

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2024-0319
Date Prepared: 12/3/2024



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

AMEREN MISSOURI
TEST YEAR ENDED MARCH 31, 2024
TRUE-UP THROUGH DECEMBER 31, 2024

CASE NO. ER-2024-0319

Jefferson City, MO

December 2024

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.09% Return	<u>D</u> 7.22% Return
1	Net Orig Cost Rate Base	\$13,668,534,043	\$13,668,534,043	\$13,668,534,043
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$951,193,284	\$968,825,693	\$986,594,787
4	Net Income Available	\$664,735,675	\$664,735,675	\$664,735,675
5	Additional Net Income Required	\$286,457,609	\$304,090,018	\$321,859,112
6	Income Tax Requirement			
7	Required Current Income Tax	\$70,851,982	\$76,388,353	\$81,967,642
8	Current Income Tax Available	-\$19,092,370	-\$19,092,370	-\$19,092,370
9	Additional Current Tax Required	\$89,944,352	\$95,480,723	\$101,060,012
10	Revenue Requirement	\$376,401,961	\$399,570,741	\$422,919,124
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	-\$1,650,604	-\$1,650,604	-\$1,650,604
13	Gross Revenue Requirement	<u>\$374,751,357</u>	<u>\$397,920,137</u>	<u>\$421,268,520</u>

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$25,683,341,631
2	Less Accumulated Depreciation Reserve		\$9,946,164,854
3	Net Plant In Service		<u>\$15,737,176,777</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$47,623,487
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$358,985,581
8	Nuclear Fuel Inventory		\$143,494,326
9	Coal Inventory		\$81,577,173
10	Oil Inventory		\$8,229,411
11	Natural Gas Inventory		\$1,951,972
12	RECs and Emission Allowances		\$193,994
13	Prepayments		\$33,761,234
14	PAYS Regulatory Asset		\$1,208,715
15	PISA A Regulatory Asset		\$40,521,092
16	PISA B Regulatory Asset		\$175,789,992
17	PISA C Regulatory Asset		\$167,354,174
18	PISA D Regulatory Asset		\$80,231,422
19	Property Tax Tracker		\$19,447,229
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,065,122,828</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$133,773
23	State Tax Offset	0.2685%	\$69,822
24	City Tax Offset	10.8575%	\$60,991
25	Interest Expense Offset	14.8901%	\$41,091,867
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$30,489,201
28	Customer Advances for Construction		\$1,587,803
29	Expired & Expiring Amortizations in Rate Base		\$4,450,951
30	Pension Tracker-ER-2022-0337		\$21,424,355
31	Pension Tracker-Current		\$34,577,835
32	OPEB Tracker-ER-2022-0337		\$7,514,421
33	OPEB Tracker-Current		\$10,084,832
34	Accumulated Deferred Income Taxes		<u>\$2,982,279,711</u>
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,133,765,562</u>
36	Total Rate Base		<u><u>\$13,668,534,043</u></u>

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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	302.000	Franchises and Consents	\$123,091,756	P-2	\$0	\$123,091,756	100.0000%	\$0	\$123,091,756
3	182.000	Callaway Life Extension	\$2,811,966	P-3	\$0	\$2,811,966	100.0000%	\$0	\$2,811,966
4	303.000	Miscellaneous Intangibles - Balance	\$879,787,887	P-4	-\$35,409,167	\$844,378,720	100.0000%	\$0	\$844,378,720
5	303.000	Miscellaneous Intangibles - Additions	\$0	P-5	\$82,100,868	\$82,100,868	100.0000%	\$0	\$82,100,868
6		TOTAL INTANGIBLE PLANT	\$1,005,691,609		\$46,691,701	\$1,052,383,310		\$0	\$1,052,383,310
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		SIoux STEAM PRODUCTION PLANT							
10	182.000	Sioux Post-Op	\$45,224,619	P-10	\$0	\$45,224,619	100.0000%	\$0	\$45,224,619
11	310.000	Land/Land Rights - Sioux	\$1,341,716	P-11	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
12	311.000	Structures - Sioux	\$88,539,548	P-12	\$0	\$88,539,548	100.0000%	\$0	\$88,539,548
13	312.000	Boiler Plant Equipment - Sioux	\$1,114,494,254	P-13	\$8,499,916	\$1,122,994,170	100.0000%	\$0	\$1,122,994,170
14	314.000	Turbogenerator Units - Sioux	\$176,171,065	P-14	\$0	\$176,171,065	100.0000%	\$0	\$176,171,065
15	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	P-15	\$0	\$136,181,734	100.0000%	\$0	\$136,181,734
16	316.000	Misc. Power Plant Equipment - Sioux	\$18,756,171	P-16	\$7,942,516	\$26,698,687	100.0000%	\$0	\$26,698,687
17	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	P-17	\$0	\$1,636,497	100.0000%	\$0	\$1,636,497
18	316.220	Office Equipment - Sioux - Amortized	\$496,682	P-18	\$0	\$496,682	100.0000%	\$0	\$496,682
19	316.230	Computers - Sioux - Amortized	\$1,478,242	P-19	\$0	\$1,478,242	100.0000%	\$0	\$1,478,242
20	317.000	Sioux ARO	\$44,652,083	P-20	-\$44,652,083	\$0	100.0000%	\$0	\$0
21		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,628,972,611		-\$28,209,651	\$1,600,762,960		\$0	\$1,600,762,960
22		VENICE STEAM PRODUCTION PLANT							
23	310.000	Land/Land Rights - Venice	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures - Venice	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment - Venice	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	314.000	Turbogenerator Units - Venice	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	315.000	Accessory Electric Equipment - Venice	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	316.000	Misc. Power Plant Equipment - Venice	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	317.000	Venice ARO	\$374,371	P-29	-\$374,371	\$0	100.0000%	\$0	\$0
30		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
31		LABADIE STEAM PRODUCTION UNIT							
32	310.000	Land/Land Rights - Labadie	\$13,364,165	P-32	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
33	311.000	Structures - Labadie	\$150,372,111	P-33	\$0	\$150,372,111	100.0000%	\$0	\$150,372,111
34	312.000	Boiler Plant Equipment - Labadie	\$1,150,422,804	P-34	\$90,203,417	\$1,240,626,221	100.0000%	\$0	\$1,240,626,221
35	314.000	Turbogenerator Units - Labadie	\$288,027,095	P-35	\$42,913,229	\$330,940,324	100.0000%	\$0	\$330,940,324
36	315.000	Accessory Electric Equipment - Labadie	\$114,589,427	P-36	\$6,506,369	\$121,095,796	100.0000%	\$0	\$121,095,796
37	316.000	Misc. Power Plant Equipment - Labadie	\$30,163,705	P-37	\$84,272,630	\$114,436,335	100.0000%	\$0	\$114,436,335
38	316.210	Office Furniture - Labadie - Amortized	\$1,049,701	P-38	-\$11,807	\$1,037,894	100.0000%	\$0	\$1,037,894
39	316.220	Office Equipment - Labadie - Amortized	\$663,290	P-39	\$0	\$663,290	100.0000%	\$0	\$663,290
40	316.230	Computers - Labadie - Amortized	\$1,311,360	P-40	\$0	\$1,311,360	100.0000%	\$0	\$1,311,360
41	317.000	Labadie ARO	\$8,707,875	P-41	-\$8,707,875	\$0	100.0000%	\$0	\$0
42		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,758,671,533		\$215,175,963	\$1,973,847,496		\$0	\$1,973,847,496
43		COAL CARS							
44	312.030	Coal Cars - 312.03	\$74,316,061	P-44	\$0	\$74,316,061	100.0000%	\$0	\$74,316,061
45	312.030	Coal Cars - Leased	\$25,309,001	P-45	-\$25,309,001	\$0	100.0000%	\$0	\$0
46		TOTAL COAL CARS	\$99,625,062		-\$25,309,001	\$74,316,061		\$0	\$74,316,061
47		RUSH ISLAND STEAM PRODUCTION PLANT							
48	310.000	Land/Land Rights - Rush	\$979,537	P-48	-\$979,537	\$0	100.0000%	\$0	\$0
49	311.000	Structures - Rush	\$112,110,224	P-49	-\$112,110,224	\$0	100.0000%	\$0	\$0
50	312.000	Boiler Plant Equipment - Rush	\$548,693,761	P-50	-\$548,693,761	\$0	100.0000%	\$0	\$0
51	314.000	Turbogenerator Units - Rush	\$175,803,585	P-51	-\$175,803,585	\$0	100.0000%	\$0	\$0

