | \$13,379 | \$248,405 | 100.0000% | \$0 | \$248,405 |
| 10 | 380.000 | Services | \$75,931,923 | R-10 | \$1,611,294 | \$77,543,217 | 100.0000% | \$0 | \$77,543,217 |
| 11 | 381.000 | Meters | \$4,075,265 | R-11 | \$961,418 | \$5,036,683 | 100.0000% | \$0 | \$5,036,683 |
| 12 | 383.000 | House Regulators | \$5,871,751 | R-12 | \$545,619 | \$6,417,370 | 100.0000% | \$0 | \$6,417,370 |
| 13 | 385.000 | Industrial Meas. & Regulating Station Equip | \$640,046 | R-13 | \$25,823 | \$665,869 | 100.0000% | \$0 | \$665,869 |
| 14 | 387.000 | Other Distribution Systems | -\$5,558 | R-14 | \$5,558 | \$0 | 100.0000% | \$0 | \$0 |
| 15 | | TOTAL DISTRIBUTION PLANT | \$193,478,147 | | \$7,805,982 | \$201,284,129 | | \$0 | \$201,284,129 |
| 16 | | PRODUCTION PLANT | | | | | | | |
| 17 | 304.000 | Land & Land Rights - PP | \$0 | R-17 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 18 | 305.000 | Structures and Improvements - PP | -\$19,504 | R-18 | \$19,504 | \$0 | 100.0000% | \$0 | \$0 |
| 19 | 311.000 | Liquid Petroleum Gas Equipment | -\$759,970 | R-19 | \$759,970 | \$0 | 100.0000% | \$0 | \$0 |
| 20 | | TOTAL PRODUCTION PLANT | -\$779,474 | | \$779,474 | \$0 | | \$0 | \$0 |
| 21 | | TRANSMISSION PLANT | | | | | | | |
| 22 | 365.000 | Land & Land Rights - TP | \$0 | R-22 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 23 | 366.000 | Underground Conduit/Gas Structures | \$3,497 | R-23 | \$0 | \$3,497 | 100.0000% | \$0 | \$3,497 |
| 24 | 367.000 | Gas Mains - TP | \$2,985,610 | R-24 | \$79,929 | \$3,065,539 | 100.0000% | \$0 | \$3,065,539 |
| 25 | 369.000 | Meas. & Regulating Station Equip - TP | \$36,168 | R-25 | \$270 | \$36,438 | 100.0000% | \$0 | \$36,438 |
| 26 | | TOTAL TRANSMISSION PLANT | \$3,025,275 | | \$80,199 | \$3,105,474 | | \$0 | \$3,105,474 |
| 27 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 28 | | Incentive Compensation Capitalization Adj. | \$0 | R-28 | -\$477,427 | -\$477,427 | 100.0000% | \$0 | -\$477,427 |
| 29 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$477,427 | -\$477,427 | | \$0 | -\$477,427 |
| 30 | | GENERAL PLANT | | | | | | | |
| 31 | 389.000 | Land & Land Rights - GP | \$0 | R-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 32 | 390.000 | Structures & Improvements - GP | \$1,415,684 | R-32 | \$2,955,203 | \$4,370,887 | 100.0000% | \$0 | \$4,370,887 |
| 33 | 391.000 | Office Furniture & Equipment | \$109,114 | R-33 | \$573,657 | \$682,771 | 100.0000% | \$0 | \$682,771 |
| 34 | 391.000 | Office Furniture & Equipment - Fully Accrued | \$0 | R-34 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 35 | 391.100 | Mainframe Computers | \$0 | R-35 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 36 | 391.200 | Computer Equipment | \$772,566 | R-36 | \$1,065,024 | \$1,837,590 | 100.0000% | \$0 | \$1,837,590 |
| 37 | 391.200 | Computer Equipment - Fully Accrued | \$0 | R-37 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 38 | 392.000 | Transportation Equipment | \$4,208,476 | R-38 | \$564,471 | \$4,772,947 | 100.0000% | \$0 | \$4,772,947 |
| 39 | 393.000 | Stores Equipment | -\$1,579 | R-39 | \$3,502 | \$1,923 | 100.0000% | \$0 | \$1,923 |
| 40 | 394.000 | Tools, Shop, & Garage Equipment | \$958,973 | R-40 | \$222,091 | \$1,181,064 | 100.0000% | \$0 | \$1,181,064 |
| 41 | 394.000 | Tools, Shop & Garage Equipment - Fully Accrued | \$0 | R-41 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 42 | 395.000 | Laboratory Equipment | \$23,008 | R-42 | \$7,307 | \$30,315 | 100.0000% | \$0 | \$30,315 |
| 43 | 395.000 | Laboratory Equipment - Fully Accrued | \$0 | R-43 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 44 | 396.000 | Power Operated Equipment | \$1,037,667 | R-44 | \$168,613 | \$1,206,280 | 100.0000% | \$0 | \$1,206,280 |
| 45 | 397.000 | Communications Equipment | \$234,685 | R-45 | \$29,564 | \$264,249 | 100.0000% | \$0 | \$264,249 |
| 46 | 397.000 | Communications Equipment - Fully Accrued | \$0 | R-46 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 47 | 398.000 | Miscellaneous Equipment | \$1,114 | R-47 | \$21,403 | \$22,517 | 100.0000% | \$0 | \$22,517 |
| 48 | | TOTAL GENERAL PLANT | \$8,759,708 | | \$5,610,835 | \$14,370,543 | | \$0 | \$14,370,543 |
| 49 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 50 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | \$0 | | \$0 | \$0 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|----------------|------------------------|---------------------------------------|-----------------------|------------------------|---------------------|-----------------------------|------------------------------------|------------------------------------|------------------------------------|
| 51 | | TOTAL DEPRECIATION RESERVE | <u>\$206,314,222</u> | | <u>\$21,982,993</u> | <u>\$228,297,215</u> | | <u>\$0</u> | <u>\$228,297,215</u> |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments for Depreciation Reserve

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> Total Adjustment Amount | <u>F</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|---|---|-------------------------------|----------------------------------|---|---|--|
| R-2 | Miscellaneous Intangible Plant | 303.000 | | \$8,183,930 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$671,797 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$23,078 | | \$0 | |
| | 3. To remove AMI software that is not in use and useful. (Bolin) | | -\$1,124,402 | | \$0 | |
| | 4. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$8,284,638 | | \$0 | |
| | 5. To allocate estimated reserve on plant additions through September 30, 2021 from electric operations to gas operations. (Caldwell) | | \$328,984 | | \$0 | |
| | 6. To remove reserve related to capital investment for the paperless billing credit per the stipulation in ER-2019-0335. (Kunst) | | -\$165 | | \$0 | |
| R-5 | Land & Land Rights - DP | 374.000 | | -\$2,143 | | \$0 |
| | 1. To redistribute negative reserve. (Buttig) | | -\$2,143 | | \$0 | |
| R-6 | Structures & Improvements - DP | 375.000 | | \$6,215 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$6,215 | | \$0 | |
| R-7 | Gas Mains - DP | 376.000 | | \$4,515,095 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$4,765,301 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$142,683 | | \$0 | |
| | 3. To redistribute negative reserve. (Buttig) | | -\$392,889 | | \$0 | |
| R-8 | Meas. & Regulating Station Equip - General | 378.000 | | \$123,724 | | \$0 |

Ameren Missouri
Case No. GR-2021-0241
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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$123,724 | | \$0 | |
| R-9 | Meas. & Regulating Station Equip - City Gate | 379.000 | | \$13,379 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$13,379 | | \$0 | |
| R-10 | Services | 380.000 | | \$1,611,294 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$2,001,294 | | \$0 | |
| | 2. To redistribute negative reserve. (Buttig) | | -\$390,000 | | \$0 | |
| R-11 | Meters | 381.000 | | \$961,418 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$961,418 | | \$0 | |
| R-12 | House Regulators | 383.000 | | \$545,619 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$545,619 | | \$0 | |
| R-13 | Industrial Meas. & Regulating Station Equip | 385.000 | | \$25,823 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$25,823 | | \$0 | |
| R-14 | Other Distribution Systems | 387.000 | | \$5,558 | | \$0 |
| | 1. To redistribute negative reserve. (Buttig) | | \$5,558 | | \$0 | |
| R-18 | Structures and Improvements - PP | 305.000 | | \$19,504 | | \$0 |
| | 1. To redistribute negative reserve. (Buttig) | | \$19,504 | | \$0 | |
| R-19 | Liquid Petroleum Gas Equipment | 311.000 | | \$759,970 | | \$0 |
| | 1. To redistribute negative reserve. (Buttig) | | \$759,970 | | \$0 | |
| R-24 | Gas Mains - TP | 367.000 | | \$79,929 | | \$0 |

