

Exhibit No.: --
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: GR-2019-0077
Date Prepared: 7/10/2019



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE-UP

STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI GAS

CASE NO. GR-2019-0077

Jefferson City, MO

July 2019

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

Line Number	<u>A</u> Description	<u>B</u> 6.82% Return	<u>C</u> 7.07% Return	<u>D</u> 7.32% Return
1	Net Orig Cost Rate Base	\$245,315,969	\$245,315,969	\$245,315,969
2	Rate of Return	6.82%	7.07%	7.32%
3	Net Operating Income Requirement	\$16,730,549	\$17,343,839	\$17,957,129
4	Net Income Available	\$19,988,286	\$19,988,286	\$19,988,286
5	Additional Net Income Required	-\$3,257,737	-\$2,644,447	-\$2,031,157
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,612,907	\$3,823,160	\$4,033,412
8	Current Income Tax Available	\$4,729,748	\$4,729,748	\$4,729,748
9	Additional Current Tax Required	-\$1,116,841	-\$906,588	-\$696,336
10	Revenue Requirement	-\$4,374,578	-\$3,551,035	-\$2,727,493
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Interim Natural Gas Rate Reduction	\$1,935,368	\$1,935,368	\$1,935,368
13	Gross Revenue Requirement	-\$2,439,210	-\$1,615,667	-\$792,125

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$519,522,510
2	Less Accumulated Depreciation Reserve		\$197,386,505
3	Net Plant In Service		\$322,136,005
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,984,613
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$5,200,333
8	Materials & Supplies		\$1,776,460
9	Prepayments		\$686,615
10	TOTAL ADD TO NET PLANT IN SERVICE		\$5,678,795
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-0.2110%	-\$6,255
13	State Tax Offset	-0.2110%	-\$1,777
14	City Tax Offset	64.3425%	\$10,599
15	Interest Expense Offset	13.8792%	\$789,911
16	Contributions in Aid of Construction		\$0
17	Customer Deposits		\$970,623
18	Customer Advances for Construction		\$516,777
19	Pension Tracker Liability		\$1,277,402
20	OPEB Tracker Liability		\$2,679,266
21	Accumulated Deferred Income Taxes		\$76,262,285
22	TOTAL SUBTRACT FROM NET PLANT		\$82,498,831
23	Total Rate Base		\$245,315,969

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	P-2	\$6,932,349	\$6,932,349	100.0000%	\$0	\$6,932,349
3		TOTAL INTANGIBLE PLANT	\$0		\$6,932,349	\$6,932,349		\$0	\$6,932,349
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,381,056	P-5	\$50,885	\$2,431,941	100.0000%	\$0	\$2,431,941
6	375.000	Structures & Improvements - DP	\$184,148	P-6	\$0	\$184,148	100.0000%	\$0	\$184,148
7	376.000	Gas Mains - DP	\$264,868,251	P-7	\$13,808,099	\$278,676,350	100.0000%	\$0	\$278,676,350
8	378.000	Meas. & Regulating Station Equip - General	\$5,541,411	P-8	\$478,527	\$6,019,938	100.0000%	\$0	\$6,019,938
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	P-9	\$0	\$694,105	100.0000%	\$0	\$694,105
10	380.000	Services	\$132,012,179	P-10	\$4,750,668	\$136,762,847	100.0000%	\$0	\$136,762,847
11	381.000	Meters	\$21,965,800	P-11	\$349,695	\$22,315,495	100.0000%	\$0	\$22,315,495
12	383.000	House Regulators	\$17,637,240	P-12	\$711,211	\$18,348,451	100.0000%	\$0	\$18,348,451
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,406,581	P-13	-\$53,028	\$1,353,553	100.0000%	\$0	\$1,353,553
14	387.000	Other Distribution Systems	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$446,690,771		\$20,096,057	\$466,786,828		\$0	\$466,786,828
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$119,532	P-22	\$0	\$119,532	100.0000%	\$0	\$119,532
23	366.000	Structures & Improvements - TP	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	367.000	Gas Mains - TP	\$5,411,148	P-24	\$54,837	\$5,465,985	100.0000%	\$0	\$5,465,985
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	P-25	\$0	\$40,900	100.0000%	\$0	\$40,900
26		TOTAL TRANSMISSION PLANT	\$5,571,580		\$54,837	\$5,626,417		\$0	\$5,626,417
27		INCENTIVE COMPENSATION CAPITALIZATION							
28	0.000	Incentive Compensation Capitalization Adj.	\$0	P-28	-\$1,238,879	-\$1,238,879	100.0000%	\$0	-\$1,238,879
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,238,879	-\$1,238,879		\$0	-\$1,238,879
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$2,387,770	P-31	\$305,477	\$2,693,247	100.0000%	\$0	\$2,693,247
32	390.000	Structures & Improvements - GP	\$9,760,224	P-32	\$7,354,561	\$17,114,785	100.0000%	\$0	\$17,114,785
33	391.000	Office Furniture & Equipment	\$469,095	P-33	\$1,152,251	\$1,621,346	100.0000%	\$0	\$1,621,346
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	P-34	\$2,190	\$21,614	100.0000%	\$0	\$21,614
35	391.100	Mainframe Computers	\$0	P-35	\$97,711	\$97,711	100.0000%	\$0	\$97,711
36	391.200	Computer Equipment	\$391,342	P-36	\$2,256,896	\$2,648,238	100.0000%	\$0	\$2,648,238
37	391.200	Computer Equipment - Fully Accrued	\$38,517	P-37	\$102,964	\$141,481	100.0000%	\$0	\$141,481
38	392.000	Transportation Equipment	\$7,241,390	P-38	\$1,025,322	\$8,266,712	100.0000%	\$0	\$8,266,712
39	393.000	Stores Equipment	\$0	P-39	\$10,136	\$10,136	100.0000%	\$0	\$10,136
40	394.000	Tools, Shop, & Garage Equipment	\$2,274,646	P-40	\$404,097	\$2,678,743	100.0000%	\$0	\$2,678,743
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	P-41	\$19,786	\$1,199,101	100.0000%	\$0	\$1,199,101
42	395.000	Laboratory Equipment	\$91,173	P-42	\$12,332	\$103,505	100.0000%	\$0	\$103,505
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	P-43	-\$1,858	\$8,605	100.0000%	\$0	\$8,605
44	396.000	Power Operated Equipment	\$3,242,819	P-44	\$244,114	\$3,486,933	100.0000%	\$0	\$3,486,933
45	397.000	Communications Equipment	\$875,100	P-45	\$83	\$875,183	100.0000%	\$0	\$875,183
46	397.000	Communications Equipment - Fully Accrued	\$505,828	P-46	-\$96,414	\$409,414	100.0000%	\$0	\$409,414
47	398.000	Miscellaneous Equipment	\$3,336	P-47	\$35,705	\$39,041	100.0000%	\$0	\$39,041
48		TOTAL GENERAL PLANT	\$28,490,442		\$12,925,353	\$41,415,795		\$0	\$41,415,795
49		GENERAL PLANT - ALLOCATED							

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True-Up Ending 05/31/2019
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		TOTAL PLANT IN SERVICE	<u>\$480,752,793</u>		<u>\$38,769,717</u>	<u>\$519,522,510</u>		<u>\$0</u>	<u>\$519,522,510</u>