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52	315.000	Accessory Electric Equipment - Rush	\$61,195,436	P-52	-\$61,195,436	\$0	100.0000%	\$0	\$0
53	316.000	Misc. Power Plant Equipment - Rush	\$21,402,601	P-53	-\$21,402,601	\$0	100.0000%	\$0	\$0
54	316.210	Office Furniture - Rush Island - Amortized	\$506,476	P-54	-\$506,476	\$0	100.0000%	\$0	\$0
55	316.220	Office Equipment - Rush Island - Amortized	\$511,878	P-55	-\$511,878	\$0	100.0000%	\$0	\$0
56	316.230	Computers - Rush Island - Amortized	\$344,184	P-56	-\$344,184	\$0	100.0000%	\$0	\$0
57	317.000	Rush Island ARO	\$2,302,276	P-57	-\$2,302,276	\$0	100.0000%	\$0	\$0
58		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$923,849,958		-\$923,849,958	\$0		\$0	\$0
59		COMMON STEAM PRODUCTION PLANT							
60	311.000	Structures - Common	\$1,597,625	P-60	\$0	\$1,597,625	100.0000%	\$0	\$1,597,625
61	312.000	Boiler Plant Equipment - Common	\$8,513,166	P-61	\$0	\$8,513,166	100.0000%	\$0	\$8,513,166
62	314.000	Turbogenerator Units - Common	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	315.000	Accessory Electric Equipment - Common	\$0	P-63	\$0	\$0	100.0000%	\$0	\$0
64	316.000	Misc. Power Plant Equipment - Common	\$10,942	P-64	\$0	\$10,942	100.0000%	\$0	\$10,942
65	316.210	Office Furniture - Common - Amortized	-\$11,807	P-65	\$11,807	\$0	100.0000%	\$0	\$0
66	316.220	Office Equipment - Common - Amortized	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	316.230	Computers - Common - Amortized	\$2,194	P-67	\$0	\$2,194	100.0000%	\$0	\$2,194
68	317.000	Common ARO	\$25,166,236	P-68	-\$25,166,236	\$0	100.0000%	\$0	\$0
69		TOTAL COMMON STEAM PRODUCTION PLANT	\$35,278,356		-\$25,154,429	\$10,123,927		\$0	\$10,123,927
70		TOTAL STEAM PRODUCTION	\$4,446,771,891		-\$787,721,447	\$3,659,050,444		\$0	\$3,659,050,444
71		NUCLEAR PRODUCTION							
72		CALLAWAY NUCLEAR PRODUCTION PLANT							
73	182.000	Callaway Post-Op	\$116,730,946	P-73	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
74	320.000	Land/Land Rights - Callaway	\$9,793,885	P-74	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
75	321.000	Structures - Callaway	\$1,002,748,512	P-75	\$0	\$1,002,748,512	100.0000%	\$0	\$1,002,748,512
76	322.000	Reactor Plant Equipment - Callaway	\$1,430,585,384	P-76	\$102,405,512	\$1,532,990,896	100.0000%	\$0	\$1,532,990,896
77	323.000	Turbogenerator Units - Callaway	\$550,481,292	P-77	\$0	\$550,481,292	100.0000%	\$0	\$550,481,292
78	324.000	Accessory Electric Equipment - Callaway	\$305,083,866	P-78	\$0	\$305,083,866	100.0000%	\$0	\$305,083,866
79	325.000	Misc. Power Plant Equipment - Callaway	\$181,259,863	P-79	\$0	\$181,259,863	100.0000%	\$0	\$181,259,863
80	325.210	Office Furniture - Callaway - Amortized	\$18,779,609	P-80	\$0	\$18,779,609	100.0000%	\$0	\$18,779,609
81	325.220	Office Equipment - Callaway - Amortized	\$6,983,121	P-81	\$0	\$6,983,121	100.0000%	\$0	\$6,983,121
82	325.230	Computers - Callaway - Amortized	\$18,904,142	P-82	\$0	\$18,904,142	100.0000%	\$0	\$18,904,142
83	326.000	Callaway ARO	\$92,749,580	P-83	-\$92,749,580	\$0	100.0000%	\$0	\$0
84		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,734,100,200		\$9,655,932	\$3,743,756,132		\$0	\$3,743,756,132
85		TOTAL NUCLEAR PRODUCTION	\$3,734,100,200		\$9,655,932	\$3,743,756,132		\$0	\$3,743,756,132
86		HYDRAULIC PRODUCTION							
87		OSAGE HYDRAULIC PRODUCTION PLANT							
88	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-88	\$0	\$0	100.0000%	\$0	\$0
89	330.000	Land/Land Rights - Osage	\$10,543,391	P-89	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
90	331.000	Structures - Osage	\$14,182,686	P-90	\$0	\$14,182,686	100.0000%	\$0	\$14,182,686
91	332.000	Reservoirs - Osage	\$86,539,217	P-91	\$0	\$86,539,217	100.0000%	\$0	\$86,539,217
92	333.000	Water Wheels/Generators - Osage	\$66,786,518	P-92	\$6,551,570	\$73,338,088	100.0000%	\$0	\$73,338,088
93	334.000	Accessory Electric Equipment - Osage	\$30,685,408	P-93	\$0	\$30,685,408	100.0000%	\$0	\$30,685,408
94	335.000	Misc. Power Plant Equipment - Osage	\$3,558,757	P-94	\$0	\$3,558,757	100.0000%	\$0	\$3,558,757
95	335.210	Office Furniture - Osage - Amortized	\$223,631	P-95	\$0	\$223,631	100.0000%	\$0	\$223,631
96	335.220	Office Equipment - Osage - Amortized	\$158,706	P-96	\$0	\$158,706	100.0000%	\$0	\$158,706
97	335.230	Computers - Osage - Amortized	\$106,346	P-97	\$0	\$106,346	100.0000%	\$0	\$106,346
98	336.000	Roads, Railroads, Bridges - Osage	\$77,445	P-98	\$0	\$77,445	100.0000%	\$0	\$77,445
99		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,862,105		\$6,551,570	\$219,413,675		\$0	\$219,413,675

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100		KEOKUK HYDRAULIC PRODUCTION PLANT							
101	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-101	\$0	\$0	100.0000%	\$0	\$0
102	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-102	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
103	331.000	Structures - Keokuk	\$20,862,105	P-103	\$0	\$20,862,105	100.0000%	\$0	\$20,862,105
104	332.000	Reservoirs - Keokuk	\$38,007,605	P-104	\$0	\$38,007,605	100.0000%	\$0	\$38,007,605
105	333.000	Water Wheels/Generators - Keokuk	\$166,964,897	P-105	\$4,932,738	\$171,897,635	100.0000%	\$0	\$171,897,635
106	334.000	Accessory Electric Equipment - Keokuk	\$20,910,249	P-106	\$0	\$20,910,249	100.0000%	\$0	\$20,910,249
107	335.000	Misc. Power Plant Equipment - Keokuk	\$5,308,743	P-107	\$0	\$5,308,743	100.0000%	\$0	\$5,308,743
108	335.210	Office Furniture - Keokuk - Amortized	\$76,893	P-108	\$0	\$76,893	100.0000%	\$0	\$76,893
109	335.220	Office Equipment - Keokuk - Amortized	\$222,424	P-109	\$0	\$222,424	100.0000%	\$0	\$222,424
110	335.230	Computers - Keokuk - Amortized	\$502,870	P-110	\$0	\$502,870	100.0000%	\$0	\$502,870
111	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-111	\$0	\$114,926	100.0000%	\$0	\$114,926
112		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$260,204,510		\$4,932,738	\$265,137,248		\$0	\$265,137,248
113		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
114	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-114	\$0	\$327,672	100.0000%	\$0	\$327,672
115	331.000	Structures - Taum Sauk	\$25,665,249	P-115	\$0	\$25,665,249	100.0000%	\$0	\$25,665,249
116	332.000	Reservoirs - Taum Sauk	\$12,341,121	P-116	\$0	\$12,341,121	100.0000%	\$0	\$12,341,121
117	333.000	Water Wheels/Generators - Taum Sauk	\$113,634,402	P-117	\$1,978,991	\$115,613,393	100.0000%	\$0	\$115,613,393
118	334.000	Accessory Electric Equipment - Taum Sauk	\$14,414,902	P-118	\$0	\$14,414,902	100.0000%	\$0	\$14,414,902
119	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,367,456	P-119	\$0	\$5,367,456	100.0000%	\$0	\$5,367,456
120	335.210	Office Furniture - Taum Sauk - Amortized	\$148,183	P-120	\$0	\$148,183	100.0000%	\$0	\$148,183
121	335.220	Office Equipment - Taum Sauk - Amortized	\$604,577	P-121	\$0	\$604,577	100.0000%	\$0	\$604,577
122	335.230	Computers - Taum Sauk - Amortized	\$149,559	P-122	\$0	\$149,559	100.0000%	\$0	\$149,559
123	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-123	\$0	\$383,064	100.0000%	\$0	\$383,064
124		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$173,036,185		\$1,978,991	\$175,015,176		\$0	\$175,015,176
125		TOTAL HYDRAULIC PRODUCTION	\$646,102,800		\$13,463,299	\$659,566,099		\$0	\$659,566,099
126		OTHER PRODUCTION							
127		OTHER PRODUCTION PLANT							
128	340.000	Land/Land Rights - Other	\$8,767,399	P-128	\$0	\$8,767,399	100.0000%	\$0	\$8,767,399
129	341.000	Structures - Other	\$48,304,118	P-129	\$0	\$48,304,118	100.0000%	\$0	\$48,304,118
130	341.000	Structures - Solar - Other	\$3,279,013	P-130	\$0	\$3,279,013	100.0000%	\$0	\$3,279,013
131	342.000	Fuel Holders - Other	\$48,731,597	P-131	\$0	\$48,731,597	100.0000%	\$0	\$48,731,597
132	344.000	Generators - Other	\$1,019,298,951	P-132	\$27,472,941	\$1,046,771,892	100.0000%	\$0	\$1,046,771,892
133	344.000	Generators - Solar - Other	\$38,192,548	P-133	\$0	\$38,192,548	100.0000%	\$0	\$38,192,548
134	344.000	Generators - Solar (Large) - Other	\$0	P-134	\$969,714,032	\$969,714,032	100.0000%	\$0	\$969,714,032
135	344.000	Generators - Turbines - Other	\$7,832,286	P-135	\$0	\$7,832,286	100.0000%	\$0	\$7,832,286
136	345.000	Accessory Electric Equipment - Other	\$83,038,115	P-136	\$0	\$83,038,115	100.0000%	\$0	\$83,038,115
137	345.000	Accessory Electric Equip - Solar - Other	\$7,828,061	P-137	\$0	\$7,828,061	100.0000%	\$0	\$7,828,061
138	346.000	Misc. Power Plant Equipment - Other	\$10,487,603	P-138	\$0	\$10,487,603	100.0000%	\$0	\$10,487,603
139	346.000	Misc. Power Plant Equip. - Solar - Other	\$52,422	P-139	\$0	\$52,422	100.0000%	\$0	\$52,422
140	346.210	Office Furniture - Other - Amortized	\$95,547	P-140	\$0	\$95,547	100.0000%	\$0	\$95,547
141	346.220	Office Equipment - Other - Amortized	\$481,400	P-141	\$0	\$481,400	100.0000%	\$0	\$481,400
142	346.230	Computers - Other - Amortized	\$1,459,706	P-142	\$0	\$1,459,706	100.0000%	\$0	\$1,459,706
143	347.000	Other ARO	\$1,261,980	P-143	-\$1,261,980	\$0	100.0000%	\$0	\$0
144		TOTAL OTHER PRODUCTION PLANT	\$1,279,110,746		\$995,924,993	\$2,275,035,739		\$0	\$2,275,035,739
145		TOTAL OTHER PRODUCTION	\$1,279,110,746		\$995,924,993	\$2,275,035,739		\$0	\$2,275,035,739
146		HIGH PRAIRIE WIND PRODUCTION PLANT							
147	340.000	Land/Land Rights - HP	\$614,523	P-147	\$0	\$614,523	100.0000%	\$0	\$614,523
148	341.000	Structures & Improvements - HP	\$48,059,137	P-148	\$0	\$48,059,137	100.0000%	\$0	\$48,059,137

