

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Staff
Sponsoring Party: MO PSC Staff
Case No: ER-2022-0337
Date Prepared: MARCH 24, 2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
STAFF TRUE-UP REBUTTAL - MARCH 24, 2023
STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI
TEST YEAR PERIOD ENDING MARCH 31, 2022
UPDATE PERIOD ENDING JUNE 30, 2022
TRUE-UP PERIOD ENDING DECEMBER 31, 2022

CASE NO. ER-2022-0337

Jefferson City, MO

March 2023

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Revenue Requirement

Line Number	A Description	B 6.74% Return	C 6.87% Return	D 7.00% Return
1	Net Orig Cost Rate Base	\$11,264,755,281	\$11,264,755,281	\$11,264,755,281
2	Rate of Return	6.74%	6.87%	7.00%
3	Net Operating Income Requirement	\$758,681,268	\$773,325,450	\$787,969,632
4	Net Income Available	\$691,591,700	\$691,591,700	\$691,591,700
5	Additional Net Income Required	\$67,089,568	\$81,733,750	\$96,377,932
6	Income Tax Requirement			
7	Required Current Income Tax	\$82,686,111	\$87,287,442	\$91,888,775
8	Current Income Tax Available	\$61,605,977	\$61,605,977	\$61,605,977
9	Additional Current Tax Required	\$21,080,134	\$25,681,465	\$30,282,798
10	Revenue Requirement	\$88,169,702	\$107,415,215	\$126,660,730
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	<u>\$88,169,702</u>	<u>\$107,415,215</u>	<u>\$126,660,730</u>

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$22,257,623,357
2	Less Accumulated Depreciation Reserve		\$8,918,281,991
3	Net Plant In Service		\$13,339,341,366
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$38,403,222
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$326,053,629
8	Prepayments		\$15,534,451
9	Fuel Inventory-Oil		\$3,798,827
10	Fuel Inventory-Coal		\$84,677,995
11	Fuel Inventory-Gas		\$2,098,936
12	Fuel Inventory-Nuclear		\$159,579,500
13	FIN 48 Tracker Regulatory Liability		\$0
14	Net Extended Amortizations		\$161,133
15	Emission and Renewable Energy Credits (Rate Case)		\$413,757
16	PAYS Regulatory Asset		\$856,680
17	PISA A		\$44,380,669
18	PISA B		\$190,715,557
19	PISA C		\$180,923,431
20	TOTAL ADD TO NET PLANT IN SERVICE		\$970,791,343
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$175,046
23	State Tax Offset	0.2685%	\$57,884
24	City Tax Offset	65.0630%	\$348,001
25	Interest Expense Offset	14.8904%	\$31,182,255
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$23,544,457
28	Customer Advances for Construction		\$432,469
29	Pension Tracker Liability ER-2012-0166		\$10,262
30	Pension Tracker Liability ER-2014-0258		\$152,694
31	Pension Tracker Liability ER-2016-0179		\$15
32	Pension Tracker Liability ER-2019-0335		\$23,966,169
33	Pension Tracker ER-2021-0240		-\$8,751,496
34	Pension Tracker Liability-Current Pension		\$26,780,449
35	OPEB Tracker ER-2012-0166		-\$22,567
36	OPEB Tracker Liability ER-2014-0258		\$166,955
37	OPEB Tracker Liability ER-2016-0179		-\$17
38	OPEB Tracker Liability ER-2019-0335		\$4,296,293
39	OPEB Tracker Liability ER-2021-0240		\$389,582
40	OPEB Tracker Liability-Current OPEB		\$9,393,048
41	Deferred Taxes		\$3,012,946,531

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
42	Rush Island ADIT Offset		-\$79,690,602
43	TOTAL SUBTRACT FROM NET PLANT		\$3,045,377,428
44	Total Rate Base		<u>\$11,264,755,281</u>

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$107,757,467	P-2	\$0	\$107,757,467	100.0000%	\$0	\$107,757,467
3	303.000	Miscellaneous Intangibles	\$672,827,034	P-3	\$14,876,299	\$687,703,333	100.0000%	\$0	\$687,703,333
4		TOTAL INTANGIBLE PLANT	\$780,584,501		\$14,876,299	\$795,460,800		\$0	\$795,460,800
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	\$903,858	P-9	\$0	\$903,858	100.0000%	\$0	\$903,858
10	312.000	Boiler Plant Equipment - Meramec	\$7,708,757	P-10	\$0	\$7,708,757	100.0000%	\$0	\$7,708,757
11	314.000	Turbogenerator Units - Meramec	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	315.000	Accessory Electric Equipment -	\$29,836	P-12	\$0	\$29,836	100.0000%	\$0	\$29,836
13	316.000	Misc. Power Plant Equipment - Meramec	\$35,128	P-13	\$0	\$35,128	100.0000%	\$0	\$35,128
14	316.210	Office Furniture - Meramec - Amortized	\$19,677	P-14	\$0	\$19,677	100.0000%	\$0	\$19,677
15	316.220	Office Equipment - Meramec - Amortized	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	316.230	Computers - Meramec - Amortized	\$94,842	P-16	\$0	\$94,842	100.0000%	\$0	\$94,842
17	317.000	Meramec ARO	\$27,823,908	P-17	-\$27,823,908	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$36,616,006		-\$27,823,908	\$8,792,098		\$0	\$8,792,098
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$45,069,631	P-20	\$0	\$45,069,631	100.0000%	\$0	\$45,069,631
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	P-21	\$0	\$154,988	100.0000%	\$0	\$154,988
22	310.000	Land/Land Rights - Sioux	\$1,341,716	P-22	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
23	311.000	Structures - Sioux	\$82,750,079	P-23	\$0	\$82,750,079	100.0000%	\$0	\$82,750,079
24	312.000	Boiler Plant Equipment - Sioux	\$1,082,299,668	P-24	\$0	\$1,082,299,668	100.0000%	\$0	\$1,082,299,668
25	314.000	Turbogenerator Units - Sioux	\$172,380,460	P-25	\$0	\$172,380,460	100.0000%	\$0	\$172,380,460
26	315.000	Accessory Electric Equipment - Sioux	\$142,452,692	P-26	\$0	\$142,452,692	100.0000%	\$0	\$142,452,692
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,594,285	P-27	\$0	\$17,594,285	100.0000%	\$0	\$17,594,285
28	316.210	Office Furniture - Sioux - Amortized	\$1,564,728	P-28	\$0	\$1,564,728	100.0000%	\$0	\$1,564,728
29	316.220	Office Equipment - Sioux - Amortized	\$389,795	P-29	\$0	\$389,795	100.0000%	\$0	\$389,795
30	316.230	Computers - Sioux - Amortized	\$1,024,382	P-30	\$0	\$1,024,382	100.0000%	\$0	\$1,024,382
31	317.000	Sioux ARO	\$45,140,714	P-31	-\$45,140,714	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,592,163,138		-\$45,140,714	\$1,547,022,424		\$0	\$1,547,022,424
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	P-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$374,371	P-41	-\$374,371	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$13,364,165	P-44	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
45	311.000	Structures - Labadie	\$146,141,886	P-45	\$0	\$146,141,886	100.0000%	\$0	\$146,141,886
46	312.000	Boiler Plant Equipment - Labadie	\$1,133,099,429	P-46	\$0	\$1,133,099,429	100.0000%	\$0	\$1,133,099,429
47	314.000	Turbogenerator Units - Labadie	\$276,085,322	P-47	\$0	\$276,085,322	100.0000%	\$0	\$276,085,322
48	315.000	Accessory Electric Equipment - Labadie	\$140,477,465	P-48	\$0	\$140,477,465	100.0000%	\$0	\$140,477,465
49	316.000	Misc. Power Plant Equipment - Labadie	\$29,965,842	P-49	\$0	\$29,965,842	100.0000%	\$0	\$29,965,842
50	316.210	Office Furniture - Labadie - Amortized	\$802,815	P-50	\$0	\$802,815	100.0000%	\$0	\$802,815
51	316.220	Office Equipment - Labadie - Amortized	\$495,097	P-51	\$0	\$495,097	100.0000%	\$0	\$495,097
52	316.230	Computers - Labadie - Amortized	\$1,319,739	P-52	\$0	\$1,319,739	100.0000%	\$0	\$1,319,739
53	317.000	Labadie ARO	\$9,272,298	P-53	-\$9,272,298	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,751,024,058		-\$9,272,298	\$1,741,751,760		\$0	\$1,741,751,760

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
55		RUSH ISLAND STEAM PRODUCTION PLANT							
56	310.000	Land/Land Rights - Rush	\$979,537	P-56	-\$523,073	\$456,464	100.0000%	\$0	\$456,464
57	311.000	Structures - Rush	\$112,372,053	P-57	-\$60,006,676	\$52,365,377	100.0000%	\$0	\$52,365,377
58	312.000	Boiler Plant Equipment - Rush	\$548,927,042	P-58	-\$293,127,040	\$255,800,002	100.0000%	\$0	\$255,800,002
59	314.000	Turbogenerator Units - Rush	\$175,284,622	P-59	-\$93,601,988	\$81,682,634	100.0000%	\$0	\$81,682,634
60	315.000	Accessory Electric Equipment - Rush	\$76,263,884	P-60	-\$40,724,914	\$35,538,970	100.0000%	\$0	\$35,538,970
61	316.000	Misc. Power Plant Equipment - Rush	\$21,163,845	P-61	-\$11,301,493	\$9,862,352	100.0000%	\$0	\$9,862,352
62	316.210	Office Furniture - Rush Island - Amortized	\$584,998	P-62	-\$312,389	\$272,609	100.0000%	\$0	\$272,609
63	316.220	Office Equipment - Rush Island - Amortized	\$498,969	P-63	-\$266,449	\$232,520	100.0000%	\$0	\$232,520
64	316.230	Computers - Rush Island - Amortized	\$1,347,910	P-64	-\$719,784	\$628,126	100.0000%	\$0	\$628,126
65	317.000	Rush Island ARO	\$10,453,903	P-65	-\$10,453,903	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$947,876,763		-\$511,037,709	\$436,839,054		\$0	\$436,839,054
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,976,445	P-69	\$0	\$1,976,445	100.0000%	\$0	\$1,976,445
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	P-70	\$0	\$36,395,109	100.0000%	\$0	\$36,395,109
71	312.300	Coal Cars - Common	\$0	P-71	\$0	\$0	100.0000%	\$0	\$0
72	314.000	Turbogenerator Units - Common	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	315.000	Accessory Electric Equipment -	\$3,129,975	P-73	\$0	\$3,129,975	100.0000%	\$0	\$3,129,975
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	P-74	\$0	\$17,331	100.0000%	\$0	\$17,331
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$0	\$41,518,860		\$0	\$41,518,860
76		COAL CARS							
77	312.030	Coal Car	\$75,849,275	P-77	\$0	\$75,849,275	100.0000%	\$0	\$75,849,275
78	312.000	Coal Car Leases (312.LEA)	\$25,287,523	P-78	-\$25,287,523	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$101,136,798		-\$25,287,523	\$75,849,275		\$0	\$75,849,275
80		TOTAL STEAM PRODUCTION	\$4,470,709,994		-\$618,936,523	\$3,851,773,471		\$0	\$3,851,773,471
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$9,793,885	P-83	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
84	321.000	Structures - Callaway	\$995,025,630	P-84	\$0	\$995,025,630	100.0000%	\$0	\$995,025,630
85	322.000	Reactor Plant Equipment - Callaway	\$1,395,712,167	P-85	\$0	\$1,395,712,167	100.0000%	\$0	\$1,395,712,167
86	323.000	Turbogenerator Units - Callaway	\$545,627,455	P-86	\$0	\$545,627,455	100.0000%	\$0	\$545,627,455
87	324.000	Accessory Electric Equipment -	\$316,834,304	P-87	\$0	\$316,834,304	100.0000%	\$0	\$316,834,304
88	325.000	Misc. Power Plant Equipment - Callaway	\$171,457,549	P-88	\$0	\$171,457,549	100.0000%	\$0	\$171,457,549
89	325.210	Office Furniture - Callaway - Amortized	\$18,183,282	P-89	\$0	\$18,183,282	100.0000%	\$0	\$18,183,282
90	325.220	Office Equipment - Callaway - Amortized	\$5,820,032	P-90	\$0	\$5,820,032	100.0000%	\$0	\$5,820,032
91	325.230	Computers - Callaway - Amortized	\$20,551,969	P-91	\$0	\$20,551,969	100.0000%	\$0	\$20,551,969
92	326.000	Callaway ARO	\$101,674,757	P-92	-\$101,674,757	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$116,730,946	P-93	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
94	182.000	Callaway License Extension	\$2,811,966	P-94	\$0	\$2,811,966	100.0000%	\$0	\$2,811,966
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,700,223,942		-\$101,674,757	\$3,598,549,185		\$0	\$3,598,549,185
96		TOTAL NUCLEAR PRODUCTION	\$3,700,223,942		-\$101,674,757	\$3,598,549,185		\$0	\$3,598,549,185
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-99	\$0	\$0	100.0000%	\$0	\$0
100	330.000	Land/Land Rights - Osage	\$10,543,391	P-100	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
101	331.000	Structures - Osage	\$13,408,965	P-101	\$0	\$13,408,965	100.0000%	\$0	\$13,408,965
102	332.000	Reservoirs - Osage	\$86,439,757	P-102	\$0	\$86,439,757	100.0000%	\$0	\$86,439,757
103	333.000	Water Wheels/Generators - Osage	\$66,786,518	P-103	\$0	\$66,786,518	100.0000%	\$0	\$66,786,518
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	P-104	\$0	\$30,675,812	100.0000%	\$0	\$30,675,812
105	335.000	Misc. Power Plant Equipment - Osage	\$3,042,136	P-105	\$0	\$3,042,136	100.0000%	\$0	\$3,042,136

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
106	335.210	Office Furniture - Osage - Amortized	\$411,637	P-106	\$0	\$411,637	100.0000%	\$0	\$411,637
107	335.220	Office Equipment - Osage - Amortized	\$121,397	P-107	\$0	\$121,397	100.0000%	\$0	\$121,397
108	335.230	Computers - Osage - Amortized	\$707,546	P-108	\$0	\$707,546	100.0000%	\$0	\$707,546
109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	P-109	\$0	\$77,445	100.0000%	\$0	\$77,445
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,214,604		\$0	\$212,214,604		\$0	\$212,214,604
111		KEOKUK HYDRAULIC PRODUCTION PLANT							
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-112	\$0	\$0	100.0000%	\$0	\$0
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-113	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
114	331.000	Structures - Keokuk	\$18,303,606	P-114	\$0	\$18,303,606	100.0000%	\$0	\$18,303,606
115	332.000	Reservoirs - Keokuk	\$37,566,409	P-115	\$0	\$37,566,409	100.0000%	\$0	\$37,566,409
116	333.000	Water Wheels/Generators - Keokuk	\$165,467,742	P-116	\$0	\$165,467,742	100.0000%	\$0	\$165,467,742
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	P-117	\$0	\$20,893,306	100.0000%	\$0	\$20,893,306
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,997,139	P-118	\$0	\$4,997,139	100.0000%	\$0	\$4,997,139
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	P-119	\$0	\$82,796	100.0000%	\$0	\$82,796
120	335.220	Office Equipment - Keokuk - Amortized	\$180,951	P-120	\$0	\$180,951	100.0000%	\$0	\$180,951
121	335.230	Computers - Keokuk - Amortized	\$717,301	P-121	\$0	\$717,301	100.0000%	\$0	\$717,301
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	P-122	\$0	\$114,926	100.0000%	\$0	\$114,926
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$255,557,974		\$0	\$255,557,974		\$0	\$255,557,974
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-125	\$0	\$327,672	100.0000%	\$0	\$327,672
126	331.000	Structures - Taum Sauk	\$24,691,589	P-126	\$0	\$24,691,589	100.0000%	\$0	\$24,691,589
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	P-127	\$0	\$12,340,177	100.0000%	\$0	\$12,340,177
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,341,801	P-128	\$0	\$113,341,801	100.0000%	\$0	\$113,341,801
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,470,422	P-129	\$0	\$14,470,422	100.0000%	\$0	\$14,470,422
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,184,516	P-130	\$0	\$5,184,516	100.0000%	\$0	\$5,184,516
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	P-131	\$0	\$143,455	100.0000%	\$0	\$143,455
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	P-132	\$0	\$623,418	100.0000%	\$0	\$623,418
133	335.230	Computers - Taum Sauk - Amortized	\$119,506	P-133	\$0	\$119,506	100.0000%	\$0	\$119,506
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-134	\$0	\$383,064	100.0000%	\$0	\$383,064
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$171,625,620		\$0	\$171,625,620		\$0	\$171,625,620
136		TOTAL HYDRAULIC PRODUCTION	\$639,398,198		\$0	\$639,398,198		\$0	\$639,398,198
137		WIND PRODUCTION							
138	340.000	Land - High Prairie Wind	\$614,396	P-138	\$0	\$614,396	100.0000%	\$0	\$614,396
139	341.400	Structures - High Prairie Wind	\$47,474,094	P-139	\$0	\$47,474,094	100.0000%	\$0	\$47,474,094
140	344.400	Generators - High Prairie Wind	\$527,170,446	P-140	\$0	\$527,170,446	100.0000%	\$0	\$527,170,446
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,418,800	P-141	\$0	\$75,418,800	100.0000%	\$0	\$75,418,800
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$10,112	P-142	\$0	\$10,112	100.0000%	\$0	\$10,112
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	P-143	\$0	\$58,927	100.0000%	\$0	\$58,927
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$103,007	P-144	\$0	\$103,007	100.0000%	\$0	\$103,007
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	P-145	\$0	\$16,270	100.0000%	\$0	\$16,270
146	347.000	Other Production Plant - High Prairie Wind	\$34,659,854	P-146	-\$34,659,854	\$0	100.0000%	\$0	\$0
147		BLANK SPACE	\$0	P-147	\$0	\$0	100.0000%	\$0	\$0
148	340.000	Land - Atchison Wind	\$865,701	P-148	\$0	\$865,701	100.0000%	\$0	\$865,701
149	341.400	Structures - Atchison Wind	\$31,710,620	P-149	\$0	\$31,710,620	100.0000%	\$0	\$31,710,620
150	344.400	Generators - Atchison Wind	\$431,739,884	P-150	\$0	\$431,739,884	100.0000%	\$0	\$431,739,884

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	P-151	\$0	\$52,603,037	100.0000%	\$0	\$52,603,037
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	P-152	\$0	\$10,992	100.0000%	\$0	\$10,992
153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	P-153	\$0	\$61,002	100.0000%	\$0	\$61,002
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	P-154	\$0	\$9,051	100.0000%	\$0	\$9,051
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	P-155	\$0	\$8,135	100.0000%	\$0	\$8,135
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$18,020,932	P-156	-\$18,020,932	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$1,220,555,260		-\$52,680,786	\$1,167,874,474		\$0	\$1,167,874,474
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$8,593,052	P-160	\$0	\$8,593,052	100.0000%	\$0	\$8,593,052
161	341.000	Structures - Other	\$48,323,835	P-161	\$0	\$48,323,835	100.0000%	\$0	\$48,323,835
162	341.000	Structures - Solar (341-Solar)	\$3,208,465	P-162	\$0	\$3,208,465	100.0000%	\$0	\$3,208,465
163	342.000	Fuel Holders	\$48,575,465	P-163	\$0	\$48,575,465	100.0000%	\$0	\$48,575,465
164	344.000	Generators	\$1,015,024,116	P-164	\$0	\$1,015,024,116	100.0000%	\$0	\$1,015,024,116
165	344.000	Generators - Solar (344-Solar)	\$32,501,977	P-165	\$0	\$32,501,977	100.0000%	\$0	\$32,501,977
166	344.000	Generators - Turbines (344-Turbines)	\$8,139,830	P-166	\$0	\$8,139,830	100.0000%	\$0	\$8,139,830
167	345.000	Accessory Electric Equipment - Other	\$125,086,938	P-167	\$0	\$125,086,938	100.0000%	\$0	\$125,086,938
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	P-168	\$0	\$4,592,640	100.0000%	\$0	\$4,592,640
169	346.000	Misc. Power Plant Equipment - Other	\$10,083,200	P-169	\$0	\$10,083,200	100.0000%	\$0	\$10,083,200
170	346.210	Office Furniture - Other - Amortized	\$113,331	P-170	\$0	\$113,331	100.0000%	\$0	\$113,331
171	346.220	Office Equipment - Other - Amortized	\$471,660	P-171	\$0	\$471,660	100.0000%	\$0	\$471,660
172	346.230	Computers - Other - Amortized	\$1,266,678	P-172	\$0	\$1,266,678	100.0000%	\$0	\$1,266,678
173	347.000	Other Production Plant ARO - Other	\$931,853	P-173	-\$931,853	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$1,306,913,040		-\$931,853	\$1,305,981,187		\$0	\$1,305,981,187
175		TOTAL OTHER PRODUCTION	\$1,306,913,040		-\$931,853	\$1,305,981,187		\$0	\$1,305,981,187
176		TOTAL PRODUCTION PLANT	\$11,337,800,434		-\$774,223,919	\$10,563,576,515		\$0	\$10,563,576,515
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	350.000	Land/Land Rights - TP	\$62,627,326	P-179	\$0	\$62,627,326	100.0000%	\$0	\$62,627,326
180	352.000	Structures & Improvements - TP	\$9,583,084	P-180	\$0	\$9,583,084	100.0000%	\$0	\$9,583,084
181	353.000	Station Equipment - TP	\$509,984,214	P-181	\$0	\$509,984,214	100.0000%	\$0	\$509,984,214
182	354.000	Towers and Fixtures - TP	\$104,721,133	P-182	\$0	\$104,721,133	100.0000%	\$0	\$104,721,133
183	355.000	Poles and Fixtures - TP	\$758,706,351	P-183	\$0	\$758,706,351	100.0000%	\$0	\$758,706,351
184	356.000	Overhead Conductors & Devices - TP	\$438,086,834	P-184	\$0	\$438,086,834	100.0000%	\$0	\$438,086,834
185	359.000	Roads and Trails - TP	\$71,788	P-185	\$0	\$71,788	100.0000%	\$0	\$71,788
186		TOTAL TRANSMISSION PLANT	\$1,883,780,730		\$0	\$1,883,780,730		\$0	\$1,883,780,730
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$39,668,258	P-188	\$0	\$39,668,258	100.0000%	\$0	\$39,668,258
189	361.000	Structures & Improvements - DP	\$17,940,790	P-189	\$0	\$17,940,790	100.0000%	\$0	\$17,940,790
190	362.000	Station Equipment - DP	\$1,407,488,212	P-190	\$0	\$1,407,488,212	100.0000%	\$0	\$1,407,488,212
191	364.000	Poles, Towers, & Fixtures - DP	\$1,483,965,247	P-191	\$0	\$1,483,965,247	100.0000%	\$0	\$1,483,965,247
192	365.000	Overhead Conductors & Devices - DP	\$1,660,412,413	P-192	\$0	\$1,660,412,413	100.0000%	\$0	\$1,660,412,413
193	366.000	Underground Conduit - DP	\$720,164,487	P-193	\$0	\$720,164,487	100.0000%	\$0	\$720,164,487
194	367.000	Underground Conductors & Devices - DP	\$1,184,464,715	P-194	\$0	\$1,184,464,715	100.0000%	\$0	\$1,184,464,715
195	368.000	Line Transformers - DP	\$579,786,785	P-195	\$0	\$579,786,785	100.0000%	\$0	\$579,786,785
196	369.010	Services - Overhead - DP	\$231,312,687	P-196	\$0	\$231,312,687	100.0000%	\$0	\$231,312,687
197	369.020	Services - Underground - DP	\$194,946,058	P-197	\$0	\$194,946,058	100.0000%	\$0	\$194,946,058
198	370.000	Meters - DP	\$70,679,553	P-198	\$0	\$70,679,553	100.0000%	\$0	\$70,679,553
199	370.100	AMI Meters	\$176,290,865	P-199	\$0	\$176,290,865	100.0000%	\$0	\$176,290,865
200	371.000	Meter Installations - DP	\$164,613	P-200	\$0	\$164,613	100.0000%	\$0	\$164,613
201	373.000	Stree Lighting and Signal Systems - DP	\$226,146,977	P-201	\$0	\$226,146,977	100.0000%	\$0	\$226,146,977
202		TOTAL DISTRIBUTION PLANT	\$7,993,431,660		\$0	\$7,993,431,660		\$0	\$7,993,431,660
203		INCENTIVE COMPENSATION CAPITALIZATION							
204	0.000	Incentive Compensation Capitalization Adj.	\$0	P-204	-\$57,509,144	-\$57,509,144	100.0000%	\$0	-\$57,509,144