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$6,932,349		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$4,143,542		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$7,001,585		\$0	
	3. To postpone the allocation of software plant to gas operations. (Kunst)		-\$4,212,778		\$0	
P-5	Land & Land Rights - DP	374.000		\$50,885		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$50,885		\$0	
P-7	Gas Mains - DP	376.000		\$13,808,099		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$13,808,099		\$0	
P-8	Meas. & Regulating Station Equip - General	378.000		\$478,527		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$478,527		\$0	
P-10	Services	380.000		\$4,750,668		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$4,750,668		\$0	
P-11	Meters	381.000		\$349,695		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$349,695		\$0	
P-12	House Regulators	383.000		\$711,211		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$711,211		\$0	
P-13	Industrial Meas. & Regulating Station Equip	385.000		-\$53,028		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through May 31, 2019. (Amenthor)		-\$53,028		\$0	
P-24	Gas Mains - TP	367.000		\$54,837		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$54,837		\$0	
P-28	Incentive Compensation Capitalization Adj.			-\$1,238,879		\$0
	1. To remove capitalized incentive compensation. (Kunst)		-\$1,238,879		\$0	
P-31	Land & Land Rights - GP	389.000		\$305,477		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$326,260		\$0	
	2. To include original donated plant. (Kunst)		\$991		\$0	
	3. To remove repurchase of donated plant. (Kunst)		-\$21,774		\$0	
P-32	Structures & Improvements - GP	390.000		\$7,354,561		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$7,362,472		\$0	
	2. To include original donated plant. (Kunst)		\$13,139		\$0	
	3. To include plant in service through May 31, 2019. (Amenthor)		-\$21,050		\$0	
P-33	Office Furniture & Equipment	391.000		\$1,152,251		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		-\$1,441		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,153,692		\$0	
P-34	Office Furniture & Equipment - Fully Accrued	391.000		\$2,190		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through May 31, 2019. (Amenthor)		\$2,190		\$0	
P-35	Mainframe Computers	391.100		\$97,711		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$97,711		\$0	
P-36	Computer Equipment	391.200		\$2,256,896		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$728,013		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,528,883		\$0	
P-37	Computer Equipment - Fully Accrued	391.200		\$102,964		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$102,964		\$0	
P-38	Transportation Equipment	392.000		\$1,025,322		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$1,025,322		\$0	
P-39	Stores Equipment	393.000		\$10,136		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$10,136		\$0	
P-40	Tools, Shop, & Garage Equipment	394.000		\$404,097		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$252,199		\$0	
	2. To include plant in service through May 31, 2019. (Amenthor)		\$151,898		\$0	
P-41	Tools, Shop, & Garage Equip - Fully Accrued	394.000		\$19,786		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$19,786		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-42	Laboratory Equipment	395.000		\$12,332		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$13,375		\$0	
	2. To include plant in service through May 31, 2019. (Amenthor)		-\$1,043		\$0	
P-43	Laboratory Equipment - Fully Accrued	395.000		-\$1,858		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		-\$1,858		\$0	
P-44	Power Operated Equipment	396.000		\$244,114		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$244,114		\$0	
P-45	Communications Equipment	397.000		\$83		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		\$83		\$0	
P-46	Communications Equipment - Fully Accrued	397.000		-\$96,414		\$0
	1. To include plant in service through May 31, 2019. (Amenthor)		-\$96,414		\$0	
P-47	Miscellaneous Equipment	398.000		\$35,705		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$35,705		\$0	
Total Plant Adjustments				\$38,769,717		\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	303.000	Miscellaneous Intangible Plant	\$6,932,349	20.00%	\$1,386,470	0	0.00%
3		TOTAL INTANGIBLE PLANT	\$6,932,349		\$1,386,470		
4		DISTRIBUTION PLANT					
5	374.000	Land & Land Rights - DP	\$2,431,941	0.00%	\$0	0	0.00%
6	375.000	Structures & Improvements - DP	\$184,148	4.50%	\$8,287	40	-5.00%
7	376.000	Gas Mains - DP	\$278,676,350	2.03%	\$5,657,130	50	-5.00%
8	378.000	Meas. & Regulating Station Equip - General	\$6,019,938	2.49%	\$149,896	40	-5.00%
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.57%	\$17,838	40	-5.00%
10	380.000	Services	\$136,762,847	1.78%	\$2,434,379	40	-5.00%
11	381.000	Meters	\$22,315,495	5.56%	\$1,240,742	28	0.00%
12	383.000	House Regulators	\$18,348,451	3.63%	\$666,049	41	-25.00%
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,353,553	2.54%	\$34,380	35	0.00%
14	387.000	Other Distribution Systems	\$0	0.00%	\$0	0	0.00%
15		TOTAL DISTRIBUTION PLANT	\$466,786,828		\$10,208,701		
16		PRODUCTION PLANT					
17	304.000	Land & Land Rights - PP	\$0	0.00%	\$0	0	0.00%
18	305.000	Structures & Improvements - PP	\$0	0.00%	\$0	0	0.00%
19	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0	0	0.00%
20		TOTAL PRODUCTION PLANT	\$0		\$0		
21		TRANSMISSION PLANT					
22	365.000	Land & Land Rights - TP	\$119,532	0.00%	\$0	0	0.00%
23	366.000	Structures & Improvements - TP	\$0	0.00%	\$0	0	0.00%
24	367.000	Gas Mains - TP	\$5,465,985	1.62%	\$88,549	50	-5.00%
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	0.88%	\$360	45	-5.00%
26		TOTAL TRANSMISSION PLANT	\$5,626,417		\$88,909		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$1,238,879	2.97%	-\$36,795	0	0.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$1,238,879		-\$36,795		
30		GENERAL PLANT					
31	389.000	Land & Land Rights - GP	\$2,693,247	0.00%	\$0	0	0.00%
32	390.000	Structures & Improvements - GP	\$17,114,785	2.76%	\$472,368	40	-5.00%
33	391.000	Office Furniture & Equipment	\$1,621,346	6.67%	\$108,144	15	0.00%
34	391.000	Office Furniture & Equipment - Fully Accrued	\$21,614	0.00%	\$0	0	0.00%
35	391.100	Mainframe Computers	\$97,711	0.00%	\$0	0	0.00%
36	391.200	Computer Equipment	\$2,648,238	20.00%	\$529,648	5	0.00%
37	391.200	Computer Equipment - Fully Accrued	\$141,481	0.00%	\$0	0	0.00%
38	392.000	Transportation Equipment	\$8,266,712	7.16%	\$591,897	12	12.00%
39	393.000	Stores Equipment	\$10,136	5.00%	\$507	0	0.00%
40	394.000	Tools, Shop, & Garage Equipment	\$2,678,743	5.00%	\$133,937	20	0.00%
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,199,101	0.00%	\$0	0	0.00%
42	395.000	Laboratory Equipment	\$103,505	5.00%	\$5,175	20	0.00%
43	395.000	Laboratory Equipment - Fully Accrued	\$8,605	0.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$3,486,933	5.33%	\$185,854	16	16.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communications Equipment	\$875,183	6.67%	\$58,375	15	0.00%
46	397.000	Communications Equipment - Fully Accrued	\$409,414	0.00%	\$0	0	0.00%
47	398.000	Miscellaneous Equipment	\$39,041	6.67%	\$2,604	15	0.00%
48		TOTAL GENERAL PLANT	\$41,415,795		\$2,088,509		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
51		Total Depreciation	\$519,522,510		\$13,735,794		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	R-2	\$887,962	\$887,962	100.0000%	\$0	\$887,962
3		TOTAL INTANGIBLE PLANT	\$0		\$887,962	\$887,962		\$0	\$887,962
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,143	R-5	-\$2,143	\$0	100.0000%	\$0	\$0
6	375.000	Structures & Improvements - DP	-\$505,947	R-6	\$533,960	\$28,013	100.0000%	\$0	\$28,013
7	376.000	Gas Mains - DP	\$90,811,580	R-7	\$5,850,771	\$96,662,351	100.0000%	\$0	\$96,662,351
8	378.000	Meas. & Regulating Station Equip - General	\$2,049,325	R-8	\$122,134	\$2,171,459	100.0000%	\$0	\$2,171,459
9	379.000	Meas. & Regulating Station Equip - City Gate	\$193,264	R-9	\$14,125	\$207,389	100.0000%	\$0	\$207,389
10	380.000	Services	\$70,842,905	R-10	\$2,525,045	\$73,367,950	100.0000%	\$0	\$73,367,950
11	381.000	Meters	\$2,390,638	R-11	\$343,452	\$2,734,090	100.0000%	\$0	\$2,734,090
12	383.000	House Regulators	\$4,778,820	R-12	\$280,684	\$5,059,504	100.0000%	\$0	\$5,059,504
13	385.000	Industrial Meas. & Regulating Station Equip	\$557,536	R-13	\$28,944	\$586,480	100.0000%	\$0	\$586,480
14	387.000	Other Distribution Systems	-\$5,558	R-14	\$5,558	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$171,114,706		\$9,702,530	\$180,817,236		\$0	\$180,817,236
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$511,012	R-18	-\$511,012	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	-\$759,970	R-19	\$759,970	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	-\$248,958		\$248,958	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	366.000	Structures & Improvements - TP	\$3,497	R-23	\$0	\$3,497	100.0000%	\$0	\$3,497
24	367.000	Gas Mains - TP	\$2,835,976	R-24	\$66,355	\$2,902,331	100.0000%	\$0	\$2,902,331
25	369.000	Meas. & Regulating Station Equip - TP	\$34,628	R-25	\$832	\$35,460	100.0000%	\$0	\$35,460
26		TOTAL TRANSMISSION PLANT	\$2,874,101		\$67,187	\$2,941,288		\$0	\$2,941,288
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$391,441	-\$391,441	100.0000%	\$0	-\$391,441
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$391,441	-\$391,441		\$0	-\$391,441
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	390.000	Structures & Improvements - GP	\$837,942	R-32	\$2,744,687	\$3,582,629	100.0000%	\$0	\$3,582,629
33	391.000	Office Furniture & Equipment	\$42,416	R-33	\$428,490	\$470,906	100.0000%	\$0	\$470,906
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	R-34	\$2,190	\$21,614	100.0000%	\$0	\$21,614
35	391.100	Mainframe Computers	\$0	R-35	\$34,669	\$34,669	100.0000%	\$0	\$34,669
36	391.200	Computer Equipment	\$353,041	R-36	\$573,506	\$926,547	100.0000%	\$0	\$926,547
37	391.200	Computer Equipment - Fully Accrued	\$38,517	R-37	\$102,964	\$141,481	100.0000%	\$0	\$141,481
38	392.000	Transportation Equipment	\$3,297,688	R-38	\$658,037	\$3,955,725	100.0000%	\$0	\$3,955,725
39	393.000	Stores Equipment	-\$1,579	R-39	\$3,596	\$2,017	100.0000%	\$0	\$2,017
40	394.000	Tools, Shop, & Garage Equipment	\$708,919	R-40	\$165,159	\$874,078	100.0000%	\$0	\$874,078
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	R-41	\$19,786	\$1,199,101	100.0000%	\$0	\$1,199,101
42	395.000	Laboratory Equipment	\$25,156	R-42	\$8,547	\$33,703	100.0000%	\$0	\$33,703
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	R-43	-\$1,858	\$8,605	100.0000%	\$0	\$8,605
44	396.000	Power Operated Equipment	\$1,038,407	R-44	\$104,923	\$1,143,330	100.0000%	\$0	\$1,143,330
45	397.000	Communications Equipment	\$257,915	R-45	\$56,240	\$314,155	100.0000%	\$0	\$314,155
46	397.000	Communications Equipment - Fully Accrued	\$505,828	R-46	-\$96,414	\$409,414	100.0000%	\$0	\$409,414
47	398.000	Miscellaneous Equipment	\$817	R-47	\$12,669	\$13,486	100.0000%	\$0	\$13,486
48		TOTAL GENERAL PLANT	\$8,314,269		\$4,817,191	\$13,131,460		\$0	\$13,131,460
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51		TOTAL DEPRECIATION RESERVE	<u>\$182,054,118</u>		<u>\$15,332,387</u>	<u>\$197,386,505</u>		<u>\$0</u>	<u>\$197,386,505</u>