Ameren Missouri
Case No. GR-2021-0241
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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$79,929 | | \$0 | |
| R-25 | Meas. & Regulating Station Equip - TP | 369.000 | | \$270 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$270 | | \$0 | |
| R-28 | Incentive Compensation Capitalization Adj. | | | -\$477,427 | | \$0 |
| | 1. To remove reserve associated with capitalized incentive compensation. (Kunst) | | -\$477,427 | | \$0 | |
| R-32 | Structures & Improvements - GP | 390.000 | | \$2,955,203 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$204,832 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$194,541 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$2,555,830 | | \$0 | |
| R-33 | Office Furniture & Equipment | 391.000 | | \$573,657 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$23,670 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$46,241 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$503,746 | | \$0 | |
| R-36 | Computer Equipment | 391.200 | | \$1,065,024 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$209,373 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$189,981 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$665,670 | | \$0 | |

Ameren Missouri
Case No. GR-2021-0241
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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| R-38 | Transportation Equipment | 392.000 | | \$564,471 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$530,472 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$33,999 | | \$0 | |
| R-39 | Stores Equipment | 393.000 | | \$3,502 | | \$0 |
| | 1. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$224 | | \$0 | |
| | 2. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$3,278 | | \$0 | |
| R-40 | Tools, Shop, & Garage Equipment | 394.000 | | \$222,091 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$115,885 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$6,786 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$99,420 | | \$0 | |
| R-42 | Laboratory Equipment | 395.000 | | \$7,307 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$2,890 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$282 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$4,135 | | \$0 | |
| R-44 | Power Operated Equipment | 396.000 | | \$168,613 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$168,613 | | \$0 | |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments for Depreciation Reserve

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> Total Adjustment Amount | <u>F</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|---|--|-------------------------------|----------------------------------|---|---|--|
| R-45 | Communications Equipment | 397.000 | | \$29,564 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$27,370 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$2,194 | | \$0 | |
| R-47 | Miscellaneous Equipment | 398.000 | | \$21,403 | | \$0 |
| | 1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell) | | \$167 | | \$0 | |
| | 2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell) | | \$1,773 | | \$0 | |
| | 3. To allocate reserve from electric operations to gas operations. (Caldwell) | | \$19,476 | | \$0 | |
| | 4. To disallow capitalized dues and donations. (Dhority) | | -\$11 | | \$0 | |
| | 5. To disallow capitalized miscellaneous expense. (Dhority) | | -\$2 | | \$0 | |
| Total Reserve Adjustments | | | | \$21,982,993 | | \$0 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
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 | \$16,313,403 | 39.42 | 12.01 | 27.41 | 0.075096 | \$1,225,071 |
| 3 | Employee Benefits | \$2,527,788 | 39.42 | 17.65 | 21.77 | 0.059644 | \$150,767 |
| 4 | Pensions and OPEBs | \$40,815 | 39.42 | 15.70 | 23.72 | 0.064986 | \$2,652 |
| 5 | Gas Inventory | \$4,303,272 | 39.42 | 39.42 | 0.00 | 0.000000 | \$0 |
| 6 | Incentive Compensation | \$1,295,360 | 39.42 | 250.29 | -210.87 | -0.577726 | -\$748,363 |
| 7 | Uncollectible Account Expense | \$645,694 | 39.42 | 39.42 | 0.00 | 0.000000 | \$0 |
| 8 | Cash Vouchers | \$8,568,056 | 39.42 | 43.85 | -4.43 | -0.012137 | -\$103,990 |
| 9 | TOTAL OPERATION AND MAINT. EXPENSE | \$33,694,388 | | | | | \$526,137 |
| 10 | TAXES | | | | | | |
| 11 | FICA - Employers Portion | \$1,675,917 | 39.42 | 10.52 | 28.90 | 0.079178 | \$132,696 |
| 12 | Federal Unemployment Tax | \$7,522 | 39.42 | 10.52 | 28.90 | 0.079178 | \$596 |
| 13 | Property Taxes | \$8,126,016 | 39.42 | 183.00 | -143.58 | -0.393370 | -\$3,196,531 |
| 14 | Sales Taxes | \$2,856,943 | 24.21 | 7.37 | 16.84 | 0.046137 | \$131,811 |
| 15 | Self Procured Insurance Tax | \$10,365 | 39.42 | 241.50 | -202.08 | -0.553644 | -\$5,739 |
| 16 | Gross Receipts Tax | \$5,811,706 | 24.21 | 26.14 | -1.93 | -0.005288 | -\$30,732 |
| 17 | TOTAL TAXES | \$18,488,469 | | | | | -\$2,967,899 |
| 18 | OTHER EXPENSES | | | | | | |
| 19 | Gas Costs | \$42,943,934 | 39.42 | 39.42 | 0.00 | 0.000000 | \$0 |
| 20 | TOTAL OTHER EXPENSES | \$42,943,934 | | | | | \$0 |
| 21 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$2,441,762 |
| 22 | TAX OFFSET FROM RATE BASE | | | | | | |
| 23 | Federal Tax Offset | \$3,484,253 | 39.42 | 38.00 | 1.42 | 0.003890 | \$13,554 |
| 24 | State Tax Offset | \$618,731 | 39.42 | 38.00 | 1.42 | 0.003890 | \$2,407 |
| 25 | City Tax Offset | \$11,726 | 39.42 | 274.50 | -235.08 | -0.644055 | -\$7,552 |
| 26 | Interest Expense Offset | \$5,763,998 | 39.42 | 91.37 | -51.95 | -0.142329 | -\$820,384 |
| 27 | TOTAL OFFSET FROM RATE BASE | \$9,878,708 | | | | | -\$811,975 |
| 28 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$3,253,737 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F 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-3 | | OPERATING REVENUES | | | | | | | | | | | |
| Rev-4 | | Residential Revenue | \$0 | See note (1) | See note (1) | Rev-4 | See note (1) | \$0 | 100.0000% | \$0 | \$0 | See note (1) | See note (1) |
| Rev-5 | | Commercial | \$0 | | | Rev-5 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-6 | | Sm. Gen. Service | \$0 | | | Rev-6 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-7 | | Med. Gen. Service | \$0 | | | Rev-7 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-8 | | Lg. Gen. Service | \$0 | | | Rev-8 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-9 | 480.000 | Residential | \$75,941,108 | | | Rev-9 | | \$75,941,108 | 100.0000% | -\$30,861,311 | \$45,079,797 | | |
| Rev-10 | 481.000 | General Service | \$32,486,188 | | | Rev-10 | | \$32,486,188 | 100.0000% | -\$16,900,426 | \$15,585,762 | | |
| Rev-11 | 481.000 | Standard Transportation | \$8,130,857 | | | Rev-11 | | \$8,130,857 | 100.0000% | \$1,210,369 | \$9,341,226 | | |
| Rev-12 | 481.000 | Special Contracts | \$403,907 | | | Rev-12 | | \$403,907 | 100.0000% | \$142,840 | \$546,747 | | |
| Rev-13 | 481.000 | Interruptible | \$385,981 | | | Rev-13 | | \$385,981 | 100.0000% | \$9,316 | \$395,297 | | |
| Rev-14 | 487.000 | Forfeited Discounts | \$171,805 | | | Rev-14 | | \$171,805 | 100.0000% | \$151,472 | \$323,277 | | |
| Rev-15 | 488.000 | Connection/Disconnection | \$372,669 | | | Rev-15 | | \$372,669 | 100.0000% | \$16,389 | \$389,058 | | |
| Rev-16 | 489.000 | Large Volume Transportation | \$4,908,427 | | | Rev-16 | | \$4,908,427 | 100.0000% | \$156,115 | \$5,064,542 | | |
| Rev-17 | 493.000 | Rental Revenue | \$908,953 | | | Rev-17 | | \$908,953 | 100.0000% | \$157,519 | \$1,066,472 | | |
| Rev-18 | 496.000 | Provision For Rate Refunds | \$768,541 | | | Rev-18 | | \$768,541 | 100.0000% | -\$768,541 | \$0 | | |
| Rev-19 | 495.000 | Other Gas Revenue - Oper. Rev. | \$107,864 | | | Rev-19 | | \$107,864 | 100.0000% | \$16,488 | \$124,352 | | |
| Rev-20 | | TOTAL OTHER OPERATING REVENUES | \$124,586,300 | | | | | \$124,586,300 | | -\$46,669,770 | \$77,916,530 | | |
| Rev-21 | | TOTAL OPERATING REVENUES | \$124,586,300 | | | | | \$124,586,300 | | -\$46,669,770 | \$77,916,530 | | |
| 1 | | GAS SUPPLY EXPENSES | | | | | | | | | | | |
| 2 | 804.000 | Natural Gas City Gate Purchases | \$41,358,301 | \$0 | \$41,358,301 | E-2 | -\$41,358,301 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 3 | 805.000 | Other Gas Purchases | \$0 | \$0 | \$0 | E-3 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 4 | 807.000 | Purchased Gas Expense | \$742,574 | \$714,447 | \$28,127 | E-4 | -\$2,773 | \$739,801 | 100.0000% | \$0 | \$739,801 | \$711,674 | \$28,127 |
| 5 | 808.000 | Gas Withdrawn from Storage | \$1,585,633 | \$0 | \$1,585,633 | E-5 | -\$1,585,633 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 6 | 809.000 | Other Gas Supply Expense | \$26,761 | \$0 | \$26,761 | E-6 | \$0 | \$26,761 | 100.0000% | \$0 | \$26,761 | \$0 | \$26,761 |
| 7 | | TOTAL GAS SUPPLY EXPENSES | \$43,713,269 | \$714,447 | \$42,998,822 | | -\$42,946,707 | \$766,562 | | \$0 | \$766,562 | \$711,674 | \$54,888 |
| 8 | | NATURAL GAS STORAGE EXPENSE | | | | | | | | | | | |
| 9 | | TOTAL NATURAL GAS STORAGE EXPENSE | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 10 | | TESTING | | | | | | | | | | | |
| 11 | | TOTAL TESTING | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 12 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 13 | 856.000 | Mains - TE | \$1,383 | \$1,251 | \$132 | E-13 | \$5 | \$1,388 | 100.0000% | \$0 | \$1,388 | \$1,256 | \$132 |
| 14 | 859.000 | Other Expenses - TE | \$335 | \$0 | \$335 | E-14 | \$0 | \$335 | 100.0000% | \$0 | \$335 | \$0 | \$335 |
| 15 | 860.000 | Rents - TE | \$2,977 | \$0 | \$2,977 | E-15 | \$0 | \$2,977 | 100.0000% | \$0 | \$2,977 | \$0 | \$2,977 |
| 16 | 863.000 | Maintenance of Mains - TE | \$0 | \$0 | \$0 | E-16 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 17 | 865.000 | Meas. & Regulator Station Equip - TE | \$3,249 | \$0 | \$3,249 | E-17 | \$0 | \$3,249 | 100.0000% | \$0 | \$3,249 | \$0 | \$3,249 |
| 18 | | TOTAL TRANSMISSION EXPENSES | \$7,944 | \$1,251 | \$6,693 | | \$5 | \$7,949 | | \$0 | \$7,949 | \$1,256 | \$6,693 |
| 19 | | PRODUCTION EXPENSES | | | | | | | | | | | |
| 20 | | TOTAL PRODUCTION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 21 | | DISTRIBUTION EXPENSES | | | | | | | | | | | |