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$57,509,144	-\$57,509,144		\$0	-\$57,509,144
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$16,238,696	P-207	-\$1,386,495	\$14,852,201	100.0000%	\$0	\$14,852,201
208	390.000	Structures & Improvements - Misc. - GP	\$2,647,162	P-208	-\$126,842	\$2,520,320	100.0000%	\$0	\$2,520,320
209	390.000	Structures & Improvements - Large - GP	\$463,672,274	P-209	-\$15,583,163	\$448,089,111	100.0000%	\$0	\$448,089,111
210	390.500	Structures & Improvements - Training - GP	\$934,005	P-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$78,711,752	P-211	-\$2,886,872	\$75,824,880	100.0000%	\$0	\$75,824,880
212	391.100	Mainframe Computers - GP - Amortized	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$98,774,594	P-213	-\$3,733,435	\$95,041,159	100.0000%	\$0	\$95,041,159
214	391.300	Office Equipment - GP - Amortized	\$3,940,208	P-214	-\$129,169	\$3,811,039	100.0000%	\$0	\$3,811,039
215	392.000	Transportation Equipment - GP	\$178,447,360	P-215	\$0	\$178,447,360	100.0000%	\$0	\$178,447,360
216	392.500	Transportation Equipment - Training - GP	\$125,741	P-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$6,498,716	P-217	-\$14,385	\$6,484,331	100.0000%	\$0	\$6,484,331
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$39,223,284	P-218	-\$577,017	\$38,646,267	100.0000%	\$0	\$38,646,267
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	P-219	\$0	\$2,116,666	100.0000%	\$0	\$2,116,666
220	395.000	Laboratory Equipment - GP	\$8,028,985	P-220	-\$15,685	\$8,013,300	100.0000%	\$0	\$8,013,300
221	396.000	Power Operated Equipment - GP	\$20,058,809	P-221	\$0	\$20,058,809	100.0000%	\$0	\$20,058,809
222	397.000	Communication Equipment - GP - Amortized	\$180,134,221	P-222	\$0	\$180,134,221	100.0000%	\$0	\$180,134,221
223	397.500	Communication Equipment - Training - GP	\$12,326	P-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,858,955	P-224	-\$87,895	\$3,771,060	100.0000%	\$0	\$3,771,060
225	399.000	General Plant ARO	\$2,551,590	P-225	-\$2,551,590	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$1,105,975,344		-\$27,092,548	\$1,078,882,796		\$0	\$1,078,882,796
227		TOTAL PLANT IN SERVICE	\$23,101,572,669		-\$843,949,312	\$22,257,623,357		\$0	\$22,257,623,357

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-3	Miscellaneous Intangibles	303.000		\$14,876,299		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$26,065,825		\$0	
	2. Adjustment to remove investment related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$15,110		\$0	
	3. To include common use software (Young)		\$40,957,234		\$0	
P-17	Meramec ARO	317.000		-\$27,823,908		\$0
	1. To remove ARO & lease assets (Young)		-\$27,823,908		\$0	
P-31	Sioux ARO	317.000		-\$45,140,714		\$0
	1. To remove ARO & lease assets (Young)		-\$45,140,714		\$0	
P-41	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & lease assets (Young)		-\$374,371		\$0	
P-53	Labadie ARO	317.000		-\$9,272,298		\$0
	1. To remove ARO & lease assets (Young)		-\$9,272,298		\$0	
P-56	Land/Land Rights - Rush	310.000		-\$523,073		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$523,073		\$0	
P-57	Structures - Rush	311.000		-\$60,006,676		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$60,006,676		\$0	
P-58	Boiler Plant Equipment - Rush	312.000		-\$293,127,040		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$293,127,040		\$0	
P-59	Turbogenerator Units - Rush	314.000		-\$93,601,988		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$93,601,988		\$0	
P-60	Accessory Electric Equipment - Rush	315.000		-\$40,724,914		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$40,724,914		\$0	
P-61	Misc. Power Plant Equipment - Rush	316.000		-\$11,301,493		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$11,301,493		\$0	
P-62	Office Furniture - Rush Island - Amortized	316.210		-\$312,389		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$312,389		\$0	
P-63	Office Equipment - Rush Island - Amortized	316.220		-\$266,449		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$266,449		\$0	
P-64	Computers - Rush Island - Amortized	316.230		-\$719,784		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$719,784		\$0	
P-65	Rush Island ARO	317.000		-\$10,453,903		\$0
	1. To remove ARO & lease assets (Young)		-\$10,453,903		\$0	
P-78	Coal Car Leases (312.LEA)	312.000		-\$25,287,523		\$0
	1. To remove ARO & lease assets (Young)		-\$25,287,523		\$0	
P-92	Callaway ARO	326.000		-\$101,674,757		\$0
	1. To remove ARO & lease assets (Young)		-\$101,674,757		\$0	
P-146	Other Production Plant - High Prairie Wind	347.000		-\$34,659,854		\$0
	1. To remove ARO & lease assets (Young)		-\$34,659,854		\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-156	Other Production Plant - Atchison Wind - Amor	347.000		-\$18,020,932		\$0
	1. To remove ARO & lease assets (Young)		-\$18,020,932		\$0	
P-173	Other Production Plant ARO - Other	347.000		-\$931,853		\$0
	1. To remove ARO & lease assets (Young)		-\$931,853		\$0	
P-204	Incentive Compensation Capitalization Adj.			-\$57,509,144		\$0
	1. To remove disallowed incentive compensation (Young) POST DIRECT CHANGE		-\$57,509,144		\$0	
P-207	Land/Land Rights - GP	389.000		-\$1,386,495		\$0
	1. To remove ARO & lease assets (Young)		-\$1,003,503		\$0	
	2. To assign plant and reserve to gas utility (Young)		-\$382,992		\$0	
P-208	Structures & Improvements - Misc. - GP	390.000		-\$126,842		\$0
	1. To remove ARO & lease assets (Young)		-\$126,842		\$0	
P-209	Structures & Improvements - Large - GP	390.000		-\$15,583,163		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$15,583,163		\$0	
P-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$2,886,872		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$2,886,872		\$0	
P-213	Personal Computers - GP - Amortized	391.200		-\$3,733,435		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,733,435		\$0	
P-214	Office Equipment - GP - Amortized	391.300		-\$129,169		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$129,169		\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-217	Stores Equipment - GP	393.000		-\$14,385		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$14,385		\$0	
P-218	Tools, Shop & Garage Equipment - GP - Trainin	394.000		-\$577,017		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$577,017		\$0	
P-220	Laboratory Equipment - GP	395.000		-\$15,685		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$15,685		\$0	
P-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$87,895		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$87,895		\$0	
P-225	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & lease assets (Young)		-\$2,551,590		\$0	
Total Plant Adjustments				-\$843,949,312		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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	302.000	Franchises and Consents	\$107,757,467	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangibles	\$687,703,333	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$795,460,800		\$0		
5		PRODUCTION PLANT					
6		STEAM PRODUCTION					
7		MERAMEC STEAM PRODUCTION PLANT					
8	310.000	Land/Land Rights - Meramec	\$0	0.00%	\$0	0	0.00%
9	311.000	Structures - Meramec	\$903,858	10.90%	\$98,521	0	0.00%
10	312.000	Boiler Plant Equipment - Meramec	\$7,708,757	10.37%	\$799,398	0	0.00%
11	314.000	Turbogenerator Units - Meramec	\$0	5.92%	\$0	0	0.00%
12	315.000	Accessory Electric Equipment - Meramec	\$29,836	13.75%	\$4,102	0	0.00%
13	316.000	Misc. Power Plant Equipment - Meramec	\$35,128	27.91%	\$9,804	0	0.00%
14	316.210	Office Furniture - Meramec - Amortized	\$19,677	5.00%	\$984	0	0.00%
15	316.220	Office Equipment - Meramec - Amortized	\$0	6.67%	\$0	0	0.00%
16	316.230	Computers - Meramec - Amortized	\$94,842	20.00%	\$18,968	0	0.00%
17	317.000	Meramec ARO	\$0	0.00%	\$0	0	0.00%
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$8,792,098		\$931,777		
19		SIoux STEAM PRODUCTION PLANT					
20	182.000	Sioux Post Op - 2010	\$45,069,631	0.00%	\$0	0	0.00%
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	0.00%	\$0	0	0.00%
22	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0	0	0.00%
23	311.000	Structures - Sioux	\$82,750,079	5.89%	\$4,873,980	0	-1.00%
24	312.000	Boiler Plant Equipment - Sioux	\$1,082,299,668	7.00%	\$75,760,977	0	-2.00%
25	314.000	Turbogenerator Units - Sioux	\$172,380,460	6.27%	\$10,808,255	0	-1.00%
26	315.000	Accessory Electric Equipment - Sioux	\$142,452,692	7.09%	\$10,099,896	0	-1.00%
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,594,285	8.50%	\$1,495,514	0	0.00%
28	316.210	Office Furniture - Sioux - Amortized	\$1,564,728	5.00%	\$78,236	0	0.00%
29	316.220	Office Equipment - Sioux - Amortized	\$389,795	6.67%	\$25,999	0	0.00%
30	316.230	Computers - Sioux - Amortized	\$1,024,382	20.00%	\$204,876	0	0.00%
31	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,547,022,424		\$103,347,733		
33		VENICE STEAM PRODUCTION PLANT					
34	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
35	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
36	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
37	312.300	Coal Cars - Venice	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
39	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
40	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
41	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
43		LABADIE STEAM PRODUCTION UNIT					
44	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
45	311.000	Structures - Labadie	\$146,141,886	3.33%	\$4,866,525	0	-1.00%
46	312.000	Boiler Plant Equipment - Labadie	\$1,133,099,429	3.90%	\$44,190,878	0	-5.00%
47	314.000	Turbogenerator Units - Labadie	\$276,085,322	2.97%	\$8,199,734	0	-2.00%
48	315.000	Accessory Electric Equipment - Labadie	\$140,477,465	3.08%	\$4,326,706	0	-2.00%
49	316.000	Misc. Power Plant Equipment - Labadie	\$29,965,842	4.12%	\$1,234,593	0	-1.00%
50	316.210	Office Furniture - Labadie - Amortized	\$802,815	5.00%	\$40,141	0	0.00%

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
51	316.220	Office Equipment - Labadie - Amortized	\$495,097	6.67%	\$33,023	0	0.00%
52	316.230	Computers - Labadie - Amortized	\$1,319,739	20.00%	\$263,948	0	0.00%
53	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,741,751,760		\$63,155,548		
55		RUSH ISLAND STEAM PRODUCTION PLANT					
56	310.000	Land/Land Rights - Rush	\$456,464	0.00%	\$0	0	0.00%
57	311.000	Structures - Rush	\$52,365,377	3.56%	\$1,864,207	0	-1.00%
58	312.000	Boiler Plant Equipment - Rush	\$255,800,002	4.12%	\$10,538,960	0	-4.00%
59	314.000	Turbogenerator Units - Rush	\$81,682,634	3.46%	\$2,826,219	0	-2.00%
60	315.000	Accessory Electric Equipment - Rush	\$35,538,970	3.58%	\$1,272,295	0	-2.00%
61	316.000	Misc. Power Plant Equipment - Rush	\$9,862,352	5.61%	\$553,278	0	-1.00%
62	316.210	Office Furniture - Rush Island - Amortized	\$272,609	5.00%	\$13,630	0	0.00%
63	316.220	Office Equipment - Rush Island - Amortized	\$232,520	6.67%	\$15,509	0	0.00%
64	316.230	Computers - Rush Island - Amortized	\$628,126	20.00%	\$125,625	0	0.00%
65	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$436,839,054		\$17,209,723		
67		COMMON STEAM PRODUCTION PLANT					
68	310.000	Land/Land Rights - Common	\$0	0.00%	\$0	0	0.00%
69	311.000	Structures - Common	\$1,976,445	15.07%	\$297,850	0	0.00%
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	13.13%	\$4,778,678	0	-2.00%
71	312.300	Coal Cars - Common	\$0	0.00%	\$0	0	0.00%
72	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
73	315.000	Accessory Electric Equipment - Common	\$3,129,975	14.91%	\$466,679	0	-1.00%
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	16.07%	\$2,785	0	0.00%
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$5,545,992		
76		COAL CARS					
77	312.030	Coal Car	\$75,849,275	0.14%	\$106,189	0	0.00%
78	312.000	Coal Car Leases (312.LEA)	\$0	0.00%	\$0	0	0.00%
79		TOTAL COAL CARS	\$75,849,275		\$106,189		
80		TOTAL STEAM PRODUCTION	\$3,851,773,471		\$190,296,962		
81		NUCLEAR PRODUCTION					
82		CALLAWAY NUCLEAR PRODUCTION PLANT					
83	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
84	321.000	Structures - Callaway	\$995,025,630	1.63%	\$16,218,918	0	-1.00%
85	322.000	Reactor Plant Equipment - Callaway	\$1,395,712,167	2.83%	\$39,498,654	0	-3.00%
86	323.000	Turbogenerator Units - Callaway	\$545,627,455	2.99%	\$16,314,261	0	-4.00%
87	324.000	Accessory Electric Equipment - Callaway	\$316,834,304	2.30%	\$7,287,189	0	-1.00%
88	325.000	Misc. Power Plant Equipment - Callaway	\$171,457,549	3.97%	\$6,806,865	0	0.00%
89	325.210	Office Furniture - Callaway - Amortized	\$18,183,282	5.00%	\$909,164	0	0.00%
90	325.220	Office Equipment - Callaway - Amortized	\$5,820,032	6.67%	\$388,196	0	0.00%
91	325.230	Computers - Callaway - Amortized	\$20,551,969	20.00%	\$4,110,394	0	0.00%
92	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
93	182.000	Callaway Post Operational Costs	\$116,730,946	0.00%	\$0	0	0.00%
94	182.000	Callaway License Extension	\$2,811,966	0.00%	\$0	0	0.00%
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,598,549,185		\$91,533,641		

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
96		TOTAL NUCLEAR PRODUCTION	\$3,598,549,185		\$91,533,641		
97		HYDRAULIC PRODUCTION					
98		OSAGE HYDRAULIC PRODUCTION PLANT					
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%
100	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
101	331.000	Structures - Osage	\$13,408,965	3.49%	\$467,973	0	-2.00%
102	332.000	Reservoirs - Osage	\$86,439,757	2.94%	\$2,541,329	0	-1.00%
103	333.000	Water Wheels/Generators - Osage	\$66,786,518	2.86%	\$1,910,094	0	-7.00%
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	2.97%	\$911,072	0	-1.00%
105	335.000	Misc. Power Plant Equipment - Osage	\$3,042,136	4.27%	\$129,899	0	0.00%
106	335.210	Office Furniture - Osage - Amortized	\$411,637	5.00%	\$20,582	0	0.00%
107	335.220	Office Equipment - Osage - Amortized	\$121,397	6.67%	\$8,097	0	0.00%
108	335.230	Computers - Osage - Amortized	\$707,546	20.00%	\$141,509	0	0.00%
109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	0.00%	\$0	0	0.00%
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,214,604		\$6,130,555		
111		KEOKUK HYDRAULIC PRODUCTION PLANT					
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
114	331.000	Structures - Keokuk	\$18,303,606	2.71%	\$496,028	0	-2.00%
115	332.000	Reservoirs - Keokuk	\$37,566,409	2.25%	\$845,244	0	-1.00%
116	333.000	Water Wheels/Generators - Keokuk	\$165,467,742	2.76%	\$4,566,910	0	-9.00%
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	2.53%	\$528,601	0	-1.00%
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,997,139	2.97%	\$148,415	0	0.00%
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	5.00%	\$4,140	0	0.00%
120	335.220	Office Equipment - Keokuk - Amortized	\$180,951	6.67%	\$12,069	0	0.00%
121	335.230	Computers - Keokuk - Amortized	\$717,301	20.00%	\$143,460	0	0.00%
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	1.14%	\$1,310	0	0.00%
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$255,557,974		\$6,746,177		
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT					
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
126	331.000	Structures - Taum Sauk	\$24,691,589	1.38%	\$340,744	0	-5.00%
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	2.40%	\$296,164	0	-3.00%
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,341,801	1.98%	\$2,244,168	0	-23.00%
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,470,422	1.70%	\$245,997	0	-3.00%
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,184,516	2.05%	\$106,283	0	0.00%
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	5.00%	\$7,173	0	0.00%
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	6.67%	\$41,582	0	0.00%
133	335.230	Computers - Taum Sauk - Amortized	\$119,506	20.00%	\$23,901	0	0.00%
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	1.25%	\$4,788	0	0.00%
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$171,625,620		\$3,310,800		
136		TOTAL HYDRAULIC PRODUCTION	\$639,398,198		\$16,187,532		

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
137		WIND PRODUCTION					
138	340.000	Land - High Prairie Wind	\$614,396	0.00%	\$0	0	0.00%
139	341.400	Structures - High Prairie Wind	\$47,474,094	3.48%	\$1,652,098	0	0.00%
140	344.400	Generators - High Prairie Wind	\$527,170,446	3.66%	\$19,294,438	0	0.00%
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,418,800	3.66%	\$2,760,328	0	0.00%
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$10,112	2.63%	\$266	0	0.00%
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	5.00%	\$2,946	0	0.00%
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$103,007	6.67%	\$6,871	0	0.00%
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	20.00%	\$3,254	0	0.00%
146	347.000	Other Production Plant - High Prairie Wind	\$0	0.00%	\$0	0	0.00%
147		BLANK SPACE	\$0	0.00%	\$0	0	0.00%
148	340.000	Land - Atchison Wind	\$865,701	0.00%	\$0	0	0.00%
149	341.400	Structures - Atchison Wind	\$31,710,620	3.37%	\$1,068,648	0	0.00%
150	344.400	Generators - Atchison Wind	\$431,739,884	3.58%	\$15,456,288	0	0.00%
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	3.54%	\$1,862,148	0	0.00%
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	2.36%	\$259	0	0.00%
153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	6.67%	\$604	0	0.00%
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	20.00%	\$1,627	0	0.00%
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$0	0.00%	\$0	0	0.00%
157		TOTAL WIND PRODUCTION	\$1,167,874,474		\$42,112,825		
158		OTHER PRODUCTION					
159		OTHER PRODUCTION PLANT					
160	340.000	Land/Land Rights - Other	\$8,593,052	0.00%	\$0	0	0.00%
161	341.000	Structures - Other	\$48,323,835	2.43%	\$1,174,269	0	0.00%
162	341.000	Structures - Solar (341-Solar)	\$3,208,465	4.03%	\$129,301	0	0.00%
163	342.000	Fuel Holders	\$48,575,465	2.04%	\$990,939	0	0.00%
164	344.000	Generators	\$1,015,024,116	1.64%	\$16,646,396	0	0.00%
165	344.000	Generators - Solar (344-Solar)	\$32,501,977	5.13%	\$1,667,351	0	0.00%
166	344.000	Generators - Turbines (344-Turbines)	\$8,139,830	0.83%	\$67,561	0	0.00%
167	345.000	Accessory Electric Equipment - Other	\$125,086,938	1.68%	\$2,101,461	0	0.00%
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	4.03%	\$185,083	0	0.00%
169	346.000	Misc. Power Plant Equipment - Other	\$10,083,200	1.65%	\$166,373	0	0.00%
170	346.210	Office Furniture - Other - Amortized	\$113,331	5.00%	\$5,667	0	0.00%
171	346.220	Office Equipment - Other - Amortized	\$471,660	6.67%	\$31,460	0	0.00%
172	346.230	Computers - Other - Amortized	\$1,266,678	20.00%	\$253,336	0	0.00%
173	347.000	Other Production Plant ARO - Other	\$0	0.00%	\$0	0	0.00%
174		TOTAL OTHER PRODUCTION PLANT	\$1,305,981,187		\$23,419,197		
175		TOTAL OTHER PRODUCTION	\$1,305,981,187		\$23,419,197		
176		TOTAL PRODUCTION PLANT	\$10,563,576,515		\$363,550,157		
177		TRANSMISSION PLANT					
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
179	350.000	Land/Land Rights - TP	\$62,627,326	0.00%	\$0	0	0.00%
180	352.000	Structures & Improvements - TP	\$9,583,084	1.59%	\$152,371	0	0.00%
181	353.000	Station Equipment - TP	\$509,984,214	1.88%	\$9,587,703	0	0.00%
182	354.000	Towers and Fixtures - TP	\$104,721,133	2.78%	\$2,911,247	0	0.00%
183	355.000	Poles and Fixtures - TP	\$758,706,351	3.39%	\$25,720,145	0	0.00%
184	356.000	Overhead Conductors & Devices - TP	\$438,086,834	1.82%	\$7,973,180	0	0.00%
185	359.000	Roads and Trails - TP	\$71,788	0.00%	\$0	0	0.00%
186		TOTAL TRANSMISSION PLANT	\$1,883,780,730		\$46,344,646		
187		DISTRIBUTION PLANT					
188	360.000	Land/Land Rights - DP	\$39,668,258	0.00%	\$0	0	0.00%
189	361.000	Structures & Improvements - DP	\$17,940,790	1.74%	\$312,170	0	0.00%
190	362.000	Station Equipment - DP	\$1,407,488,212	1.83%	\$25,757,034	0	0.00%
191	364.000	Poles, Towers, & Fixtures - DP	\$1,483,965,247	3.78%	\$56,093,886	0	0.00%
192	365.000	Overhead Conductors & Devices - DP	\$1,660,412,413	2.26%	\$37,525,321	0	0.00%
193	366.000	Underground Conduit - DP	\$720,164,487	2.12%	\$15,267,487	0	0.00%
194	367.000	Underground Conductors & Devices - DP	\$1,184,464,715	2.58%	\$30,559,190	0	0.00%
195	368.000	Line Transformers - DP	\$579,786,785	1.98%	\$11,479,778	0	0.00%
196	369.010	Services - Overhead - DP	\$231,312,687	3.28%	\$7,587,056	0	0.00%
197	369.020	Services - Underground - DP	\$194,946,058	2.43%	\$4,737,189	0	0.00%
198	370.000	Meters - DP	\$70,679,553	23.80%	\$16,821,734	0	0.00%
199	370.100	AMI Meters	\$176,290,865	5.35%	\$9,431,561	0	0.00%
200	371.000	Meter Installations - DP	\$164,613	1.23%	\$2,025	0	0.00%
201	373.000	Stree Lighting and Signal Systems - DP	\$226,146,977	2.47%	\$5,585,830	0	0.00%
202		TOTAL DISTRIBUTION PLANT	\$7,993,431,660		\$221,160,261		
203		INCENTIVE COMPENSATION CAPITALIZATION					
204		Incentive Compensation Capitalization Adj.	-\$57,509,144	3.30%	-\$1,897,802	0	0.00%
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$57,509,144		-\$1,897,802		
206		GENERAL PLANT					
207	389.000	Land/Land Rights - GP	\$14,852,201	0.00%	\$0	0	0.00%
208	390.000	Structures & Improvements - Misc. - GP	\$2,520,320	4.07%	\$102,577	0	0.00%
209	390.000	Structures & Improvements - Large - GP	\$448,089,111	2.32%	\$10,395,667	0	0.00%
210	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
211	391.000	Office Furniture & Equipment - GP - Amortized	\$75,824,880	5.00%	\$3,791,244	0	0.00%
212	391.100	Mainframe Computers - GP - Amortized	\$0	0.00%	\$0	0	0.00%
213	391.200	Personal Computers - GP - Amortized	\$95,041,159	20.00%	\$19,008,232	0	0.00%
214	391.300	Office Equipment - GP - Amortized	\$3,811,039	6.67%	\$254,196	0	0.00%
215	392.000	Transportation Equipment - GP	\$178,447,360	5.88%	\$10,492,705	0	0.00%
216	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
217	393.000	Stores Equipment - GP	\$6,484,331	5.00%	\$324,217	0	0.00%
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$38,646,267	5.00%	\$1,932,313	0	0.00%
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	0.00%	\$0	0	0.00%
220	395.000	Laboratory Equipment - GP	\$8,013,300	5.00%	\$400,665	0	0.00%
221	396.000	Power Operated Equipment - GP	\$20,058,809	6.45%	\$1,293,793	0	0.00%
222	397.000	Communication Equipment - GP - Amortized	\$180,134,221	6.67%	\$12,014,953	0	0.00%
223	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,771,060	5.00%	\$188,553	0	0.00%
225	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
226		TOTAL GENERAL PLANT	\$1,078,882,796		\$60,199,115		
227		Total Depreciation	\$22,257,623,357		\$689,356,377		