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149	342.000	Fuel Holders - HP	\$0	P-149	\$0	\$0	100.0000%	\$0	\$0
150	344.000	Generators - HP	\$526,854,790	P-150	\$3,795,424	\$530,650,214	100.0000%	\$0	\$530,650,214
151	345.000	Accessory Electric Equipment - HP	\$75,500,290	P-151	-\$90,000	\$75,410,290	100.0000%	\$0	\$75,410,290
152	346.000	Misc. Power Plant Equipment - HP	\$15,499	P-152	\$0	\$15,499	100.0000%	\$0	\$15,499
153	346.210	Office Furniture - HP - Amortized	\$58,927	P-153	\$0	\$58,927	100.0000%	\$0	\$58,927
154	346.220	Office Equipment - HP - Amortized	\$8,952	P-154	\$0	\$8,952	100.0000%	\$0	\$8,952
155	346.230	Computers - HP - Amortized	\$54,771	P-155	\$0	\$54,771	100.0000%	\$0	\$54,771
156	347.000	High Prairie ARO	\$34,659,854	P-156	-\$34,659,854	\$0	100.0000%	\$0	\$0
157		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$685,826,743		-\$30,954,430	\$654,872,313		\$0	\$654,872,313
158		ATCHISON WIND PRODUCTION PLANT							
159	340.000	Land/Land Rights - ATCH	\$865,642	P-159	\$0	\$865,642	100.0000%	\$0	\$865,642
160	341.000	Structures & Improvements - ATCH	\$31,862,732	P-160	\$0	\$31,862,732	100.0000%	\$0	\$31,862,732
161	342.000	Fuel Holders - ATCH	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	344.000	Generators - ATCH	\$431,857,212	P-162	\$75,151	\$431,932,363	100.0000%	\$0	\$431,932,363
163	345.000	Accessory Electric Equipment - ATCH	\$52,526,283	P-163	\$0	\$52,526,283	100.0000%	\$0	\$52,526,283
164	346.000	Misc. Power Plant Equipment - ATCH	\$10,894	P-164	\$0	\$10,894	100.0000%	\$0	\$10,894
165	346.210	Office Furniture - ATCH - Amortized	\$61,002	P-165	\$0	\$61,002	100.0000%	\$0	\$61,002
166	346.220	Office Equipment - ATCH - Amortized	\$9,001	P-166	\$0	\$9,001	100.0000%	\$0	\$9,001
167	346.230	Computers - ATCH - Amortized	\$8,086	P-167	\$0	\$8,086	100.0000%	\$0	\$8,086
168	347.000	Atchison ARO	\$18,020,932	P-168	-\$18,020,932	\$0	100.0000%	\$0	\$0
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$535,221,784		-\$17,945,781	\$517,276,003		\$0	\$517,276,003
170		TOTAL PRODUCTION PLANT	\$11,327,134,164		\$182,422,566	\$11,509,556,730		\$0	\$11,509,556,730
171		TRANSMISSION PLANT							
172	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173	350.000	Land/Land Rights - TP	\$63,374,039	P-173	\$3,190,354	\$66,564,393	100.0000%	\$0	\$66,564,393
174	352.000	Structures & Improvements - TP	\$9,566,527	P-174	\$0	\$9,566,527	100.0000%	\$0	\$9,566,527
175	353.000	Station Equipment - TP	\$702,793,181	P-175	\$51,857,367	\$754,650,548	100.0000%	\$0	\$754,650,548
176	354.000	Towers and Fixtures - TP	\$104,554,457	P-176	\$0	\$104,554,457	100.0000%	\$0	\$104,554,457
177	355.000	Poles and Fixtures - TP	\$801,739,031	P-177	\$0	\$801,739,031	100.0000%	\$0	\$801,739,031
178	356.000	Overhead Conductors & Devices - TP	\$456,213,721	P-178	\$194,479,616	\$650,693,337	100.0000%	\$0	\$650,693,337
179	359.000	Roads and Trails - TP	\$71,788	P-179	\$0	\$71,788	100.0000%	\$0	\$71,788
180		TOTAL TRANSMISSION PLANT	\$2,138,312,744		\$249,527,337	\$2,387,840,081		\$0	\$2,387,840,081
181		DISTRIBUTION PLANT							
182	360.000	Land/Land Rights - DP	\$40,789,309	P-182	\$0	\$40,789,309	100.0000%	\$0	\$40,789,309
183	361.000	Structures & Improvements - DP	\$17,949,046	P-183	\$0	\$17,949,046	100.0000%	\$0	\$17,949,046
184	362.000	Station Equipment - DP	\$1,505,536,172	P-184	\$211,902,786	\$1,717,438,958	100.0000%	\$0	\$1,717,438,958
185	364.000	Poles, Towers, & Fixtures - DP	\$1,701,553,609	P-185	\$0	\$1,701,553,609	100.0000%	\$0	\$1,701,553,609
186	365.000	Overhead Conductors & Devices - DP	\$1,922,715,538	P-186	\$503,105,628	\$2,425,821,166	100.0000%	\$0	\$2,425,821,166
187	366.000	Underground Conduit - DP	\$796,375,574	P-187	\$0	\$796,375,574	100.0000%	\$0	\$796,375,574
188	367.000	Underground Conductors & Devices - DP	\$1,091,650,469	P-188	\$0	\$1,091,650,469	100.0000%	\$0	\$1,091,650,469
189	368.000	Line Transformers - DP	\$627,683,838	P-189	\$0	\$627,683,838	100.0000%	\$0	\$627,683,838
190	369.010	Services - Overhead - DP	\$263,559,548	P-190	\$0	\$263,559,548	100.0000%	\$0	\$263,559,548
191	369.020	Services - Underground - DP	\$208,147,540	P-191	\$0	\$208,147,540	100.0000%	\$0	\$208,147,540
192	370.000	Meters - DP	\$44,516,051	P-192	\$0	\$44,516,051	100.0000%	\$0	\$44,516,051
193	370.100	AMI Meters - DP	\$256,010,123	P-193	\$19,241,522	\$275,251,645	100.0000%	\$0	\$275,251,645
194	371.000	Meter Installations - DP	\$164,613	P-194	\$0	\$164,613	100.0000%	\$0	\$164,613
195	373.000	Street Lighting and Signal Systems - DP	\$259,454,733	P-195	\$0	\$259,454,733	100.0000%	\$0	\$259,454,733
196		TOTAL DISTRIBUTION PLANT	\$8,736,106,163		\$734,249,936	\$9,470,356,099		\$0	\$9,470,356,099
197		INCENTIVE COMPENSATION CAPITALIZATION							
198		Incentive Compensation Capitalization Adj.	\$0	P-198	\$0	\$0	100.0000%	-\$72,761,594	-\$72,761,594
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$72,761,594	-\$72,761,594
200		GENERAL PLANT							
201	389.000	Land/Land Rights - GP	\$16,437,688	P-201	-\$1,430,003	\$15,007,685	100.0000%	\$0	\$15,007,685
202	390.000	Misc. Structures & Improvements - GP	\$2,522,607	P-202	\$0	\$2,522,607	100.0000%	\$0	\$2,522,607

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203	390.000	Lrg Structures & Improvements - GP	\$484,133,888	P-203	\$62,705,276	\$546,839,164	100.0000%	\$0	\$546,839,164
204	390.500	Structures & Improvements - Training - GP	\$934,005	P-204	\$0	\$934,005	100.0000%	\$0	\$934,005
205	391.000	Office Furniture & Equipment - GP	\$84,459,507	P-205	-\$3,796,546	\$80,662,961	100.0000%	\$0	\$80,662,961
206	391.200	Personal Computers - GP	\$104,189,026	P-206	\$14,365,873	\$118,554,899	100.0000%	\$0	\$118,554,899
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,859,272	P-207	-\$136,405	\$3,722,867	100.0000%	\$0	\$3,722,867
208	392.000	Transportation Equipment - GP	\$192,203,721	P-208	\$3,761,921	\$195,965,642	100.0000%	\$0	\$195,965,642
209	392.500	Transportation Equipment - Training - GP	\$125,741	P-209	\$0	\$125,741	100.0000%	\$0	\$125,741
210	393.000	Stores Equipment - GP	\$7,355,411	P-210	-\$43,326	\$7,312,085	100.0000%	\$0	\$7,312,085
211	394.000	Laboratory Equipment - GP	\$44,871,464	P-211	-\$905,081	\$43,966,383	100.0000%	\$0	\$43,966,383
212	394.500	Laboratory Equipment - Training - GP	\$2,132,612	P-212	\$0	\$2,132,612	100.0000%	\$0	\$2,132,612
213	395.000	Tools, Shop, & Garage Equipment- GP	\$8,129,975	P-213	-\$16,135	\$8,113,840	100.0000%	\$0	\$8,113,840
214	396.000	Power Operated Equipment - GP	\$24,702,799	P-214	\$0	\$24,702,799	100.0000%	\$0	\$24,702,799
215	397.000	Communication Equipment - GP	\$222,258,068	P-215	\$39,134,597	\$261,392,665	100.0000%	\$0	\$261,392,665
216	397.500	Communication Equipment - Training - GP	\$12,326	P-216	\$0	\$12,326	100.0000%	\$0	\$12,326
217	398.000	Miscellaneous Equipment - GP	\$4,802,017	P-217	\$19,196,707	\$23,998,724	100.0000%	\$0	\$23,998,724
218	399.000	General Plant ARO	\$2,551,590	P-218	-\$2,551,590	\$0	100.0000%	\$0	\$0
219		TOTAL GENERAL PLANT	\$1,205,681,717		\$130,285,288	\$1,335,967,005		\$0	\$1,335,967,005
220		TOTAL PLANT IN SERVICE	\$24,412,926,397		\$1,343,176,828	\$25,756,103,225		-\$72,761,594	\$25,683,341,631

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P-4	Miscellaneous Intangibles - Balance	303.000		-\$35,409,167		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$35,393,137		\$0	
	2. To remove capitalized costs associated with incentives for customer surveys. (Hardin)		-\$920		\$0	
	3. To remove plant associated with paperless bill credit. (Ferguson)		-\$15,110		\$0	
P-5	Miscellaneous Intangibles - Additions	303.000		\$82,100,868		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$86,559,731		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$4,458,863		\$0	
P-13	Boiler Plant Equipment - Sioux	312.000		\$8,499,916		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$8,499,916		\$0	
P-16	Misc. Power Plant Equipment - Sioux	316.000		\$7,942,516		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$7,942,516		\$0	
P-20	Sioux ARO	317.000		-\$44,652,083		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$44,652,083		\$0	
P-29	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$374,371		\$0	
P-34	Boiler Plant Equipment - Labadie	312.000		\$90,203,417		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$79,770,379		\$0	

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	2. To include assets from Rush Island. (Burton)		\$10,433,038		\$0	
P-35	Turbogenerator Units - Labadie	314.000		\$42,913,229		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$19,465,221		\$0	
	2. To include assets from Rush Island. (Burton)		\$23,448,008		\$0	
P-36	Accessory Electric Equipment - Labadie	315.000		\$6,506,369		\$0
	1. To include assets from Rush Island. (Burton)		\$6,506,369		\$0	
P-37	Misc. Power Plant Equipment - Labadie	316.000		\$84,272,630		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$79,313,221		\$0	
	2. To include assets from Rush Island. (Burton)		\$4,959,409		\$0	
P-38	Office Furniture - Labadie - Amortized	316.210		-\$11,807		\$0
	1. To reallocate negative plant. (Coffer)		-\$11,807		\$0	
P-41	Labadie ARO	317.000		-\$8,707,875		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$8,707,875		\$0	
P-45	Coal Cars - Leased	312.030		-\$25,309,001		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$25,309,001		\$0	
P-48	Land/Land Rights - Rush	310.000		-\$979,537		\$0
	1. To remove Rush Island assets. (Burton)		-\$979,537		\$0	
P-49	Structures - Rush	311.000		-\$112,110,224		\$0
	1. To remove Rush Island assets. (Burton)		-\$112,110,224		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-50	Boiler Plant Equipment - Rush	312.000		-\$548,693,761		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$809,275		\$0	
	2. To remove Rush Island assets. (Burton)		-\$549,503,036		\$0	
P-51	Turbogenerator Units - Rush	314.000		-\$175,803,585		\$0
	1. To remove Rush Island assets. (Burton)		-\$175,803,585		\$0	
P-52	Accessory Electric Equipment - Rush	315.000		-\$61,195,436		\$0
	1. To remove Rush Island assets. (Burton)		-\$61,195,436		\$0	
P-53	Misc. Power Plant Equipment - Rush	316.000		-\$21,402,601		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$77,859		\$0	
	2. To remove Rush Island assets. (Burton)		-\$21,480,460		\$0	
P-54	Office Furniture - Rush Island - Amortized	316.210		-\$506,476		\$0
	1. To remove Rush Island assets. (Burton)		-\$506,476		\$0	
P-55	Office Equipment - Rush Island - Amortized	316.220		-\$511,878		\$0
	1. To remove Rush Island assets. (Burton)		-\$511,878		\$0	
P-56	Computers - Rush Island - Amortized	316.230		-\$344,184		\$0
	1. To remove Rush Island assets. (Burton)		-\$344,184		\$0	
P-57	Rush Island ARO	317.000		-\$2,302,276		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,302,276		\$0	
P-65	Office Furniture - Common - Amortized	316.210		\$11,807		\$0
	1. To reallocate negative plant. (Coffer)		\$11,807		\$0	