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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 |
|-------------|---------------------|---|-------------------------------|----------------------|--------------------------|---------------------|--|--------------------------------------|---------------------------------|---|---|--|-------------------------------|
| 22 | 870.000 | Distribution Operation Supervision & Engineering | \$383,651 | \$362,041 | \$21,610 | E-22 | -\$12,957 | \$370,694 | 100.0000% | \$0 | \$370,694 | \$349,168 | \$21,526 |
| 23 | 874.000 | Distribution Mains & Services | \$4,694,131 | \$2,376,903 | \$2,317,228 | E-23 | -\$23,922 | \$4,670,209 | 100.0000% | \$0 | \$4,670,209 | \$2,392,813 | \$2,277,396 |
| 24 | 875.000 | Measuring & Regulating Station Expenses - General | \$329,068 | \$229,698 | \$99,370 | E-24 | \$1,669 | \$330,737 | 100.0000% | \$0 | \$330,737 | \$231,367 | \$99,370 |
| 25 | 876.000 | Measuring & Regulating Station Expenses - Industrial | -\$120 | \$0 | -\$120 | E-25 | \$0 | -\$120 | 100.0000% | \$0 | -\$120 | \$0 | -\$120 |
| 26 | 877.000 | Measuring & Regulating Station Expenses - City Gate Check Stations | \$25 | \$0 | \$25 | E-26 | \$75 | \$100 | 100.0000% | \$0 | \$100 | \$0 | \$100 |
| 27 | 878.000 | Meter & House Regulator Expenses | \$399,110 | \$327,133 | \$71,977 | E-27 | \$2,641 | \$401,751 | 100.0000% | \$0 | \$401,751 | \$329,774 | \$71,977 |
| 28 | 879.000 | Customer Installation Expenses | \$444,474 | \$377,799 | \$66,675 | E-28 | \$3,887 | \$448,361 | 100.0000% | \$0 | \$448,361 | \$381,686 | \$66,675 |
| 29 | 880.000 | Other Expenses - DE | \$3,343,461 | \$1,149,760 | \$2,193,701 | E-29 | -\$327,318 | \$3,016,143 | 100.0000% | \$0 | \$3,016,143 | \$1,074,005 | \$1,942,138 |
| 30 | 881.000 | Rents - DE | \$720 | \$0 | \$720 | E-30 | \$370 | \$1,090 | 100.0000% | \$0 | \$1,090 | \$0 | \$1,090 |
| 31 | 885.000 | Distribution Maintenance Supervision & Engineering | \$155,798 | \$116,311 | \$39,487 | E-31 | -\$1,472 | \$154,326 | 100.0000% | \$0 | \$154,326 | \$115,469 | \$38,857 |
| 32 | 887.000 | Distribution Maintenance of Mains | \$920,747 | \$643,288 | \$277,459 | E-32 | -\$7,342 | \$913,405 | 100.0000% | \$0 | \$913,405 | \$647,480 | \$265,925 |
| 33 | 889.000 | Distribution Maintenance of Meas. & Reg. Station Equip - General | \$163,582 | \$120,185 | \$43,397 | E-33 | -\$970 | \$162,612 | 100.0000% | \$0 | \$162,612 | \$121,019 | \$41,593 |
| 34 | 890.000 | Distribution Maintenance of Meas. & Reg. Station Equip - Industrial | \$258,705 | \$237,792 | \$20,913 | E-34 | \$1,619 | \$260,324 | 100.0000% | \$0 | \$260,324 | \$240,280 | \$20,044 |
| 35 | 891.000 | Distribution Maintenance of Meas. & Reg. Station Equip - City Gate Check Stations | \$0 | \$0 | \$0 | E-35 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 36 | 892.000 | Distribution Maintenance Services | \$1,329,763 | \$1,038,223 | \$291,540 | E-36 | -\$5,270 | \$1,324,493 | 100.0000% | \$0 | \$1,324,493 | \$1,045,073 | \$279,420 |
| 37 | 893.000 | Distribution Maintenance - Meters and House Regulators | \$1,921,880 | \$1,738,291 | \$183,589 | E-37 | -\$21,949 | \$1,899,931 | 100.0000% | \$0 | \$1,899,931 | \$1,723,974 | \$175,957 |
| 38 | 894.000 | Distribution Maintenance - Other Equipment | \$134,952 | \$0 | \$134,952 | E-38 | -\$5,610 | \$129,342 | 100.0000% | \$0 | \$129,342 | \$0 | \$129,342 |
| 39 | | TOTAL DISTRIBUTION EXPENSES | \$14,479,947 | \$8,717,424 | \$5,762,523 | | -\$396,549 | \$14,083,398 | | \$0 | \$14,083,398 | \$8,652,108 | \$5,431,290 |
| 40 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 41 | 901.000 | Supervision - Cust. Acct. Exp. | \$51,105 | \$51,105 | \$0 | E-41 | -\$15,819 | \$35,286 | 100.0000% | \$0 | \$35,286 | \$35,286 | \$0 |
| 42 | 902.000 | Meter Reading Expenses | \$863,850 | \$0 | \$863,850 | E-42 | \$0 | \$863,850 | 100.0000% | \$0 | \$863,850 | \$0 | \$863,850 |
| 43 | 903.000 | Customer Records & Collection Expenses | \$3,989,008 | \$2,881,837 | \$1,107,171 | E-43 | \$420,994 | \$4,410,002 | 100.0000% | \$0 | \$4,410,002 | \$2,886,380 | \$1,523,622 |
| 44 | 904.000 | Uncollectible Accounts | \$749,346 | \$0 | \$749,346 | E-44 | -\$103,652 | \$645,694 | 100.0000% | \$0 | \$645,694 | \$0 | \$645,694 |
| 45 | 905.000 | Misc. Customer Accounts Expense | \$26,653 | \$2,180 | \$24,473 | E-45 | -\$77 | \$26,576 | 100.0000% | \$0 | \$26,576 | \$2,072 | \$24,504 |
| 46 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$5,679,962 | \$2,935,122 | \$2,744,840 | | \$301,446 | \$5,981,408 | | \$0 | \$5,981,408 | \$2,923,738 | \$3,057,670 |
| 47 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 48 | 908.000 | Customer Assistance Expenses | \$750,775 | \$6,043 | \$744,732 | E-48 | -\$700,947 | \$49,828 | 100.0000% | \$0 | \$49,828 | \$4,897 | \$44,931 |
| 49 | 909.000 | Informational & Instructional Advertising Expenses | \$53,003 | \$0 | \$53,003 | E-49 | -\$6,862 | \$46,141 | 100.0000% | \$0 | \$46,141 | \$0 | \$46,141 |
| 50 | 910.000 | Misc. Customer Service & Info. Expenses | \$1,388 | \$0 | \$1,388 | E-50 | \$4,274 | \$5,662 | 100.0000% | \$0 | \$5,662 | \$0 | \$5,662 |
| 51 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$805,166 | \$6,043 | \$799,123 | | -\$703,535 | \$101,631 | | \$0 | \$101,631 | \$4,897 | \$96,734 |
| 52 | | SALES EXPENSES | | | | | | | | | | | |
| 53 | 912.000 | Demonstrating & Selling Expenses | \$19,143 | \$16,926 | \$2,217 | E-53 | -\$348 | \$18,795 | 100.0000% | \$0 | \$18,795 | \$16,735 | \$2,060 |
| 54 | 913.000 | Advertising Expense | \$34,489 | \$34,489 | \$0 | E-54 | -\$568 | \$33,921 | 100.0000% | \$0 | \$33,921 | \$33,921 | \$0 |
| 55 | 916.000 | Miscellaneous Sales Expenses | \$335 | \$0 | \$335 | E-55 | \$0 | \$335 | 100.0000% | \$0 | \$335 | \$0 | \$335 |
| 56 | | TOTAL SALES EXPENSES | \$53,967 | \$51,415 | \$2,552 | | -\$916 | \$53,051 | | \$0 | \$53,051 | \$50,656 | \$2,395 |