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

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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	302.000	Franchises and Consents	\$34,738,027	R-2	\$0	\$34,738,027	100.0000%	\$0	\$34,738,027
3	303.000	Miscellaneous Intangibles	\$351,098,909	R-3	\$22,190,115	\$373,289,024	100.0000%	\$0	\$373,289,024
4		TOTAL INTANGIBLE PLANT	\$385,836,936		\$22,190,115	\$408,027,051		\$0	\$408,027,051
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	-\$2,433,761	R-9	\$0	-\$2,433,761	100.0000%	\$0	-\$2,433,761
10	312.000	Boiler Plant Equipment - Meramec	-\$1,464,993	R-10	\$0	-\$1,464,993	100.0000%	\$0	-\$1,464,993
11	314.000	Turbogenerator Units - Meramec	\$58,498	R-11	\$0	\$58,498	100.0000%	\$0	\$58,498
12	315.000	Accessory Electric Equipment -	-\$2,247,538	R-12	\$0	-\$2,247,538	100.0000%	\$0	-\$2,247,538
13	316.000	Misc. Power Plant Equipment - Meramec	-\$931,982	R-13	\$0	-\$931,982	100.0000%	\$0	-\$931,982
14	316.210	Office Furniture - Meramec - Amortized	-\$193,434	R-14	\$0	-\$193,434	100.0000%	\$0	-\$193,434
15	316.220	Office Equipment - Meramec - Amortized	-\$79,519	R-15	\$0	-\$79,519	100.0000%	\$0	-\$79,519
16	316.230	Computers - Meramec - Amortized	-\$108,827	R-16	\$0	-\$108,827	100.0000%	\$0	-\$108,827
17	317.000	Meramec ARO	\$23,332,955	R-17	-\$23,332,955	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$15,931,399		-\$23,332,955	-\$7,401,556		\$0	-\$7,401,556
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$24,396,627	R-20	\$36	\$24,396,663	100.0000%	\$0	\$24,396,663
21	182.000	Sioux Post Op - 2011 & 2012	\$72,686	R-21	\$0	\$72,686	100.0000%	\$0	\$72,686
22	310.000	Land/Land Rights - Sioux	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Structures - Sioux	\$33,496,137	R-23	\$34,714	\$33,530,851	100.0000%	\$0	\$33,530,851
24	312.000	Boiler Plant Equipment - Sioux	\$513,010,869	R-24	\$0	\$513,010,869	100.0000%	\$0	\$513,010,869
25	314.000	Turbogenerator Units - Sioux	\$87,690,202	R-25	\$0	\$87,690,202	100.0000%	\$0	\$87,690,202
26	315.000	Accessory Electric Equipment - Sioux	\$64,938,070	R-26	\$0	\$64,938,070	100.0000%	\$0	\$64,938,070
27	316.000	Misc. Power Plant Equipment - Sioux	\$6,669,653	R-27	\$0	\$6,669,653	100.0000%	\$0	\$6,669,653
28	316.210	Office Furniture - Sioux - Amortized	\$499,018	R-28	\$92,348	\$591,366	100.0000%	\$0	\$591,366
29	316.220	Office Equipment - Sioux - Amortized	\$364,445	R-29	-\$105,945	\$258,500	100.0000%	\$0	\$258,500
30	316.230	Computers - Sioux - Amortized	\$808,297	R-30	-\$21,116	\$787,181	100.0000%	\$0	\$787,181
31	317.000	Sioux ARO	\$34,888,838	R-31	-\$34,888,838	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$766,834,842		-\$34,888,801	\$731,946,041		\$0	\$731,946,041
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$209,194	R-41	-\$209,194	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$209,194		-\$209,194	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	311.000	Structures - Labadie	\$45,011,484	R-45	\$698,107	\$45,709,591	100.0000%	\$0	\$45,709,591
46	312.000	Boiler Plant Equipment - Labadie	\$363,864,096	R-46	\$0	\$363,864,096	100.0000%	\$0	\$363,864,096
47	314.000	Turbogenerator Units - Labadie	\$129,936,701	R-47	\$0	\$129,936,701	100.0000%	\$0	\$129,936,701
48	315.000	Accessory Electric Equipment - Labadie	\$58,357,973	R-48	\$0	\$58,357,973	100.0000%	\$0	\$58,357,973
49	316.000	Misc. Power Plant Equipment - Labadie	\$7,629,928	R-49	\$0	\$7,629,928	100.0000%	\$0	\$7,629,928
50	316.210	Office Furniture - Labadie - Amortized	\$324,325	R-50	\$36,657	\$360,982	100.0000%	\$0	\$360,982
51	316.220	Office Equipment - Labadie - Amortized	\$567,499	R-51	-\$323,023	\$244,476	100.0000%	\$0	\$244,476
52	316.230	Computers - Labadie - Amortized	\$1,023,314	R-52	-\$411,740	\$611,574	100.0000%	\$0	\$611,574
53	317.000	Labadie ARO	\$3,351,895	R-53	-\$3,351,895	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$610,067,215		-\$3,351,894	\$606,715,321		\$0	\$606,715,321
55		RUSH ISLAND STEAM PRODUCTION PLANT							

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
56	310.000	Land/Land Rights - Rush	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	311.000	Structures - Rush	\$41,085,289	R-57	-\$22,107,241	\$18,978,048	100.0000%	\$0	\$18,978,048
58	312.000	Boiler Plant Equipment - Rush	\$218,084,062	R-58	-\$116,456,889	\$101,627,173	100.0000%	\$0	\$101,627,173
59	314.000	Turbogenerator Units - Rush	\$82,348,493	R-59	-\$43,974,095	\$38,374,398	100.0000%	\$0	\$38,374,398
60	315.000	Accessory Electric Equipment - Rush	\$29,506,593	R-60	-\$15,756,521	\$13,750,072	100.0000%	\$0	\$13,750,072
61	316.000	Misc. Power Plant Equipment - Rush	\$4,635,398	R-61	-\$2,475,303	\$2,160,095	100.0000%	\$0	\$2,160,095
62	316.210	Office Furniture - Rush Island - Amortized	\$261,071	R-62	-\$107,335	\$153,736	100.0000%	\$0	\$153,736
63	316.220	Office Equipment - Rush Island - Amortized	\$345,764	R-63	-\$249,794	\$95,970	100.0000%	\$0	\$95,970
64	316.230	Computers - Rush Island - Amortized	\$1,046,884	R-64	-\$358,260	\$688,624	100.0000%	\$0	\$688,624
65	317.000	Rush Island ARO	\$1,502,342	R-65	-\$1,502,342	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$378,815,896		-\$202,987,780	\$175,828,116		\$0	\$175,828,116
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	R-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,084,575	R-69	\$0	\$1,084,575	100.0000%	\$0	\$1,084,575
70	312.000	Boiler Plant Equipment - Common	\$23,042,476	R-70	\$0	\$23,042,476	100.0000%	\$0	\$23,042,476
71	312.300	Coal Cars - Common	\$0	R-71	\$0	\$0	100.0000%	\$0	\$0
72	314.000	Turbogenerator Units - Common	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	315.000	Accessory Electric Equipment -	\$1,768,422	R-73	\$0	\$1,768,422	100.0000%	\$0	\$1,768,422
74	316.000	Misc. Power Plant Equipment - Common	\$9,372	R-74	\$0	\$9,372	100.0000%	\$0	\$9,372
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$25,904,845		\$0	\$25,904,845		\$0	\$25,904,845
76		COAL CARS							
77	312.030	Coal Car	\$55,618,677	R-77	\$0	\$55,618,677	100.0000%	\$0	\$55,618,677
78	312.000	Coal Car Leases (312.LEA)	\$11,985,797	R-78	-\$11,985,797	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$67,604,474		-\$11,985,797	\$55,618,677		\$0	\$55,618,677
80		TOTAL STEAM PRODUCTION	\$1,865,367,865		-\$276,756,421	\$1,588,611,444		\$0	\$1,588,611,444
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	321.000	Structures - Callaway	\$657,279,955	R-84	-\$4,385,910	\$652,894,045	100.0000%	\$0	\$652,894,045
85	322.000	Reactor Plant Equipment - Callaway	\$668,364,166	R-85	\$0	\$668,364,166	100.0000%	\$0	\$668,364,166
86	323.000	Turbogenerator Units - Callaway	\$270,470,435	R-86	\$0	\$270,470,435	100.0000%	\$0	\$270,470,435
87	324.000	Accessory Electric Equipment - Callaway	\$163,097,783	R-87	\$0	\$163,097,783	100.0000%	\$0	\$163,097,783
88	325.000	Misc. Power Plant Equipment - Callaway	\$57,040,690	R-88	\$0	\$57,040,690	100.0000%	\$0	\$57,040,690
89	325.210	Office Furniture - Callaway - Amortized	\$5,842,719	R-89	\$694,559	\$6,537,278	100.0000%	\$0	\$6,537,278
90	325.220	Office Equipment - Callaway - Amortized	\$2,476,551	R-90	\$384,125	\$2,860,676	100.0000%	\$0	\$2,860,676
91	325.230	Computers - Callaway - Amortized	\$11,017,494	R-91	\$3,307,226	\$14,324,720	100.0000%	\$0	\$14,324,720
92	326.000	Callaway ARO	-\$3,225,975	R-92	\$3,225,975	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$109,970,614	R-93	\$0	\$109,970,614	100.0000%	\$0	\$109,970,614
94	182.000	Callaway License Extension	\$546,764	R-94	\$0	\$546,764	100.0000%	\$0	\$546,764
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,942,881,196		\$3,225,975	\$1,946,107,171		\$0	\$1,946,107,171
96		TOTAL NUCLEAR PRODUCTION	\$1,942,881,196		\$3,225,975	\$1,946,107,171		\$0	\$1,946,107,171
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,723,849	R-99	\$0	\$6,723,849	100.0000%	\$0	\$6,723,849
100	330.000	Land/Land Rights - Osage	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	331.000	Structures - Osage	\$1,777,975	R-101	-\$119	\$1,777,856	100.0000%	\$0	\$1,777,856
102	332.000	Reservoirs - Osage	\$25,520,314	R-102	\$0	\$25,520,314	100.0000%	\$0	\$25,520,314
103	333.000	Water Wheels/Generators - Osage	\$26,239,120	R-103	\$0	\$26,239,120	100.0000%	\$0	\$26,239,120
104	334.000	Accessory Electric Equipment - Osage	\$10,121,937	R-104	\$0	\$10,121,937	100.0000%	\$0	\$10,121,937
105	335.000	Misc. Power Plant Equipment - Osage	\$266,602	R-105	\$0	\$266,602	100.0000%	\$0	\$266,602
106	335.210	Office Furniture - Osage - Amortized	\$74,727	R-106	\$5,701	\$80,428	100.0000%	\$0	\$80,428
107	335.220	Office Equipment - Osage - Amortized	\$71,534	R-107	\$4,851	\$76,385	100.0000%	\$0	\$76,385
108	335.230	Computers - Osage - Amortized	\$618,068	R-108	-\$10,433	\$607,635	100.0000%	\$0	\$607,635

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$120,885	R-109	\$0	\$120,885	100.0000%	\$0	\$120,885
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$71,535,011		\$0	\$71,535,011		\$0	\$71,535,011
111		KEOKUK HYDRAULIC PRODUCTION PLANT							
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$4,716,261	R-112	\$0	\$4,716,261	100.0000%	\$0	\$4,716,261
113	330.000	Land/Land Rights - Keokuk	\$0	R-113	\$0	\$0	100.0000%	\$0	\$0
114	331.000	Structures - Keokuk	\$2,173,820	R-114	-\$377,731	\$1,796,089	100.0000%	\$0	\$1,796,089
115	332.000	Reservoirs - Keokuk	\$8,023,140	R-115	\$0	\$8,023,140	100.0000%	\$0	\$8,023,140
116	333.000	Water Wheels/Generators - Keokuk	\$37,225,236	R-116	\$0	\$37,225,236	100.0000%	\$0	\$37,225,236
117	334.000	Accessory Electric Equipment - Keokuk	\$5,547,235	R-117	\$0	\$5,547,235	100.0000%	\$0	\$5,547,235
118	335.000	Misc. Power Plant Equipment - Keokuk	\$1,092,391	R-118	\$0	\$1,092,391	100.0000%	\$0	\$1,092,391
119	335.210	Office Furniture - Keokuk - Amortized	\$62,040	R-119	\$4,379	\$66,419	100.0000%	\$0	\$66,419
120	335.220	Office Equipment - Keokuk - Amortized	\$77,843	R-120	\$8,113	\$85,956	100.0000%	\$0	\$85,956
121	335.230	Computers - Keokuk - Amortized	\$215,849	R-121	\$365,238	\$581,087	100.0000%	\$0	\$581,087
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$82,111	R-122	\$0	\$82,111	100.0000%	\$0	\$82,111
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$59,215,926		-\$1	\$59,215,925		\$0	\$59,215,925
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
125	330.000	Land/Land Rights - Taum Sauk	\$0	R-125	\$0	\$0	100.0000%	\$0	\$0
126	331.000	Structures - Taum Sauk	\$5,442,465	R-126	\$273,764	\$5,716,229	100.0000%	\$0	\$5,716,229
127	332.000	Reservoirs - Taum Sauk	-\$5,473,990	R-127	\$0	-\$5,473,990	100.0000%	\$0	-\$5,473,990
128	333.000	Water Wheels/Generators - Taum Sauk	\$15,339,836	R-128	\$0	\$15,339,836	100.0000%	\$0	\$15,339,836
129	334.000	Accessory Electric Equipment - Taum Sauk	\$2,707,394	R-129	\$0	\$2,707,394	100.0000%	\$0	\$2,707,394
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$329,817	R-130	\$0	\$329,817	100.0000%	\$0	\$329,817
131	335.210	Office Furniture - Taum Sauk - Amortized	\$58,755	R-131	\$5,059	\$63,814	100.0000%	\$0	\$63,814
132	335.220	Office Equipment - Tom Sauk - Amortized	\$544,298	R-132	-\$44,267	\$500,031	100.0000%	\$0	\$500,031
133	335.230	Computers - Taum Sauk - Amortized	\$298,538	R-133	-\$234,556	\$63,982	100.0000%	\$0	\$63,982
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$109,085	R-134	\$0	\$109,085	100.0000%	\$0	\$109,085
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$19,356,198		\$0	\$19,356,198		\$0	\$19,356,198
136		TOTAL HYDRAULIC PRODUCTION	\$150,107,135		-\$1	\$150,107,134		\$0	\$150,107,134
137		WIND PRODUCTION							
138	340.000	Land - High Prairie Wind	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139	341.400	Structures - High Prairie Wind	\$2,809,758	R-139	\$0	\$2,809,758	100.0000%	\$0	\$2,809,758
140	344.400	Generators - High Prairie Wind	\$38,963,336	R-140	\$0	\$38,963,336	100.0000%	\$0	\$38,963,336
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$5,552,796	R-141	\$0	\$5,552,796	100.0000%	\$0	\$5,552,796
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$1,488	R-142	\$0	\$1,488	100.0000%	\$0	\$1,488
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$4,443	R-143	\$0	\$4,443	100.0000%	\$0	\$4,443
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$3,372	R-144	\$0	\$3,372	100.0000%	\$0	\$3,372
145	346.230	Computers - High Prairie Wind - Amortized	\$2,975	R-145	\$0	\$2,975	100.0000%	\$0	\$2,975
146	347.000	Other Production Plant - High Prairie Wind	\$2,351,207	R-146	-\$2,351,207	\$0	100.0000%	\$0	\$0
147		BLANK SPACE	\$0	R-147	\$0	\$0	100.0000%	\$0	\$0
148	340.000	Land - Atchison Wind	\$0	R-148	\$0	\$0	100.0000%	\$0	\$0
149	341.400	Structures - Atchison Wind	\$2,019,947	R-149	\$0	\$2,019,947	100.0000%	\$0	\$2,019,947
150	344.400	Generators - Atchison Wind	\$26,359,888	R-150	\$0	\$26,359,888	100.0000%	\$0	\$26,359,888
151	345.400	Accessory Electric Equipment - Atchison Wind	\$3,782,255	R-151	\$0	\$3,782,255	100.0000%	\$0	\$3,782,255
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$736	R-152	\$0	\$736	100.0000%	\$0	\$736

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
153	346.210	Office Furniture - Atchison Wind - Amortized	\$3,936	R-153	\$0	\$3,936	100.0000%	\$0	\$3,936
154	346.220	Office Equipment - Atchison Wind - Amortized	\$887	R-154	\$0	\$887	100.0000%	\$0	\$887
155	346.230	Computers - Atchison Wind - Amortized	\$1,494	R-155	\$0	\$1,494	100.0000%	\$0	\$1,494
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$1,095,185	R-156	-\$1,095,185	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$82,953,703		-\$3,446,392	\$79,507,311		\$0	\$79,507,311
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$0	R-160	\$0	\$0	100.0000%	\$0	\$0
161	341.000	Structures - Other	\$21,355,934	R-161	\$0	\$21,355,934	100.0000%	\$0	\$21,355,934
162	341.000	Structures - Solar (341-Solar)	\$755,186	R-162	\$0	\$755,186	100.0000%	\$0	\$755,186
163	342.000	Fuel Holders	\$19,909,395	R-163	\$0	\$19,909,395	100.0000%	\$0	\$19,909,395
164	344.000	Generators	\$605,453,008	R-164	\$0	\$605,453,008	100.0000%	\$0	\$605,453,008
165	344.000	Generators - Solar (344-Solar)	\$5,910,481	R-165	\$0	\$5,910,481	100.0000%	\$0	\$5,910,481
166	344.000	Generators - Turbines (344-Turbines)	\$5,787,136	R-166	\$0	\$5,787,136	100.0000%	\$0	\$5,787,136
167	345.000	Accessory Electric Equipment - Other	\$69,229,367	R-167	\$0	\$69,229,367	100.0000%	\$0	\$69,229,367
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$1,252,025	R-168	\$0	\$1,252,025	100.0000%	\$0	\$1,252,025
169	346.000	Misc. Power Plant Equipment - Other	\$6,226,713	R-169	\$0	\$6,226,713	100.0000%	\$0	\$6,226,713
170	346.210	Office Furniture - Other - Amortized	\$41,086	R-170	\$0	\$41,086	100.0000%	\$0	\$41,086
171	346.220	Office Equipment - Other - Amortized	\$287,079	R-171	\$0	\$287,079	100.0000%	\$0	\$287,079
172	346.230	Computers - Other - Amortized	\$806,658	R-172	\$0	\$806,658	100.0000%	\$0	\$806,658
173	347.000	Other Production Plant ARO - Other	\$21,527	R-173	-\$21,527	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$737,035,595		-\$21,527	\$737,014,068		\$0	\$737,014,068
175		TOTAL OTHER PRODUCTION	\$737,035,595		-\$21,527	\$737,014,068		\$0	\$737,014,068
176		TOTAL PRODUCTION PLANT	\$4,778,345,494		-\$276,998,366	\$4,501,347,128		\$0	\$4,501,347,128
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$11,693,391	R-178	\$0	\$11,693,391	100.0000%	\$0	\$11,693,391
179	350.000	Land/Land Rights - TP	\$0	R-179	\$0	\$0	100.0000%	\$0	\$0
180	352.000	Structures & Improvements - TP	\$2,839,204	R-180	\$0	\$2,839,204	100.0000%	\$0	\$2,839,204
181	353.000	Station Equipment - TP	\$93,609,400	R-181	\$0	\$93,609,400	100.0000%	\$0	\$93,609,400
182	354.000	Towers and Fixtures - TP	\$53,171,662	R-182	\$0	\$53,171,662	100.0000%	\$0	\$53,171,662
183	355.000	Poles and Fixtures - TP	\$184,960,768	R-183	\$0	\$184,960,768	100.0000%	\$0	\$184,960,768
184	356.000	Overhead Conductors & Devices - TP	\$113,219,142	R-184	\$0	\$113,219,142	100.0000%	\$0	\$113,219,142
185	359.000	Roads and Trails - TP	\$95,067	R-185	\$0	\$95,067	100.0000%	\$0	\$95,067
186		TOTAL TRANSMISSION PLANT	\$459,588,634		\$0	\$459,588,634		\$0	\$459,588,634
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$0	R-188	\$0	\$0	100.0000%	\$0	\$0
189	361.000	Structures & Improvements - DP	\$7,324,172	R-189	\$0	\$7,324,172	100.0000%	\$0	\$7,324,172
190	362.000	Station Equipment - DP	\$326,447,463	R-190	\$0	\$326,447,463	100.0000%	\$0	\$326,447,463
191	364.000	Poles, Towers, & Fixtures - DP	\$1,160,090,657	R-191	\$0	\$1,160,090,657	100.0000%	\$0	\$1,160,090,657
192	365.000	Overhead Conductors & Devices - DP	\$552,948,111	R-192	\$0	\$552,948,111	100.0000%	\$0	\$552,948,111
193	366.000	Underground Conduit - DP	\$139,753,411	R-193	\$0	\$139,753,411	100.0000%	\$0	\$139,753,411
194	367.000	Underground Conductors & Devices - DP	\$306,191,966	R-194	\$0	\$306,191,966	100.0000%	\$0	\$306,191,966
195	368.000	Line Transformers - DP	\$213,758,641	R-195	\$0	\$213,758,641	100.0000%	\$0	\$213,758,641
196	369.010	Services - Overhead - DP	\$297,992,118	R-196	\$0	\$297,992,118	100.0000%	\$0	\$297,992,118
197	369.020	Services - Underground - DP	\$151,390,861	R-197	\$0	\$151,390,861	100.0000%	\$0	\$151,390,861
198	370.000	Meters - DP	\$28,049,209	R-198	\$0	\$28,049,209	100.0000%	\$0	\$28,049,209
199	370.100	AMI Meters	\$10,783,522	R-199	\$0	\$10,783,522	100.0000%	\$0	\$10,783,522
200	371.000	Meter Installations - DP	\$171,047	R-200	\$0	\$171,047	100.0000%	\$0	\$171,047
201	373.000	Stree Lighting and Signal Systems - DP	\$89,232,694	R-201	\$0	\$89,232,694	100.0000%	\$0	\$89,232,694
202		TOTAL DISTRIBUTION PLANT	\$3,284,133,872		\$0	\$3,284,133,872		\$0	\$3,284,133,872
203		INCENTIVE COMPENSATION CAPITALIZATION							
204		Incentive Compensation Capitalization Adj.	\$0	R-204	-\$15,034,331	-\$15,034,331	100.0000%	\$0	-\$15,034,331
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$15,034,331	-\$15,034,331		\$0	-\$15,034,331
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$614,644	R-207	-\$614,644	\$0	100.0000%	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
208	390.000	Structures & Improvements - Misc. - GP	\$2,919,955	R-208	-\$17,192	\$2,902,763	100.0000%	\$0	\$2,902,763
209	390.000	Structures & Improvements - Large - GP	\$56,782,533	R-209	-\$4,054,674	\$52,727,859	100.0000%	\$0	\$52,727,859
210	390.500	Structures & Improvements - Training - GP	\$934,005	R-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$23,646,926	R-211	-\$751,152	\$22,895,774	100.0000%	\$0	\$22,895,774
212	391.100	Mainframe Computers - GP - Amortized	\$0	R-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$39,293,234	R-213	-\$971,424	\$38,321,810	100.0000%	\$0	\$38,321,810
214	391.300	Office Equipment - GP - Amortized	\$2,243,794	R-214	-\$33,609	\$2,210,185	100.0000%	\$0	\$2,210,185
215	392.000	Transportation Equipment - GP	\$76,708,386	R-215	\$0	\$76,708,386	100.0000%	\$0	\$76,708,386
216	392.500	Transportation Equipment - Training - GP	\$125,741	R-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$2,287,951	R-217	-\$3,743	\$2,284,208	100.0000%	\$0	\$2,284,208
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$14,247,865	R-218	-\$150,137	\$14,097,728	100.0000%	\$0	\$14,097,728
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,117,640	R-219	\$0	\$2,117,640	100.0000%	\$0	\$2,117,640
220	395.000	Laboratory Equipment - GP	\$4,133,985	R-220	-\$4,081	\$4,129,904	100.0000%	\$0	\$4,129,904
221	396.000	Power Operated Equipment - GP	\$3,440,769	R-221	\$0	\$3,440,769	100.0000%	\$0	\$3,440,769
222	397.000	Communication Equipment - GP - Amortized	\$56,321,171	R-222	\$0	\$56,321,171	100.0000%	\$0	\$56,321,171
223	397.500	Communication Equipment - Training - GP	\$12,326	R-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$1,012,238	R-224	-\$22,870	\$989,368	100.0000%	\$0	\$989,368
225	399.000	General Plant ARO	\$927,015	R-225	-\$927,015	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$287,770,178		-\$7,550,541	\$280,219,637		\$0	\$280,219,637
227		TOTAL DEPRECIATION RESERVE	\$9,195,675,114		-\$277,393,123	\$8,918,281,991		\$0	\$8,918,281,991