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P-68	Common ARO	317.000		-\$25,166,236		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$25,166,236		\$0	
P-76	Reactor Plant Equipment - Callaway	322.000		\$102,405,512		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$102,405,512		\$0	
P-83	Callaway ARO	326.000		-\$92,749,580		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$92,749,580		\$0	
P-92	Water Wheels/Generators - Osage	333.000		\$6,551,570		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$6,551,570		\$0	
P-105	Water Wheels/Generators - Keokuk	333.000		\$4,932,738		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$4,932,738		\$0	
P-117	Water Wheels/Generators - Taum Sauk	333.000		\$1,978,991		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$1,978,991		\$0	
P-132	Generators - Other	344.000		\$27,472,941		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$27,472,941		\$0	
P-134	Generators - Solar (Large) - Other	344.000		\$969,714,032		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$969,714,032		\$0	
P-143	Other ARO	347.000		-\$1,261,980		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,261,980		\$0	

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P-150	Generators - HP	344.000		\$3,795,424		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$10,762,630		\$0	
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$6,967,206		\$0	
P-151	Accessory Electric Equipment - HP	345.000		-\$90,000		\$0
	1. To remove collapsed turbines at High Prairie. (Eubanks)		-\$90,000		\$0	
P-156	High Prairie ARO	347.000		-\$34,659,854		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$34,659,854		\$0	
P-162	Generators - ATCH	344.000		\$75,151		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$75,151		\$0	
P-168	Atchison ARO	347.000		-\$18,020,932		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$18,020,932		\$0	
P-173	Land/Land Rights - TP	350.000		\$3,190,354		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$3,190,354		\$0	
P-175	Station Equipment - TP	353.000		\$51,857,367		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$51,857,367		\$0	
P-178	Overhead Conductors & Devices - TP	356.000		\$194,479,616		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$194,479,616		\$0	

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P-184	Station Equipment - DP	362.000		\$211,902,786		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$211,902,786		\$0	
P-186	Overhead Conductors & Devices - DP	365.000		\$503,105,628		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$503,105,628		\$0	
P-193	AMI Meters - DP	370.100		\$19,241,522		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$19,241,522		\$0	
P-198	Incentive Compensation Capitalization Adj.			\$0		-\$72,761,594
	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		\$0		-\$72,761,594	
P-201	Land/Land Rights - GP	389.000		-\$1,430,003		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,003,503		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$426,500		\$0	
P-203	Lrg Structures & Improvements - GP	390.000		\$62,705,276		\$0
	1. Remove ARO & Lease Assets. (Burton)		-\$126,842		\$0	
	2. To include estimated plant additions through true-up. (Burton)		\$81,669,116		\$0	
	3. To allocate estimated plant to gas operations. (Burton)		-\$18,836,998		\$0	
P-205	Office Furniture & Equipment - GP	391.000		-\$3,796,546		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$3,796,546		\$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-206	Personal Computers - GP	391.200		\$14,365,873		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$19,072,082		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$4,706,209		\$0	
P-207	Office Furniture & Equipment - 391.3 - GP	391.300		-\$136,405		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$136,405		\$0	
P-208	Transportation Equipment - GP	392.000		\$3,761,921		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$4,098,200		\$0	
	2. To remove Rush Island assets. (Burton)		-\$336,279		\$0	
P-210	Stores Equipment - GP	393.000		-\$43,326		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$43,326		\$0	
P-211	Laboratory Equipment - GP	394.000		-\$905,081		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$905,081		\$0	
P-213	Tools, Shop, & Garage Equipment- GP	395.000		-\$16,135		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$16,135		\$0	
P-215	Communication Equipment - GP	397.000		\$39,134,597		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$39,134,597		\$0	
P-217	Miscellaneous Equipment - GP	398.000		\$19,196,707		\$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 estimated plant additions through true-up. (Burton)		\$19,340,437		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$142,772		\$0	
	3. To remove capitalized dues and donations. (Hardin)		-\$958		\$0	
P-218	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,551,590		\$0	
Total Plant Adjustments				<u>\$1,343,176,828</u>		<u>-\$72,761,594</u>

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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
1		INTANGIBLE PLANT					
2	302.000	Franchises and Consents	\$123,091,756	0.00%	\$0	0	0.00%
3	182.000	Callaway Life Extension	\$2,811,966	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles - Balance	\$844,378,720	0.00%	\$0	0	0.00%
5	303.000	Miscellaneous Intangibles - Additions	\$82,100,868	0.00%	\$0	0	0.00%
6		TOTAL INTANGIBLE PLANT	\$1,052,383,310		\$0		
7		PRODUCTION PLANT					
8		STEAM PRODUCTION					
9		SIOUX STEAM PRODUCTION PLANT					
10	182.000	Sioux Post-Op	\$45,224,619	0.00%	\$0	0	0.00%
11	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0	0	0.00%
12	311.000	Structures - Sioux	\$88,539,548	5.89%	\$5,214,979	0	-1.00%
13	312.000	Boiler Plant Equipment - Sioux	\$1,122,994,170	7.00%	\$78,609,592	0	-2.00%
14	314.000	Turbogenerator Units - Sioux	\$176,171,065	6.27%	\$11,045,926	0	-1.00%
15	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	7.09%	\$9,655,285	0	0.00%
16	316.000	Misc. Power Plant Equipment - Sioux	\$26,698,687	8.44%	\$2,253,369	0	-5.00%
17	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	5.40%	\$88,371	0	0.00%
18	316.220	Office Equipment - Sioux - Amortized	\$496,682	6.67%	\$33,129	0	0.00%
19	316.230	Computers - Sioux - Amortized	\$1,478,242	20.00%	\$295,648	0	0.00%
20	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
21		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,600,762,960		\$107,196,299		
22		VENICE STEAM PRODUCTION PLANT					
23	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
24	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
25	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
26	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
27	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
28	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
29	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
30		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
31		LABADIE STEAM PRODUCTION UNIT					
32	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
33	311.000	Structures - Labadie	\$150,372,111	3.86%	\$5,804,363	0	-2.00%
34	312.000	Boiler Plant Equipment - Labadie	\$1,240,626,221	3.95%	\$49,004,736	0	-5.00%
35	314.000	Turbogenerator Units - Labadie	\$330,940,324	3.20%	\$10,590,090	0	-3.00%
36	315.000	Accessory Electric Equipment - Labadie	\$121,095,796	3.17%	\$3,838,737	0	-1.00%
37	316.000	Misc. Power Plant Equipment - Labadie	\$114,436,335	4.55%	\$5,206,853	0	-2.00%
38	316.210	Office Furniture - Labadie - Amortized	\$1,037,894	5.00%	\$51,895	0	0.00%
39	316.220	Office Equipment - Labadie - Amortized	\$663,290	6.67%	\$44,241	0	0.00%
40	316.230	Computers - Labadie - Amortized	\$1,311,360	20.00%	\$262,272	0	0.00%
41	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
42		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,973,847,496		\$74,803,187		
43		COAL CARS					
44	312.030	Coal Cars - 312.03	\$74,316,061	0.14%	\$104,042	0	25.00%
45	312.030	Coal Cars - Leased	\$0	0.00%	\$0	0	0.00%
46		TOTAL COAL CARS	\$74,316,061		\$104,042		

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47		RUSH ISLAND STEAM PRODUCTION PLANT					
48	310.000	Land/Land Rights - Rush	\$0	0.00%	\$0	0	0.00%
49	311.000	Structures - Rush	\$0	3.95%	\$0	0	-1.00%
50	312.000	Boiler Plant Equipment - Rush	\$0	4.14%	\$0	0	-5.00%
51	314.000	Turbogenerator Units - Rush	\$0	3.49%	\$0	0	-2.00%
52	315.000	Accessory Electric Equipment - Rush	\$0	3.72%	\$0	0	-1.00%
53	316.000	Misc. Power Plant Equipment - Rush	\$0	5.35%	\$0	0	-1.00%
54	316.210	Office Furniture - Rush Island - Amortized	\$0	5.00%	\$0	0	0.00%
55	316.220	Office Equipment - Rush Island - Amortized	\$0	6.67%	\$0	0	0.00%
56	316.230	Computers - Rush Island - Amortized	\$0	20.00%	\$0	0	0.00%
57	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
58		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$0		\$0		
59		COMMON STEAM PRODUCTION PLANT					
60	311.000	Structures - Common	\$1,597,625	15.07%	\$240,762	0	0.00%
61	312.000	Boiler Plant Equipment - Common	\$8,513,166	13.13%	\$1,117,779	0	-2.00%
62	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
63	315.000	Accessory Electric Equipment - Common	\$0	14.91%	\$0	0	-1.00%
64	316.000	Misc. Power Plant Equipment - Common	\$10,942	16.07%	\$1,758	0	0.00%
65	316.210	Office Furniture - Common - Amortized	\$0	5.00%	\$0	0	0.00%
66	316.220	Office Equipment - Common - Amortized	\$0	6.67%	\$0	0	0.00%
67	316.230	Computers - Common - Amortized	\$2,194	20.00%	\$439	0	0.00%
68	317.000	Common ARO	\$0	0.00%	\$0	0	0.00%
69		TOTAL COMMON STEAM PRODUCTION PLANT	\$10,123,927		\$1,360,738		
70		TOTAL STEAM PRODUCTION	\$3,659,050,444		\$183,464,266		
71		NUCLEAR PRODUCTION					
72		CALLAWAY NUCLEAR PRODUCTION PLANT					
73	182.000	Callaway Post-Op	\$116,730,946	0.00%	\$0	0	0.00%
74	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
75	321.000	Structures - Callaway	\$1,002,748,512	1.71%	\$17,147,000	0	-1.00%
76	322.000	Reactor Plant Equipment - Callaway	\$1,532,990,896	2.95%	\$45,223,231	0	-3.00%
77	323.000	Turbogenerator Units - Callaway	\$550,481,292	3.03%	\$16,679,583	0	-4.00%
78	324.000	Accessory Electric Equipment - Callaway	\$305,083,866	1.57%	\$4,789,817	0	-1.00%
79	325.000	Misc. Power Plant Equipment - Callaway	\$181,259,863	3.93%	\$7,123,513	0	-2.00%
80	325.210	Office Furniture - Callaway - Amortized	\$18,779,609	5.00%	\$938,980	0	0.00%
81	325.220	Office Equipment - Callaway - Amortized	\$6,983,121	6.67%	\$465,774	0	0.00%
82	325.230	Computers - Callaway - Amortized	\$18,904,142	20.00%	\$3,780,828	0	0.00%
83	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
84		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,743,756,132		\$96,148,726		
85		TOTAL NUCLEAR PRODUCTION	\$3,743,756,132		\$96,148,726		
86		HYDRAULIC PRODUCTION					
87		OSAGE HYDRAULIC PRODUCTION PLANT					
88	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%