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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 |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 57 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 58 | 920.000 | Administrative & General Supervision | \$6,633,199 | \$5,818,984 | \$814,215 | E-58 | -\$578,729 | \$6,054,470 | 100.0000% | \$0 | \$6,054,470 | \$5,196,970 | \$857,500 |
| 59 | 921.000 | Office Supplies & Expenses | \$1,704,125 | \$0 | \$1,704,125 | E-59 | -\$54,495 | \$1,649,630 | 100.0000% | \$0 | \$1,649,630 | \$0 | \$1,649,630 |
| 60 | 922.000 | Administrative Expenses Transferred - Credit | -\$650,333 | \$0 | -\$650,333 | E-60 | \$0 | -\$650,333 | 100.0000% | \$0 | -\$650,333 | \$0 | -\$650,333 |
| 61 | 923.000 | Outside Services | \$1,664,239 | \$1,739 | \$1,662,500 | E-61 | \$51,491 | \$1,715,730 | 100.0000% | \$0 | \$1,715,730 | \$1,696 | \$1,714,034 |
| 62 | 924.000 | Property Insurance | \$101,342 | \$0 | \$101,342 | E-62 | \$30,663 | \$132,005 | 100.0000% | \$0 | \$132,005 | \$0 | \$132,005 |
| 63 | 925.000 | Injuries & Damages | \$1,291,826 | \$856 | \$1,290,970 | E-63 | -\$223,096 | \$1,068,730 | 100.0000% | \$0 | \$1,068,730 | \$710 | \$1,068,020 |
| 64 | 926.000 | Employee Welfare Expenses | \$668,112 | \$0 | \$668,112 | E-64 | \$512,736 | \$1,180,848 | 100.0000% | \$0 | \$1,180,848 | \$513,784 | \$667,064 |
| 65 | 928.000 | Regulatory Commission Expenses | \$723,372 | \$25,008 | \$698,364 | E-65 | \$64,359 | \$787,731 | 100.0000% | \$0 | \$787,731 | \$22,998 | \$764,733 |
| 66 | 930.000 | Miscellaneous General Expenses | \$283,836 | \$32,711 | \$251,125 | E-66 | -\$120,747 | \$163,089 | 100.0000% | \$0 | \$163,089 | \$32,370 | \$130,719 |
| 67 | 931.000 | Rents - Admin. Gen. Exp. | \$583,501 | \$0 | \$583,501 | E-67 | -\$130,159 | \$453,342 | 100.0000% | \$0 | \$453,342 | \$0 | \$453,342 |
| 68 | 935.000 | Maintenance of General Plant | \$152,756 | \$50,079 | \$102,677 | E-68 | -\$7,609 | \$145,147 | 100.0000% | \$0 | \$145,147 | \$50,292 | \$94,855 |
| 69 | | TOTAL ADMIN. & GENERAL EXPENSES | \$13,155,975 | \$5,929,377 | \$7,226,598 | | -\$455,586 | \$12,700,389 | | \$0 | \$12,700,389 | \$5,818,820 | \$6,881,569 |
| 70 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 71 | 403.000 | Depreciation Expense, Dep. Exp. | \$12,448,391 | See note (1) | See note (1) | E-71 | See note (1) | \$12,448,391 | 100.0000% | -\$928,493 | \$11,519,898 | See note (1) | See note (1) |
| 72 | 404.000 | Intangible Amortization | \$917,113 | | | E-72 | | \$917,113 | 100.0000% | \$2,199,418 | \$3,116,531 | | |
| 73 | | TOTAL DEPRECIATION EXPENSE | \$13,365,504 | \$0 | \$0 | | \$0 | \$13,365,504 | | \$1,270,925 | \$14,636,429 | \$0 | \$0 |
| 74 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 75 | 407.000 | Over/Under Regulatory Amortizations | -\$187,528 | \$0 | -\$187,528 | E-75 | \$42,030 | -\$145,498 | 100.0000% | \$0 | -\$145,498 | \$0 | -\$145,498 |
| 76 | 407.000 | Excess Tracker Regulatory Amortization | \$6,298 | \$0 | \$6,298 | E-76 | \$42,347 | \$48,645 | 100.0000% | \$0 | \$48,645 | \$0 | \$48,645 |
| 77 | 407.000 | COVID AAO | \$0 | \$0 | \$0 | E-77 | \$39,106 | \$39,106 | 100.0000% | \$0 | \$39,106 | \$0 | \$39,106 |
| 78 | 407.000 | Low Income Weatherization | \$0 | \$0 | \$0 | E-78 | \$700,000 | \$700,000 | 100.0000% | \$0 | \$700,000 | \$0 | \$700,000 |
| 79 | | TOTAL AMORTIZATION EXPENSE | -\$181,230 | \$0 | -\$181,230 | | \$823,483 | \$642,253 | | \$0 | \$642,253 | \$0 | \$642,253 |
| 80 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 81 | 408.010 | Payroll Tax | \$1,104,476 | \$0 | \$1,104,476 | E-81 | -\$41,141 | \$1,063,335 | 100.0000% | \$0 | \$1,063,335 | -\$41,141 | \$1,104,476 |
| 82 | 408.011 | Property Tax | \$8,126,016 | \$0 | \$8,126,016 | E-82 | \$0 | \$8,126,016 | 100.0000% | \$0 | \$8,126,016 | \$0 | \$8,126,016 |
| 83 | 408.012 | Gross Receipts Tax | \$5,811,706 | \$0 | \$5,811,706 | E-83 | -\$5,811,706 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 84 | 408.013 | Miscellaneous Taxes | -\$13,025 | \$0 | -\$13,025 | E-84 | \$0 | -\$13,025 | 100.0000% | \$0 | -\$13,025 | \$0 | -\$13,025 |
| 85 | | TOTAL OTHER OPERATING EXPENSES | \$15,029,173 | \$0 | \$15,029,173 | | -\$5,852,847 | \$9,176,326 | | \$0 | \$9,176,326 | -\$41,141 | \$9,217,467 |
| 86 | | TOTAL OPERATING EXPENSE | \$106,109,677 | \$18,355,079 | \$74,389,094 | | -\$49,231,206 | \$56,878,471 | | \$1,270,925 | \$58,149,396 | \$18,122,008 | \$25,390,959 |
| 87 | | NET INCOME BEFORE TAXES | \$18,476,623 | | | | | \$67,707,829 | | -\$47,940,695 | \$19,767,134 | | |
| 88 | | INCOME TAXES | | | | | | | | | | | |
| 89 | 409.000 | Current Income Taxes | \$3,478,617 | See note (1) | See note (1) | E-89 | See note (1) | \$3,478,617 | 100.0000% | -\$280,832 | \$3,197,785 | See note (1) | See note (1) |
| 90 | | TOTAL INCOME TAXES | \$3,478,617 | | | | | \$3,478,617 | | -\$280,832 | \$3,197,785 | | |
| 91 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 92 | 410.000 | Deferred Income Taxes - Def. Inc. Tax. | \$3,276,030 | See note (1) | See note (1) | E-92 | See note (1) | \$3,276,030 | 100.0000% | -\$4,005,276 | -\$729,246 | See note (1) | See note (1) |
| 93 | 411.000 | Amortization of Deferred ITC | -\$2,859,565 | | | E-93 | | -\$2,859,565 | 100.0000% | \$2,813,107 | -\$46,458 | | |
| 94 | | TOTAL DEFERRED INCOME TAXES | \$416,465 | | | | | \$416,465 | | -\$1,192,169 | -\$775,704 | | |
| 95 | | NET OPERATING INCOME | \$14,581,541 | | | | | \$63,812,747 | | -\$46,467,694 | \$17,345,053 | | |