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$887,962		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$406,494		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$3,070,723		\$0	
	3. To postpone allocation of software reserve to gas operations. (Kunst)		-\$2,589,255		\$0	
R-5	Land & Land Rights - DP	374.000		-\$2,143		\$0
	1. To adjust the reserve balance. (Buttig)		-\$2,143		\$0	
R-6	Structures & Improvements - DP	375.000		\$533,960		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$533,960		\$0	
R-7	Gas Mains - DP	376.000		\$5,850,771		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$5,067,882		\$0	
	2. To adjust the reserve balance. (Buttig)		\$782,889		\$0	
R-8	Meas. & Regulating Station Equip - General	378.000		\$122,134		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$122,134		\$0	
R-9	Meas. & Regulating Station Equip - City Gate	379.000		\$14,125		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$14,125		\$0	
R-10	Services	380.000		\$2,525,045		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$2,525,045		\$0	
R-11	Meters	381.000		\$343,452		\$0

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True-Up Ending 05/31/2019
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$343,452		\$0	
R-12	House Regulators	383.000		\$280,684		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$280,684		\$0	
R-13	Industrial Meas. & Regulating Station Equip	385.000		\$28,944		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$28,944		\$0	
R-14	Other Distribution Systems	387.000		\$5,558		\$0
	1. To adjust the reserve balance. (Buttig)		\$5,558		\$0	
R-18	Structures & Improvements - PP	305.000		-\$511,012		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		-\$530,516		\$0	
	2. To adjust the reserve balance. (Buttig)		\$19,504		\$0	
R-19	Liquified Petroleum Gas Equipment	311.000		\$759,970		\$0
	1. To adjust the reserve balance. (Buttig)		\$759,970		\$0	
R-24	Gas Mains - TP	367.000		\$66,355		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$66,355		\$0	
R-25	Meas. & Regulating Station Equip - TP	369.000		\$832		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$832		\$0	
R-28	Incentive Compensation Capitalization Adj.			-\$391,441		\$0
	1. To remove capitalized incentive compensation reserve. (Kunst)		-\$391,441		\$0	
R-32	Structures & Improvements - GP	390.000		\$2,744,687		\$0

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$122,269		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$2,612,320		\$0	
	3. To update reserve on original donated plant asset. (Kunst)		\$10,098		\$0	
R-33	Office Furniture & Equipment	391.000		\$428,490		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$19,142		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$409,348		\$0	
R-34	Office Furniture & Equipment - Fully Accrued	391.000		\$2,190		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$2,190		\$0	
R-35	Mainframe Computers	391.100		\$34,669		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$34,669		\$0	
R-36	Computer Equipment	391.200		\$573,506		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$31,035		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$542,471		\$0	
R-37	Computer Equipment - Fully Accrued	391.200		\$102,964		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$102,964		\$0	
R-38	Transportation Equipment	392.000		\$658,037		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$658,037		\$0	