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-3	Miscellaneous Intangibles	303.000		\$22,190,115		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$13,571,292		\$0	
	2. Adjustment to remove accumulated reserve related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$7,915		\$0	
	3. To include common use software (Young)		\$35,769,322		\$0	
R-17	Meramec ARO	317.000		-\$23,332,955		\$0
	1. To remove ARO & lease assets (Young)		-\$23,332,955		\$0	
R-20	Sioux Post Op - 2010	182.000		\$36		\$0
	1. To adjust reserve for Sioux construction accounting amortization (Young)		\$36		\$0	
R-23	Structures - Sioux	311.000		\$34,714		\$0
	1. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		\$34,714		\$0	
R-28	Office Furniture - Sioux - Amortized	316.210		\$92,348		\$0
	1. To correct amortization (Cunigan)		\$92,348		\$0	
R-29	Office Equipment - Sioux - Amortized	316.220		-\$105,945		\$0
	1. To correct amortization (Cunigan)		-\$105,945		\$0	
R-30	Computers - Sioux - Amortized	316.230		-\$21,116		\$0
	1. To correct amortization (Cunigan)		-\$21,116		\$0	
R-31	Sioux ARO	317.000		-\$34,888,838		\$0
	1. To remove ARO & lease assets (Young)		-\$34,888,838		\$0	
R-41	Venice ARO	317.000		-\$209,194		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 remove ARO & lease assets (Young)		-\$209,194		\$0	
R-45	Structures - Labadie	311.000		\$698,107		\$0
	1. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		\$698,107		\$0	
R-50	Office Furniture - Labadie - Amortized	316.210		\$36,657		\$0
	1. To correct amortization (Cunigan)		\$36,657		\$0	
R-51	Office Equipment - Labadie - Amortized	316.220		-\$323,023		\$0
	1. To correct amortization (Cunigan)		-\$323,023		\$0	
R-52	Computers - Labadie - Amortized	316.230		-\$411,740		\$0
	1. To correct amortization (Cunigan)		-\$411,740		\$0	
R-53	Labadie ARO	317.000		-\$3,351,895		\$0
	1. To remove ARO & lease assets (Young)		-\$3,351,895		\$0	
R-57	Structures - Rush	311.000		-\$22,107,241		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$21,939,544		\$0	
	2. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		-\$167,697		\$0	
R-58	Boiler Plant Equipment - Rush	312.000		-\$116,456,889		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$116,456,889		\$0	
R-59	Turbogenerator Units - Rush	314.000		-\$43,974,095		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$43,974,095		\$0	
R-60	Accessory Electric Equipment - Rush	315.000		-\$15,756,521		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$15,756,521		\$0	
R-61	Misc. Power Plant Equipment - Rush	316.000		-\$2,475,303		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$2,475,303		\$0	
R-62	Office Furniture - Rush Island - Amortized	316.210		-\$107,335		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$139,412		\$0	
	2. To correct amortization (Cunigan)		\$32,077		\$0	
R-63	Office Equipment - Rush Island - Amortized	316.220		-\$249,794		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$184,638		\$0	
	2. To correct amortization (Cunigan)		-\$65,156		\$0	
R-64	Computers - Rush Island - Amortized	316.230		-\$358,260		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$559,036		\$0	
	2. To correct amortization (Cunigan)		\$200,776		\$0	
R-65	Rush Island ARO	317.000		-\$1,502,342		\$0
	1. To remove ARO & lease assets (Young)		-\$1,502,342		\$0	
R-78	Coal Car Leases (312.LEA)	312.000		-\$11,985,797		\$0
	1. To remove ARO & lease assets (Young)		-\$11,985,797		\$0	
R-84	Structures - Callaway	321.000		-\$4,385,910		\$0
	1. Offset adjustment of 325.21, 325.22 and 325.23 (Cunigan)		-\$4,385,910		\$0	
R-89	Office Furniture - Callaway - Amortized	325.210		\$694,559		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To correct amortization (Cunigan)		\$694,559		\$0	
R-90	Office Equipment - Callaway - Amortized	325.220		\$384,125		\$0
	1. To correct amortization (Cunigan)		\$384,125		\$0	
R-91	Computers - Callaway - Amortized	325.230		\$3,307,226		\$0
	1. To correct amortization (Cunigan)		\$3,307,226		\$0	
R-92	Callaway ARO	326.000		\$3,225,975		\$0
	1. To remove ARO & lease assets (Young)		\$3,225,975		\$0	
R-101	Structures - Osage	331.000		-\$119		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		-\$119		\$0	
R-106	Office Furniture - Osage - Amortized	335.210		\$5,701		\$0
	1. To correct amortization (Cunigan)		\$5,701		\$0	
R-107	Office Equipment - Osage - Amortized	335.220		\$4,851		\$0
	1. To correct amortization (Cunigan)		\$4,851		\$0	
R-108	Computers - Osage - Amortized	335.230		-\$10,433		\$0
	1. To correct amortization (Cunigan)		-\$10,433		\$0	
R-114	Structures - Keokuk	331.000		-\$377,731		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		-\$377,731		\$0	
R-119	Office Furniture - Keokuk - Amortized	335.210		\$4,379		\$0
	1. To correct amortization (Cunigan)		\$4,379		\$0	
R-120	Office Equipment - Keokuk - Amortized	335.220		\$8,113		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 correct amortization (Cunigan)		\$8,113		\$0	
R-121	Computers - Keokuk - Amortized	335.230		\$365,238		\$0
	1. To correct amortization (Cunigan)		\$365,238		\$0	
R-126	Structures - Taum Sauk	331.000		\$273,764		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		\$273,764		\$0	
R-131	Office Furniture - Taum Sauk - Amortized	335.210		\$5,059		\$0
	1. To correct amortization (Cunigan)		\$5,059		\$0	
R-132	Office Equipment - Tom Sauk - Amortized	335.220		-\$44,267		\$0
	1. To correct amortization (Cunigan)		-\$44,267		\$0	
R-133	Computers - Taum Sauk - Amortized	335.230		-\$234,556		\$0
	1. To correct amortization (Cunigan)		-\$234,556		\$0	
R-146	Other Production Plant - High Prairie Wind	347.000		-\$2,351,207		\$0
	1. To remove ARO & lease assets (Young)		-\$2,351,207		\$0	
R-156	Other Production Plant - Atchison Wind - Amor	347.000		-\$1,095,185		\$0
	1. To remove ARO & lease assets (Young)		-\$1,095,185		\$0	
R-173	Other Production Plant ARO - Other	347.000		-\$21,527		\$0
	1. To remove ARO & lease assets (Young)		-\$21,527		\$0	
R-204	Incentive Compensation Capitalization Adj.			-\$15,034,331		\$0
	1. To remove disallowed incentive compensation (Young) POST DIRECT CHANGE		-\$15,034,331		\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-207	Land/Land Rights - GP	389.000		-\$614,644		\$0
	1. To remove ARO & lease assets (Young)		-\$614,644		\$0	
	2. To assign plant and reserve to gas utility (Young)		\$0		\$0	
R-208	Structures & Improvements - Misc. - GP	390.000		-\$17,192		\$0
	1. To remove ARO & lease assets (Young)		-\$17,192		\$0	
R-209	Structures & Improvements - Large - GP	390.000		-\$4,054,674		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$4,054,674		\$0	
R-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$751,152		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$751,152		\$0	
R-213	Personal Computers - GP - Amortized	391.200		-\$971,424		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$971,424		\$0	
R-214	Office Equipment - GP - Amortized	391.300		-\$33,609		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$33,609		\$0	
R-217	Stores Equipment - GP	393.000		-\$3,743		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,743		\$0	
R-218	Tools, Shop & Garage Equipment - GP - Trainin	394.000		-\$150,137		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$150,137		\$0	
R-220	Laboratory Equipment - GP	395.000		-\$4,081		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To assign plant and reserve to gas utility (Young)		-\$4,081		\$0	
R-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$22,870		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$22,870		\$0	
R-225	General Plant ARO	399.000		-\$927,015		\$0
	1. To remove ARO & lease assets (Young)		-\$927,015		\$0	
Total Reserve Adjustments				-\$277,393,123		\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 and Withholdings	\$341,997,610	37.02	10.90	26.12	0.071562	\$24,474,033
3	Other Employee Benefits	\$49,464,325	37.02	17.65	19.37	0.053068	\$2,624,973
4	Pensions and OPEBs	-\$119,220,912	37.02	15.70	21.32	0.058411	-\$6,963,813
5	Fuel - Nuclear	\$67,293,890	37.02	15.21	21.81	0.059753	\$4,021,012
6	Fuel - Coal	\$406,026,449	37.02	14.43	22.59	0.061890	\$25,128,977
7	Fuel - Gas	\$43,979,855	37.02	40.72	-3.70	-0.010137	-\$445,824
8	Fuel - Oil	\$3,801,503	37.02	14.69	22.33	0.061178	\$232,568
9	Purchased Power	\$79,301,368	37.02	18.10	18.92	0.051836	\$4,110,666
10	Incentive Compensation POST DIRECT CHANGE	\$26,609,666	37.02	250.80	-213.78	-0.585699	-\$15,585,255
11	Uncollectibles Expense	\$7,957,557	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$752,750,181	37.02	42.25	-5.23	-0.014329	-\$10,786,157
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,659,961,492					\$26,811,180
14	TAXES						
15	FICA - Employer Portion	\$21,249,252	37.02	9.38	27.64	0.075726	\$1,609,121
16	Federal Unemployment Tax	\$183,286	37.02	9.38	27.64	0.075726	\$13,880
17	State Unemployment Tax	\$0	37.02	9.38	27.64	0.075726	\$0
18	Property Tax	\$170,509,624	37.02	183.00	-145.98	-0.399945	-\$68,194,472
19	Sales Tax	\$75,938,473	24.27	7.37	16.90	0.046301	\$3,516,027
20	Missouri and Iowa Use Tax	\$3,906,701	37.02	76.25	-39.23	-0.107479	-\$419,888
21	Illinois Use Tax	\$67,607	37.02	35.78	1.24	0.003397	\$230
22	Federal Excise Heavy Use Tax	\$22,458	37.02	-125.57	162.59	0.445452	\$10,004
23	Self Procured Insurance Tax	\$112,737	37.02	241.50	-204.48	-0.560219	-\$63,157
24	Ohio Commercial Activity Tax	\$1,111	37.02	-50.00	87.02	0.238411	\$265
25	Gross Receipts Taxes	\$145,597,305	24.27	26.99	-2.72	-0.007452	-\$1,084,991
26	TOTAL TAXES	\$417,588,554					-\$64,612,981
27	OTHER EXPENSES						
28	Decommissioning Fees	\$6,758,605	37.02	69.50	-32.48	-0.088986	-\$601,421
29	TOTAL OTHER EXPENSES	\$6,758,605					-\$601,421
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$38,403,222
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$65,194,107	37.02	38.00	-0.98	-0.002685	-\$175,046
33	State Tax Offset	\$21,558,468	37.02	38.00	-0.98	-0.002685	-\$57,884
34	City Tax Offset	\$534,867	37.02	274.50	-237.48	-0.650630	-\$348,001
35	Interest Expense Offset	\$209,411,801	37.02	91.37	-54.35	-0.148904	-\$31,182,255
36	TOTAL OFFSET FROM RATE BASE	\$296,699,243					-\$31,763,186
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$70,166,408

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$3,308,905,054	See Note (1)	See Note (1)	See Note (1)	\$3,308,905,054	\$26,456,258	\$3,335,361,312	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762	\$89,526,062	\$1,221,160,420	\$0	\$1,221,160,420	\$211,328,204	\$1,009,832,216
3	TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303	\$932,864	\$119,019,967	\$0	\$119,019,967	\$6,338,630	\$112,681,337
4	TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514	-\$3,889,334	\$149,795,223	\$0	\$149,795,223	\$63,881,591	\$85,913,632
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159	\$7,900,455	\$55,468,305	\$0	\$55,468,305	\$21,902,158	\$33,566,147
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222	-\$67,830,817	\$20,168,653	\$0	\$20,168,653	\$7,397,008	\$12,771,645
7	TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224	\$11,217	\$489,780	\$0	\$489,780	\$298,800	\$190,980
8	TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725	-\$100,718,709	\$93,859,144	\$0	\$93,859,144	\$69,685,690	\$24,173,454
9	TOTAL DEPRECIATION EXPENSE	\$579,430,639	See Note (1)	See Note (1)	See Note (1)	\$579,430,639	\$104,791,656	\$684,222,295	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108	\$61,092,492	\$134,796,600	\$0	\$134,796,600	\$0	\$134,796,600
11	TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317	-\$142,587,579	\$192,760,738	\$0	\$192,760,738	\$0	\$192,760,738
12	TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334	-\$155,563,349	\$2,566,949,469	\$104,791,656	\$2,671,741,125	\$380,832,081	\$1,606,686,749
13	NET INCOME BEFORE TAXES	\$586,392,236	\$0	\$0	\$0	\$741,955,585	-\$78,335,398	\$663,620,187	\$0	\$0
14	TOTAL INCOME TAXES	-\$4,058,142	See Note (1)	See Note (1)	See Note (1)	-\$4,058,142	\$65,664,119	\$61,605,977	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$4,545,803	See Note (1)	See Note (1)	See Note (1)	\$4,545,803	-\$94,123,293	-\$89,577,490	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$585,904,575	\$0	\$0	\$0	\$741,467,924	-\$49,876,224	\$691,591,700	\$0	\$0

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

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Residential, Commercial, Industrial	\$2,896,271,495			Rev-2		\$2,896,271,495	100.0000%	-\$182,605,984	\$2,713,665,511		
Rev-3	442.000	Blank1	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	442.000	Blank2	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$2,896,271,495					\$2,896,271,495		-\$182,605,984	\$2,713,665,511		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	441.000	Disposition of Allowances	\$40			Rev-7		\$40	100.0000%	-\$40	\$0		
Rev-8	444.000	Street Lighting	\$17,062,718			Rev-8		\$17,062,718	100.0000%	\$835,957	\$17,898,675		
Rev-9	445.000	Public Authorities	\$83,317			Rev-9		\$83,317	100.0000%	-\$1,754	\$81,563		
Rev-10	447.000	Sales for Resale Capacity	\$18,324,364			Rev-10		\$18,324,364	100.0000%	\$211,162,292	\$229,486,656		
Rev-11	447.000	Sales for Resale Energy	\$223,763,608			Rev-11		\$223,763,608	100.0000%	\$60,157,970	\$283,921,578		
Rev-12	449.000	Provision for Rate Refunds	-\$4,074,185			Rev-12		-\$4,074,185	100.0000%	\$4,074,185	\$0		
Rev-13	449.000	Federal Income Tax Rate Change - Stub Period	-\$19,691,369			Rev-13		-\$19,691,369	100.0000%	\$19,691,369	\$0		
Rev-14	450.000	Forfeited Discounts	\$7,191,994			Rev-14		\$7,191,994	100.0000%	-\$2,051,155	\$5,140,839		
Rev-15	451.000	Miscellaneous Service Revenues	\$3,249,520			Rev-15		\$3,249,520	100.0000%	-\$30,970	\$3,218,550		
Rev-16	454.000	Rent From Electric Property	\$33,219,693			Rev-16		\$33,219,693	100.0000%	\$6,512,718	\$39,732,411		
Rev-17	456.000	Transmission Revenue - MISO	\$40,537,107			Rev-17		\$40,537,107	100.0000%	\$0	\$40,537,107		
Rev-18	456.000	Transmission Revenue - NITS	\$212,551			Rev-18		\$212,551	100.0000%	\$0	\$212,551		
Rev-19	456.000	Transmission Revenue - Other	\$92,571,711			Rev-19		\$92,571,711	100.0000%	-\$91,288,330	\$1,283,381		
Rev-20	457.000	Other Revenues - Intercompany	\$182,490			Rev-20		\$182,490	100.0000%	\$0	\$182,490		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$412,633,559					\$412,633,559		\$209,062,242	\$621,695,801		
Rev-22		TOTAL OPERATING REVENUES	\$3,308,905,054					\$3,308,905,054		\$26,456,258	\$3,335,361,312		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	S&E - Labor	\$4,904,734	\$4,886,248	\$18,486	E-4	\$300,526	\$5,205,260	100.0000%	\$0	\$5,205,260	\$5,226,655	-\$21,395
5	501.000	Fuel and Fuel Handling	-\$14,381,886	\$4,232,069	-\$18,613,955	E-5	\$15,383,759	\$1,001,873	100.0000%	\$0	\$1,001,873	\$4,526,902	-\$3,525,029
6	501.000	Fuel for Baseload	\$350,012,474	\$0	\$350,012,474	E-6	-\$61,294,983	\$288,717,491	100.0000%	\$0	\$288,717,491	\$0	\$288,717,491
7	501.000	Fuel For Interchange	\$134,214,793	\$0	\$134,214,793	E-7	-\$23,504,001	\$110,710,792	100.0000%	\$0	\$110,710,792	\$0	\$110,710,792
8	502.000	Steam Expenses	\$12,690,604	\$9,579,913	\$3,110,691	E-8	\$641,757	\$13,332,361	100.0000%	\$0	\$13,332,361	\$10,247,311	\$3,085,050
9	502.000	Fuel Additives	\$6,979,470	\$0	\$6,979,470	E-9	-\$381,303	\$6,598,167	100.0000%	\$0	\$6,598,167	\$0	\$6,598,167
10	505.000	Electric Expenses	\$12,983,166	\$12,891,990	\$91,176	E-10	\$865,447	\$13,848,613	100.0000%	\$0	\$13,848,613	\$13,790,128	\$58,485
11	506.000	Misc. Steam Power Expenses	\$13,029,804	\$5,552,717	\$7,477,087	E-11	\$35,973	\$13,065,777	100.0000%	\$0	\$13,065,777	\$5,939,555	\$7,126,222
12	507.000	Rents	\$17,940	\$0	\$17,940	E-12	\$0	\$17,940	100.0000%	\$0	\$17,940	\$0	\$17,940
13	509.000	Allowances	\$8,241,338	\$0	\$8,241,338	E-13	-\$7,889,502	\$351,836	100.0000%	\$0	\$351,836	\$0	\$351,836
14		TOTAL OPERATION & MAINTENANCE EXPENSE	\$528,692,437	\$37,142,937	\$491,549,500		-\$75,842,327	\$452,850,110		\$0	\$452,850,110	\$39,730,551	\$413,119,559
15		TOTAL STEAM POWER GENERATION	\$528,692,437	\$37,142,937	\$491,549,500		-\$75,842,327	\$452,850,110		\$0	\$452,850,110	\$39,730,551	\$413,119,559
16		ELECTRIC MAINTENANCE EXPENSE											
17	510.000	Maint. Superv. & Engineering - SP	\$9,687,534	\$9,307,236	\$380,298	E-17	\$557,189	\$10,244,723	100.0000%	\$0	\$10,244,723	\$9,955,637	\$289,086
18	511.000	Maintenance of Structures - SP	\$7,924,881	\$2,722,566	\$5,202,315	E-18	-\$410,023	\$7,514,858	100.0000%	\$0	\$7,514,858	\$2,912,237	\$4,602,621
19	512.000	Maintenance of Boiler Plant - SP	\$45,180,739	\$17,669,050	\$27,511,689	E-19	-\$2,032,039	\$43,148,700	100.0000%	\$0	\$43,148,700	\$18,899,988	\$24,248,712
20	513.000	Maintenance of Electric Plant - SP	\$6,115,776	\$3,350,278	\$2,765,498	E-20	-\$84,036	\$6,031,740	100.0000%	\$0	\$6,031,740	\$3,583,680	\$2,448,060