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| Line Number | <u>A</u> Account Number | <u>B</u> Income Description | <u>C</u> Test Year Total (D+E) | <u>D</u> Test Year Labor | <u>E</u> Test Year Non Labor | <u>F</u> Adjust. Number | <u>G</u> Total Company Adjustments (From Adj. Sch.) | <u>H</u> Total Company Adjusted (C+G) | <u>I</u> Jurisdictional Allocations | <u>J</u> Jurisdictional Adjustments (From Adj. Sch.) | <u>K</u> MO Final Adj Jurisdictional (H x I) + J | <u>L</u> MO Adj. Juris. Labor L + M = K | <u>M</u> MO Adj. Juris. Non Labor |
|-------------|----------------------------|--------------------------------|--------------------------------------|-----------------------------|---------------------------------|----------------------------|---|---|--|--|--|---|--------------------------------------|
|-------------|----------------------------|--------------------------------|--------------------------------------|-----------------------------|---------------------------------|----------------------------|---|---|--|--|--|---|--------------------------------------|

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

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| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| Rev-9 | Residential | 480.000 | \$0 | \$0 | \$0 | \$0 | -\$30,861,311 | -\$30,861,311 |
| | 1. To remove PGA revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$26,456,510 | |
| | 2. To remove gross receipts revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$3,714,061 | |
| | 3. To remove unbilled revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$967,000 | |
| | 4. To adjust for the update period. (Bocklage) | | \$0 | \$0 | | \$0 | \$1,536,631 | |
| | 5. To adjust for weather and days. (Bocklage) | | \$0 | \$0 | | \$0 | \$445,766 | |
| | 6. To adjust for growth. (Bocklage) | | \$0 | \$0 | | \$0 | \$168,124 | |
| | 7. To remove DCA revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$1,760,828 | |
| | 8. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | -\$113,433 | |
| Rev-10 | General Service | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$16,900,426 | -\$16,900,426 |
| | 1. To remove PGA revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$15,249,829 | |
| | 2. To remove gross receipts revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$2,049,880 | |
| | 3. To remove unbilled revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$418,000 | |
| | 4. To adjust for the update period. (Bocklage) | | \$0 | \$0 | | \$0 | \$1,044,215 | |
| | 5. To adjust for weather and days. (Bocklage) | | \$0 | \$0 | | \$0 | \$853,260 | |
| | 6. To adjust for growth. (Bocklage) | | \$0 | \$0 | | \$0 | \$86,820 | |
| | 7. To remove DCA revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$220,030 | |
| | 8. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | -\$946,982 | |
| Rev-11 | Standard Transportation | 481.000 | \$0 | \$0 | \$0 | \$0 | \$1,210,369 | \$1,210,369 |
| | 1. To adjust for the update period. (Bocklage) | | \$0 | \$0 | | \$0 | -\$619,103 | |
| | 2. To adjust for weather and days. (Bocklage) | | \$0 | \$0 | | \$0 | \$488,702 | |
| | 3. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | \$1,340,770 | |
| Rev-12 | Special Contracts | 481.000 | \$0 | \$0 | \$0 | \$0 | \$142,840 | \$142,840 |
| | 1. To adjust for the update period. (McNutt) | | \$0 | \$0 | | \$0 | -\$669 | |
| | 2. To annualize special contract revenue. (McNutt) | | \$0 | \$0 | | \$0 | \$128,305 | |
| | 3. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | \$15,204 | |
| Rev-13 | Interruptible | 481.000 | \$0 | \$0 | \$0 | \$0 | \$9,316 | \$9,316 |
| | 1. To adjust for the update period. (McNutt) | | \$0 | \$0 | | \$0 | \$10,021 | |
| | 2. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | -\$705 | |
| Rev-14 | Forfeited Discounts | 487.000 | \$0 | \$0 | \$0 | \$0 | \$151,472 | \$151,472 |
| | 1. To adjust late fee revenue. (Kunst) | | \$0 | \$0 | | \$0 | \$151,472 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| Rev-15 | Connection/Disconnection | 488.000 | \$0 | \$0 | \$0 | \$0 | \$16,389 | \$16,389 |
| | 1. To adjust disconnection/reconnection revenue. (Kunst) | | \$0 | \$0 | | \$0 | \$16,389 | |
| Rev-16 | Large Volume Transportation | 489.000 | \$0 | \$0 | \$0 | \$0 | \$156,115 | \$156,115 |
| | 1. To adjust for the update period. (McNutt) | | \$0 | \$0 | | \$0 | \$6,388 | |
| | 2. To adjust for growth. (McNutt) | | \$0 | \$0 | | \$0 | \$112,813 | |
| | 3. To adjust for COVID pandemic impact. (McNutt) | | \$0 | \$0 | | \$0 | \$22,226 | |
| | 4. To adjust for starting revenue difference (GL). (Kunst) | | \$0 | \$0 | | \$0 | \$14,688 | |
| Rev-17 | Rental Revenue | 493.000 | \$0 | \$0 | \$0 | \$0 | \$157,519 | \$157,519 |
| | 1. To remove Bank of America rental revenue. (Kunst) | | \$0 | \$0 | | \$0 | -\$72,407 | |
| | 2. To adjust intercompany rental revenue. (Kunst) | | \$0 | \$0 | | \$0 | \$68,880 | |
| | 3. To include software rental revenue. (Amenthor) | | \$0 | \$0 | | \$0 | \$161,046 | |
| Rev-18 | Provision For Rate Refunds | 496.000 | \$0 | \$0 | \$0 | \$0 | -\$768,541 | -\$768,541 |
| | 1. To eliminate the provision for rate refunds. (Kunst) | | \$0 | \$0 | | \$0 | -\$768,541 | |
| Rev-19 | Other Gas Revenue - Oper. Rev. | 495.000 | \$0 | \$0 | \$0 | \$0 | \$16,488 | \$16,488 |
| | 1. To Annualize Other Gas Revenue - Oper. Rev. | | \$0 | \$0 | | \$0 | \$16,488 | |
| E-2 | Natural Gas City Gate Purchases | 804.000 | \$0 | -\$41,358,301 | -\$41,358,301 | \$0 | \$0 | \$0 |
| | 1. To remove purchased gas costs. (Kunst) | | \$0 | -\$41,358,301 | | \$0 | \$0 | |
| E-4 | Purchased Gas Expense | 807.000 | -\$2,773 | \$0 | -\$2,773 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$8,796 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | \$23,308 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$21,418 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$10,856 | \$0 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$2,603 | \$0 | | \$0 | \$0 | |
| E-5 | Gas Withdrawn from Storage | 808.000 | \$0 | -\$1,585,633 | -\$1,585,633 | \$0 | \$0 | \$0 |
| | 1. To remove purchased gas costs. (Kunst) | | \$0 | -\$1,585,633 | | \$0 | \$0 | |
| E-13 | Mains - TE | 856.000 | \$5 | \$0 | \$5 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$15 | \$0 | | \$0 | \$0 | |