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
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-39	Stores Equipment	393.000		\$3,596		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$3,596		\$0	
R-40	Tools, Shop, & Garage Equipment	394.000		\$165,159		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$75,675		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$89,484		\$0	
R-41	Tools, Shop, & Garage Equip - Fully Accrued	394.000		\$19,786		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$19,786		\$0	
R-42	Laboratory Equipment	395.000		\$8,547		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$3,801		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$4,746		\$0	
R-43	Laboratory Equipment - Fully Accrued	395.000		-\$1,858		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		-\$1,858		\$0	
R-44	Power Operated Equipment	396.000		\$104,923		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$104,923		\$0	
R-45	Communications Equipment	397.000		\$56,240		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		\$56,240		\$0	
R-46	Communications Equipment - Fully Accrued	397.000		-\$96,414		\$0
	1. To include reserve on plant additions through May 31, 2019. (Amenthor)		-\$96,414		\$0	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-47	Miscellaneous Equipment	398.000		\$12,669		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$12,669		\$0	
Total Reserve Adjustments				\$15,332,387		\$0

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
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	\$14,023,032	38.65	11.40	27.25	0.074658	\$1,046,932
3	Pensions, OPEBs & Other Employee Benefits	\$1,223,012	38.65	19.13	19.52	0.053479	\$65,405
4	Purchased Gas (back out)	-\$54,150,970	38.65	38.65	0.00	0.000000	\$0
5	Incentive Compensation	\$986,427	38.65	252.23	-213.58	-0.585151	-\$577,209
6	Uncollectible Accounts	\$435,208	38.65	38.65	0.00	0.000000	\$0
7	Cash Vouchers	\$68,043,945	38.65	37.00	1.65	0.004521	\$307,627
8	TOTAL OPERATION AND MAINT. EXPENSE	\$30,560,654					\$842,755
9	TAXES						
10	Payroll Tax	\$923,325	38.65	10.62	28.03	0.076795	\$70,907
11	Property Tax	\$8,651,415	38.65	182.50	-143.85	-0.394110	-\$3,409,609
12	TOTAL TAXES	\$9,574,740					-\$3,338,702
13	OTHER EXPENSES						
14	Gas Costs	\$54,150,970	38.65	35.77	2.88	0.007890	\$427,251
15	Sales Tax	\$3,572,441	23.44	10.10	13.34	0.036548	\$130,566
16	Gross Receipts Tax	\$7,039,608	23.44	25.85	-2.41	-0.006603	-\$46,483
17	TOTAL OTHER EXPENSES	\$64,763,019					\$511,334
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,984,613
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$2,964,416	38.65	37.88	0.77	0.002110	\$6,255
21	State Tax Offset	\$842,271	38.65	37.88	0.77	0.002110	\$1,777
22	City Tax Offset	\$16,473	38.65	273.50	-234.85	-0.643425	-\$10,599
23	Interest Expense Offset	\$5,691,330	38.65	89.31	-50.66	-0.138792	-\$789,911
24	TOTAL OFFSET FROM RATE BASE	\$9,514,490					-\$792,478
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,777,091

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-3		OPERATING REVENUES											
Rev-4	480.000	Residential Revenue	\$90,103,907	See note (1)	See note (1)	Rev-4	See note (1)	\$90,103,907	100.0000%	-\$44,473,415	\$45,630,492	See note (1)	See note (1)
Rev-5	481.000	Commercial	\$40,985,625			Rev-5		\$40,985,625	100.0000%	-\$25,391,913	\$15,593,712		
Rev-6		Sm. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Med. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Lg. Gen. Service	\$8,257,280			Rev-8		\$8,257,280	100.0000%	-\$327,440	\$7,929,840		
Rev-9	481.000	Special Contracts	\$305,293			Rev-9		\$305,293	100.0000%	\$771,980	\$1,077,273		
Rev-10	481.000	Interruptible	\$391,260			Rev-10		\$391,260	100.0000%	-\$168	\$391,092		
Rev-11	487.000	Forfeited Discounts	\$349,712			Rev-11		\$349,712	100.0000%	\$0	\$349,712		
Rev-12	488.000	Connection/Disconnection Fees	\$471,503			Rev-12		\$471,503	100.0000%	\$0	\$471,503		
Rev-13	489.000	Large Volume Transportation	\$5,411,610			Rev-13		\$5,411,610	100.0000%	\$3,706	\$5,415,316		
Rev-14	493.000	Rental Revenue	\$667,846			Rev-14		\$667,846	100.0000%	\$179,904	\$847,750		
Rev-15	496.000	Provision for Rate Refunds	-\$10,903,321			Rev-15		-\$10,903,321	100.0000%	\$10,903,321	\$0		
Rev-16	495.000	Other Gas Revenue - Oper. Rev.	\$153,670			Rev-16		\$153,670	100.0000%	\$14,644	\$168,314		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$58,319,381	\$77,875,004		
Rev-18		TOTAL OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$58,319,381	\$77,875,004		
1		GAS SUPPLY EXPENSES											
2	742.099	Natural Gas Production Equipment	\$2,033	\$0	\$2,033	E-2	\$0	\$2,033	100.0000%	\$0	\$2,033	\$0	\$2,033
3	804.000	Natural Gas City Gate Purchases	\$52,290,253	\$0	\$52,290,253	E-3	-\$52,290,253	\$0	100.0000%	\$0	\$0	\$0	\$0
4	805.000	Other Gas Purchases	-\$16,034	\$0	-\$16,034	E-4	\$16,034	\$0	100.0000%	\$0	\$0	\$0	\$0
5	807.000	Purchased Gas Expense	\$647,152	\$608,872	\$38,280	E-5	\$20,119	\$667,271	100.0000%	\$0	\$667,271	\$628,991	\$38,280
6	808.000	Gas Withdrawn From Storage	\$1,876,751	\$0	\$1,876,751	E-6	-\$1,876,751	\$0	100.0000%	\$0	\$0	\$0	\$0
7	813.000	Other Gas Supply Expense	\$28,050	\$0	\$28,050	E-7	\$0	\$28,050	100.0000%	\$0	\$28,050	\$0	\$28,050
8		TOTAL GAS SUPPLY EXPENSES	\$54,828,205	\$608,872	\$54,219,333		-\$54,130,851	\$697,354		\$0	\$697,354	\$628,991	\$68,363
9		NATURAL GAS STORAGE EXPENSE											
10		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		TESTING											
12		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		TRANSMISSION EXPENSES											
14	856.000	Mains - TE	\$612,562	\$3,623	\$608,939	E-14	\$120	\$612,682	100.0000%	\$0	\$612,682	\$3,743	\$608,939
15	859.000	Other Expenses - TE	\$2,100	\$0	\$2,100	E-15	\$0	\$2,100	100.0000%	\$0	\$2,100	\$0	\$2,100
16	860.000	Rents - TE	\$2,966	\$0	\$2,966	E-16	\$0	\$2,966	100.0000%	\$0	\$2,966	\$0	\$2,966
17	863.000	Maintenance of Mains - TE	\$2,151	\$0	\$2,151	E-17	\$0	\$2,151	100.0000%	\$0	\$2,151	\$0	\$2,151
18	865.000	Measuring & Regulator Station Equip Maint	\$3,087	\$0	\$3,087	E-18	\$0	\$3,087	100.0000%	\$0	\$3,087	\$0	\$3,087
19		TOTAL TRANSMISSION EXPENSES	\$622,866	\$3,623	\$619,243		\$120	\$622,986		\$0	\$622,986	\$3,743	\$619,243
20		PRODUCTION EXPENSES											
21		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		DISTRIBUTION EXPENSES											
23	870.000	Distribution Operation Supervision & Engineering	\$561,198	\$425,002	\$136,196	E-23	\$14,048	\$575,246	100.0000%	\$0	\$575,246	\$439,046	\$136,200
24	874.000	Distribution Mains & Services	\$3,009,076	\$1,417,707	\$1,591,369	E-24	\$116,916	\$3,125,992	100.0000%	\$0	\$3,125,992	\$1,464,552	\$1,661,440