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89	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
90	331.000	Structures - Osage	\$14,182,686	3.79%	\$537,524	0	-2.00%
91	332.000	Reservoirs - Osage	\$86,539,217	3.14%	\$2,717,331	0	-1.00%
92	333.000	Water Wheels/Generators - Osage	\$73,338,088	2.88%	\$2,112,137	0	-7.00%
93	334.000	Accessory Electric Equipment - Osage	\$30,685,408	3.11%	\$954,316	0	-5.00%
94	335.000	Misc. Power Plant Equipment - Osage	\$3,558,757	3.65%	\$129,895	0	0.00%
95	335.210	Office Furniture - Osage - Amortized	\$223,631	5.00%	\$11,182	0	0.00%
96	335.220	Office Equipment - Osage - Amortized	\$158,706	6.67%	\$10,586	0	0.00%
97	335.230	Computers - Osage - Amortized	\$106,346	20.00%	\$21,269	0	0.00%
98	336.000	Roads, Railroads, Bridges - Osage	\$77,445	1.83%	\$1,417	0	0.00%
99		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$219,413,675		\$6,495,657		
100		KEOKUK HYDRAULIC PRODUCTION PLANT					
101	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
102	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
103	331.000	Structures - Keokuk	\$20,862,105	3.03%	\$632,122	0	-2.00%
104	332.000	Reservoirs - Keokuk	\$38,007,605	2.50%	\$950,190	0	-1.00%
105	333.000	Water Wheels/Generators - Keokuk	\$171,897,635	2.86%	\$4,916,272	0	-9.00%
106	334.000	Accessory Electric Equipment - Keokuk	\$20,910,249	2.76%	\$577,123	0	-8.00%
107	335.000	Misc. Power Plant Equipment - Keokuk	\$5,308,743	3.10%	\$164,571	0	0.00%
108	335.210	Office Furniture - Keokuk - Amortized	\$76,893	5.00%	\$3,845	0	0.00%
109	335.220	Office Equipment - Keokuk - Amortized	\$222,424	6.67%	\$14,836	0	0.00%
110	335.230	Computers - Keokuk - Amortized	\$502,870	20.00%	\$100,574	0	0.00%
111	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	1.19%	\$1,368	0	0.00%
112		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$265,137,248		\$7,360,901		
113		TAUM SAUK HYDRAULIC PRODUCTION PLANT					
114	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
115	331.000	Structures - Taum Sauk	\$25,665,249	1.43%	\$367,013	0	-6.00%
116	332.000	Reservoirs - Taum Sauk	\$12,341,121	2.39%	\$294,953	0	-3.00%
117	333.000	Water Wheels/Generators - Taum Sauk	\$115,613,393	2.05%	\$2,370,075	0	-27.00%
118	334.000	Accessory Electric Equipment - Taum Sauk	\$14,414,902	2.13%	\$307,037	0	-24.00%
119	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,367,456	2.13%	\$114,327	0	0.00%
120	335.210	Office Furniture - Taum Sauk - Amortized	\$148,183	5.00%	\$7,409	0	0.00%
121	335.220	Office Equipment - Taum Sauk - Amortized	\$604,577	6.67%	\$40,325	0	0.00%
122	335.230	Computers - Taum Sauk - Amortized	\$149,559	20.00%	\$29,912	0	0.00%
123	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	1.61%	\$6,167	0	0.00%
124		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$175,015,176		\$3,537,218		
125		TOTAL HYDRAULIC PRODUCTION	\$659,566,099		\$17,393,776		
126		OTHER PRODUCTION					
127		OTHER PRODUCTION PLANT					
128	340.000	Land/Land Rights - Other	\$8,767,399	0.00%	\$0	0	0.00%
129	341.000	Structures - Other	\$48,304,118	2.56%	\$1,236,585	0	-5.00%
130	341.000	Structures - Solar - Other	\$3,279,013	3.98%	\$130,505	0	0.00%
131	342.000	Fuel Holders - Other	\$48,731,597	2.08%	\$1,013,617	0	-5.00%

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132	344.000	Generators - Other	\$1,046,771,892	1.73%	\$18,109,154	0	-5.00%
133	344.000	Generators - Solar - Other	\$38,192,548	3.75%	\$1,432,221	0	0.00%
134	344.000	Generators - Solar (Large) - Other	\$969,714,032	3.89%	\$37,721,876	0	0.00%
135	344.000	Generators - Turbines - Other	\$7,832,286	0.83%	\$65,008	0	40.00%
136	345.000	Accessory Electric Equipment - Other	\$83,038,115	2.15%	\$1,785,319	0	-5.00%
137	345.000	Accessory Electric Equip - Solar - Other	\$7,828,061	0.86%	\$67,321	0	0.00%
138	346.000	Misc. Power Plant Equipment - Other	\$10,487,603	1.71%	\$179,338	0	0.00%
139	346.000	Misc. Power Plant Equip. - Solar - Other	\$52,422	1.91%	\$1,001	0	0.00%
140	346.210	Office Furniture - Other - Amortized	\$95,547	5.00%	\$4,777	0	0.00%
141	346.220	Office Equipment - Other - Amortized	\$481,400	6.67%	\$32,109	0	0.00%
142	346.230	Computers - Other - Amortized	\$1,459,706	20.00%	\$291,941	0	0.00%
143	347.000	Other ARO	\$0	0.00%	\$0	0	0.00%
144		TOTAL OTHER PRODUCTION PLANT	\$2,275,035,739		\$62,070,772		
145		TOTAL OTHER PRODUCTION	\$2,275,035,739		\$62,070,772		
146		HIGH PRAIRIE WIND PRODUCTION PLANT					
147	340.000	Land/Land Rights - HP	\$614,523	0.00%	\$0	0	0.00%
148	341.000	Structures & Improvements - HP	\$48,059,137	3.48%	\$1,672,458	0	0.00%
149	342.000	Fuel Holders - HP	\$0	0.00%	\$0	0	0.00%
150	344.000	Generators - HP	\$530,650,214	3.64%	\$19,315,668	0	-1.00%
151	345.000	Accessory Electric Equipment - HP	\$75,410,290	3.64%	\$2,744,935	0	-1.00%
152	346.000	Misc. Power Plant Equipment - HP	\$15,499	2.63%	\$408	0	0.00%
153	346.210	Office Furniture - HP - Amortized	\$58,927	5.00%	\$2,946	0	0.00%
154	346.220	Office Equipment - HP - Amortized	\$8,952	6.67%	\$597	0	0.00%
155	346.230	Computers - HP - Amortized	\$54,771	20.00%	\$10,954	0	0.00%
156	347.000	High Prairie ARO	\$0	0.00%	\$0	0	0.00%
157		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$654,872,313		\$23,747,966		
158		ATCHISON WIND PRODUCTION PLANT					
159	340.000	Land/Land Rights - ATCH	\$865,642	0.00%	\$0	0	0.00%
160	341.000	Structures & Improvements - ATCH	\$31,862,732	3.39%	\$1,080,147	0	0.00%
161	342.000	Fuel Holders - ATCH	\$0	0.00%	\$0	0	0.00%
162	344.000	Generators - ATCH	\$431,932,363	3.56%	\$15,376,792	0	0.00%
163	345.000	Accessory Electric Equipment - ATCH	\$52,526,283	3.52%	\$1,848,925	0	0.00%
164	346.000	Misc. Power Plant Equipment - ATCH	\$10,894	2.36%	\$257	0	0.00%
165	346.210	Office Furniture - ATCH - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
166	346.220	Office Equipment - ATCH - Amortized	\$9,001	6.67%	\$600	0	0.00%
167	346.230	Computers - ATCH - Amortized	\$8,086	20.00%	\$1,617	0	0.00%
168	347.000	Atchison ARO	\$0	0.00%	\$0	0	0.00%
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$517,276,003		\$18,311,388		
170		TOTAL PRODUCTION PLANT	\$11,509,556,730		\$401,136,894		
171		TRANSMISSION PLANT					
172	111.000	Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%
173	350.000	Land/Land Rights - TP	\$66,564,393	0.00%	\$0	0	0.00%
174	352.000	Structures & Improvements - TP	\$9,566,527	1.66%	\$158,804	0	-5.00%
175	353.000	Station Equipment - TP	\$754,650,548	2.03%	\$15,319,406	0	-10.00%
176	354.000	Towers and Fixtures - TP	\$104,554,457	3.00%	\$3,136,634	0	-55.00%
177	355.000	Poles and Fixtures - TP	\$801,739,031	3.65%	\$29,263,475	0	-105.00%
178	356.000	Overhead Conductors & Devices - TP	\$650,693,337	1.82%	\$11,842,619	0	-40.00%
179	359.000	Roads and Trails - TP	\$71,788	1.33%	\$955	0	0.00%
180		TOTAL TRANSMISSION PLANT	\$2,387,840,081		\$59,721,893		