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
21	514.000	Maintenance of Misc. Steam Production Plant - SP	\$9,147,986	\$3,402,040	\$5,745,946	E-21	-\$247,500	\$8,900,486	100.0000%	\$0	\$8,900,486	\$3,639,048	\$5,261,438
22	407.000	Amortization of Meramec inventory	\$0	\$0	\$0	E-22	\$960,052	\$960,052	100.0000%	\$0	\$960,052	\$0	\$960,052
23		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$78,056,916	\$36,451,170	\$41,605,746		-\$1,256,357	\$76,800,559		\$0	\$76,800,559	\$38,990,590	\$37,809,969
24		NUCLEAR POWER GENERATION											
25		OPERATION - NUCLEAR											
26	517.000	Operation Superv. & Engineering - Labor	\$27,118,418	\$26,125,162	\$993,256	E-26	\$185,719	\$27,304,137	100.0000%	\$0	\$27,304,137	\$27,945,207	-\$641,070
27	517.000	Fuel Baseload	\$52,488,354	\$0	\$52,488,354	E-27	\$14,805,536	\$67,293,890	100.0000%	\$0	\$67,293,890	\$0	\$67,293,890
28	518.000	Fuel Interchange	\$26,818,956	\$0	\$26,818,956	E-28	-\$26,818,956	\$0	100.0000%	\$0	\$0	\$0	\$0
29	520.000	Steam Expense - NP	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	523.000	Operation Nuclear Electric Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	524.000	Misc. Nuclear Power Expenses	\$50,305,675	\$30,921,954	\$19,383,721	E-31	-\$372,009	\$49,933,666	100.0000%	\$0	\$49,933,666	\$33,076,174	\$16,857,492
32		TOTAL OPERATION - NUCLEAR	\$156,731,403	\$57,047,116	\$99,684,287		-\$12,199,710	\$144,531,693		\$0	\$144,531,693	\$61,021,381	\$83,510,312
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$13,101,373	\$12,738,724	\$362,649	E-34	\$3,106,130	\$16,207,503	100.0000%	\$0	\$16,207,503	\$13,626,184	\$2,581,319
35	529.000	Maintenance of Structures - NP	\$12,279,469	\$9,492,059	\$2,787,410	E-35	\$4,001,025	\$16,280,494	100.0000%	\$0	\$16,280,494	\$10,153,336	\$6,127,158
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$33,615,969	\$5,903,467	\$27,712,502	E-36	-\$5,946,592	\$27,669,377	100.0000%	\$0	\$27,669,377	\$6,314,740	\$21,354,637
37	531.000	Maintenance of Electric Plant - NP	\$4,612,445	\$2,491,034	\$2,121,411	E-37	\$988,969	\$5,601,414	100.0000%	\$0	\$5,601,414	\$2,664,575	\$2,936,839
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$5,480,180	\$2,013,979	\$3,466,201	E-38	\$2,783,949	\$8,264,129	100.0000%	\$0	\$8,264,129	\$2,154,286	\$6,109,843
39		TOTAL MAINTENANCE - NP	\$69,089,436	\$32,639,263	\$36,450,173		\$4,933,481	\$74,022,917		\$0	\$74,022,917	\$34,913,121	\$39,109,796
40		TOTAL NUCLEAR POWER GENERATION	\$225,820,839	\$89,686,379	\$136,134,460		-\$7,266,229	\$218,554,610		\$0	\$218,554,610	\$95,934,502	\$122,620,108
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Hydraulic Operation S&E	\$1,058,689	\$1,022,804	\$35,885	E-43	-\$22,487	\$1,036,202	100.0000%	\$0	\$1,036,202	\$1,094,059	-\$57,857
44	536.000	Water for Power	\$415,536	\$0	\$415,536	E-44	\$0	\$415,536	100.0000%	\$0	\$415,536	\$0	\$415,536
45	537.000	Hydraulic Expense	\$297,097	\$115,573	\$181,524	E-45	\$7,945	\$305,042	100.0000%	\$0	\$305,042	\$123,625	\$181,417
46	538.000	Electric Expense	\$1,624,937	\$1,566,719	\$58,218	E-46	\$105,413	\$1,730,350	100.0000%	\$0	\$1,730,350	\$1,675,867	\$54,483
47	539.000	Misc. Hydraulic Power	\$5,002,483	\$3,247,293	\$1,755,190	E-47	\$207,602	\$5,210,085	100.0000%	\$0	\$5,210,085	\$3,473,520	\$1,736,565
48		TOTAL OPERATION - HP	\$8,398,742	\$5,952,389	\$2,446,353		\$298,473	\$8,697,215		\$0	\$8,697,215	\$6,367,071	\$2,330,144
49		MAINTENANCE - HP											
50	541.000	Maintenance Superv. & Engineering - HP	\$799,047	\$789,014	\$10,033	E-50	\$47,793	\$846,840	100.0000%	\$0	\$846,840	\$843,982	\$2,858
51	542.000	Maintenance of Structures - HP	\$1,770,221	\$956,086	\$814,135	E-51	\$63,487	\$1,833,708	100.0000%	\$0	\$1,833,708	\$1,022,693	\$811,015
52	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$113,903	\$4,276	\$109,627	E-52	\$287	\$114,190	100.0000%	\$0	\$114,190	\$4,574	\$109,616
53	544.000	Maintenance of Electric Plant - HP	\$1,869,880	\$725,921	\$1,143,959	E-53	\$48,734	\$1,918,614	100.0000%	\$0	\$1,918,614	\$776,493	\$1,142,121
54	545.000	Maint. of Misc. Hydraulic Plant - HP	\$882,716	\$338,558	\$544,158	E-54	\$22,629	\$905,345	100.0000%	\$0	\$905,345	\$362,144	\$543,201
55		TOTAL MAINTENANCE - HP	\$5,435,767	\$2,813,855	\$2,621,912		\$182,930	\$5,618,697		\$0	\$5,618,697	\$3,009,886	\$2,608,811
56		TOTAL HYDRAULIC POWER GENERATION	\$13,834,509	\$8,766,244	\$5,068,265		\$481,403	\$14,315,912		\$0	\$14,315,912	\$9,376,957	\$4,938,955
57		OTHER POWER GENERATION											
58		OPERATION - OP											
59	546.000	S&E - OP	\$317,206	\$153,155	\$164,051	E-59	-\$12,218,029	-\$11,900,823	100.0000%	\$0	-\$11,900,823	\$163,825	-\$12,064,648
60	547.000	Fuel for Baseload - OP	\$13,183,923	\$0	\$13,183,923	E-60	\$18,643,213	\$31,827,136	100.0000%	\$0	\$31,827,136	\$0	\$31,827,136
61	547.000	Fuel for Interchange - OP	\$14,882,341	\$0	\$14,882,341	E-61	\$1,071,881	\$15,954,222	100.0000%	\$0	\$15,954,222	\$0	\$15,954,222

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
62	548.000	Generation Expenses - Labor - OP	\$1,678,430	\$824,906	\$853,524	E-62	\$51,946	\$1,730,376	100.0000%	\$0	\$1,730,376	\$882,374	\$848,002
63	548.000	Misc. Other Power Generation Expense	\$10,904,686	\$1,622,819	\$9,281,867	E-63	-\$16,830	\$10,887,856	100.0000%	\$0	\$10,887,856	\$1,622,819	\$9,265,037
64	549.000	Rents and Other	\$5,570,588	\$0	\$5,570,588	E-64	-\$3,438,438	\$2,132,150	100.0000%	\$0	\$2,132,150	\$113,056	\$2,019,094
65		TOTAL OPERATION - OP	\$46,537,174	\$2,600,880	\$43,936,294		\$4,093,743	\$50,630,917		\$0	\$50,630,917	\$2,782,074	\$47,848,843
66		MAINTANENCE - OP											
67	551.000	Maint. Superv. & Engineering - OP	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	552.000	Maintenance of Structures - OP	\$1,066,133	\$153,723	\$912,410	E-68	\$9,586	\$1,075,719	100.0000%	\$0	\$1,075,719	\$164,432	\$911,287
69	553.000	Maint. Of Generating & Electric Plant - OP	\$14,264,513	\$2,155,829	\$12,108,684	E-69	\$137,994	\$14,402,507	100.0000%	\$0	\$14,402,507	\$2,306,018	\$12,096,489
70	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$1,066,760	\$125,222	\$941,538	E-70	\$7,798	\$1,074,558	100.0000%	\$0	\$1,074,558	\$133,946	\$940,612
71		TOTAL MAINTANENCE - OP	\$16,397,406	\$2,434,774	\$13,962,632		\$155,378	\$16,552,784		\$0	\$16,552,784	\$2,604,396	\$13,948,388
72		TOTAL OTHER POWER GENERATION	\$62,934,580	\$5,035,654	\$57,898,926		\$4,249,121	\$67,183,701		\$0	\$67,183,701	\$5,386,470	\$61,797,231
73		OTHER POWER SUPPLY EXPENSES											
74	555.100	Purchased Power for Baseload	\$71,902,804	\$0	\$71,902,804	E-74	\$28,464,557	\$100,367,361	100.0000%	\$0	\$100,367,361	\$0	\$100,367,361
75	555.200	Capacity Purchased for Baseload	\$13,304,991	\$0	\$13,304,991	E-75	\$204,961,110	\$218,266,101	100.0000%	\$0	\$218,266,101	\$0	\$218,266,101
76	555.300	Purchased Power for Interchange	\$5,991,534	\$0	\$5,991,534	E-76	\$33,594,921	\$39,586,455	100.0000%	\$0	\$39,586,455	\$0	\$39,586,455
77	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	557.000	System Control	\$2,604,476	\$2,604,476	\$0	E-78	\$149,641	\$2,754,117	100.0000%	\$0	\$2,754,117	\$2,785,921	-\$31,804
79	557.000	Other Expenses - OPE	\$128,491,272	\$17,877,736	\$110,613,536	E-79	-\$98,009,778	\$30,481,494	100.0000%	\$0	\$30,481,494	\$19,123,213	\$11,358,281
80		TOTAL OTHER POWER SUPPLY EXPENSES	\$222,295,077	\$20,482,212	\$201,812,865		\$169,160,451	\$391,455,528		\$0	\$391,455,528	\$21,909,134	\$369,546,394
81		TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762		\$89,526,062	\$1,221,160,420		\$0	\$1,221,160,420	\$211,328,204	\$1,009,832,216
82		TRANSMISSION EXPENSES											
83		OPERATION - TRANSMISSION EXP.											
84	560.000	Operation Supervision & Engineering - TE	\$574,349	\$489,204	\$85,145	E-84	\$21,592	\$595,941	100.0000%	\$0	\$595,941	\$523,285	\$72,656
85	561.000	Load Dispatching - TE	\$9,232,257	\$900,563	\$8,331,694	E-85	\$156,032	\$9,388,289	100.0000%	\$0	\$9,388,289	\$963,302	\$8,424,987
86	562.000	Station Expenses - TE	\$334,619	\$236,910	\$97,709	E-86	\$15,802	\$350,421	100.0000%	\$0	\$350,421	\$253,415	\$97,006
87	563.000	Overhead Line Expenses - TE	\$2,808	\$0	\$2,808	E-87	\$0	\$2,808	100.0000%	\$0	\$2,808	\$0	\$2,808
88	564.000	Underground Line Expenses - TE	\$82,944,091	\$0	\$82,944,091	E-88	\$0	\$82,944,091	100.0000%	\$0	\$82,944,091	\$0	\$82,944,091
89	565.000	Transmission of Electric By Others - TE	\$5,253,870	\$2,888,314	\$2,365,556	E-89	\$683,459	\$5,937,329	100.0000%	\$0	\$5,937,329	\$2,888,314	\$3,049,015
90	566.000	Misc. Transmission Expenses - TE	\$0	\$0	\$0	E-90	-\$36,175	-\$36,175	100.0000%	\$0	-\$36,175	\$201,218	-\$237,393
91	567.000	Rents - TE	\$3,220,235	\$0	\$3,220,235	E-91	\$0	\$3,220,235	100.0000%	\$0	\$3,220,235	\$0	\$3,220,235
92		TOTAL OPERATION - TRANSMISSION EXP.	\$101,562,229	\$4,514,991	\$97,047,238		\$840,710	\$102,402,939		\$0	\$102,402,939	\$4,829,534	\$97,573,405
93		MAINTANENCE - TRANSMISSION EXP.											
94	568.000	Maint. Supervision & Engineering - TE	\$130,826	\$116,362	\$14,464	E-94	\$6,835	\$137,661	100.0000%	\$0	\$137,661	\$124,469	\$13,192
95	569.000	Maintenance of Structures - TE	\$629,660	\$12,347	\$617,313	E-95	-\$2,838	\$626,822	100.0000%	\$0	\$626,822	\$13,207	\$613,615
96	570.000	Maintenance of Station Equipment - TE	\$1,378,080	\$803,323	\$574,757	E-96	\$53,121	\$1,431,201	100.0000%	\$0	\$1,431,201	\$859,288	\$571,913
97	571.000	Maintenance of Overhead Lines - TE	\$7,338,642	\$397,739	\$6,940,903	E-97	-\$39,027	\$7,299,615	100.0000%	\$0	\$7,299,615	\$425,448	\$6,874,167
98	573.000	Maint. Of Misc. Transmission Plant - TE	\$123,428	\$81,038	\$42,390	E-98	\$5,271	\$128,699	100.0000%	\$0	\$128,699	\$86,684	\$42,015
99	575.000	MISO Administrative Charges	\$6,924,238	\$0	\$6,924,238	E-99	\$68,792	\$6,993,030	100.0000%	\$0	\$6,993,030	\$0	\$6,993,030
100		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$16,524,874	\$1,410,809	\$15,114,065		\$92,154	\$16,617,028		\$0	\$16,617,028	\$1,509,096	\$15,107,932
101		TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303		\$932,864	\$119,019,967		\$0	\$119,019,967	\$6,338,630	\$112,681,337
102		DISTRIBUTION EXPENSES											

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
103		OPERATION - DIST. EXPENSES											
104	580.000	Operation Supervision & Engineering - DE	\$7,715,408	\$6,924,138	\$791,270	E-104	-\$55,679	\$7,659,729	100.0000%	\$0	\$7,659,729	\$7,406,517	\$253,212
105	581.000	Load Dispatching - DE	\$1,843,830	\$1,692,921	\$150,909	E-105	\$104,963	\$1,948,793	100.0000%	\$0	\$1,948,793	\$1,810,861	\$137,932
106	582.000	Station Expenses - DE	\$2,779,866	\$1,627,482	\$1,152,384	E-106	\$108,482	\$2,888,348	100.0000%	\$0	\$2,888,348	\$1,740,863	\$1,147,485
107	583.000	Overhead Line Expenses - DE	\$3,695,836	\$2,924,144	\$771,692	E-107	\$397,657	\$4,093,493	100.0000%	\$0	\$4,093,493	\$3,341,729	\$751,764
108	583.200	Line Transformer Expenses - DE	\$7,556,419	\$3,069,931	\$4,486,488	E-108	\$0	\$7,556,419	100.0000%	\$0	\$7,556,419	\$3,069,931	\$4,486,488
109	584.100	Underground Line Expenses - DE	\$2,211,933	\$730,823	\$1,481,110	E-109	-\$112,638	\$2,099,295	100.0000%	\$0	\$2,099,295	\$877,364	\$1,221,931
110	584.200	Underground Transformer Expenses	\$3,413,303	\$1,372,639	\$2,040,664	E-110	\$0	\$3,413,303	100.0000%	\$0	\$3,413,303	\$1,372,639	\$2,040,664
111	585.000	Street Lighting & Signal System Expenses - DE	\$2,338,542	\$1,483,027	\$855,515	E-111	\$68,835	\$2,407,377	100.0000%	\$0	\$2,407,377	\$1,586,344	\$821,033
112	586.000	Meters - DE	\$6,432,713	\$5,450,204	\$982,509	E-112	\$357,238	\$6,789,951	100.0000%	\$0	\$6,789,951	\$5,829,900	\$960,051
113	587.000	Customer Install - DE	\$1,146,600	\$1,085,801	\$60,799	E-113	\$71,299	\$1,217,899	100.0000%	\$0	\$1,217,899	\$1,161,445	\$56,454
114	588.000	Miscellaneous - DE	\$25,156,198	\$5,958,279	\$19,197,919	E-114	-\$1,023,779	\$24,132,419	100.0000%	\$0	\$24,132,419	\$6,373,371	\$17,759,048
115	589.000	Rents - DE	\$398,486	\$0	\$398,486	E-115	\$0	\$398,486	100.0000%	\$0	\$398,486	\$0	\$398,486
116		TOTAL OPERATION - DIST. EXPENSES	\$64,689,134	\$32,319,389	\$32,369,745		-\$83,622	\$64,605,512		\$0	\$64,605,512	\$34,570,964	\$30,034,548
117		MAINTENANCE - DISTRIB. EXPENSES											
118	590.000	S&E Maintenance	\$960,569	\$917,671	\$42,898	E-118	\$47,977	\$1,008,546	100.0000%	\$0	\$1,008,546	\$981,602	\$26,944
119	591.000	Structures Maintenance	\$1,024,563	\$443,300	\$581,263	E-119	\$29,654	\$1,054,217	100.0000%	\$0	\$1,054,217	\$474,183	\$580,034
120	592.000	Station Equipment Maintenance	\$12,124,482	\$7,794,894	\$4,329,588	E-120	\$516,682	\$12,641,164	100.0000%	\$0	\$12,641,164	\$8,337,936	\$4,303,228
121	593.000	Overhead Lines Maintenance	\$66,802,090	\$14,683,701	\$52,118,389	E-121	-\$4,635,172	\$62,166,918	100.0000%	\$0	\$62,166,918	\$15,706,661	\$46,460,257
122	594.000	Underground Lines Maintenance	\$3,202,237	\$1,670,880	\$1,531,357	E-122	\$110,044	\$3,312,281	100.0000%	\$0	\$3,312,281	\$1,787,284	\$1,524,997
123	595.000	Line Transformers Maintenance	\$482,752	\$246,331	\$236,421	E-123	\$16,468	\$499,220	100.0000%	\$0	\$499,220	\$263,492	\$235,728
124	596.000	Street Light & Signals Maintenance	\$628,796	\$412,408	\$216,388	E-124	\$27,413	\$656,209	100.0000%	\$0	\$656,209	\$441,139	\$215,070
125	597.000	Meters Maintenance	\$582,175	\$516,765	\$65,410	E-125	\$34,265	\$616,440	100.0000%	\$0	\$616,440	\$552,766	\$63,674
126	598.000	Misc. Plant Maintenance	\$3,187,759	\$715,704	\$2,472,055	E-126	\$46,957	\$3,234,716	100.0000%	\$0	\$3,234,716	\$765,564	\$2,469,152
127		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$88,995,423	\$27,401,654	\$61,593,769		-\$3,805,712	\$85,189,711		\$0	\$85,189,711	\$29,310,627	\$55,879,084
128		TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514		-\$3,889,334	\$149,795,223		\$0	\$149,795,223	\$63,881,591	\$85,913,632
129		CUSTOMER ACCOUNTS EXPENSE											
130	901.000	Supervision - CAE	\$852,892	\$852,892	\$0	E-130	-\$189,738	\$663,154	100.0000%	\$0	\$663,154	\$912,310	-\$249,156
131	902.000	Meter Reading Expenses - CAE	\$11,326,220	\$272,643	\$11,053,577	E-131	-\$4,283,834	\$7,042,386	100.0000%	\$0	\$7,042,386	\$291,637	\$6,750,749
132	903.000	Customer Records & Collection Expenses - CAE	\$30,984,971	\$19,348,308	\$11,636,663	E-132	\$8,693,995	\$39,678,966	100.0000%	\$0	\$39,678,966	\$20,696,234	\$18,982,732
133	904.000	Uncollectible Accts - CAE	\$4,277,560	\$0	\$4,277,560	E-133	\$3,679,997	\$7,957,557	100.0000%	\$0	\$7,957,557	\$0	\$7,957,557
134	905.000	Misc. Customer Accounts Expense	\$126,207	\$1,848	\$124,359	E-134	\$35	\$126,242	100.0000%	\$0	\$126,242	\$1,977	\$124,265
135		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159		\$7,900,455	\$55,468,305		\$0	\$55,468,305	\$21,902,158	\$33,566,147
136		CUSTOMER SERVICE & INFO. EXP.											
137	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
138	907.000	Supervision - CSIE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	908.000	Customer Assistance Expenses - CSIE	\$82,648,059	\$6,580,386	\$76,067,673	E-139	-\$67,325,662	\$15,322,397	100.0000%	\$0	\$15,322,397	\$7,038,817	\$8,283,580
140	909.000	Informational & Instructional Advertising Expense	\$3,834,738	\$0	\$3,834,738	E-140	-\$463,435	\$3,371,303	100.0000%	\$0	\$3,371,303	\$0	\$3,371,303
141	910.000	Misc. Customer Service & Informational Expense	\$1,516,673	\$334,862	\$1,181,811	E-141	-\$41,720	\$1,474,953	100.0000%	\$0	\$1,474,953	\$358,191	\$1,116,762
142		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222		-\$67,830,817	\$20,168,653		\$0	\$20,168,653	\$7,397,008	\$12,771,645
143		SALES EXPENSES											
144	911.000	Supervision - SE	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145	912.000	Demonstrating & Selling Expenses - SE	\$287,760	\$89,997	\$197,763	E-145	-\$83	\$286,927	100.0000%	\$0	\$286,927	\$96,267	\$190,660
146	913.000	Advertising Expenses - SE	\$189,342	\$189,342	\$0	E-146	\$12,050	\$201,392	100.0000%	\$0	\$201,392	\$202,533	-\$1,141
147	916.000	Misc. Sales Expenses - SE	\$1,461	\$0	\$1,461	E-147	\$0	\$1,461	100.0000%	\$0	\$1,461	\$0	\$1,461
148		TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224		\$11,217	\$489,780		\$0	\$489,780	\$298,800	\$190,980