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
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
25	875.000	Meas. & Regulating Station Expense - General	\$462,501	\$293,628	\$168,873	E-25	\$9,703	\$472,204	100.0000%	\$0	\$472,204	\$303,331	\$168,873
26	876.000	Meas. & Regulating Station Expense - Industrial	\$240	\$0	\$240	E-26	\$0	\$240	100.0000%	\$0	\$240	\$0	\$240
27	877.000	Meas. & Regulating Station Expense - City Gate Check Stations	\$25	\$0	\$25	E-27	\$0	\$25	100.0000%	\$0	\$25	\$0	\$25
28	878.000	Meter & House Regulator Expense	\$820,650	\$657,638	\$163,012	E-28	\$21,730	\$842,380	100.0000%	\$0	\$842,380	\$679,368	\$163,012
29	879.000	Customer Installation Expense	\$945,884	\$783,741	\$162,143	E-29	\$25,897	\$971,781	100.0000%	\$0	\$971,781	\$809,638	\$162,143
30	880.000	Other Expenses - DE	\$1,858,587	\$914,931	\$943,656	E-30	\$28,341	\$1,886,928	100.0000%	\$0	\$1,886,928	\$945,162	\$941,766
31	881.000	Rents - DE	\$19,367	\$0	\$19,367	E-31	-\$19,081	\$286	100.0000%	\$0	\$286	\$0	\$286
32	885.000	Distribution Maint. Supervision & Engineering	\$192,325	\$137,185	\$55,140	E-32	-\$4,317	\$188,008	100.0000%	\$0	\$188,008	\$141,718	\$46,290
33	887.000	Distribution Maint. Of Mains	\$1,380,664	\$623,601	\$757,063	E-33	-\$112,614	\$1,268,050	100.0000%	\$0	\$1,268,050	\$644,207	\$623,843
34	889.000	Distribution Maint. Of Meas. & Regulating Station Equip. - General	\$165,222	\$55,645	\$109,577	E-34	-\$17,443	\$147,779	100.0000%	\$0	\$147,779	\$57,484	\$90,295
35	890.000	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	\$213,352	\$193,881	\$19,471	E-35	\$2,980	\$216,332	100.0000%	\$0	\$216,332	\$200,287	\$16,045
36	891.000	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	\$4,277	\$0	\$4,277	E-36	-\$753	\$3,524	100.0000%	\$0	\$3,524	\$0	\$3,524
37	892.000	Distribution Maintenance - Services	\$463,353	\$269,343	\$194,010	E-37	-\$25,240	\$438,113	100.0000%	\$0	\$438,113	\$278,243	\$159,870
38	893.000	Distribution Maintenance - Meters & House Regulators	\$1,483,110	\$1,367,192	\$115,918	E-38	\$24,778	\$1,507,888	100.0000%	\$0	\$1,507,888	\$1,412,367	\$95,521
39	894.000	Distribution Maintenance - Other Equipment	\$71,071	\$0	\$71,071	E-39	-\$12,758	\$58,313	100.0000%	\$0	\$58,313	\$0	\$58,313
40		TOTAL DISTRIBUTION EXPENSES	\$11,650,902	\$7,139,494	\$4,511,408		\$52,187	\$11,703,089		\$0	\$11,703,089	\$7,375,403	\$4,327,686
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - Cust. Acct. Exp.	\$505,092	\$505,092	\$0	E-42	\$16,689	\$521,781	100.0000%	\$0	\$521,781	\$521,781	\$0
43	902.000	Meter Reading Expenses	\$1,150,994	\$0	\$1,150,994	E-43	\$0	\$1,150,994	100.0000%	\$0	\$1,150,994	\$0	\$1,150,994
44	903.000	Customer Records & Collection Expenses	\$1,835,722	\$842,842	\$992,880	E-44	\$89,111	\$1,924,833	100.0000%	\$0	\$1,924,833	\$870,692	\$1,054,141
45	904.000	Uncollectible Accounts	\$370,823	\$0	\$370,823	E-45	\$64,385	\$435,208	100.0000%	\$0	\$435,208	\$0	\$435,208
46	905.000	Misc. Customer Accounts Expense	\$15,171	\$2,942	\$12,229	E-46	\$109	\$15,280	100.0000%	\$0	\$15,280	\$3,039	\$12,241
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,877,802	\$1,350,876	\$2,526,926		\$170,294	\$4,048,096		\$0	\$4,048,096	\$1,395,512	\$2,652,584
48		CUSTOMER SERVICE & INFO. EXP.											
49	908.000	Customer Assistance Expenses	\$39,389	\$32,687	\$6,702	E-49	\$708	\$40,097	100.0000%	\$0	\$40,097	\$33,767	\$6,330
50	909.000	Informational & Instructional Advertising Exp	\$41,685	\$0	\$41,685	E-50	\$101	\$41,786	100.0000%	\$0	\$41,786	\$0	\$41,786
51	910.000	Misc. Customer Service & Info. Exp	\$1,057,908	\$803,115	\$254,793	E-51	\$26,545	\$1,084,453	100.0000%	\$0	\$1,084,453	\$829,652	\$254,801
52		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,138,982	\$835,802	\$303,180		\$27,354	\$1,166,336		\$0	\$1,166,336	\$863,419	\$302,917
53		SALES EXPENSES											
54	912.000	Demonstrating & Selling Expenses	\$76,750	\$72,503	\$4,247	E-54	\$2,395	\$79,145	100.0000%	\$0	\$79,145	\$74,898	\$4,247
55	916.000	Misc. Sales Expenses	\$652	\$0	\$652	E-55	\$0	\$652	100.0000%	\$0	\$652	\$0	\$652
56		TOTAL SALES EXPENSES	\$77,402	\$72,503	\$4,899		\$2,395	\$79,797		\$0	\$79,797	\$74,898	\$4,899
57		ADMIN. & GENERAL EXPENSES											
58	920.000	Admin. & General Supervision	\$5,444,491	\$4,593,829	\$850,662	E-58	\$142,068	\$5,586,559	100.0000%	\$0	\$5,586,559	\$4,745,621	\$840,938
59	921.000	Office Supplies & Expenses	\$1,521,235	\$0	\$1,521,235	E-59	-\$13,290	\$1,507,945	100.0000%	\$0	\$1,507,945	\$0	\$1,507,945
60	922.000	Admin. Expenses Transferred - Credit	-\$350,203	\$0	-\$350,203	E-60	\$0	-\$350,203	100.0000%	\$0	-\$350,203	\$0	-\$350,203
61	923.000	Outside Services	\$2,764,428	\$7,047	\$2,757,381	E-61	-\$571,243	\$2,193,185	100.0000%	\$0	\$2,193,185	\$7,280	\$2,185,905
62	924.000	Property Insurance	\$115,379	\$0	\$115,379	E-62	-\$16,750	\$98,629	100.0000%	\$0	\$98,629	\$0	\$98,629