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181		DISTRIBUTION PLANT					
182	360.000	Land/Land Rights - DP	\$40,789,309	0.00%	\$0	0	0.00%
183	361.000	Structures & Improvements - DP	\$17,949,046	1.73%	\$310,518	0	-5.00%
184	362.000	Station Equipment - DP	\$1,717,438,958	1.85%	\$31,772,621	0	-10.00%
185	364.000	Poles, Towers, & Fixtures - DP	\$1,701,553,609	4.33%	\$73,677,271	0	-155.00%
186	365.000	Overhead Conductors & Devices - DP	\$2,425,821,166	2.33%	\$56,521,633	0	-50.00%
187	366.000	Underground Conduit - DP	\$796,375,574	2.29%	\$18,237,001	0	-60.00%
188	367.000	Underground Conductors & Devices - DP	\$1,091,650,469	2.62%	\$28,601,242	0	-45.00%
189	368.000	Line Transformers - DP	\$627,683,838	1.96%	\$12,302,603	0	0.00%
190	369.010	Services - Overhead - DP	\$263,559,548	3.63%	\$9,567,212	0	-175.00%
191	369.020	Services - Underground - DP	\$208,147,540	2.71%	\$5,640,798	0	-100.00%
192	370.000	Meters - DP	\$44,516,051	25.78%	\$11,476,238	0	-1.00%
193	370.100	AMI Meters - DP	\$275,251,645	5.58%	\$15,359,042	0	-1.00%
194	371.000	Meter Installations - DP	\$164,613	1.23%	\$2,025	0	0.00%
195	373.000	Street Lighting and Signal Systems - DP	\$259,454,733	2.47%	\$6,408,532	0	-30.00%
196		TOTAL DISTRIBUTION PLANT	\$9,470,356,099		\$269,876,736		
197		INCENTIVE COMPENSATION CAPITALIZATION					
198		Incentive Compensation Capitalization Adj.	-\$72,761,594	3.10%	-\$2,255,609	0	0.00%
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$72,761,594		-\$2,255,609		
200		GENERAL PLANT					
201	389.000	Land/Land Rights - GP	\$15,007,685	0.00%	\$0	0	0.00%
202	390.000	Misc. Structures & Improvements - GP	\$2,522,607	4.07%	\$102,670	0	-10.00%
203	390.000	Lrg Structures & Improvements - GP	\$546,839,164	2.88%	\$15,748,968	0	-15.00%
204	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
205	391.000	Office Furniture & Equipment - GP	\$80,662,961	5.42%	\$4,371,932	0	0.00%
206	391.200	Personal Computers - GP	\$118,554,899	20.19%	\$23,936,234	0	0.00%
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,722,867	8.06%	\$300,063	0	0.00%
208	392.000	Transportation Equipment - GP	\$195,965,642	5.06%	\$9,915,861	0	15.00%
209	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
210	393.000	Stores Equipment - GP	\$7,312,085	5.08%	\$371,454	0	0.00%
211	394.000	Laboratory Equipment - GP	\$43,966,383	5.18%	\$2,277,459	0	0.00%
212	394.500	Laboratory Equipment - Training - GP	\$2,132,612	0.00%	\$0	0	0.00%
213	395.000	Tools, Shop, & Garage Equipment- GP	\$8,113,840	4.99%	\$404,881	0	0.00%
214	396.000	Power Operated Equipment - GP	\$24,702,799	6.87%	\$1,697,082	0	15.00%
215	397.000	Communication Equipment - GP	\$261,392,665	6.79%	\$17,748,562	0	0.00%
216	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
217	398.000	Miscellaneous Equipment - GP	\$23,998,724	5.02%	\$1,204,736	0	0.00%
218	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
219		TOTAL GENERAL PLANT	\$1,335,967,005		\$78,079,902		
220		Total Depreciation	\$25,683,341,631		\$806,559,816		

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

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1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$40,473,877	R-2	\$3,026,900	\$43,500,777	100.0000%	\$0	\$43,500,777
3	182.000	Callaway Life Extension	\$676,604	R-3	\$77,904	\$754,508	100.0000%	\$0	\$754,508
4	303.000	Miscellaneous Intangibles - Balance	\$503,640,742	R-4	-\$20,395,771	\$483,244,971	100.0000%	\$0	\$483,244,971
5	303.000	Miscellaneous Intangibles - Additions	\$0	R-5	\$4,583,271	\$4,583,271	100.0000%	\$0	\$4,583,271
6		TOTAL INTANGIBLE PLANT	\$544,791,223		-\$12,707,696	\$532,083,527		\$0	\$532,083,527
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		SIOUX STEAM PRODUCTION PLANT							
10	182.000	Sioux Post-Op	\$28,101,494	R-10	\$1,902,570	\$30,004,064	100.0000%	\$0	\$30,004,064
11	310.000	Land/Land Rights - Sioux	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	311.000	Structures - Sioux	\$38,631,123	R-12	-\$970,003	\$37,661,120	100.0000%	\$0	\$37,661,120
13	312.000	Boiler Plant Equipment - Sioux	\$611,231,787	R-13	\$37,182,563	\$648,414,350	100.0000%	\$0	\$648,414,350
14	314.000	Turbogenerator Units - Sioux	\$101,549,054	R-14	\$7,826,262	\$109,375,316	100.0000%	\$0	\$109,375,316
15	315.000	Accessory Electric Equipment - Sioux	\$74,362,957	R-15	\$3,734,193	\$78,097,150	100.0000%	\$0	\$78,097,150
16	316.000	Misc. Power Plant Equipment - Sioux	\$8,291,822	R-16	\$509,126	\$8,800,948	100.0000%	\$0	\$8,800,948
17	316.210	Office Furniture - Sioux - Amortized	\$592,604	R-17	-\$149,549	\$443,055	100.0000%	\$0	\$443,055
18	316.220	Office Equipment - Sioux - Amortized	\$400,001	R-18	\$24,847	\$424,848	100.0000%	\$0	\$424,848
19	316.230	Computers - Sioux - Amortized	\$1,057,719	R-19	\$221,736	\$1,279,455	100.0000%	\$0	\$1,279,455
20	317.000	Sioux ARO	\$36,293,180	R-20	-\$36,293,180	\$0	100.0000%	\$0	\$0
21		TOTAL SIOUX STEAM PRODUCTION PLANT	\$900,511,741		\$13,988,565	\$914,500,306		\$0	\$914,500,306
22		VENICE STEAM PRODUCTION PLANT							
23	310.000	Land/Land Rights - Venice	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures - Venice	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment - Venice	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	314.000	Turbogenerator Units - Venice	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	315.000	Accessory Electric Equipment - Venice	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	316.000	Misc. Power Plant Equipment - Venice	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	317.000	Venice ARO	\$219,782	R-29	-\$219,782	\$0	100.0000%	\$0	\$0
30		TOTAL VENICE STEAM PRODUCTION PLANT	\$219,782		-\$219,782	\$0		\$0	\$0
31		LABADIE STEAM PRODUCTION UNIT							
32	310.000	Land/Land Rights - Labadie	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33	311.000	Structures - Labadie	\$50,280,583	R-33	\$3,755,543	\$54,036,126	100.0000%	\$0	\$54,036,126
34	312.000	Boiler Plant Equipment - Labadie	\$408,511,135	R-34	\$38,889,861	\$447,400,996	100.0000%	\$0	\$447,400,996
35	314.000	Turbogenerator Units - Labadie	\$137,381,455	R-35	\$17,845,092	\$155,226,547	100.0000%	\$0	\$155,226,547
36	315.000	Accessory Electric Equipment - Labadie	\$53,007,086	R-36	\$4,221,146	\$57,228,232	100.0000%	\$0	\$57,228,232
37	316.000	Misc. Power Plant Equipment - Labadie	\$8,464,025	R-37	\$3,659,919	\$12,123,944	100.0000%	\$0	\$12,123,944
38	316.210	Office Furniture - Labadie - Amortized	\$372,655	R-38	\$39,364	\$412,019	100.0000%	\$0	\$412,019
39	316.220	Office Equipment - Labadie - Amortized	\$578,950	R-39	\$33,181	\$612,131	100.0000%	\$0	\$612,131
40	316.230	Computers - Labadie - Amortized	\$1,162,194	R-40	\$196,704	\$1,358,898	100.0000%	\$0	\$1,358,898
41	317.000	Labadie ARO	\$3,922,402	R-41	-\$3,922,402	\$0	100.0000%	\$0	\$0
42		TOTAL LABADIE STEAM PRODUCTION UNIT	\$663,680,485		\$64,718,408	\$728,398,893		\$0	\$728,398,893
43		COAL CARS							
44	312.030	Coal Cars - 312.03	\$55,109,921	R-44	\$78,032	\$55,187,953	100.0000%	\$0	\$55,187,953
45	312.030	Coal Cars - Leased	\$15,875,400	R-45	-\$15,875,400	\$0	100.0000%	\$0	\$0
46		TOTAL COAL CARS	\$70,985,321		-\$15,797,368	\$55,187,953		\$0	\$55,187,953
47		RUSH ISLAND STEAM PRODUCTION PLANT							
48	310.000	Land/Land Rights - Rush	\$0	R-48	\$0	\$0	100.0000%	\$0	\$0
49	311.000	Structures - Rush	\$45,665,712	R-49	-\$45,665,712	\$0	100.0000%	\$0	\$0
50	312.000	Boiler Plant Equipment - Rush	\$245,893,772	R-50	-\$245,893,772	\$0	100.0000%	\$0	\$0
51	314.000	Turbogenerator Units - Rush	\$89,748,457	R-51	-\$89,748,457	\$0	100.0000%	\$0	\$0
52	315.000	Accessory Electric Equipment - Rush	\$27,571,228	R-52	-\$27,571,228	\$0	100.0000%	\$0	\$0
53	316.000	Misc. Power Plant Equipment - Rush	\$5,806,236	R-53	-\$5,806,236	\$0	100.0000%	\$0	\$0
54	316.210	Office Furniture - Rush Island - Amortized	\$227,975	R-54	-\$227,975	\$0	100.0000%	\$0	\$0