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
149		ADMIN. & GENERAL EXPENSES											
150		OPERATION- ADMIN. & GENERAL EXP.											
151	920.000	Administrative & General Salaries - AGE	\$68,310,646	\$59,589,085	\$8,721,561	E-151	-\$2,272,548	\$66,038,098	100.0000%	\$0	\$66,038,098	\$63,740,439	\$2,297,659
152	921.000	Office Supplies & Expenses - AGE	\$33,871,065	-\$119,999	\$33,991,064	E-152	\$945,354	\$34,816,419	100.0000%	\$0	\$34,816,419	-\$128,359	\$34,944,778
153	922.000	Administrative Expenses Transferred - Credit	-\$13,453,846	\$136,193	-\$13,590,039	E-153	-\$33,428	-\$13,487,274	100.0000%	\$0	-\$13,487,274	\$145,681	-\$13,632,955
154	923.000	Outside Services Employed	\$34,724,748	\$36,196	\$34,688,552	E-154	-\$6,867,484	\$27,857,264	100.0000%	\$0	\$27,857,264	\$38,718	\$27,818,546
155	924.000	Property Insurance	\$5,828,381	\$0	\$5,828,381	E-155	\$3,197,536	\$9,025,917	100.0000%	\$0	\$9,025,917	\$0	\$9,025,917
156	925.000	Injuries and Damages	\$12,130,792	\$2,803,832	\$9,326,960	E-156	\$2,275,284	\$14,406,076	100.0000%	\$0	\$14,406,076	\$2,999,165	\$11,406,911
157	926.000	Employee Pensions and Benefits	\$11,600,091	\$24	\$11,600,067	E-157	-\$100,762,942	-\$89,162,851	100.0000%	\$0	-\$89,162,851	\$24	-\$89,162,875
158	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-158	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
159	928.000	Regulatory Commission Expenses	\$19,239,144	\$1,298,171	\$17,940,973	E-159	\$1,618,501	\$20,857,645	100.0000%	\$0	\$20,857,645	\$1,388,610	\$19,469,035
160	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
161	930.100	General Expense - Gen. Advertising Expense	\$15,775	\$0	\$15,775	E-161	-\$9,225	\$6,550	100.0000%	\$0	\$6,550	\$0	\$6,550
162	930.200	General Expense - Misc.	\$7,539,009	\$284,837	\$7,254,172	E-162	-\$1,625,240	\$5,913,769	100.0000%	\$0	\$5,913,769	\$304,681	\$5,609,088
163	931.000	Rents - AGE	\$10,475,902	\$0	\$10,475,902	E-163	\$2,767,097	\$13,242,999	100.0000%	\$0	\$13,242,999	\$0	\$13,242,999
164		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$190,283,070	\$64,028,339	\$126,254,731		-\$100,767,095	\$89,515,975		\$0	\$89,515,975	\$68,488,959	\$21,027,016
165		MAINT., ADMIN. & GENERAL EXP.											
166	935.000	Maintenance of General Plant	\$4,294,783	\$1,118,789	\$3,175,994	E-166	\$48,386	\$4,343,169	100.0000%	\$0	\$4,343,169	\$1,196,731	\$3,146,438
167		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,294,783	\$1,118,789	\$3,175,994		\$48,386	\$4,343,169		\$0	\$4,343,169	\$1,196,731	\$3,146,438
168		TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725		-\$100,718,709	\$93,859,144		\$0	\$93,859,144	\$69,685,690	\$24,173,454
169		DEPRECIATION EXPENSE											
170	403.000	Depreciation Expense, Dep. Exp.	\$633,653,244	See note (1)	See note (1)	E-170	See note (1)	\$633,653,244	100.0000%	\$43,810,446	\$677,463,690	See note (1)	See note (1)
171	403.065	Nuclear Decommissioning	\$6,758,605			E-171		\$6,758,605	100.0000%	\$0	\$6,758,605		
172	403.000	Depreciation - PISA	\$915,389			E-172		\$915,389	100.0000%	-\$915,389	\$0		
173	403.000	Depreciation - PISA - Period 2	-\$29,844,335			E-173		-\$29,844,335	100.0000%	\$29,844,335	\$0		
174	403.000	Depreciation - PISA - Period 3	-\$32,052,264			E-174		-\$32,052,264	100.0000%	\$32,052,264	\$0		
175		TOTAL DEPRECIATION EXPENSE	\$579,430,639	\$0	\$0		\$0	\$579,430,639		\$104,791,656	\$684,222,295	\$0	\$0
176		AMORTIZATION EXPENSE											
177	404.003	Transmission Amortization Expenses	\$431,252	\$0	\$431,252	E-177	\$0	\$431,252	100.0000%	\$0	\$431,252	\$0	\$431,252
178	404.002	Hydraulic Amortization Expenses	\$755,715	\$0	\$755,715	E-178	\$0	\$755,715	100.0000%	\$0	\$755,715	\$0	\$755,715
179	404.009	Intangible Amortization	\$74,227,986	\$0	\$74,227,986	E-179	\$22,357,516	\$96,585,502	100.0000%	\$0	\$96,585,502	\$0	\$96,585,502
180	404.000	Amortization - Cloud Implementation Costs	\$6,596,034	\$0	\$6,596,034	E-180	-\$6,596,034	\$0	100.0000%	\$0	\$0	\$0	\$0
181	404.000	Amortization - Cloud Costs - PISA - Period 3	-\$2,150,393	\$0	-\$2,150,393	E-181	\$2,150,393	\$0	100.0000%	\$0	\$0	\$0	\$0
182	404.000	Amortization - PISA	\$422,904	\$0	\$422,904	E-182	\$2,150,147	\$2,573,051	100.0000%	\$0	\$2,573,051	\$0	\$2,573,051
183	404.000	Amortization - PISA - Period 2	-\$14,949,497	\$0	-\$14,949,497	E-183	\$24,899,874	\$9,950,377	100.0000%	\$0	\$9,950,377	\$0	\$9,950,377
184	404.000	Amortization - PISA - Period 3	-\$16,305,970	\$0	-\$16,305,970	E-184	\$25,352,142	\$9,046,172	100.0000%	\$0	\$9,046,172	\$0	\$9,046,172
185	404.000	AMI Software Amortization Deferral	-\$75,636	\$0	-\$75,636	E-185	\$75,636	\$0	100.0000%	\$0	\$0	\$0	\$0
186	407.300	Amortization - Regulatory - Callaway Post Operations	\$92,656	\$0	\$92,656	E-186	\$0	\$92,656	100.0000%	\$0	\$92,656	\$0	\$92,656
187	407.300	Callaway Post Op Amortization	\$3,687,468	\$0	\$3,687,468	E-187	\$0	\$3,687,468	100.0000%	\$0	\$3,687,468	\$0	\$3,687,468
188	407.327	Charge Ahead Corridor Regulatory Debit	\$51,306	\$0	\$51,306	E-188	\$853,329	\$904,635	100.0000%	\$0	\$904,635	\$0	\$904,635
189	407.349	Amortization - R/C Low Income Assist Surcharge - 2009	\$1,083,333	\$0	\$1,083,333	E-189	\$916,667	\$2,000,000	100.0000%	\$0	\$2,000,000	\$0	\$2,000,000
190	407.000	Amortization - Energy Efficiency Contra - 2014	-\$2,946	\$0	-\$2,946	E-190	\$2,946	\$0	100.0000%	\$0	\$0	\$0	\$0
191	407.383	Amortization - Sioux Scrubber Construction	\$2,150,998	\$0	\$2,150,998	E-191	\$376,471	\$2,527,469	100.0000%	\$0	\$2,527,469	\$0	\$2,527,469
192	407.384	Amortization - Sioux Scrubber Construction - Contra	-\$956,654	\$0	-\$956,654	E-192	\$956,654	\$0	100.0000%	\$0	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
193	407.385	Amortization - Sioux Scrubber Construction - 2011	\$7,902	\$0	\$7,902	E-193	\$1,384	\$9,286	100.0000%	\$0	\$9,286	\$0	\$9,286
194	407.386	Amortization - Sioux Scrubber Construction - Contra 2011	-\$6,222	\$0	-\$6,222	E-194	\$6,222	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.397	Regulatory Debit - Extended Regulatory Amortization - Rate Base	\$6,197	\$0	\$6,197	E-195	-\$6,197	\$0	100.0000%	\$0	\$0	\$0	\$0
196	407.000	Amortization - Energy Efficiency Contra - 2009	-\$33	\$0	-\$33	E-196	\$33	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.000	Amortization - Energy Efficiency Contra - 2011	-\$102	\$0	-\$102	E-197	\$102	\$0	100.0000%	\$0	\$0	\$0	\$0
198	407.000	Amortization - Callaway Nuclear License	\$103,872	\$0	\$103,872	E-198	\$0	\$103,872	100.0000%	\$0	\$103,872	\$0	\$103,872
199	407.000	Regulatory Debit - Critical Needs Program	\$20,833	\$0	\$20,833	E-199	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
200	407.000	COVID-19 AAO Amortization	\$82,170	\$0	\$82,170	E-200	\$1,665,062	\$1,747,232	100.0000%	\$0	\$1,747,232	\$0	\$1,747,232
201	407.000	Equity Issuance Costs Regulatory Debit	\$7,024,791	\$0	\$7,024,791	E-201	-\$6,769,344	\$255,447	100.0000%	\$0	\$255,447	\$0	\$255,447
202	407.000	Meramec Retirement Regulatory Debit	\$1,015,302	\$0	\$1,015,302	E-202	\$11,168,317	\$12,183,619	100.0000%	\$0	\$12,183,619	\$0	\$12,183,619
203	407.000	MEEIA Ordered Adjustments	\$127,171	\$0	\$127,171	E-203	\$127,171	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.000	MEEIA Program Cost Expense	\$19,373,018	\$0	\$19,373,018	E-204	-\$19,373,018	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.000	MEEIA Program Cost Expense - Unbilled	-\$2,046,643	\$0	-\$2,046,643	E-205	\$2,046,643	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.000	RESRAM Margin Debits	\$754,794	\$0	\$754,794	E-206	-\$754,794	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.000	Regulatory Debit Rehousing Pilot Program	\$20,833	\$0	\$20,833	E-207	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
208	407.000	Regulatory Debit - RESRAM	\$416,361	\$0	\$416,361	E-208	-\$416,361	\$0	100.0000%	\$0	\$0	\$0	\$0
209	407.000	RESRAM Revenue Debits	\$19,028,787	\$0	\$19,028,787	E-209	-\$19,028,787	\$0	100.0000%	\$0	\$0	\$0	\$0
210	407.000	Amortization - 2015 Storm Tracker	-\$519,446	\$0	-\$519,446	E-210	\$519,446	\$0	100.0000%	\$0	\$0	\$0	\$0
211	407.000	Amortization Excess Tracker Regulatory Debit 2	\$5,645,633	\$0	\$5,645,633	E-211	-\$5,645,633	\$0	100.0000%	\$0	\$0	\$0	\$0
212	407.496	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	-\$3,500,162	\$0	-\$3,500,162	E-212	-\$871,418	-\$4,371,580	100.0000%	\$0	-\$4,371,580	\$0	-\$4,371,580
213	407.497	Regulatory Credit - Extended Regulatory Amort - Rate Base	-\$922,691	\$0	-\$922,691	E-213	\$976,402	\$53,711	100.0000%	\$0	\$53,711	\$0	\$53,711
214	407.000	COVID-19 AAO Regulatory Credit	\$483,537	\$0	\$483,537	E-214	-\$483,537	\$0	100.0000%	\$0	\$0	\$0	\$0
215	407.000	Equity Issuance Costs Regulatory Credit	-\$7,024,791	\$0	-\$7,024,791	E-215	\$7,024,791	\$0	100.0000%	\$0	\$0	\$0	\$0
216	407.000	Amortization Excess Tracker Regulatory Credit	-\$618,224	\$0	-\$618,224	E-216	-\$5,798,505	-\$6,416,729	100.0000%	\$0	-\$6,416,729	\$0	-\$6,416,729
217	407.000	Meramec Retirement Regulatory Credit	-\$6,091,810	\$0	-\$6,091,810	E-217	\$6,091,810	\$0	100.0000%	\$0	\$0	\$0	\$0
218	407.000	MEEIA Ordered Adjustments - Regulatory Credit	-\$10,345	\$0	-\$10,345	E-218	\$10,345	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.000	RESRAM Depreciation/PTC	-\$4,953,481	\$0	-\$4,953,481	E-219	\$4,953,481	\$0	100.0000%	\$0	\$0	\$0	\$0
220	407.000	RESRAM Margin	-\$4,954,291	\$0	-\$4,954,291	E-220	\$4,954,291	\$0	100.0000%	\$0	\$0	\$0	\$0
221	407.000	RESRAM Energy Sales Credits	-\$711,593	\$0	-\$711,593	E-221	\$711,593	\$0	100.0000%	\$0	\$0	\$0	\$0
222	407.000	Regulatory Credit - RESRAM	-\$334,769	\$0	-\$334,769	E-222	\$334,769	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.000	RESRAM Revenue Credits	-\$3,771,046	\$0	-\$3,771,046	E-223	\$3,771,046	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.000	Amortization of Customer Affordability Study (New for ER-2022-0337)	\$0	\$0	\$0	E-224	\$2,177,445	\$2,177,445	100.0000%	\$0	\$2,177,445	\$0	\$2,177,445
225		TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108		\$61,092,492	\$134,796,600		\$0	\$134,796,600	\$0	\$134,796,600
226		OTHER OPERATING EXPENSES											
227	408.010	Payroll Taxes	\$20,760,765	\$0	\$20,760,765	E-227	\$1,217,933	\$21,978,698	100.0000%	\$0	\$21,978,698	\$0	\$21,978,698
228	408.011	Ad Valorem Taxes	\$168,717,831	\$0	\$168,717,831	E-228	\$1,791,793	\$170,509,624	100.0000%	\$0	\$170,509,624	\$0	\$170,509,624
229	408.012	Gross Receipts Tax	\$145,597,305	\$0	\$145,597,305	E-229	-\$145,597,305	\$0	100.0000%	\$0	\$0	\$0	\$0
230	408.013	Missouri Franchise Taxes/Misc.	\$272,416	\$0	\$272,416	E-230	\$0	\$272,416	100.0000%	\$0	\$272,416	\$0	\$272,416
231		TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317		-\$142,587,579	\$192,760,738		\$0	\$192,760,738	\$0	\$192,760,738
232		TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334		-\$155,563,349	\$2,566,949,469		\$104,791,656	\$2,671,741,125	\$380,832,081	\$1,606,686,749
233		NET INCOME BEFORE TAXES	\$586,392,236					\$741,955,585		-\$78,335,398	\$663,620,187		
234		INCOME TAXES											

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
235	409.000	Current Income Taxes	<u>-\$4,058,142</u>	See note (1)	See note (1)	E-235	See note (1)	<u>-\$4,058,142</u>	100.0000%	<u>\$65,664,119</u>	<u>\$61,605,977</u>	See note (1)	See note (1)
236		TOTAL INCOME TAXES	<u>-\$4,058,142</u>					<u>-\$4,058,142</u>		<u>\$65,664,119</u>	<u>\$61,605,977</u>		
237		DEFERRED INCOME TAXES											
238	410.000	Deferred Income Taxes - Def. Inc. Tax.	<u>\$417,040,652</u>	See note (1)	See note (1)	E-238	See note (1)	<u>\$417,040,652</u>	100.0000%	<u>-\$502,493,396</u>	<u>-\$85,452,744</u>	See note (1)	See note (1)
239	411.000	Amortization of Deferred ITC	<u>-\$412,494,849</u>			E-239		<u>-\$412,494,849</u>	100.0000%	<u>\$408,370,103</u>	<u>-\$4,124,746</u>		
240		TOTAL DEFERRED INCOME TAXES	<u>\$4,545,803</u>					<u>\$4,545,803</u>		<u>-\$94,123,293</u>	<u>-\$89,577,490</u>		
241		NET OPERATING INCOME	<u>\$585,904,575</u>					<u>\$741,467,924</u>		<u>-\$49,876,224</u>	<u>\$691,591,700</u>		