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
63	925.000	Injuries & Damages	\$984,360	\$10,869	\$973,491	E-63	-\$277,440	\$706,920	100.0000%	\$0	\$706,920	\$11,228	\$695,692
64	926.000	Employee Welfare Expenses	\$3,276,547	\$0	\$3,276,547	E-64	-\$2,726,172	\$550,375	100.0000%	\$0	\$550,375	\$0	\$550,375
65	928.000	Regulatory Commission Expenses	\$429,280	\$0	\$429,280	E-65	\$130,956	\$560,236	100.0000%	\$0	\$560,236	\$0	\$560,236
66	930.000	Misc. General Expenses	\$359,886	\$36,417	\$323,469	E-66	-\$82,364	\$277,522	100.0000%	\$0	\$277,522	\$37,620	\$239,902
67	931.000	Rents - Admin. Gen. Exp.	\$995,137	\$0	\$995,137	E-67	-\$73,549	\$921,588	100.0000%	\$0	\$921,588	\$0	\$921,588
68	935.000	Maint. of General Plant	\$193,089	\$59,286	\$133,803	E-68	-\$2,849	\$190,240	100.0000%	\$0	\$190,240	\$61,245	\$128,995
69		TOTAL ADMIN. & GENERAL EXPENSES	\$15,733,629	\$4,707,448	\$11,026,181		-\$3,490,633	\$12,242,996		\$0	\$12,242,996	\$4,862,994	\$7,380,002
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$11,448,562	See note (1)	See note (1)	E-71	See note (1)	\$11,448,562	100.0000%	\$1,931,023	\$13,379,585	See note (1)	See note (1)
72		TOTAL DEPRECIATION EXPENSE	\$11,448,562	\$0	\$0		\$0	\$11,448,562		\$1,931,023	\$13,379,585	\$0	\$0
73		AMORTIZATION EXPENSE											
74	407.307	Flotation Cost Regulatory Asset	\$0	\$0	\$0	E-74	-\$66,582	-\$66,582	100.0000%	\$0	-\$66,582	\$0	-\$66,582
75	407.338	Energy Efficiency & Low Income Weatherization Programs	\$700,000	\$0	\$700,000	E-75	\$0	\$700,000	100.0000%	\$0	\$700,000	\$0	\$700,000
76	407.000	Amortization of VSE/ISP Severance Pay Regulatory Asset	\$0	\$0	\$0	E-76	-\$120,946	-\$120,946	100.0000%	\$0	-\$120,946	\$0	-\$120,946
77		TOTAL AMORTIZATION EXPENSE	\$700,000	\$0	\$700,000		-\$187,528	\$512,472		\$0	\$512,472	\$0	\$512,472
78		OTHER OPERATING EXPENSES											
79	408.010	Payroll Taxes	\$885,279	\$0	\$885,279	E-79	\$38,047	\$923,326	100.0000%	\$0	\$923,326	\$0	\$923,326
80	408.011	Real Estate & Property Tax	\$8,317,148	\$0	\$8,317,148	E-80	-\$100,522	\$8,216,626	100.0000%	\$0	\$8,216,626	\$0	\$8,216,626
81	408.012	Gross Receipts Tax	\$7,058,880	\$0	\$7,058,880	E-81	-\$7,058,880	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL OTHER OPERATING EXPENSES	\$16,261,307	\$0	\$16,261,307		-\$7,121,355	\$9,139,952		\$0	\$9,139,952	\$0	\$9,139,952
83		TOTAL OPERATING EXPENSE	\$116,339,657	\$14,718,618	\$90,172,477		-\$64,678,017	\$51,661,640		\$1,931,023	\$53,592,663	\$15,204,960	\$25,008,118
84		NET INCOME BEFORE TAXES	\$19,854,728					\$84,532,745		-\$60,250,404	\$24,282,341		
85		INCOME TAXES											
86	409.000	Current Income Taxes	\$11,545,823	See note (1)	See note (1)	E-86	See note (1)	\$11,545,823	100.0000%	-\$6,816,075	\$4,729,748	See note (1)	See note (1)
87		TOTAL INCOME TAXES	\$11,545,823					\$11,545,823		-\$6,816,075	\$4,729,748		
88		DEFERRED INCOME TAXES											
89	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$31,832,815	See note (1)	See note (1)	E-89	See note (1)	\$31,832,815	100.0000%	-\$32,212,170	-\$379,355	See note (1)	See note (1)
90	411.000	Amortization of Deferred ITC	-\$3,803,942			E-90		-\$3,803,942	100.0000%	\$3,747,604	-\$56,338		
91		TOTAL DEFERRED INCOME TAXES	\$28,028,873					\$28,028,873		-\$28,464,566	-\$435,693		
92		NET OPERATING INCOME	-\$19,719,968					\$44,958,049		-\$24,969,763	\$19,988,286		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-4	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$44,473,415	-\$44,473,415
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,923,497	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$4,562,318	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$136,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$41,698,594	
Rev-5	Commercial	481.000	\$0	\$0	\$0	\$0	-\$25,391,913	-\$25,391,913
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,593,426	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$2,503,793	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$110,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$21,184,694	
Rev-8	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$327,440	-\$327,440
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$1,764,563	
	2. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$2,092,003	
Rev-9	Special Contracts	481.000	\$0	\$0	\$0	\$0	\$771,980	\$771,980
	1. To annualize special contract revenue. (Roling/Kliethermes)		\$0	\$0		\$0	\$771,980	
Rev-10	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$168	-\$168
	1. To adjust interruptible revenue. (Roling)		\$0	\$0		\$0	-\$168	
Rev-13	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	\$3,706	\$3,706
	1. To annualize large transportation revenue. (Roling)		\$0	\$0		\$0	\$3,706	
Rev-14	Rental Revenue	493.000	\$0	\$0	\$0	\$0	\$179,904	\$179,904
	1. To adjust facility rental revenue received from Ameren Illinois and Ameren Services. (Amenthor)		\$0	\$0		\$0	\$179,904	
Rev-15	Provision for Rate Refunds	496.000	\$0	\$0	\$0	\$0	\$10,903,321	\$10,903,321
	1. To remove the provision for rate refunds. (Amenthor)		\$0	\$0		\$0	\$10,903,321	
Rev-16	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$14,644	\$14,644
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$14,644	
E-3	Natural Gas City Gate Purchases	804.000	\$0	-\$52,290,253	-\$52,290,253	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$52,290,253		\$0	\$0	
E-4	Other Gas Purchases	805.000	\$0	\$16,034	\$16,034	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove PGA gas expense. (Amenthor)		\$0	\$16,034		\$0	\$0	
E-5	Purchased Gas Expense	807.000	\$20,119	\$0	\$20,119	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$29,309	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,860	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$52,288	\$0		\$0	\$0	
E-6	Gas Withdrawn From Storage	808.000	\$0	-\$1,876,751	-\$1,876,751	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$1,876,751		\$0	\$0	
E-14	Mains - TE	856.000	\$120	\$0	\$120	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$174	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$17	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$311	\$0		\$0	\$0	
E-23	Distribution Operation Supervision & Engineering	870.000	\$14,044	\$4	\$14,048	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$20,458	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,996	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$4		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$36,498	\$0		\$0	\$0	
E-24	Distribution Mains & Services	874.000	\$46,845	\$70,071	\$116,916	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$68,243	\$0		\$0	\$0	
	2. To increase depreciation expense charged to O&M. (Amenthor)		\$0	\$70,071		\$0	\$0	
	3. To align the incentive compensation accrual and payout. (Kunst)		-\$6,659	\$0		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$121,747	\$0		\$0	\$0	
E-25	Meas. & Regulating Station Expense - General	875.000	\$9,703	\$0	\$9,703	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$14,134	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,379	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$25,216	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-28	Meter & House Regulator Expense	878.000	\$21,730	\$0	\$21,730	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$31,656	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,089	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$56,475	\$0		\$0	\$0	
E-29	Customer Installation Expense	879.000	\$25,897	\$0	\$25,897	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$37,727	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,681	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$67,305	\$0		\$0	\$0	
E-30	Other Expenses - DE	880.000	\$30,231	-\$1,890	\$28,341	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$44,042	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$4,298	\$0		\$0	\$0	
	3. To remove dues and memberships that have no ratepayer benefit. (Caldwell)		\$0	-\$467		\$0	\$0	
	4. To remove executive benefits. (Kunst)		\$0	-\$168		\$0	\$0	
	5. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$41		\$0	\$0	
	6. To annualize payroll. (Kunst)		\$78,571	\$0		\$0	\$0	
	7. To annualize facilities costs. (Kunst)		\$0	-\$1,214		\$0	\$0	
E-31	Rents - DE	881.000	\$0	-\$19,081	-\$19,081	\$0	\$0	\$0
	1. To annualize lease expense. (Caldwell)		\$0	-\$19,081		\$0	\$0	
E-32	Distribution Maint. Supervision & Engineering	885.000	\$4,533	-\$8,850	-\$4,317	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$6,604	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$644	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$853		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$11,781	\$0		\$0	\$0	
	5. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$9,703		\$0	\$0	
E-33	Distribution Maint. Of Mains	887.000	\$20,606	-\$133,220	-\$112,614	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$30,018	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,929	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$53,553	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$133,220		\$0	\$0	
E-34	Distribution Maint. Of Meas. & Regulating Station Equip. - General	889.000	\$1,839	-\$19,282	-\$17,443	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,679	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$261	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$4,779	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$19,282		\$0	\$0	
E-35	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	890.000	\$6,406	-\$3,426	\$2,980	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$9,333	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$911	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$16,650	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$3,426		\$0	\$0	
E-36	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	891.000	\$0	-\$753	-\$753	\$0	\$0	\$0
	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$753		\$0	\$0	
E-37	Distribution Maintenance - Services	892.000	\$8,900	-\$34,140	-\$25,240	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$12,965	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,265	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$23,130	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$34,140		\$0	\$0	
E-38	Distribution Maintenance - Meters & House Regulators	893.000	\$45,175	-\$20,397	\$24,778	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$65,812	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$6,422	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$117,409	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$20,397		\$0	\$0	
E-39	Distribution Maintenance - Other Equipment	894.000	\$0	-\$12,758	-\$12,758	\$0	\$0	\$0
	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$12,506		\$0	\$0	
	2. To annualize facilities costs. (Kunst)		\$0	-\$252		\$0	\$0	
E-42	Supervision - Cust. Acct. Exp.	901.000	\$16,689	\$0	\$16,689	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$24,313	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,373	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$43,375	\$0		\$0	\$0	
E-44	Customer Records & Collection Expenses	903.000	\$27,850	\$61,261	\$89,111	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$40,571	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,959	\$0		\$0	\$0	
	3. To include interest on customer deposits. (Amenthor)		\$0	\$60,664		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$597		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$72,380	\$0		\$0	\$0	
E-45	Uncollectible Accounts	904.000	\$0	\$64,385	\$64,385	\$0	\$0	\$0
	1. To adjust uncollectible expense. (Amenthor)		\$0	\$64,385		\$0	\$0	
E-46	Misc. Customer Accounts Expense	905.000	\$97	\$12	\$109	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$142	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$14	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$12		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$253	\$0		\$0	\$0	
E-49	Customer Assistance Expenses	908.000	\$1,080	-\$372	\$708	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,573	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$154	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$372		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$2,807	\$0		\$0	\$0	
E-50	Informational & Instructional Advertising Exp	909.000	\$0	\$101	\$101	\$0	\$0	\$0
	1. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$205		\$0	\$0	
	2. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$104		\$0	\$0	
E-51	Misc. Customer Service & Info. Exp	910.000	\$26,537	\$8	\$26,545	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$38,659	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,772	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$8		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$68,968	\$0		\$0	\$0	
E-54	Demonstrating & Selling Expenses	912.000	\$2,395	\$0	\$2,395	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$3,490	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$341	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$6,226	\$0		\$0	\$0	
E-58	Admin. & General Supervision	920.000	\$151,792	-\$9,724	\$142,068	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$221,131	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$21,578	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,724		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$394,501	\$0		\$0	\$0	
E-59	Office Supplies & Expenses	921.000	\$0	-\$13,290	-\$13,290	\$0	\$0	\$0
	1. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$981		\$0	\$0	
	2. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$6,378		\$0	\$0	
	3. To normalize external audit fees. (Caldwell)		\$0	-\$358		\$0	\$0	