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55	316.220	Office Equipment - Rush Island - Amortized	\$381,417	R-55	-\$381,417	\$0	100.0000%	\$0	\$0
56	316.230	Computers - Rush Island - Amortized	\$251,773	R-56	-\$251,773	\$0	100.0000%	\$0	\$0
57	317.000	Rush Island ARO	\$437,445	R-57	-\$437,445	\$0	100.0000%	\$0	\$0
58		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$415,984,015		-\$415,984,015	\$0		\$0	\$0
59		COMMON STEAM PRODUCTION PLANT							
60	311.000	Structures - Common	-\$5,011,843	R-60	\$5,011,843	\$0	100.0000%	\$0	\$0
61	312.000	Boiler Plant Equipment - Common	-\$22,213,620	R-61	\$22,213,620	\$0	100.0000%	\$0	\$0
62	314.000	Turbogenerator Units - Common	-\$458,183	R-62	\$458,183	\$0	100.0000%	\$0	\$0
63	315.000	Accessory Electric Equipment - Common	-\$3,507,271	R-63	\$3,507,271	\$0	100.0000%	\$0	\$0
64	316.000	Misc. Power Plant Equipment - Common	-\$942,039	R-64	\$942,039	\$0	100.0000%	\$0	\$0
65	316.210	Office Furniture - Common - Amortized	-\$208,447	R-65	\$208,447	\$0	100.0000%	\$0	\$0
66	316.220	Office Equipment - Common - Amortized	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	316.230	Computers - Common - Amortized	\$17,572	R-67	\$459	\$18,031	100.0000%	\$0	\$18,031
68	317.000	Common ARO	\$22,492,684	R-68	-\$22,492,684	\$0	100.0000%	\$0	\$0
69		TOTAL COMMON STEAM PRODUCTION PLANT	-\$9,831,147		\$9,849,178	\$18,031		\$0	\$18,031
70		TOTAL STEAM PRODUCTION	\$2,041,550,197		-\$343,445,014	\$1,698,105,183		\$0	\$1,698,105,183
71		NUCLEAR PRODUCTION							
72		CALLAWAY NUCLEAR PRODUCTION PLANT							
73	182.000	Callaway Post-Op	\$114,579,949	R-73	\$2,150,997	\$116,730,946	100.0000%	\$0	\$116,730,946
74	320.000	Land/Land Rights - Callaway	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	321.000	Structures - Callaway	\$672,126,218	R-75	\$10,303,241	\$682,429,459	100.0000%	\$0	\$682,429,459
76	322.000	Reactor Plant Equipment - Callaway	\$705,975,579	R-76	\$27,894,662	\$733,870,241	100.0000%	\$0	\$733,870,241
77	323.000	Turbogenerator Units - Callaway	\$286,089,148	R-77	\$10,115,094	\$296,204,242	100.0000%	\$0	\$296,204,242
78	324.000	Accessory Electric Equipment - Callaway	\$160,164,218	R-78	\$3,592,363	\$163,756,581	100.0000%	\$0	\$163,756,581
79	325.000	Misc. Power Plant Equipment - Callaway	\$68,552,298	R-79	\$7,232,269	\$75,784,567	100.0000%	\$0	\$75,784,567
80	325.210	Office Furniture - Callaway - Amortized	\$6,463,515	R-80	\$704,235	\$7,167,750	100.0000%	\$0	\$7,167,750
81	325.220	Office Equipment - Callaway - Amortized	\$2,815,953	R-81	\$349,331	\$3,165,284	100.0000%	\$0	\$3,165,284
82	325.230	Computers - Callaway - Amortized	\$12,838,692	R-82	\$2,835,621	\$15,674,313	100.0000%	\$0	\$15,674,313
83	326.000	Callaway ARO	\$2,530,961	R-83	-\$2,530,961	\$0	100.0000%	\$0	\$0
84		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,032,136,531		\$62,646,852	\$2,094,783,383		\$0	\$2,094,783,383
85		TOTAL NUCLEAR PRODUCTION	\$2,032,136,531		\$62,646,852	\$2,094,783,383		\$0	\$2,094,783,383
86		HYDRAULIC PRODUCTION							
87		OSAGE HYDRAULIC PRODUCTION PLANT							
88	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,855,641	R-88	\$79,074	\$6,934,715	100.0000%	\$0	\$6,934,715
89	330.000	Land/Land Rights - Osage	\$0	R-89	\$0	\$0	100.0000%	\$0	\$0
90	331.000	Structures - Osage	\$2,365,249	R-90	\$371,232	\$2,736,481	100.0000%	\$0	\$2,736,481
91	332.000	Reservoirs - Osage	\$24,814,935	R-91	\$1,908,190	\$26,723,125	100.0000%	\$0	\$26,723,125
92	333.000	Water Wheels/Generators - Osage	\$28,612,636	R-92	\$1,502,837	\$30,115,473	100.0000%	\$0	\$30,115,473
93	334.000	Accessory Electric Equipment - Osage	\$11,274,622	R-93	\$683,518	\$11,958,140	100.0000%	\$0	\$11,958,140
94	335.000	Misc. Power Plant Equipment - Osage	\$321,170	R-94	\$113,969	\$435,139	100.0000%	\$0	\$435,139
95	335.210	Office Furniture - Osage - Amortized	\$95,436	R-95	\$8,387	\$103,823	100.0000%	\$0	\$103,823
96	335.220	Office Equipment - Osage - Amortized	\$86,900	R-96	\$7,940	\$94,840	100.0000%	\$0	\$94,840
97	335.230	Computers - Osage - Amortized	\$181,268	R-97	\$15,952	\$197,220	100.0000%	\$0	\$197,220
98	336.000	Roads, Railroads, Bridges - Osage	\$120,885	R-98	\$0	\$120,885	100.0000%	\$0	\$120,885
99		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$74,728,742		\$4,691,099	\$79,419,841		\$0	\$79,419,841
100		KEOKUK HYDRAULIC PRODUCTION PLANT							
101	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$4,806,683	R-101	\$54,252	\$4,860,935	100.0000%	\$0	\$4,860,935
102	330.000	Land/Land Rights - Keokuk	\$0	R-102	\$0	\$0	100.0000%	\$0	\$0
103	331.000	Structures - Keokuk	\$2,407,680	R-103	\$424,022	\$2,831,702	100.0000%	\$0	\$2,831,702
104	332.000	Reservoirs - Keokuk	\$8,925,417	R-104	\$641,378	\$9,566,795	100.0000%	\$0	\$9,566,795

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105	333.000	Water Wheels/Generators - Keokuk	\$41,033,661	R-105	\$3,507,227	\$44,540,888	100.0000%	\$0	\$44,540,888
106	334.000	Accessory Electric Equipment - Keokuk	\$6,218,522	R-106	\$396,772	\$6,615,294	100.0000%	\$0	\$6,615,294
107	335.000	Misc. Power Plant Equipment - Keokuk	\$1,237,888	R-107	\$118,253	\$1,356,141	100.0000%	\$0	\$1,356,141
108	335.210	Office Furniture - Keokuk - Amortized	\$67,150	R-108	\$2,884	\$70,034	100.0000%	\$0	\$70,034
109	335.220	Office Equipment - Keokuk - Amortized	\$84,273	R-109	\$11,127	\$95,400	100.0000%	\$0	\$95,400
110	335.230	Computers - Keokuk - Amortized	\$79,995	R-110	\$75,431	\$155,426	100.0000%	\$0	\$155,426
111	336.000	Roads, Railroads, Bridges - Keokuk	\$82,562	R-111	\$983	\$83,545	100.0000%	\$0	\$83,545
112		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$64,943,831		\$5,232,329	\$70,176,160		\$0	\$70,176,160
113		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
114	330.000	Land/Land Rights - Taum Sauk	\$0	R-114	\$0	\$0	100.0000%	\$0	\$0
115	331.000	Structures - Taum Sauk	\$5,775,760	R-115	\$265,635	\$6,041,395	100.0000%	\$0	\$6,041,395
116	332.000	Reservoirs - Taum Sauk	-\$5,103,780	R-116	\$5,103,780	\$0	100.0000%	\$0	\$0
117	333.000	Water Wheels/Generators - Taum Sauk	\$18,172,623	R-117	-\$3,179,475	\$14,993,148	100.0000%	\$0	\$14,993,148
118	334.000	Accessory Electric Equipment - Taum Sauk	\$3,021,993	R-118	\$183,790	\$3,205,783	100.0000%	\$0	\$3,205,783
119	335.000	Misc. Power Plant Equipment - Taum Sauk	\$434,451	R-119	\$82,525	\$516,976	100.0000%	\$0	\$516,976
120	335.210	Office Furniture - Taum Sauk - Amortized	\$68,207	R-120	\$5,557	\$73,764	100.0000%	\$0	\$73,764
121	335.220	Office Equipment - Taum Sauk - Amortized	\$569,704	R-121	\$30,244	\$599,948	100.0000%	\$0	\$599,948
122	335.230	Computers - Taum Sauk - Amortized	\$298,538	R-122	\$22,434	\$320,972	100.0000%	\$0	\$320,972
123	336.000	Roads, Railroads, Bridges - Taum Sauk	\$114,994	R-123	\$3,591	\$118,585	100.0000%	\$0	\$118,585
124		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$23,352,490		\$2,518,081	\$25,870,571		\$0	\$25,870,571
125		TOTAL HYDRAULIC PRODUCTION	\$163,025,063		\$12,441,509	\$175,466,572		\$0	\$175,466,572
126		OTHER PRODUCTION							
127		OTHER PRODUCTION PLANT							
128	340.000	Land/Land Rights - Other	\$0	R-128	\$0	\$0	100.0000%	\$0	\$0
129	341.000	Structures - Other	\$21,910,621	R-129	\$880,343	\$22,790,964	100.0000%	\$0	\$22,790,964
130	341.000	Structures - Solar - Other	\$849,285	R-130	\$99,108	\$948,393	100.0000%	\$0	\$948,393
131	342.000	Fuel Holders - Other	\$20,837,023	R-131	\$745,594	\$21,582,617	100.0000%	\$0	\$21,582,617
132	344.000	Generators - Other	\$613,183,133	R-132	\$12,706,336	\$625,889,469	100.0000%	\$0	\$625,889,469
133	344.000	Generators - Solar - Other	\$8,430,062	R-133	\$1,469,459	\$9,899,521	100.0000%	\$0	\$9,899,521
134	344.000	Generators - Solar (Large) - Other	\$0	R-134	\$1,571,745	\$1,571,745	100.0000%	\$0	\$1,571,745
135	344.000	Generators - Turbines - Other	\$5,566,454	R-135	\$48,756	\$5,615,210	100.0000%	\$0	\$5,615,210
136	345.000	Accessory Electric Equipment - Other	\$43,828,599	R-136	\$1,046,280	\$44,874,879	100.0000%	\$0	\$44,874,879
137	345.000	Accessory Electric Equip - Solar - Other	\$1,470,255	R-137	\$236,603	\$1,706,858	100.0000%	\$0	\$1,706,858
138	346.000	Misc. Power Plant Equipment - Other	\$6,389,289	R-138	\$132,144	\$6,521,433	100.0000%	\$0	\$6,521,433
139	346.000	Misc. Power Plant Equip. - Solar - Other	\$18,507	R-139	\$1,946	\$20,453	100.0000%	\$0	\$20,453
140	346.210	Office Furniture - Other - Amortized	\$45,962	R-140	\$3,583	\$49,545	100.0000%	\$0	\$49,545
141	346.220	Office Equipment - Other - Amortized	\$323,364	R-141	\$24,082	\$347,446	100.0000%	\$0	\$347,446
142	346.230	Computers - Other - Amortized	\$1,087,204	R-142	\$218,956	\$1,306,160	100.0000%	\$0	\$1,306,160
143	347.000	Other ARO	\$75,771	R-143	-\$75,771	\$0	100.0000%	\$0	\$0
144		TOTAL OTHER PRODUCTION PLANT	\$724,015,529		\$19,109,164	\$743,124,693		\$0	\$743,124,693
145		TOTAL OTHER PRODUCTION	\$724,015,529		\$19,109,164	\$743,124,693		\$0	\$743,124,693
146		HIGH PRAIRIE WIND PRODUCTION PLANT							
147	340.000	Land/Land Rights - HP	\$0	R-147	\$0	\$0	100.0000%	\$0	\$0
148	341.000	Structures & Improvements - HP	\$4,753,893	R-148	\$1,254,344	\$6,008,237	100.0000%	\$0	\$6,008,237
149	342.000	Fuel Holders - HP	\$0	R-149	\$0	\$0	100.0000%	\$0	\$0
150	344.000	Generators - HP	\$63,096,244	R-150	\$13,546,569	\$76,642,813	100.0000%	\$0	\$76,642,813
151	345.000	Accessory Electric Equipment - HP	\$9,005,679	R-151	\$2,061,981	\$11,067,660	100.0000%	\$0	\$11,067,660
152	346.000	Misc. Power Plant Equipment - HP	\$1,831	R-152	\$306	\$2,137	100.0000%	\$0	\$2,137
153	346.210	Office Furniture - HP - Amortized	\$8,126	R-153	\$2,210	\$10,336	100.0000%	\$0	\$10,336
154	346.220	Office Equipment - HP - Amortized	\$4,386	R-154	\$448	\$4,834	100.0000%	\$0	\$4,834
155	346.230	Computers - HP - Amortized	\$7,978	R-155	\$8,216	\$16,194	100.0000%	\$0	\$16,194
156	347.000	High Prairie ARO	\$3,793,557	R-156	-\$3,793,557	\$0	100.0000%	\$0	\$0
157		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$80,671,694		\$13,080,517	\$93,752,211		\$0	\$93,752,211
158		ATCHISON WIND PRODUCTION PLANT							