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| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$5 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$4 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$1 | \$0 | | \$0 | \$0 | |
| E-22 | Distribution Operation Supervision & Engineering | 870.000 | -\$12,873 | -\$84 | -\$12,957 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$4,457 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$4,435 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$9,664 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$2,344 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$11 | | \$0 | \$0 | |
| | 6. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$887 | \$0 | | \$0 | \$0 | |
| | 7. To remove alcohol expense. (Dhority) | | \$0 | -\$8 | | \$0 | \$0 | |
| | 8. To remove dues and donations. (Dhority) | | \$0 | -\$87 | | \$0 | \$0 | |
| E-23 | Distribution Mains & Services | 874.000 | \$15,910 | -\$39,832 | -\$23,922 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$29,265 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$5,549 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$6,375 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$1,431 | \$0 | | \$0 | \$0 | |
| | 5. To decrease depreciation expense charged to O&M. (Dhority) | | \$0 | -\$39,832 | | \$0 | \$0 | |
| E-24 | Measuring & Regulating Station Expenses - General | 875.000 | \$1,669 | \$0 | \$1,669 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$2,828 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$455 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$583 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$121 | \$0 | | \$0 | \$0 | |
| E-26 | Measuring & Regulating Station Expenses - City Gate Check Stations | 877.000 | \$0 | \$75 | \$75 | \$0 | \$0 | \$0 |
| | 1. To annualize rents and leases expense. (Dhority) | | \$0 | \$75 | | \$0 | \$0 | |

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| E-27 | Meter & House Regulator Expenses | 878.000 | \$2,641 | \$0 | \$2,641 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$4,028 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$309 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$995 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$83 | \$0 | | \$0 | \$0 | |
| E-28 | Customer Installation Expenses | 879.000 | \$3,887 | \$0 | \$3,887 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$4,651 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$5 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$758 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$1 | \$0 | | \$0 | \$0 | |
| E-29 | Other Expenses - DE | 880.000 | -\$75,755 | -\$251,563 | -\$327,318 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$14,156 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$19,505 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$57,125 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$9,218 | \$0 | | \$0 | \$0 | |
| | 5. To adjust costs related to the COVID-19 AAO pandemic to normal levels. (Bolin) | | \$0 | -\$252,118 | | \$0 | \$0 | |
| | 6. To annualize rents and leases expense. (Dhority) | | \$0 | \$720 | | \$0 | \$0 | |
| | 7. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$4,063 | \$0 | | \$0 | \$0 | |
| | 8. To remove alcohol expense. (Dhority) | | \$0 | -\$100 | | \$0 | \$0 | |
| | 9. To remove miscellaneous expense of no benefit to customers. (Dhority) | | \$0 | -\$35 | | \$0 | \$0 | |
| | 10. To remove dues and donations. (Dhority) | | \$0 | -\$30 | | \$0 | \$0 | |
| E-30 | Rents - DE | 881.000 | \$0 | \$370 | \$370 | \$0 | \$0 | \$0 |
| | 1. To annualize rents and leases expense. (Dhority) | | \$0 | \$370 | | \$0 | \$0 | |
| E-31 | Distribution Maintenance Supervision & Engineering | 885.000 | -\$842 | -\$630 | -\$1,472 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$1,432 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$1,309 | \$0 | | \$0 | \$0 | |

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| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$685 | \$0 | | \$0 | \$0 | |
| | 4. To adjust AMS allocation factors. (Bolin) | | \$0 | \$1,012 | | \$0 | \$0 | |
| | 5. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$1,642 | | \$0 | \$0 | |
| | 6. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$280 | \$0 | | \$0 | \$0 | |
| E-32 | Distribution Maintenance of Mains | 887.000 | \$4,192 | -\$11,534 | -\$7,342 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$7,920 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$1,628 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$1,682 | \$0 | | \$0 | \$0 | |
| | 4. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$11,534 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$418 | \$0 | | \$0 | \$0 | |
| E-33 | Distribution Maintenance of Meas. & Reg. Station Equip - General | 889.000 | \$834 | -\$1,804 | -\$970 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$1,480 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$259 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$307 | \$0 | | \$0 | \$0 | |
| | 4. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$1,804 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$80 | \$0 | | \$0 | \$0 | |
| E-34 | Distribution Maintenance of Meas. & Reg. Station Equip - Industrial | 890.000 | \$2,488 | -\$869 | \$1,619 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$2,928 | \$0 | | \$0 | \$0 | |
| | 2. To adjust incentive compensation to a cash basis. (Kunst) | | -\$440 | \$0 | | \$0 | \$0 | |
| | 3. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$869 | | \$0 | \$0 | |
| E-36 | Distribution Maintenance Services | 892.000 | \$6,850 | -\$12,120 | -\$5,270 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$12,783 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$2,528 | \$0 | | \$0 | \$0 | |

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| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$2,748 | \$0 | | \$0 | \$0 | |
| | 4. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$12,120 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$657 | \$0 | | \$0 | \$0 | |
| E-37 | Distribution Maintenance - Meters and House Regulators | 893.000 | -\$14,317 | -\$7,632 | -\$21,949 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$21,402 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$19,726 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$9,904 | \$0 | | \$0 | \$0 | |
| | 4. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$7,632 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$6,089 | \$0 | | \$0 | \$0 | |
| E-38 | Distribution Maintenance - Other Equipment | 894.000 | \$0 | -\$5,610 | -\$5,610 | \$0 | \$0 | \$0 |
| | 1. To normalize non-labor distribution maintenance expense. (Amenthor) | | \$0 | -\$5,610 | | \$0 | \$0 | |
| E-41 | Supervision - Cust. Acct. Exp. | 901.000 | -\$15,819 | \$0 | -\$15,819 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$629 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$1,514 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$14,099 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$705 | \$0 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$130 | \$0 | | \$0 | \$0 | |
| E-43 | Customer Records & Collection Expenses | 903.000 | \$4,543 | \$416,451 | \$420,994 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$35,481 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$14,060 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$3,255 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$9,745 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$313 | | \$0 | \$0 | |
| | 6. To adjust costs related to the COVID-19 AAO pandemic to normal levels. (Bolin) | | \$0 | -\$720 | | \$0 | \$0 | |
| | 7. To include interest on customer deposits. (Caldwell) | | \$0 | \$32,189 | | \$0 | \$0 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 8. To adjust call center expense. (Amenthor) | | \$0 | -\$12,907 | | \$0 | \$0 | |
| | 9. To include customer convenience fees. (Dhority) | | \$0 | \$397,576 | | \$0 | \$0 | |
| | 10. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$3,878 | \$0 | | \$0 | \$0 | |
| E-44 | Uncollectible Accounts | 904.000 | \$0 | -\$103,652 | -\$103,652 | \$0 | \$0 | \$0 |
| | 1. To normalize uncollectible expense. (Kunst) | | \$0 | -\$103,652 | | \$0 | \$0 | |
| E-45 | Misc. Customer Accounts Expense | 905.000 | -\$108 | \$31 | -\$77 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$27 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$50 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$53 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$23 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$31 | | \$0 | \$0 | |
| | 6. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$9 | \$0 | | \$0 | \$0 | |
| E-48 | Customer Assistance Expenses | 908.000 | -\$1,146 | -\$699,801 | -\$700,947 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$74 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$189 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$924 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$88 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$199 | | \$0 | \$0 | |
| | 6. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$19 | \$0 | | \$0 | \$0 | |
| | 7. To remove test year low income weatherization from account 908 to account 407 amortization. (Kunst) | | \$0 | -\$700,000 | | \$0 | \$0 | |
| E-49 | Informational & Instructional Advertising Expenses | 909.000 | \$0 | -\$6,862 | -\$6,862 | \$0 | \$0 | \$0 |
| | 1. To adjust AMS allocation factors. (Bolin) | | \$0 | \$14,130 | | \$0 | \$0 | |
| | 2. To remove institutional advertising expense. (Dhority) | | \$0 | -\$20,992 | | \$0 | \$0 | |
| E-50 | Misc. Customer Service & Info. Expenses | 910.000 | \$0 | \$4,274 | \$4,274 | \$0 | \$0 | \$0 |
| | 1. To adjust AMS allocation factors. (Bolin) | | \$0 | \$5,089 | | \$0 | \$0 | |
| | 2. To remove institutional advertising expense. (Dhority) | | \$0 | -\$815 | | \$0 | \$0 | |
| E-53 | Demonstrating & Selling Expenses | 912.000 | -\$191 | -\$157 | -\$348 | \$0 | \$0 | \$0 |