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	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$581		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1,244		\$0	\$0	
	6. To remove executive benefits. (Kunst)		\$0	-\$640		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$2,268		\$0	\$0	
	8. To include half of the 2017 Celebrating Ameren costs. (Caldwell)		\$0	-\$3,328		\$0	\$0	
E-61	Outside Services	923.000	\$233	-\$571,476	-\$571,243	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$339	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$33	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$477		\$0	\$0	
	4. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$1,649		\$0	\$0	
	5. To normalize external audit fees. (Caldwell)		\$0	-\$38,158		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$2,393		\$0	\$0	
	7. To normalize expenses related to the property tax appeal. (Kunst)		\$0	-\$532,660		\$0	\$0	
	8. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$707		\$0	\$0	
	9. To annualize payroll. (Kunst)		\$605	\$0		\$0	\$0	
	10. To include half of the 2017 Celebrating Ameren costs. (Caldwell)		\$0	-\$218		\$0	\$0	
E-62	Property Insurance	924.000	\$0	-\$16,750	-\$16,750	\$0	\$0	\$0
	1. To annualize insurance expense. (Caldwell)		\$0	-\$16,751		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-63	Injuries & Damages	925.000	\$359	-\$277,799	-\$277,440	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$523	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$51	\$0		\$0	\$0	
	3. To annualize insurance expense. (Caldwell)		\$0	\$68,373		\$0	\$0	
	4. To adjust injuries and damages expense. (Caldwell)		\$0	-\$346,133		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$39		\$0	\$0	