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

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
Rev-2	Residential, Commercial, Industrial	440,000	\$0	\$0	\$0	\$0	-\$182,605,984	-\$182,605,984
	1. Blank		\$0	\$0		\$0	\$0	
	2. Adjustment to restate test year revenues associated with paperless bill credit (Lvons)		\$0	\$0		\$0	\$529,692	
	3. Residential (1M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$59,103,181	
	4. Small General Service (2M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$17,822,690	
	5. Large General Service (3M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$37,639,429	
	6. Small Primary Service (4M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$16,395,078	
	7. Large Primary Service (11M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$11,279,605	
	8. Residential (1M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$39,051,438	
	9. Small General Service (2M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,155,356	
	10. Large General Service (3M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$20,664,150	
	11. Small Primary Service (4M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,683,623	
	12. Large Primary Service (11M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,368,624	
	13. Residential (1M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$62,531,329	
	14. Small General Service (2M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$16,359,702	
	15. Large General Service (3M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$34,412,805	
	16. Small Primary Service (4M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$14,425,313	
	17. Large Primary Service (11M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$5,794,226	
	18. Residential (1M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$571,135	
	19. Small General Service (2M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$4,456,434	
	20. Large General Service (3M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$927,419	
	21. Small Primary Service (4M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$0	
	22. Large Primary Service (11M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$0	
	23. Residential (1M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,086,000	
	24. Small General Service (2M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,107,000	
	25. Large General Service (3M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$4,265,000	
	26. Residential (1M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$452,464	
	27. Small General Service (2M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$134,687	
	28. Large General Service (3M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$403,904	
	29. Small Primary Service (4M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$234,529	
	30. Large Primary Service (11M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$300,484	
	31. Residential (1M) update period adjustment (Cox)		\$0	\$0		\$0	\$36,766,652	
	32. Small General Service (2M) update period adjustment (Cox)		\$0	\$0		\$0	\$9,499,924	
	33. Large General Service (3M) update period adjustment (Cox)		\$0	\$0		\$0	\$14,986,823	
	34. Small Primary Service (4M) update period adjustment (Cox)		\$0	\$0		\$0	\$6,480,369	
	35. Large Primary Service (11M) update period adjustment (Cox)		\$0	\$0		\$0	\$4,244,098	
	36. Large General Service (3M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	\$1,140	
	37. Small Primary Service (4M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	-\$2,629,291	
	38. Large Primary Service (11M) rate switcher and large customer annualization		\$0	\$0		\$0	\$1,677,473	
	39. Residential (1M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$24,066,225	
	40. Small General Service (2M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,524,480	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	41. Large General Service (3M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,275,441	
	42. Small Primary Service (4M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$1,559,752	
	43. Large Primary Service (11M) weather and days adjustment		\$0	\$0		\$0	-\$785,375	
	44. Residential (1M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$8,936,618	
	45. Small General Service (2M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$2,291,334	
	46. Large General Service (3M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$6,061,761	
	47. Small Primary Service (4M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$1,130,557	
	48. Large Primary Service (11M) MEEIA adjustment		\$0	\$0		\$0	-\$78,268	
	49. Residential (1M) Growth adjustment (Cox)		\$0	\$0		\$0	\$6,832,351	
	50. Small General Service (2M) Growth adjustment (Cox)		\$0	\$0		\$0	\$2,029,391	
	51. Large General Service (3M) Growth adjustment (Cox)		\$0	\$0		\$0	\$156,500	
	52. Small Primary Service (4M) Growth adjustment (Cox)		\$0	\$0		\$0	\$1,207,813	
	53. Small General Service (2M) - Rate Switcher & Large Customer Annualization (Cox)		\$0	\$0		\$0	\$15,622	
	54. Residential (1M) - To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$5,465,768	
	55. Small General Service (2M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	-\$1,936,415	
	56. Large General Service (3M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,741,094	
	57. Small Primary Service (4M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,663,513	
	58. Residential (1M) Community Solar (Cox)		\$0	\$0		\$0	\$459,924	
	59. Small General Service (2M) Community Solar (Cox)		\$0	\$0		\$0	\$25,407	
	60. Residential (1M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$83,777,621	
	61. Small General Service (2M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$17,801,454	
	62. Large General Service (3M) Rate Change Annualization		\$0	\$0		\$0	\$32,954,771	
	63. Small Primary Service (4M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$13,864,963	
	64. Large Primary Service (11M) Rate Change Annualization		\$0	\$0		\$0	\$11,678,119	
	65. Residential (1M) Low income charge (Cox)		\$0	\$0		\$0	-\$1,821,671	
	66. Small General Service (2M) Low income charge (Cox)		\$0	\$0		\$0	-\$310,452	
	67. Large General Service (3M) Low income charge (Cox)		\$0	\$0		\$0	-\$264,677	
	68. Small Primary Service (4M) Low income charge (Cox)		\$0	\$0		\$0	-\$16,464	
	69. Large General Service (3M) EDI Adjustment		\$0	\$0		\$0	-\$482,414	
	70. Small Primary Service (4M) EDI Adjustment		\$0	\$0		\$0	-\$179,990	
	71. Large Primary Service (11M) EDI Adjustment		\$0	\$0		\$0	-\$61,598	
	72. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$387,245	
	73. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$157,948	
	74. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$57,663	
	75. Large Primary Service (11M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,059,090	
Rev-7	Disposition of Allowances	441.000	\$0	\$0	\$0	\$0	-\$40	-\$40
	6. To remove disposition of allowances (Majors)		\$0	\$0		\$0	-\$40	
Rev-8	Street Lighting	444.000	\$0	\$0	\$0	\$0	\$835,957	\$835,957
	1. Lighting (5M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	-\$620,005	
	2. Lighting (5M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$1,450,302	
	3. Lighting (5M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$296,702	
	4. Lighting (5M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	\$28,000	
	5. Lighting (5M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$5,270	
	6. Lighting (5M) update period adjustment (Cox)		\$0	\$0		\$0	\$874,654	
	7. Lighting (6M) update period adjustment (Cox)		\$0	\$0		\$0	\$17,243	
	8. Lighting (6M metered) update period adjustment (Cox)		\$0	\$0		\$0	\$12,866	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	9. Lighting (5M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$2,074,994	
	10. Lighting (6M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$65,733	
	11. Lighting (6M metered) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$134,746	
Rev-9	Public Authorities	445,000	\$0	\$0	\$0	\$0	-\$1,754	-\$1,754
	1. MSD (13M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$8,332	
	2. MSD (13M) update period adjustment (Cox)		\$0	\$0		\$0	\$1,649	
	3. MSD (13M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$4,398	
	4. MSD (13M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$531	
Rev-10	Sales for Resale Capacity	447,000	\$0	\$0	\$0	\$0	\$211,162,292	\$211,162,292
	1. To adjust capacity sales (Lyons) POST DIRECT CHANGE		\$0	\$0		\$0	\$211,162,292	
Rev-11	Sales for Resale Energy	447,000	\$0	\$0	\$0	\$0	\$60,157,970	\$60,157,970
	1. Adjustment to reflect change in SPP non-energy revenue through June 30, 2022 (Lvons)		\$0	\$0		\$0	-\$1,855	
	2. To include lost off system sales revenue due to the High Prairie curtailment (Eubanks) POST DIRECT CHANGE		\$0	\$0		\$0	\$14,526,194	
	3. To annualize off system sales - Energy (Lyons) POST DIRECT CHANGE		\$0	\$0		\$0	\$38,725,790	
	4. To annualize off system sales for other cities (Lvons)		\$0	\$0		\$0	-\$17,974	
	5. To adjust real-time forecast deviation (Lange)		\$0	\$0		\$0	\$5,969,248	
	6. To annualize MISO Day 2 revenue (Lvons)		\$0	\$0		\$0	\$300,801	
	7. To annualize MISO Ancillary revenue (Lvons)		\$0	\$0		\$0	-\$422,428	
	8. To include a normalized level of virtual transactions (SHLange)		\$0	\$0		\$0	\$1,078,194	
Rev-12	Provision for Rate Refunds	449,000	\$0	\$0	\$0	\$0	\$4,074,185	\$4,074,185
	1. To adjust other electric revenues. (Cox)		\$0	\$0		\$0	\$0	
	2. To remove test year provision for rate refunds (Majors)		\$0	\$0		\$0	\$4,074,185	
Rev-13	Federal Income Tax Rate Change - Stub Period	449,000	\$0	\$0	\$0	\$0	\$19,691,369	\$19,691,369
	1. To remove test year provision for rate refunds (Majors)		\$0	\$0		\$0	\$19,691,369	
Rev-14	Forfeited Discounts	450,000	\$0	\$0	\$0	\$0	-\$2,051,155	-\$2,051,155
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$317,245	
	2. To annualize forfeited discount revenue (Majors)		\$0	\$0		\$0	-\$1,733,910	
Rev-15	Miscellaneous Service Revenues	451,000	\$0	\$0	\$0	\$0	-\$30,970	-\$30,970
	1. To include an annual amount of PAYS revenue (Lyons)		\$0	\$0		\$0	\$37,782	
	2. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$68,752	
Rev-16	Rent From Electric Property	454,000	\$0	\$0	\$0	\$0	\$6,512,718	\$6,512,718
	1. To remove test year coal refinement revenues (Young)		\$0	\$0		\$0	-\$311,395	
	2. To include software lease revenue (Niето)		\$0	\$0		\$0	-\$705,434	
	3. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$607,536	
	4. To annualize building rent revenue (Majors)		\$0	\$0		\$0	\$8,511,818	
	5. To remove Bank of America rent revenue (Majors)		\$0	\$0		\$0	-\$374,735	
Rev-19	Transmission Revenue - Other	456,000	\$0	\$0	\$0	\$0	-\$91,288,330	-\$91,288,330
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$33,077	
	2. To adjust Transmission Revenues (Lyons)		\$0	\$0		\$0	-\$3,062,579	
	3. To remove NEIL insurance recoveries (Majors)		\$0	\$0		\$0	-\$87,950,480	
	4. To include true-up level of other transmission revenues (Majors)		\$0	\$0		\$0	-\$242,194	
E-4	S&E - Labor	500,000	\$340,407	-\$39,881	\$300,526	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$38,437		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$340,407	\$0		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,444		\$0	\$0	
E-5	Fuel and Fuel Handling	501.000	\$294,833	\$15,088,926	\$15,383,759	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$15,100,236		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10,059		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$294,833	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,251		\$0	\$0	
E-6	Fuel for Baseload	501.000	\$0	-\$61,294,983	-\$61,294,983	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	-\$61,294,983		\$0	\$0	
E-7	Fuel For Interchange	501.000	\$0	-\$23,504,001	-\$23,504,001	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$23,504,001		\$0	\$0	
E-8	Steam Expenses	502.000	\$667,398	-\$25,641	\$641,757	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$22,810		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$667,398	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,831		\$0	\$0	
E-9	Fuel Additives	502.000	\$0	-\$381,303	-\$381,303	\$0	\$0	\$0
	1. To annualize fuel additive expense (Young)		\$0	-\$381,303		\$0	\$0	
E-10	Electric Expenses	505.000	\$898,138	-\$32,691	\$865,447	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$28,882		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$898,138	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$3,809		\$0	\$0	
E-11	Misc. Steam Power Expenses	506.000	\$386,838	-\$350,865	\$35,973	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$244,410		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$30,809		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$386,838	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,641		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$74,005		\$0	\$0	
E-13	Allowances	509.000	\$0	-\$7,889,502	-\$7,889,502	\$0	\$0	\$0
	1. To include lost RECs due to High Prairie curtailment (Eubanks)		\$0	-\$2,890,841		\$0	\$0	
	2. To include an annualized level of Renewable Energy Credit costs (Lvons)		\$0	-\$4,998,661		\$0	\$0	
E-17	Maint. Superv. & Engineering - SP	510.000	\$648,401	-\$91,212	\$557,189	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$44,768		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$43,694		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$648,401	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,750		\$0	\$0	
E-18	Maintenance of Structures - SP	511.000	\$189,671	-\$599,694	-\$410,023	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$591,210		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$7,680		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$189,671	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$804		\$0	\$0	
E-19	Maintenance of Boiler Plant - SP	512.000	\$1,230,938	-\$3,262,977	-\$2,032,039	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$4,944		\$0	\$0	
	2. To include non-labor power plant maintenance (Nieto)		\$0	-\$3,213,714		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$48,986		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,230,938	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$5,221		\$0	\$0	
E-20	Maintenance of Electric Plant - SP	513.000	\$233,402	-\$317,438	-\$84,036	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$307,301		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,147		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$233,402	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$990		\$0	\$0	
E-21	Maintenance of Misc. Steam Production Plant - SP	514.000	\$237,008	-\$484,508	-\$247,500	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$473,918		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,585		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$237,008	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,005		\$0	\$0	
E-22	Amortization of Meramec inventory	407.000	\$0	\$960,052	\$960,052	\$0	\$0	\$0
	1. To include a 5-year amortization of Meramec obsolete inventory (Mairs)		\$0	\$960,052		\$0	\$0	
E-26	Operation Superv. & Engineering - Labor	517.000	\$1,820,045	-\$1,634,326	\$185,719	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$1,382,637		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$243,969		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,820,045	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$7,720		\$0	\$0	
E-27	Fuel Baseload	517.000	\$0	\$14,805,536	\$14,805,536	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	\$14,805,536		\$0	\$0	
E-28	Fuel Interchange	518.000	\$0	-\$26,818,956	-\$26,818,956	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$26,818,956		\$0	\$0	
E-31	Misc. Nuclear Power Expenses	524.000	\$2,154,220	-\$2,526,229	-\$372,009	\$0	\$0	\$0
	1. To normalize nuclear waste disposal expense (Young)		\$0	\$122,049		\$0	\$0	
	2. To remove refuel amortization from the test year (Nieto)		\$0	-\$2,487,522		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$23,851		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$103,919		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$2,154,220	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$9,137		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$23,849		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-34	Maint. Subserv. & Engineering - NP	528,000	\$887,460	\$2,218,670	\$3,106,130	\$0	\$0	\$0
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$2,316,543		\$0	\$0	
	2. To remove long term incentive compensation expense (Youna)		\$0	-\$3,733		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$90,376		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$887,460	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$3,764		\$0	\$0	
E-35	Maintenance of Structures - NP	529,000	\$661,277	\$3,339,748	\$4,001,025	\$0	\$0	\$0
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$3,375,177		\$0	\$0	
	2. To remove long term incentive compensation expense (Youna)		\$0	-\$63		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$32,561		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$661,277	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$2,805		\$0	\$0	
E-36	Maint. Of Reactor Plant Equipment - NP	530,000	\$411,273	-\$6,357,865	-\$5,946,592	\$0	\$0	\$0
	1. To remove refuel amortization from the test year (Nieto)		\$0	-\$25,399,687		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$19,064,629		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	-\$104		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,959		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$411,273	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$1,744		\$0	\$0	
E-37	Maintenance of Electric Plant - NP	531,000	\$173,541	\$815,428	\$988,969	\$0	\$0	\$0
	1. To remove non-labor maintenance associated with unplanned Callaway outages from test year (Nieto)		\$0	-\$967,928		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$1,793,533		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	-\$127		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,314		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$173,541	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$736		\$0	\$0	
E-38	Maint. Of Misc. Nuclear Plant - NP	532,000	\$140,307	\$2,643,642	\$2,783,949	\$0	\$0	\$0
	1. To annualize NRC fee (Youna)		\$0	\$59,693		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$2,593,288		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	-\$1		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$8,743		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$140,307	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$595		\$0	\$0	
E-43	Hydraulic Operation S&E	535,000	\$71,255	-\$93,742	-\$22,487	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$83,048		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10,392		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$71,255	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$302		\$0	\$0	
E-45	Hydraulic Expense	537.000	\$8,052	-\$107	\$7,945	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$73		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,052	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$34		\$0	\$0	
E-46	Electric Expense	538.000	\$109,148	-\$3,735	\$105,413	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,272		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$109,148	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$463		\$0	\$0	
E-47	Misc. Hydraulic Power	539.000	\$226,227	-\$18,625	\$207,602	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,903		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$226,227	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$960		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$10,762		\$0	\$0	
E-50	Maintenance Superv. & Engineering - HP	541.000	\$54,968	-\$7,175	\$47,793	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,942		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$54,968	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$233		\$0	\$0	
E-51	Maintenance of Structures - HP	542.000	\$66,607	-\$3,120	\$63,487	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,837		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$66,607	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$283		\$0	\$0	
E-52	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$298	-\$11	\$287	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$298	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1		\$0	\$0	
E-53	Maintenance of Electric Plant - HP	544.000	\$50,572	-\$1,838	\$48,734	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,624		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$50,572	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$214		\$0	\$0	
E-54	Maint. of Misc. Hydraulic Plant - HP	545.000	\$23,586	-\$957	\$22,629	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$657		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$23,586	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$100		\$0	\$0	
E-59	S&E - OP	546.000	\$10,670	-\$12,228,699	-\$12,218,029	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$47,453		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,389		\$0	\$0	
	3. To adjust for lost PTCs for High Prairie curtailment (Eubanks)		\$0	-\$14,754,013		\$0	\$0	
	4. To adjust High Prairie and Atchison wind O&M (Lyons)		\$0	\$2,574,201		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$10,670	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$45		\$0	\$0	
E-60	Fuel for Baseload - OP	547.000	\$0	\$18,643,213	\$18,643,213	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Youna)		\$0	\$18,643,213		\$0	\$0	
E-61	Fuel for Interchange - OP	547.000	\$0	\$1,071,881	\$1,071,881	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Youna)		\$0	\$1,071,881		\$0	\$0	
E-62	Generation Expenses - Labor - OP	548.000	\$57,468	-\$5,522	\$51,946	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$5,278		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$57,468	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$244		\$0	\$0	
E-63	Misc. Other Power Generation Expense	548.000	\$0	-\$16,830	-\$16,830	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$16,830		\$0	\$0	
E-64	Rents and Other	549.000	\$113,056	-\$3,551,494	-\$3,438,438	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$116,892		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$113,056	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$480		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$470		\$0	\$0	
	5. To remove test year O&M for renewables transition subsequently transferred to account 183 (Huck Finn and Boomtown development) (Lyons) POST DIRECT ADDITION		\$0	-\$3,433,652		\$0	\$0	
E-68	Maintenance of Structures - OP	552.000	\$10,709	-\$1,123	\$9,586	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,078		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$10,709	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$45		\$0	\$0	
E-69	Maint. Of Generating & Electric Plant - OP	553.000	\$150,189	-\$12,195	\$137,994	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$11,558		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$150,189	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$637		\$0	\$0	
E-70	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$8,724	-\$926	\$7,798	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$689		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,724	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$37		\$0	\$0	
E-74	Purchased Power for Baseload	555.100	\$0	\$28,464,557	\$28,464,557	\$0	\$0	\$0
	1. Adjustment to reflect change in SPP non-energy expense through June 30, 2022 (Lyons)		\$0	\$133,222		\$0	\$0	
	2. To annualize baseload purchased power expense (Lyons)		\$0	-\$6,367,637		\$0	\$0	
	3. To annualize MISO Day 2 expense (Lyons)		\$0	\$34,698,972		\$0	\$0	
E-75	Capacity Purchased for Baseload	555.200	\$0	\$204,961,110	\$204,961,110	\$0	\$0	\$0
	1. To adjust capacity purchased (Lyons) POST DIRECT CHANGE		\$0	\$204,961,110		\$0	\$0	
E-76	Purchased Power for Interchange	555.300	\$0	\$33,594,921	\$33,594,921	\$0	\$0	\$0
	1. To annualize interchange purchased power expense (Lyons)		\$0	\$33,364,137		\$0	\$0	
	2. To annualize MISO Ancillary expense (Lyons)		\$0	\$230,784		\$0	\$0	
E-78	System Control	557.000	\$181,445	-\$31,804	\$149,641	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$31,034		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$181,445	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$770		\$0	\$0	
E-79	Other Expenses - OPE	557.000	\$1,245,477	-\$99,255,255	-\$98,009,778	\$0	\$0	\$0
	1. Adjustment to rebase RES AAO (Lyons)		\$0	\$1,080,349		\$0	\$0	
	2. Adjustment to remove test year RES amortizations based on Case No. ER-2019-0335 (Lyons)		\$0	\$3,351,829		\$0	\$0	
	3. Adjustment to include annual RES amortization based on Case No. ER-2021-0240 (Lyons)		\$0	-\$363,620		\$0	\$0	
	4. Adjustment to include annual RES amortization based on Case No. ER-2022-0337 (Lyons) POST DIRECT CHANGE		\$0	\$366,516		\$0	\$0	
	5. To remove long term incentive compensation expense (Young)		\$0	-\$661,693		\$0	\$0	
	6. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$176,231		\$0	\$0	
	7. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,245,477	\$0		\$0	\$0	
	8. To remove severance payments from the test year (Giacone)		\$0	-\$5,283		\$0	\$0	
	9. To remove test year FAC recoveries (Majors) POST DIRECT ADDITION		\$0	-\$102,847,122		\$0	\$0	
E-84	Operation Supervision & Engineering - TE	560.000	\$34,081	-\$12,489	\$21,592	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,505		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,596		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$34,081	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$145		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	-\$3,243		\$0	\$0	
E-85	Load Dispatching - TE	561.000	\$62,739	\$93,293	\$156,032	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,712		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,828		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$62,739	\$0		\$0	\$0	
	4. To adjust Transmission Expense (Lyons)		\$0	\$116,653		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	5. To remove severance payments from the test year (Giacone)		\$0	-\$266		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	-\$12,554		\$0	\$0	
E-86	Station Expenses - TE	562,000	\$16,505	-\$703	\$15,802	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$633		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$16,505	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$70		\$0	\$0	
E-89	Transmission of Electric By Others - TE	565,000	\$0	\$683,459	\$683,459	\$0	\$0	\$0
	1. ADJUSTMENT REMOVED - POST DIRECT CHANGE		\$0	\$0		\$0	\$0	
	2. To reset Mark Twain amortization in Case No. ER-2022-0337 (Lvons)		\$0	-\$146,590		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$25,787		\$0	\$0	
	4. To adjust Transmission Expense (Lvons)		\$0	\$855,836		\$0	\$0	
E-90	Misc. Transmission Expenses - TE	566,000	\$201,218	-\$237,393	-\$36,175	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$200,105		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$201,218	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$853		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$23,670		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$1,536		\$0	\$0	
	6. To remove test year FERC ROE litigation expenses (Majors)		\$0	-\$10,426		\$0	\$0	
	7. To normalize Vegetation Management Expenses (Majors)		\$0	-\$803		\$0	\$0	
E-94	Maint. Supervision & Engineering - TE	568,000	\$8,107	-\$1,272	\$6,835	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$866		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,107	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$34		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$286		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	-\$86		\$0	\$0	
E-95	Maintenance of Structures - TE	569,000	\$860	-\$3,698	-\$2,838	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$23		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$860	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$4		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$3,671		\$0	\$0	
E-96	Maintenance of Station Equipment - TE	570,000	\$55,965	-\$2,844	\$53,121	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$4		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,603		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$55,965	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$237		\$0	\$0	
E-97	Maintenance of Overhead Lines - TE	571,000	\$27,709	-\$66,736	-\$39,027	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,592		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 adjust payroll expense as of 12/31/2022 (Amenthor)		\$27,709	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$118		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$78		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	-\$63,948		\$0	\$0	
E-98	Maint. Of Misc. Transmission Plant - TE	573.000	\$5,646	-\$375	\$5,271	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$351		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$5,646	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$24		\$0	\$0	
E-99	MISO Administrative Charges	575.000	\$0	\$68,792	\$68,792	\$0	\$0	\$0
	1. To annualize MISO Admin fees (Lyons)		\$0	\$68,792		\$0	\$0	
E-104	Operation Supervision & Engineering - DE	580.000	\$482,379	-\$538,058	-\$55,679	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$485,042		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$55,703		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$482,379	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,046		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$5,112		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$3		\$0	\$0	
	7. To normalize infrastructure inspection expenses (Majors)		\$0	-\$376		\$0	\$0	
E-105	Load Dispatching - DE	581.000	\$117,940	-\$12,977	\$104,963	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$12,477		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$117,940	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$500		\$0	\$0	
E-106	Station Expenses - DE	582.000	\$113,381	-\$4,899	\$108,482	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,418		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$113,381	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$481		\$0	\$0	
E-107	Overhead Line Expenses - DE	583.000	\$417,585	-\$19,928	\$397,657	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$18,157		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$417,585	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,771		\$0	\$0	
E-109	Underground Line Expenses - DE	584.100	\$146,541	-\$259,179	-\$112,638	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$7,288		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$146,541	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$622		\$0	\$0	
	4. To normalize infrastructure inspection expenses (Majors)		\$0	-\$251,269		\$0	\$0	
E-111	Street Lighting & Signal System Expenses - DE	585.000	\$103,317	-\$34,482	\$68,835	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,422		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$103,317	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$438		\$0	\$0	
	4. To normalize infrastructure inspection expenses (Majors)		\$0	-\$30,622		\$0	\$0	
E-112	Meters - DE	586,000	\$379,696	-\$22,458	\$357,238	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,848		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$379,696	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,610		\$0	\$0	
E-113	Customer Install - DE	587,000	\$75,644	-\$4,345	\$71,299	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,024		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$75,644	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$321		\$0	\$0	
E-114	Miscellaneous - DE	588,000	\$415,092	-\$1,438,871	-\$1,023,779	\$0	\$0	\$0
	1. To annualize depreciation of power operated and transportation equipment (Youna)		\$0	-\$709,025		\$0	\$0	
	2. To remove long term incentive compensation expense (Youna)		\$0	-\$62,611		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$42,978		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$415,092	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$1,761		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,286		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$3,993		\$0	\$0	
	8. To normalize AMR read fees (Majors)		\$0	-\$224,460		\$0	\$0	
	9. To normalize infrastructure inspection expenses (Majors)		\$0	-\$397,317		\$0	\$0	
	10. To normalize Vegetation Management Expenses (Majors)		\$0	-\$12		\$0	\$0	
E-118	S&E Maintenance	590,000	\$63,931	-\$15,954	\$47,977	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$10,135		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,190		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$63,931	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$271		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$646		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$4		\$0	\$0	
E-119	Structures Maintenance	591,000	\$30,883	-\$1,229	\$29,654	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,098		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$30,883	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$131		\$0	\$0	
E-120	Station Equipment Maintenance	592,000	\$543,042	-\$26,360	\$516,682	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$24,057		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 adjust payroll expense as of 12/31/2022 (Amenthor)		\$543,042	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,303		\$0	\$0	
E-121	Overhead Lines Maintenance	593.000	\$1,022,960	-\$5,658,132	-\$4,635,172	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$1,295		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$42,589		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,022,960	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$4,339		\$0	\$0	
	5. To include a normalized level of storm restoration expense (Maiors)		\$0	-\$5,254,684		\$0	\$0	
	6. To normalize Vegetation Management Expenses (Majors)		\$0	-\$355,225		\$0	\$0	
E-122	Underground Lines Maintenance	594.000	\$116,404	-\$6,360	\$110,044	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$5,866		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$116,404	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$494		\$0	\$0	
E-123	Line Transformers Maintenance	595.000	\$17,161	-\$693	\$16,468	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$620		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$17,161	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$73		\$0	\$0	
E-124	Street Light & Signals Maintenance	596.000	\$28,731	-\$1,318	\$27,413	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,196		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$28,731	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$122		\$0	\$0	
E-125	Meters Maintenance	597.000	\$36,001	-\$1,736	\$34,265	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,583		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$36,001	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$153		\$0	\$0	
E-126	Misc. Plant Maintenance	598.000	\$49,860	-\$2,903	\$46,957	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$3		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,735		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$49,860	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$211		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$46		\$0	\$0	
E-130	Supervision - CAE	901.000	\$59,418	-\$249,156	-\$189,738	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$237,177		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$11,727		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$59,418	\$0		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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
	4. To remove severance payments from the test year (Giacone)		\$0	-\$252		\$0	\$0	
E-131	Meter Reading Expenses - CAE	902.000	\$18,994	-\$4,302,828	-\$4,283,834	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$936		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$651		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$18,994	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$81		\$0	\$0	
	5. To normalize AMR read fees (Majors)		\$0	-\$4,301,160		\$0	\$0	
E-132	Customer Records & Collection Expenses - CAE	903.000	\$1,347,926	\$7,346,069	\$8,693,995	\$0	\$0	\$0
	1. To include call center costs (Nieto)		\$0	\$910,875		\$0	\$0	
	2. To include customer convenience fees (Nieto)		\$0	\$4,638,495		\$0	\$0	
	3. To include customer deposit interest (Majors)		\$0	\$1,883,557		\$0	\$0	
	4. To remove long term incentive compensation expense (Youna)		\$0	-\$17,790		\$0	\$0	
	5. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$63,834		\$0	\$0	
	6. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,347,926	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$5,717		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	\$483		\$0	\$0	
E-133	Uncollectible Accts - CAE	904.000	\$0	\$3,679,997	\$3,679,997	\$0	\$0	\$0
	1. To normalize bad debt expense (Majors)		\$0	\$3,679,997		\$0	\$0	
E-134	Misc. Customer Accounts Expense	905.000	\$129	-\$94	\$35	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$86		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$19		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$129	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$12		\$0	\$0	
E-139	Customer Assistance Expenses - CSIE	908.000	\$458,431	-\$67,784,093	-\$67,325,662	\$0	\$0	\$0
	1. To eliminate solar costs during the test year (Lyons)		\$0	-\$978,081		\$0	\$0	
	2. To include an annual amortization of the PAYS regulatory asset (Lyons)		\$0	\$74,006		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	-\$266,889		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$46,057		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$458,431	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$1,944		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	\$97		\$0	\$0	
	8. To remove MEEIA program cost recovered in the MEEIA surcharoe (Majors)		\$0	-\$68,607,208		\$0	\$0	
	9. To include an annualized amortization of solar (Lyons)		\$0	\$1,337,650		\$0	\$0	
	10. To include an annualized level of solar rebates (Lyons)		\$0	\$704,333		\$0	\$0	
E-140	Informational & Instructional Advertising Expense	909.000	\$0	-\$463,435	-\$463,435	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$464,051		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$616		\$0	\$0	
E-141	Misc. Customer Service & Informational Expense	910.000	\$23,329	-\$65,049	-\$41,720	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$63,079		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,905		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$23,329	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$99		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$34		\$0	\$0	
E-145	Demonstrating & Selling Expenses - SE	912.000	\$6,270	-\$7,103	-\$833	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$546		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$6,270	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$27		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$6,530		\$0	\$0	
E-146	Advertising Expenses - SE	913.000	\$13,191	-\$1,141	\$12,050	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,085		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$13,191	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$56		\$0	\$0	
E-151	Administrative & General Salaries - AGE	920.000	\$4,151,354	-\$6,423,902	-\$2,272,548	\$0	\$0	\$0
	1. To normalize exceptional performance bonus expense (Youna)		\$0	-\$38,987		\$0	\$0	
	2. To remove long term incentive compensation expense (Youna)		\$0	-\$5,702,223		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$647,193		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$4,151,354	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$17,608		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$237,814		\$0	\$0	
	7. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$255,705		\$0	\$0	
E-152	Office Supplies & Expenses - AGE	921.000	-\$8,360	\$953,714	\$945,354	\$0	\$0	\$0
	1. To include non-labor software maintenance costs (Nieto)		\$0	\$354,119		\$0	\$0	
	2. To include non-labor cybersecurity costs (Nieto)		\$0	\$88,924		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	\$4		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	\$439		\$0	\$0	
	5. To remove expired Great American lease costs from the test year (Giacone)		\$0	-\$15,241		\$0	\$0	
	6. To normalize sales and use tax audit expense over 3 years consistent with ER-2021-0240 (Giacone) POST-DIRECT CHANGE		\$0	\$384,022		\$0	\$0	
	7. To normalize depreciation study expense over 5 years (Giacone)		\$0	-\$47,884		\$0	\$0	
	8. To adjust payroll expense as of 12/31/2022 (Amenthor)		-\$8,360	\$0		\$0	\$0	
	9. To remove severance payments from the test year (Giacone)		\$0	\$35		\$0	\$0	
	10. To remove advertising expense from the test year (Nieto)		\$0	-\$16,970		\$0	\$0	
	11. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$3,045		\$0	\$0	
	12. To adjust AMS allocation factors (Majors)		\$0	\$214,978		\$0	\$0	
	13. To remove dues and donations from the test year (Nieto)		\$0	-\$7,353		\$0	\$0	
	14. To remove Sunset Hills O&M expense (Majors)		\$0	-\$4,395		\$0	\$0	
	15. To normalize Vegetation Management Expenses (Majors)		\$0	-\$9		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-153	Administrative Expenses Transferred - Credit	922.000	\$9,488	-\$42,916	-\$33,428	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$40,790		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,086		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$9,488	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$40		\$0	\$0	
E-154	Outside Services Employed	923.000	\$2,522	-\$6,870,006	-\$6,867,484	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$230		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$2,522	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$11		\$0	\$0	
	4. To remove advertising expense from the test year (Nieto)		\$0	-\$12,072		\$0	\$0	
	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$5,113		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$108,718		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$88,943		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$39,322		\$0	\$0	
	9. To remove test year costs of customer affordability study so it can be amortized (Majors)		\$0	-\$6,273,971		\$0	\$0	
	10. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$569,288		\$0	\$0	
E-155	Property Insurance	924.000	\$0	\$3,197,536	\$3,197,536	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	\$3,233,268		\$0	\$0	
	2. To adjust Meramec insurance expense (Nieto)		\$0	-\$35,858		\$0	\$0	
	3. To adjust AMS allocation factors (Majors)		\$0	\$126		\$0	\$0	
E-156	Injuries and Damages	925.000	\$195,333	\$2,079,951	\$2,275,284	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	\$2,286,237		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$197,463		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$31,033		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$195,333	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$828		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$23,038		\$0	\$0	
E-157	Employee Pensions and Benefits	926.000	\$0	-\$100,762,942	-\$100,762,942	\$0	\$0	\$0
	1. To eliminate electric vehicle incentive costs (Lyons)		\$0	-\$26,081		\$0	\$0	
	2. To adjust test year for employee benefits as of 12/31/2022 (Amenthor)		\$0	\$908,694		\$0	\$0	
	3. To adjust test year for a normalized level of SERP cash payments (Giacone)		\$0	-\$1,125,090		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	\$125		\$0	\$0	
	5. To adjust pension amortizations (all layers and current) (Giacone)		\$0	-\$378,969		\$0	\$0	
	6. To adjust OPEB amortizations (all layers and current) (Giacone)		\$0	-\$2,079,387		\$0	\$0	
	7. To rebase pension expense (Giacone)		\$0	-\$75,930,576		\$0	\$0	
	8. To rebase OPEB expense (Giacone)		\$0	-\$22,131,660		\$0	\$0	
	9. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$0	\$2		\$0	\$0	
E-159	Regulatory Commission Expenses	928.000	\$90,439	\$1,528,062	\$1,618,501	\$0	\$0	\$0
	1. To annualize the amount of PSC assessment expense (Majors)		\$0	\$1,145,423		\$0	\$0	
	2. To annualize NRC fees (Young)		\$0	\$962,558		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$189,074		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,625		\$0	\$0	
	5. To split discretionary rate case expense 50/50 and normalize over 2 years (Giacone)		\$0	-\$369,686		\$0	\$0	
	6. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$90,439	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$384		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	-\$150		\$0	\$0	
E-161	General Expense - Gen. Advertising Expense	930.100	\$0	-\$9,225	-\$9,225	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$9,225		\$0	\$0	
E-162	General Expense - Misc.	930.200	\$19,844	-\$1,645,084	-\$1,625,240	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$7,777		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,124		\$0	\$0	
	3. To remove luxury hotel and private flight costs from the test year (Giacone)		\$0	-\$421,695		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$19,844	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$84		\$0	\$0	
	6. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$6,731		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	-\$1,962		\$0	\$0	
	8. To remove dues and donations from the test year (Nieto)		\$0	-\$1,218,173		\$0	\$0	
E-163	Rents - AGE	931.000	\$0	\$2,767,097	\$2,767,097	\$0	\$0	\$0
	1. To include software rental expense (Nieto)		\$0	-\$31,627		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$561		\$0	\$0	
	3. To annualize building rental expense (Majors)		\$0	\$3,347,643		\$0	\$0	
	4. To remove Bank of America rental expense (Majors)		\$0	-\$549,480		\$0	\$0	
E-166	Maintenance of General Plant	935.000	\$77,942	-\$29,556	\$48,386	\$0	\$0	\$0
	1. To remove incentive compensation expense (Young)		\$0	-\$394		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,374		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$77,942	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$331		\$0	\$0	
	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$34		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,666		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$19,653		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$8,504		\$0	\$0	
E-170	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$43,810,446	\$43,810,446
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$55,703,133	
	2. To remove annualized coal car depreciation modeled in 501 fuel expense (Young)		\$0	\$0		\$0	-\$106,189	
	3. To remove annualized depreciation expense booked to 588 (Young)		\$0	\$0		\$0	-\$11,786,498	
E-172	Depreciation - PISA	403.000	\$0	\$0	\$0	\$0	-\$915,389	-\$915,389
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	-\$915,389	
E-173	Depreciation - PISA - Period 2	403.000	\$0	\$0	\$0	\$0	\$29,844,335	\$29,844,335
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$29,844,335	
E-174	Depreciation - PISA - Period 3	403.000	\$0	\$0	\$0	\$0	\$32,052,264	\$32,052,264
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$32,052,264	
E-179	Intangible Amortization	404.009	\$0	\$22,357,516	\$22,357,516	\$0	\$0	\$0
	1. Adjustment to remove intangible amortization associated with paperless bill credit per stipulation in ER-2019-0335 (Lvons)		\$0	-\$3,022		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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 annualize amortization of intangible plant (Young)		\$0	\$17,309,149		\$0	\$0	
	3. To include amortization of general ledger software - True Up Revised (Majors)		\$0	\$5,051,389		\$0	\$0	
E-180	Amortization - Cloud Implementation Costs	404.000	\$0	-\$6,596,034	-\$6,596,034	\$0	\$0	\$0
	1. To remove test year Cloud Implementation Costs (Young)		\$0	-\$6,596,034		\$0	\$0	
E-181	Amortization - Cloud Costs - PISA - Period 3	404.000	\$0	\$2,150,393	\$2,150,393	\$0	\$0	\$0
	1. To remove test year PISA Cloud Costs (Lvons)		\$0	\$2,150,393		\$0	\$0	
E-182	Amortization - PISA	404.000	\$0	\$2,150,147	\$2,150,147	\$0	\$0	\$0
	1. To include PISA A deferral over 20 years (Niето)		\$0	\$2,573,051		\$0	\$0	
	2. To remove PISA test year depreciation (Niето)		\$0	-\$422,904		\$0	\$0	
E-183	Amortization - PISA - Period 2	404.000	\$0	\$24,899,874	\$24,899,874	\$0	\$0	\$0
	1. To include PISA B deferral over 20 years (Niето)		\$0	\$9,950,377		\$0	\$0	
	2. To remove PISA test year depreciation (Niето)		\$0	\$14,949,497		\$0	\$0	
E-184	Amortization - PISA - Period 3	404.000	\$0	\$25,352,142	\$25,352,142	\$0	\$0	\$0
	1. To include PISA C deferral over 20 years (Niето)		\$0	\$9,046,172		\$0	\$0	
	2. To remove PISA test year depreciation (Niето)		\$0	\$16,305,970		\$0	\$0	
E-185	AMI Software Amortization Deferral	404.000	\$0	\$75,636	\$75,636	\$0	\$0	\$0
	1. To remove test year AMI Software Amortization Deferral costs (Lvons)		\$0	\$75,636		\$0	\$0	
E-188	Charge Ahead Corridor Regulatory Debit	407.327	\$0	\$853,329	\$853,329	\$0	\$0	\$0
	1. To adjust annual charge ahead amortization for regulatory asset established in Case No. ER-2021-0240 (Lvons)		\$0	\$564,365		\$0	\$0	
	2. To include amortization for charge ahead costs incurred Oct. 2021 through June 30, 2022 (Lvons)		\$0	\$288,964		\$0	\$0	
E-189	Amortization - R/C Low Income Assist Surcharge - 2009	407.349	\$0	\$916,667	\$916,667	\$0	\$0	\$0
	1. To reflect annual amount approved in Case No. ER-2021-0240 for Keeping Current and Keeping Cool program (Lvons)		\$0	\$916,667		\$0	\$0	
E-190	Amortization - Energy Efficiency Contra - 2014	407.000	\$0	\$2,946	\$2,946	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,946		\$0	\$0	
E-191	Amortization - Sioux Scrubber Construction	407.383	\$0	\$376,471	\$376,471	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$376,471		\$0	\$0	
E-192	Amortization - Sioux Scrubber Construction - Contra	407.384	\$0	\$956,654	\$956,654	\$0	\$0	\$0
	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$956,654		\$0	\$0	
E-193	Amortization - Sioux Scrubber Construction - 2011	407.385	\$0	\$1,384	\$1,384	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$1,384		\$0	\$0	
E-194	Amortization - Sioux Scrubber Construction - Contra 2011	407.386	\$0	\$6,222	\$6,222	\$0	\$0	\$0
	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$6,222		\$0	\$0	
E-195	Regulatory Debit - Extended Regulatory Amortization - Rate Base	407.397	\$0	-\$6,197	-\$6,197	\$0	\$0	\$0
	1. To remove test year extended amortization expense (Young)		\$0	-\$6,197		\$0	\$0	
E-196	Amortization - Energy Efficiency Contra - 2009	407.000	\$0	\$33	\$33	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$33		\$0	\$0	
E-197	Amortization - Energy Efficiency Contra - 2011	407.000	\$0	\$102	\$102	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$102		\$0	\$0	
E-199	Regulatory Debit - Critical Needs Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize Critical Needs Program funding (Majors)		\$0	\$229,167		\$0	\$0	
E-200	COVID-19 AAO Amortization	407.000	\$0	\$1,665,062	\$1,665,062	\$0	\$0	\$0
	1. To reflect the COVID annual amortization set in Case No. ER-2021-0240 (Lvons)		\$0	\$1,665,062		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-201	Equity Issuance Costs Regulatory Debit	407.000	\$0	-\$6,769,344	-\$6,769,344	\$0	\$0	\$0
	1. To reflect the Equity Issuance annual amortization set in Case No. ER-2021-0240 (Lvons)		\$0	-\$6,769,344		\$0	\$0	
E-202	Meramec Retirement Regulatory Debit	407.000	\$0	\$11,168,317	\$11,168,317	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$11,168,317		\$0	\$0	
E-203	MEEIA Ordered Adjustments	407.000	\$0	-\$127,171	-\$127,171	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$127,171		\$0	\$0	
E-204	MEEIA Program Cost Expense	407.000	\$0	-\$19,373,018	-\$19,373,018	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$19,373,018		\$0	\$0	
E-205	MEEIA Program Cost Expense - Unbilled	407.000	\$0	\$2,046,643	\$2,046,643	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,046,643		\$0	\$0	
E-206	RESRAM Margin Debits	407.000	\$0	-\$754,794	-\$754,794	\$0	\$0	\$0
	1. To remove test year RESRAM margin debits (Lvons)		\$0	-\$754,794		\$0	\$0	
E-207	Regulatory Debit Rehousing Pilot Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize rehousing pilot program consistent with the Stipulation and Agreement in Case No. ER-2021-0240 (Majors)		\$0	\$229,167		\$0	\$0	
E-208	Regulatory Debit - RESRAM	407.000	\$0	-\$416,361	-\$416,361	\$0	\$0	\$0
	1. To remove test year Regulatory Debit RESRAM (Lvons)		\$0	-\$416,361		\$0	\$0	
E-209	RESRAM Revenue Debits	407.000	\$0	-\$19,028,787	-\$19,028,787	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue debits (Lvons)		\$0	-\$19,028,787		\$0	\$0	
E-210	Amortization - 2015 Storm Tracker	407.000	\$0	\$519,446	\$519,446	\$0	\$0	\$0
	1. To remove test year ER-2016-0179 storm tracker amortization (Youna)		\$0	\$519,446		\$0	\$0	
E-211	Amortization Excess Tracker Regulatory Debit 2	407.000	\$0	-\$5,645,633	-\$5,645,633	\$0	\$0	\$0
	1. To remove test year Excess Tracker Regulatory Debit amount (Youna)		\$0	-\$5,645,633		\$0	\$0	
E-212	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	407.496	\$0	-\$871,418	-\$871,418	\$0	\$0	\$0
	1. To amortize balance of extended amortizations non-rate base (Youna)		\$0	-\$871,418		\$0	\$0	
E-213	Regulatory Credit - Extended Regulatory Amort - Rate Base	407.497	\$0	\$976,402	\$976,402	\$0	\$0	\$0
	1. To amortize balance of extended amortizations rate base (Youna)		\$0	\$976,402		\$0	\$0	
E-214	COVID-19 AAO Regulatory Credit	407.000	\$0	-\$483,537	-\$483,537	\$0	\$0	\$0
	1. To remove test year balance for COVID costs (Lvons)		\$0	-\$483,537		\$0	\$0	
E-215	Equity Issuance Costs Regulatory Credit	407.000	\$0	\$7,024,791	\$7,024,791	\$0	\$0	\$0
	1. To remove test year balance for Equity Issuance costs (Lvons)		\$0	\$7,024,791		\$0	\$0	
E-216	Amortization Excess Tracker Regulatory Credit	407.000	\$0	-\$5,798,505	-\$5,798,505	\$0	\$0	\$0
	1. To adjust the amortization of EDIT (Youna)		\$0	-\$5,798,505		\$0	\$0	
E-217	Meramec Retirement Regulatory Credit	407.000	\$0	\$6,091,810	\$6,091,810	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$6,091,810		\$0	\$0	
E-218	MEEIA Ordered Adjustments - Regulatory Credit	407.000	\$0	\$10,345	\$10,345	\$0	\$0	\$0
	1. To remove test year MEEIA Ordered Adjustments Regulatory Credit amount (Lvons)		\$0	\$10,345		\$0	\$0	
E-219	RESRAM Depreciation/PTC	407.000	\$0	\$4,953,481	\$4,953,481	\$0	\$0	\$0
	1. To remove test year RESRAM Depreciation/PTC (Lvons)		\$0	\$4,953,481		\$0	\$0	
E-220	RESRAM Margin	407.000	\$0	\$4,954,291	\$4,954,291	\$0	\$0	\$0
	1. To remove test year RESRAM Margin (Lvons)		\$0	\$4,954,291		\$0	\$0	