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| | 1. To annualize payroll expense. (Amenthor) | | \$208 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$220 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$103 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$76 | \$0 | | \$0 | \$0 | |
| | 5. To remove alcohol expense. (Dhority) | | \$0 | -\$157 | | \$0 | \$0 | |
| E-54 | Advertising Expense | 913.000 | -\$568 | \$0 | -\$568 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$425 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$575 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$268 | \$0 | | \$0 | \$0 | |
| | 4. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$150 | \$0 | | \$0 | \$0 | |
| E-58 | Administrative & General Supervision | 920.000 | -\$622,014 | \$43,285 | -\$578,729 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$71,644 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$101,743 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$524,921 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$48,398 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$43,285 | | \$0 | \$0 | |
| | 6. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$18,596 | \$0 | | \$0 | \$0 | |
| E-59 | Office Supplies & Expenses | 921.000 | \$0 | -\$54,495 | -\$54,495 | \$0 | \$0 | \$0 |
| | 1. To adjust AMS allocation factors. (Bolin) | | \$0 | \$399 | | \$0 | \$0 | |
| | 2. To remove certain board of directors expenses. (Dhority) | | \$0 | -\$33 | | \$0 | \$0 | |
| | 3. To annualize rents and leases expense. (Dhority) | | \$0 | \$3,621 | | \$0 | \$0 | |
| | 4. To remove alcohol expense. (Dhority) | | \$0 | -\$229 | | \$0 | \$0 | |
| | 5. To remove miscellaneous expense of no benefit to customers. (Dhority) | | \$0 | -\$323 | | \$0 | \$0 | |
| | 6. To remove non-recurring costs related to sales tax audit. (Kunst) | | \$0 | -\$55,892 | | \$0 | \$0 | |
| | 7. To remove electric expense erroneously recorded to gas operations. (Caldwell) | | \$0 | -\$2,038 | | \$0 | \$0 | |
| E-61 | Outside Services | 923.000 | -\$43 | \$51,534 | \$51,491 | \$0 | \$0 | \$0 |

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| | 1. To annualize payroll expense. (Amenthor) | | \$21 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$39 | \$0 | | \$0 | \$0 | |
| | 3. To adjust incentive compensation to a cash basis. (Kunst) | | -\$18 | \$0 | | \$0 | \$0 | |
| | 4. To adjust AMS allocation factors. (Bolin) | | \$0 | \$1,675 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$7 | \$0 | | \$0 | \$0 | |
| | 6. To remove the Bank of America lease expense. (Kunst) | | \$0 | -\$9,574 | | \$0 | \$0 | |
| | 7. To adjust additional janitorial expense due to the pandemic. (Amenthor) | | \$0 | \$66,681 | | \$0 | \$0 | |
| | 8. To remove alcohol expense. (Dhority) | | \$0 | -\$19 | | \$0 | \$0 | |
| | 9. To remove electric expense erroneously recorded to gas operations. (Caldwell) | | \$0 | -\$7,229 | | \$0 | \$0 | |
| E-62 | Property Insurance | 924.000 | \$0 | \$30,663 | \$30,663 | \$0 | \$0 | \$0 |
| | 1. To annualize insurance expense. (Caldwell) | | \$0 | \$30,663 | | \$0 | \$0 | |
| E-63 | Injuries & Damages | 925.000 | -\$146 | -\$222,950 | -\$223,096 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$11 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$17 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$129 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$8 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$35 | | \$0 | \$0 | |
| | 6. To annualize insurance expense. (Caldwell) | | \$0 | \$134,538 | | \$0 | \$0 | |
| | 7. To adjust the reserve for injuries & damages to a cash basis. (Caldwell) | | \$0 | -\$357,523 | | \$0 | \$0 | |
| | 8. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$3 | \$0 | | \$0 | \$0 | |
| E-64 | Employee Welfare Expenses | 926.000 | \$513,784 | -\$1,048 | \$512,736 | \$0 | \$0 | \$0 |
| | 1. To remove electric vehicle incentives. (Kunst) | | \$0 | -\$1,048 | | \$0 | \$0 | |
| | 2. To adjust employee benefits. (Amenthor) | | \$111,837 | \$0 | | \$0 | \$0 | |
| | 3. To normalize non-qualified pension expense. (Amenthor) | | -\$28,946 | \$0 | | \$0 | \$0 | |
| | 4. To rebase pension & OPEB tracker. (Amenthor) | | \$104,573 | \$0 | | \$0 | \$0 | |
| | 5. To amortize pension & OPEB trackers. (Amenthor) | | \$326,320 | \$0 | | \$0 | \$0 | |

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| E-65 | Regulatory Commission Expenses | 928.000 | -\$2,010 | \$66,369 | \$64,359 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$308 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$446 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$1,564 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$208 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | -\$145 | | \$0 | \$0 | |
| | 6. To annualize PSC assessment. (Caldwell) | | \$0 | -\$6,595 | | \$0 | \$0 | |
| | 7. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$100 | \$0 | | \$0 | \$0 | |
| | 8. To include shared rate case expense. (Kunst) | | \$0 | \$70,012 | | \$0 | \$0 | |
| | 9. To include costs related to the depreciation rate study. (Kunst) | | \$0 | \$3,097 | | \$0 | \$0 | |
| E-66 | Miscellaneous General Expenses | 930.000 | -\$341 | -\$120,406 | -\$120,747 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$403 | \$0 | | \$0 | \$0 | |
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$112 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$498 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$96 | \$0 | | \$0 | \$0 | |
| | 5. To adjust AMS allocation factors. (Bolin) | | \$0 | \$3,714 | | \$0 | \$0 | |
| | 6. To remove institutional advertising expense and promotional items. (Dhority) | | \$0 | -\$47,980 | | \$0 | \$0 | |
| | 7. To remove certain board of directors expenses. (Dhority) | | \$0 | -\$17,474 | | \$0 | \$0 | |
| | 8. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$38 | \$0 | | \$0 | \$0 | |
| | 9. To remove alcohol expense. (Dhority) | | \$0 | -\$42 | | \$0 | \$0 | |
| | 10. To remove AGA dues related to lobbying. (Dhority) | | \$0 | -\$53,692 | | \$0 | \$0 | |
| | 11. To remove electric expense erroneously recorded to gas operations. (Caldwell) | | \$0 | -\$4,932 | | \$0 | \$0 | |
| E-67 | Rents - Admin. Gen. Exp. | 931.000 | \$0 | -\$130,159 | -\$130,159 | \$0 | \$0 | \$0 |
| | 1. To remove the Bank of America lease expense. (Kunst) | | \$0 | -\$109,756 | | \$0 | \$0 | |
| | 2. To adjust software rental expense. (Amenthor) | | \$0 | -\$20,403 | | \$0 | \$0 | |
| E-68 | Maintenance of General Plant | 935.000 | \$213 | -\$7,822 | -\$7,609 | \$0 | \$0 | \$0 |
| | 1. To annualize payroll expense. (Amenthor) | | \$617 | \$0 | | \$0 | \$0 | |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To remove earnings based short-term incentive compensation. (Kunst) | | -\$189 | \$0 | | \$0 | \$0 | |
| | 3. To remove long-term incentive compensation. (Kunst) | | -\$6 | \$0 | | \$0 | \$0 | |
| | 4. To adjust incentive compensation to a cash basis. (Kunst) | | -\$149 | \$0 | | \$0 | \$0 | |
| | 5. To normalize exceptional performance bonus (EPB) expense. (Kunst) | | -\$60 | \$0 | | \$0 | \$0 | |
| | 6. To remove the Bank of America lease expense. (Kunst) | | \$0 | -\$7,805 | | \$0 | \$0 | |
| | 7. To remove electric expense erroneously recorded to gas operations. (Caldwell) | | \$0 | -\$17 | | \$0 | \$0 | |
| E-71 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | -\$928,493 | -\$928,493 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | -\$563,364 | |
| | 2. To eliminate annualized depreciation on power operated and transportation equipment charged to O&M. (Dhority) | | \$0 | \$0 | | \$0 | -\$365,129 | |
| E-72 | Intangible Amortization | 404.000 | \$0 | \$0 | \$0 | \$0 | \$2,199,418 | \$2,199,418 |
| | 1. To annualize intangible amortization. (Ferguson) | | \$0 | \$0 | | \$0 | \$2,199,418 | |
| E-75 | Over/Under Regulatory Amortizations | 407.000 | \$0 | \$42,030 | \$42,030 | \$0 | \$0 | \$0 |
| | 1. To adjust over/under regulatory amortization. (Ferguson) | | \$0 | \$42,030 | | \$0 | \$0 | |
| E-76 | Excess Tracker Regulatory Amortization | 407.000 | \$0 | \$42,347 | \$42,347 | \$0 | \$0 | \$0 |
| | 1. To adjust excess Tracker Regulatory Amortization. (Ferguson) | | \$0 | \$42,347 | | \$0 | \$0 | |
| E-77 | COVID AAO | 407.000 | \$0 | \$39,106 | \$39,106 | \$0 | \$0 | \$0 |
| | 1. To amortize the COVID-19 AAO over a five year period. (Bolin) | | \$0 | \$39,106 | | \$0 | \$0 | |
| E-78 | Low Income Weatherization | 407.000 | \$0 | \$700,000 | \$700,000 | \$0 | \$0 | \$0 |
| | 1. To include low income weatherization. (Kunst) | | \$0 | \$700,000 | | \$0 | \$0 | |
| E-81 | Payroll Tax | 408.010 | -\$41,141 | \$0 | -\$41,141 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll tax. (Amenthor) | | -\$41,141 | \$0 | | \$0 | \$0 | |
| E-83 | Gross Receipts Tax | 408.012 | \$0 | -\$5,811,706 | -\$5,811,706 | \$0 | \$0 | \$0 |
| | 1. To remove gross receipts taxes. (Kunst) | | \$0 | -\$5,811,706 | | \$0 | \$0 | |
| E-89 | Current Income Taxes | 409.000 | \$0 | \$0 | \$0 | \$0 | -\$280,832 | -\$280,832 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$280,832 | |