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	6. To annualize payroll. (Kunst)		\$933	\$0		\$0	\$0	
E-64	Employee Welfare Expenses	926.000	\$0	-\$2,726,172	-\$2,726,172	\$0	\$0	\$0
	1. To annualize employee benefits. (Kunst)		\$0	\$179,082		\$0	\$0	
	2. To remove electric vehicle incentive payments. (Kunst)		\$0	-\$759		\$0	\$0	
	3. To adjust non-qualified pension expense. (Ferguson)		\$0	-\$14,819		\$0	\$0	
	4. To rebase pension and OPEB expense. (Ferguson)		\$0	-\$2,449,006		\$0	\$0	
	5. To amortize pension & OPEB Trackers. (Ferguson)		\$0	-\$791,334		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$85		\$0	\$0	
	7. To include undercollection of Pension and OPEB amortization from Case No. GR-2010-0363. (Ferguson)		\$0	\$350,749		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	\$130,956	\$130,956	\$0	\$0	\$0
	1. To adjust rate case expense. (Kunst)		\$0	\$10,824		\$0	\$0	
	2. To adjust PSC assessment. (Caldwell)		\$0	\$143,405		\$0	\$0	
	3. To normalize external audit fees. (Caldwell)		\$0	-\$23,274		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-66	Misc. General Expenses	930.000	\$1,203	-\$83,567	-\$82,364	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,753	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$171	\$0		\$0	\$0	
	3. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$21,091		\$0	\$0	
	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$30,276		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,691		\$0	\$0	
	6. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$3,951		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$18,558		\$0	\$0	
	8. To annualize payroll. (Kunst)		\$3,127	\$0		\$0	\$0	
E-67	Rents - Admin. Gen. Exp.	931.000	\$0	-\$73,549	-\$73,549	\$0	\$0	\$0
	1. To adjust software rental expense. (Kunst)		\$0	-\$77,366		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$3,817		\$0	\$0	
E-68	Maint. of General Plant	935.000	\$1,959	-\$4,808	-\$2,849	\$0	\$0	\$0

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	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,854	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$278	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$5,313		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$505		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$5,091	\$0		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,931,023	\$1,931,023
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,287,232	
	2. To remove capitalized O&M depreciation expense. (Amenthor)		\$0	\$0		\$0	-\$356,209	
E-74	Flotation Cost Regulatory Asset	407.307	\$0	-\$66,582	-\$66,582	\$0	\$0	\$0
	1. To return the overcollection associated with the flotation cost regulatory asset. (Ferguson)		\$0	-\$66,582		\$0	\$0	
E-76	Amortization of VSE/ISP Severance Pay Regulatory Asset	407.000	\$0	-\$120,946	-\$120,946	\$0	\$0	\$0
	1. To return the overcollection associated with the VSE/ISP severance regulatory asset. (Ferguson)		\$0	-\$120,946		\$0	\$0	
E-79	Payroll Taxes	408.010	\$0	\$38,047	\$38,047	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Kunst)		\$0	\$38,047		\$0	\$0	
E-80	Real Estate & Property Tax	408.011	\$0	-\$100,522	-\$100,522	\$0	\$0	\$0
	1. To annualize property tax expense. (Kunst)		\$0	\$334,267		\$0	\$0	
	2. To return property tax refunds to ratepayers. (Kunst)		\$0	-\$434,789		\$0	\$0	
E-81	Gross Receipts Tax	408.012	\$0	-\$7,058,880	-\$7,058,880	\$0	\$0	\$0
	1. To remove test year gross receipts tax. (Amenthor)		\$0	-\$7,058,880		\$0	\$0	
E-86	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$6,816,075	-\$6,816,075
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,816,075	
E-89	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$32,212,170	-\$32,212,170
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$32,212,170	
E-90	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$3,747,604	\$3,747,604
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,747,604	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$58,319,381	-\$58,319,381
	Total Operating & Maint. Expense		\$486,342	-\$65,164,359	-\$64,678,017	\$0	-\$33,349,618	-\$33,349,618

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.82% Return	E 7.07% Return	F 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$24,282,341	\$19,907,763	\$20,731,306	\$21,554,848
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$13,379,585	\$13,379,585	\$13,379,585	\$13,379,585
4	Depreciation Charged to O&M		\$491,612	\$491,612	\$491,612	\$491,612
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$13,871,197	\$13,871,197	\$13,871,197	\$13,871,197
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	2.3200%	\$5,691,330	\$5,691,330	\$5,691,330	\$5,691,330
8	Tax Straight-Line Depreciation		\$13,918,970	\$13,918,970	\$13,918,970	\$13,918,970
9	Preferred Dividend Deduction		\$17,192	\$17,192	\$17,192	\$17,192
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$19,627,492	\$19,627,492	\$19,627,492	\$19,627,492
11	NET TAXABLE INCOME		\$18,526,046	\$14,151,468	\$14,975,011	\$15,798,553
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$18,526,046	\$14,151,468	\$14,975,011	\$15,798,553
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,041,999	\$795,950	\$842,271	\$888,591
15	Deduct City Inc Tax - Fed. Inc. Tax		\$20,379	\$15,567	\$16,473	\$17,378
16	Federal Taxable Income - Fed. Inc. Tax		\$17,463,668	\$13,339,951	\$14,116,267	\$14,892,584
17	Federal Income Tax at the Rate of	21.000%	\$3,667,370	\$2,801,390	\$2,964,416	\$3,127,443
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$3,667,370	\$2,801,390	\$2,964,416	\$3,127,443
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$18,526,046	\$14,151,468	\$14,975,011	\$15,798,553
22	Deduct Federal Income Tax at the Rate of	50.000%	\$1,833,685	\$1,400,695	\$1,482,208	\$1,563,722
23	Deduct City Income Tax - MO. Inc. Tax		\$20,379	\$15,567	\$16,473	\$17,378
24	Missouri Taxable Income - MO. Inc. Tax		\$16,671,982	\$12,735,206	\$13,476,330	\$14,217,453
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	6.250%	\$1,041,999	\$795,950	\$842,271	\$888,591
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$18,526,046	\$14,151,468	\$14,975,011	\$15,798,553
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		\$18,526,046	\$14,151,468	\$14,975,011	\$15,798,553
32	Subtract City Income Tax Credits					
33	City Income Tax at the Rate of	0.110%	\$20,379	\$15,567	\$16,473	\$17,378
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,667,370	\$2,801,390	\$2,964,416	\$3,127,443
36	State Income Tax		\$1,041,999	\$795,950	\$842,271	\$888,591
37	City Income Tax		\$20,379	\$15,567	\$16,473	\$17,378
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,729,748	\$3,612,907	\$3,823,160	\$4,033,412
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		-\$379,355	-\$379,355	-\$379,355	-\$379,355
41	Amortization of Deferred ITC		-\$56,338	-\$56,338	-\$56,338	-\$56,338
42	TOTAL DEFERRED INCOME TAXES		-\$435,693	-\$435,693	-\$435,693	-\$435,693
43	TOTAL INCOME TAX		\$4,294,055	\$3,177,214	\$3,387,467	\$3,597,719

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Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.00%	<u>F</u> Weighted Cost of Capital 9.50%	<u>G</u> Weighted Cost of Capital 10.00%
1	Common Stock	\$4,036,527,796	50.00%		4.500%	4.750%	5.000%
2	Other Security - Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,537,861	1.01%	4.18%	0.042%	0.042%	0.042%
4	Long Term Debt	\$3,954,989,935	48.99%	4.65%	2.278%	2.278%	2.278%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security - Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,073,055,592	100.00%		6.820%	7.070%	7.320%
8	PreTax Cost of Capital				8.363%	8.698%	9.034%