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
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-221	RESRAM Energy Sales Credits	407.000	\$0	\$711,593	\$711,593	\$0	\$0	\$0
	1. To remove test year RESRAM Energy Sales Credits (Lyons)		\$0	\$711,593		\$0	\$0	
E-222	Regulatory Credit - RESRAM	407.000	\$0	\$334,769	\$334,769	\$0	\$0	\$0
	1. To remove test year Regulatory Credit RESRAM (Lyons)		\$0	\$334,769		\$0	\$0	
E-223	RESRAM Revenue Credits	407.000	\$0	\$3,771,046	\$3,771,046	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue Credits (Lyons)		\$0	\$3,771,046		\$0	\$0	
E-224	Amortization of Customer Affordability Study (New for ER-2022-0337)	407.000	\$0	\$2,177,445	\$2,177,445	\$0	\$0	\$0
	1. To amortize the customer affordability study over 5 years (Malors)		\$0	\$2,177,445		\$0	\$0	
E-227	Payroll Taxes	408.010	\$0	\$1,217,933	\$1,217,933	\$0	\$0	\$0
	1. To annualize payroll tax expense (Amenthor)		\$0	\$1,217,933		\$0	\$0	
E-228	Ad Valorem Taxes	408.011	\$0	\$1,791,793	\$1,791,793	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Lyons)		\$0	\$1,791,793		\$0	\$0	
E-229	Gross Receipts Tax	408.012	\$0	-\$145,597,305	-\$145,597,305	\$0	\$0	\$0
	1. To remove test year Gross Receipts Tax expense (Malors)		\$0	-\$145,597,305		\$0	\$0	
E-235	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$65,664,119	\$65,664,119
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$65,664,119	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$502,493,396	-\$502,493,396
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$502,493,396	
	No Adjustment		\$0	\$0		\$0	\$0	
E-239	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$408,370,103	\$408,370,103
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$408,370,103	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$26,456,258	\$26,456,258
Total Operating & Maint. Expense			\$24,803,236	-\$180,366,585	-\$155,563,349	\$0	\$76,332,482	\$76,332,482

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.74% Return	E 6.87% Return	F 7.00% Return
1	TOTAL NET INCOME BEFORE TAXES		\$663,620,187	\$751,789,889	\$771,035,402	\$790,280,917
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$684,222,295	\$684,222,295	\$684,222,295	\$684,222,295
4	Book Depreciation Charged to O&M		\$3,466,765	\$3,466,765	\$3,466,765	\$3,466,765
5	Transmission Amortization		\$431,252	\$431,252	\$431,252	\$431,252
6	Hydraulic Amortization		\$755,715	\$755,715	\$755,715	\$755,715
7	Callaway Post Operational Costs		\$3,780,124	\$3,780,124	\$3,780,124	\$3,780,124
8	Intangible Amortization		\$96,585,502	\$96,585,502	\$96,585,502	\$96,585,502
9	Non-Deductible Parking Expense		\$353,625	\$353,625	\$353,625	\$353,625
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$789,595,278	\$789,595,278	\$789,595,278	\$789,595,278
11	SUBT. FROM NET INC. BEFORE TAXES					
12	Interest Expense calculated at the Rate of	1.8590%	\$209,411,801	\$209,411,801	\$209,411,801	\$209,411,801
13	Tax Straight-Line Depreciation		\$770,659,671	\$770,659,671	\$770,659,671	\$770,659,671
14	Nuclear Decommissioning		\$6,758,605	\$6,758,605	\$6,758,605	\$6,758,605
15	RSU Awards		\$0	\$0	\$0	\$0
16	Production Income Deduction		\$0	\$0	\$0	\$0
17	Preferred Dividend Deduction		\$692,120	\$692,120	\$692,120	\$692,120
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$987,522,197	\$987,522,197	\$987,522,197	\$987,522,197
19	NET TAXABLE INCOME		\$465,693,268	\$553,862,970	\$573,108,483	\$592,353,998
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$465,693,268	\$553,862,970	\$573,108,483	\$592,353,998
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$17,700,256	\$20,867,195	\$21,558,468	\$22,249,742
23	Deduct City Inc Tax - Fed. Inc. Tax		\$477,340	\$556,599	\$573,900	\$591,201
24	Federal Taxable Income - Fed. Inc. Tax		\$447,515,672	\$532,439,176	\$550,976,115	\$569,513,055
25	Federal Income Tax at the Rate of	21.00%	\$93,978,291	\$111,812,227	\$115,704,984	\$119,597,742
26	Subtract Federal Income Tax Credits					
27	Research Credit		\$1,912,652	\$1,912,652	\$1,912,652	\$1,912,652
28	Empowerment Zone Credit		\$46,808	\$46,808	\$46,808	\$46,808
29	Fuel Tax Credit		\$73,981	\$73,981	\$73,981	\$73,981
30	Alternative Fuel Property Credit		\$58,678	\$58,678	\$58,678	\$58,678
31	Qualified Electric Vehicle Credit		\$22,500	\$22,500	\$22,500	\$22,500
32	City Earnings Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
33	Production Tax Credit		\$48,357,225	\$48,357,225	\$48,357,225	\$48,357,225
34	Net Federal Income Tax		\$43,467,414	\$61,301,350	\$65,194,107	\$69,086,865
35	PROVISION FOR MO. INCOME TAX					
36	Net Taxable Income - MO. Inc. Tax		\$465,693,268	\$553,862,970	\$573,108,483	\$592,353,998
37	Deduct Federal Income Tax at the Rate of	50.000%	\$21,733,707	\$30,650,675	\$32,597,054	\$34,543,433
38	Deduct City Income Tax - MO. Inc. Tax		\$477,340	\$556,599	\$573,900	\$591,201
39	Missouri Taxable Income - MO. Inc. Tax		\$443,482,221	\$522,655,696	\$539,937,529	\$557,219,364
40	Subtract Missouri Income Tax Credits					
41	City Earnings Tax Credits		\$39,033	\$39,033	\$39,033	\$39,033
42	Missouri Income Tax at the Rate of	4.000%	\$17,700,256	\$20,867,195	\$21,558,468	\$22,249,742
43	PROVISION FOR CITY INCOME TAX					
44	Net Taxable Income - City Inc. Tax		\$465,693,268	\$553,862,970	\$573,108,483	\$592,353,998
45	Deduct Federal Income Tax - City Inc. Tax		\$43,467,414	\$61,301,350	\$65,194,107	\$69,086,865
46	Deduct Missouri Income Tax - City Inc. Tax		\$17,700,256	\$20,867,195	\$21,558,468	\$22,249,742
47	City Taxable Income		\$404,525,598	\$471,694,425	\$486,355,908	\$501,017,391
48	Subtract City Income Tax Credits					
49	City Earning Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
50	City Income Tax at the Rate of	0.118%	\$438,307	\$517,566	\$534,867	\$552,168
51	SUMMARY OF CURRENT INCOME TAX					
52	Federal Income Tax		\$43,467,414	\$61,301,350	\$65,194,107	\$69,086,865
53	State Income Tax		\$17,700,256	\$20,867,195	\$21,558,468	\$22,249,742
54	City Income Tax		\$438,307	\$517,566	\$534,867	\$552,168
55	TOTAL SUMMARY OF CURRENT INCOME TAX		\$61,605,977	\$82,686,111	\$87,287,442	\$91,888,775
56	DEFERRED INCOME TAXES					
57	Deferred Income Taxes - Def. Inc. Tax.		-\$85,452,744	-\$85,452,744	-\$85,452,744	-\$85,452,744
58	Amortization of Deferred ITC		-\$4,124,746	-\$4,124,746	-\$4,124,746	-\$4,124,746
59	TOTAL DEFERRED INCOME TAXES		-\$89,577,490	-\$89,577,490	-\$89,577,490	-\$89,577,490
60	TOTAL INCOME TAX		-\$27,971,513	-\$6,891,379	-\$2,290,048	\$2,311,285

Ameren Missouri
Case No. ER-2022-0337
Staff True-Up Rebuttal Accounting Schedules
Updated through December 31, 2022
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.34%	F Weighted Cost of Capital 9.59%	G Weighted Cost of Capital 9.84%
1	Common Stock	\$6,347,120,000	51.91%		4.848%	4.978%	5.108%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,830,000	0.67%	4.18%	0.028%	0.028%	0.028%
4	Long Term Debt	\$5,798,640,000	47.42%	3.92%	1.859%	1.859%	1.859%
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	\$12,227,590,000	100.00%		6.735%	6.865%	6.995%
8	PreTax Cost of Capital				7.591%	7.764%	7.938%