Ameren Missouri
 Case No. GR-2021-0241
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Income Statement Detail

| 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-92 | Deferred Income Taxes - Def. Inc. Tax. | 410.000 | \$0 | \$0 | \$0 | \$0 | -\$4,005,276 | -\$4,005,276 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$4,005,276 | |
| E-93 | Amortization of Deferred ITC | 411.000 | \$0 | \$0 | \$0 | \$0 | \$2,813,107 | \$2,813,107 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | \$2,813,107 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$46,669,770 | -\$46,669,770 |
| Total Operating & Maint. Expense | | | -\$233,071 | -\$48,998,135 | -\$49,231,206 | \$0 | -\$202,076 | -\$202,076 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
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 | | \$19,767,134 | \$23,102,935 | \$23,601,886 | \$24,100,835 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$14,636,429 | \$14,636,429 | \$14,636,429 | \$14,636,429 |
| 4 | Book Depreciation Charged to O&M | | \$393,975 | \$393,975 | \$393,975 | \$393,975 |
| 5 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$15,030,404 | \$15,030,404 | \$15,030,404 | \$15,030,404 |
| 6 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 7 | Interest Expense calculated at the Rate of | 1.9130% | \$5,763,998 | \$5,763,998 | \$5,763,998 | \$5,763,998 |
| 8 | Tax Straight-Line Depreciation | | \$15,226,595 | \$15,226,595 | \$15,226,595 | \$15,226,595 |
| 9 | Preferred Dividend Deduction | | \$415,274 | \$415,274 | \$415,274 | \$415,274 |
| 10 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$21,405,867 | \$21,405,867 | \$21,405,867 | \$21,405,867 |
| 11 | NET TAXABLE INCOME | | \$13,391,671 | \$16,727,472 | \$17,226,423 | \$17,725,372 |
| 12 | PROVISION FOR FED. INCOME TAX | | | | | |
| 13 | Net Taxable Inc. - Fed. Inc. Tax | | \$13,391,671 | \$16,727,472 | \$17,226,423 | \$17,725,372 |
| 14 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$480,996 | \$600,810 | \$618,731 | \$636,652 |
| 15 | Deduct City Inc Tax - Fed. Inc. Tax | | \$12,446 | \$15,547 | \$16,011 | \$16,474 |
| 16 | Federal Taxable Income - Fed. Inc. Tax | | \$12,898,229 | \$16,111,115 | \$16,591,681 | \$17,072,246 |
| 17 | Federal Income Tax at the Rate of | 21.000% | \$2,708,628 | \$3,383,334 | \$3,484,253 | \$3,585,172 |
| 18 | Subtract Federal Income Tax Credits | | | | | |
| 19 | Net Federal Income Tax | | \$2,708,628 | \$3,383,334 | \$3,484,253 | \$3,585,172 |
| 20 | PROVISION FOR MO. INCOME TAX | | | | | |
| 21 | Net Taxable Income - MO. Inc. Tax | | \$13,391,671 | \$16,727,472 | \$17,226,423 | \$17,725,372 |
| 22 | Deduct Federal Income Tax at the Rate of | 50.000% | \$1,354,314 | \$1,691,667 | \$1,742,127 | \$1,792,586 |
| 23 | Deduct City Income Tax - MO. Inc. Tax | | \$12,446 | \$15,547 | \$16,011 | \$16,474 |
| 24 | Missouri Taxable Income - MO. Inc. Tax | | \$12,024,911 | \$15,020,258 | \$15,468,285 | \$15,916,312 |
| 25 | Subtract Missouri Income Tax Credits | | | | | |
| 26 | Missouri Income Tax at the Rate of | 4.000% | \$480,996 | \$600,810 | \$618,731 | \$636,652 |
| 27 | PROVISION FOR CITY INCOME TAX | | | | | |
| 28 | Net Taxable Income - City Inc. Tax | | \$13,391,671 | \$16,727,472 | \$17,226,423 | \$17,725,372 |
| 29 | Deduct Federal Income Tax - City Inc. Tax | | \$2,708,628 | \$3,383,334 | \$3,484,253 | \$3,585,172 |
| 30 | Deduct Missouri Income Tax - City Inc. Tax | | \$480,996 | \$600,810 | \$618,731 | \$636,652 |
| 31 | City Taxable Income | | \$10,202,047 | \$12,743,328 | \$13,123,439 | \$13,503,548 |
| 32 | Subtract City Income Tax Credits | | | | | |
| 33 | City Tax Credit | | \$4,285 | \$4,285 | \$4,285 | \$4,285 |
| 34 | City Income Tax at the Rate of | 0.122% | \$8,161 | \$11,262 | \$11,726 | \$12,189 |
| 35 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 36 | Federal Income Tax | | \$2,708,628 | \$3,383,334 | \$3,484,253 | \$3,585,172 |
| 37 | State Income Tax | | \$480,996 | \$600,810 | \$618,731 | \$636,652 |
| 38 | City Income Tax | | \$8,161 | \$11,262 | \$11,726 | \$12,189 |
| 39 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$3,197,785 | \$3,995,406 | \$4,114,710 | \$4,234,013 |
| 40 | DEFERRED INCOME TAXES | | | | | |
| 41 | Deferred Income Taxes - Def. Inc. Tax. | | -\$729,246 | -\$729,246 | -\$729,246 | -\$729,246 |
| 42 | Amortization of Deferred ITC | | -\$46,458 | -\$46,458 | -\$46,458 | -\$46,458 |
| 43 | TOTAL DEFERRED INCOME TAXES | | -\$775,704 | -\$775,704 | -\$775,704 | -\$775,704 |
| 44 | TOTAL INCOME TAX | | \$2,422,081 | \$3,219,702 | \$3,339,006 | \$3,458,309 |

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
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 | | | | 8.069% | 8.235% | 8.401% |