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159	340.000	Land/Land Rights - ATCH	\$0	R-159	\$0	\$0	100.0000%	\$0	\$0
160	341.000	Structures & Improvements - ATCH	\$3,283,289	R-160	\$805,331	\$4,088,620	100.0000%	\$0	\$4,088,620
161	342.000	Fuel Holders - ATCH	\$0	R-161	\$0	\$0	100.0000%	\$0	\$0
162	344.000	Generators - ATCH	\$45,882,417	R-162	\$11,596,375	\$57,478,792	100.0000%	\$0	\$57,478,792
163	345.000	Accessory Electric Equipment - ATCH	\$6,138,904	R-163	\$1,394,573	\$7,533,477	100.0000%	\$0	\$7,533,477
164	346.000	Misc. Power Plant Equipment - ATCH	\$2,907	R-164	\$193	\$3,100	100.0000%	\$0	\$3,100
165	346.210	Office Furniture - ATCH - Amortized	\$5,973	R-165	\$2,288	\$8,261	100.0000%	\$0	\$8,261
166	346.220	Office Equipment - ATCH - Amortized	\$1,641	R-166	\$450	\$2,091	100.0000%	\$0	\$2,091
167	346.230	Computers - ATCH - Amortized	\$3,526	R-167	\$1,213	\$4,739	100.0000%	\$0	\$4,739
168	347.000	Atchison ARO	\$1,850,798	R-168	-\$1,850,798	\$0	100.0000%	\$0	\$0
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$57,169,455		\$11,949,625	\$69,119,080		\$0	\$69,119,080
170		TOTAL PRODUCTION PLANT	\$5,098,568,469		-\$224,217,347	\$4,874,351,122		\$0	\$4,874,351,122
171		TRANSMISSION PLANT							
172	111.000	Accum. Amortization of Electric Plant - TP	\$12,249,131	R-172	\$333,468	\$12,582,599	100.0000%	\$0	\$12,582,599
173	350.000	Land/Land Rights - TP	\$0	R-173	\$0	\$0	100.0000%	\$0	\$0
174	352.000	Structures & Improvements - TP	\$3,014,760	R-174	\$114,081	\$3,128,841	100.0000%	\$0	\$3,128,841
175	353.000	Station Equipment - TP	\$149,700,327	R-175	\$10,274,979	\$159,975,306	100.0000%	\$0	\$159,975,306
176	354.000	Towers and Fixtures - TP	\$56,296,368	R-176	\$2,179,961	\$58,476,329	100.0000%	\$0	\$58,476,329
177	355.000	Poles and Fixtures - TP	\$213,889,355	R-177	\$20,384,215	\$234,273,570	100.0000%	\$0	\$234,273,570
178	356.000	Overhead Conductors & Devices - TP	\$119,863,925	R-178	\$7,554,641	\$127,418,566	100.0000%	\$0	\$127,418,566
179	359.000	Roads and Trails - TP	\$95,067	R-179	\$0	\$95,067	100.0000%	\$0	\$95,067
180		TOTAL TRANSMISSION PLANT	\$555,108,933		\$40,841,345	\$595,950,278		\$0	\$595,950,278
181		DISTRIBUTION PLANT							
182	360.000	Land/Land Rights - DP	\$0	R-182	\$0	\$0	100.0000%	\$0	\$0
183	361.000	Structures & Improvements - DP	\$7,552,458	R-183	\$234,235	\$7,786,693	100.0000%	\$0	\$7,786,693
184	362.000	Station Equipment - DP	\$344,632,453	R-184	\$22,117,667	\$366,750,120	100.0000%	\$0	\$366,750,120
185	364.000	Poles, Towers, & Fixtures - DP	\$1,209,770,831	R-185	\$48,239,045	\$1,258,009,876	100.0000%	\$0	\$1,258,009,876
186	365.000	Overhead Conductors & Devices - DP	\$559,592,569	R-186	\$36,853,848	\$596,446,417	100.0000%	\$0	\$596,446,417
187	366.000	Underground Conduit - DP	\$155,261,823	R-187	\$12,662,372	\$167,924,195	100.0000%	\$0	\$167,924,195
188	367.000	Underground Conductors & Devices - DP	\$322,637,394	R-188	\$21,123,437	\$343,760,831	100.0000%	\$0	\$343,760,831
189	368.000	Line Transformers - DP	\$224,818,475	R-189	\$9,321,105	\$234,139,580	100.0000%	\$0	\$234,139,580
190	369.010	Services - Overhead - DP	\$299,650,732	R-190	\$6,483,565	\$306,134,297	100.0000%	\$0	\$306,134,297
191	369.020	Services - Underground - DP	\$157,287,322	R-191	\$3,793,489	\$161,080,811	100.0000%	\$0	\$161,080,811
192	370.000	Meters - DP	\$13,040,249	R-192	\$7,946,115	\$20,986,364	100.0000%	\$0	\$20,986,364
193	370.100	AMI Meters - DP	\$24,801,122	R-193	\$10,658,440	\$35,459,562	100.0000%	\$0	\$35,459,562
194	371.000	Meter Installations - DP	\$173,537	R-194	\$1,519	\$175,056	100.0000%	\$0	\$175,056
195	373.000	Street Lighting and Signal Systems - DP	\$89,300,583	R-195	\$4,806,399	\$94,106,982	100.0000%	\$0	\$94,106,982
196		TOTAL DISTRIBUTION PLANT	\$3,408,519,548		\$184,241,236	\$3,592,760,784		\$0	\$3,592,760,784
197		INCENTIVE COMPENSATION CAPITALIZATION							
198		Incentive Compensation Capitalization Adj.	\$0	R-198	-\$18,783,038	-\$18,783,038	100.0000%	\$0	-\$18,783,038
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$18,783,038	-\$18,783,038		\$0	-\$18,783,038
200		GENERAL PLANT							
201	389.000	Land/Land Rights - GP	\$890,269	R-201	-\$826,586	\$63,683	100.0000%	\$0	\$63,683
202	390.000	Misc. Structures & Improvements - GP	\$2,893,715	R-202	\$77,003	\$2,970,718	100.0000%	\$0	\$2,970,718
203	390.000	Lrg Structures & Improvements - GP	\$59,704,468	R-203	\$3,791,025	\$63,495,493	100.0000%	\$0	\$63,495,493
204	390.500	Structures & Improvements - Training - GP	\$934,005	R-204	\$0	\$934,005	100.0000%	\$0	\$934,005
205	391.000	Office Furniture & Equipment - GP	\$28,056,906	R-205	\$2,143,000	\$30,199,906	100.0000%	\$0	\$30,199,906
206	391.200	Personal Computers - GP	\$47,577,758	R-206	\$15,433,378	\$63,011,136	100.0000%	\$0	\$63,011,136
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$2,297,549	R-207	\$152,768	\$2,450,317	100.0000%	\$0	\$2,450,317
208	392.000	Transportation Equipment - GP	\$82,658,880	R-208	\$8,266,290	\$90,925,170	100.0000%	\$0	\$90,925,170
209	392.500	Transportation Equipment - Training - GP	\$125,741	R-209	\$0	\$125,741	100.0000%	\$0	\$125,741
210	393.000	Stores Equipment - GP	\$2,691,237	R-210	\$263,302	\$2,954,539	100.0000%	\$0	\$2,954,539
211	394.000	Laboratory Equipment - GP	\$15,988,457	R-211	\$1,423,741	\$17,412,198	100.0000%	\$0	\$17,412,198
212	394.500	Laboratory Equipment - Training - GP	\$2,117,375	R-212	\$0	\$2,117,375	100.0000%	\$0	\$2,117,375
213	395.000	Tools, Shop, & Garage Equipment- GP	\$4,251,822	R-213	\$300,209	\$4,552,031	100.0000%	\$0	\$4,552,031
214	396.000	Power Operated Equipment - GP	\$4,134,873	R-214	\$1,194,998	\$5,329,871	100.0000%	\$0	\$5,329,871
215	397.000	Communication Equipment - GP	\$69,334,225	R-215	\$12,097,314	\$81,431,539	100.0000%	\$0	\$81,431,539
216	397.500	Communication Equipment - Training - GP	\$12,326	R-216	\$0	\$12,326	100.0000%	\$0	\$12,326
217	398.000	Miscellaneous Equipment - GP	\$1,273,475	R-217	\$542,658	\$1,816,133	100.0000%	\$0	\$1,816,133
218	399.000	General Plant ARO	\$1,036,783	R-218	-\$1,036,783	\$0	100.0000%	\$0	\$0

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219		TOTAL GENERAL PLANT	\$325,979,864		\$43,822,317	\$369,802,181		\$0	\$369,802,181
220		TOTAL DEPRECIATION RESERVE	<u>\$9,932,968,037</u>		<u>\$13,196,817</u>	<u>\$9,946,164,854</u>		<u>\$0</u>	<u>\$9,946,164,854</u>

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Franchises and Consents	302.000		\$3,026,900		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,026,900		\$0	
R-3	Callaway Life Extension	182.000		\$77,904		0
	1. To include estimated reserve through true-up. (Burton)		\$77,904		\$0	
R-4	Miscellaneous Intangibles - Balance	303.000		-\$20,395,771		\$0
	1. To allocate estimated reserve to gas operations. (Burton)		-\$20,381,766		\$0	
	2. To remove costs associated with incentives for customer surveys. (Hardin)		-\$46		\$0	
	3. To remove reserve associated with paperless bill credit. (Ferguson)		-\$13,959		\$0	
R-5	Miscellaneous Intangibles - Additions	303.000		\$4,583,271		\$0
	1. To include estimated reserve for plant additions through true-up. (Burton)		\$5,364,137		\$0	
	2. To allocate estimated reserve to gas operations. (Burton)		-\$780,866		\$0	
R-10	Sioux Post-Op	182.000		\$1,902,570		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,902,570		\$0	
R-12	Structures - Sioux	311.000		-\$970,003		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,911,234		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$4,881,237		\$0	
R-13	Boiler Plant Equipment - Sioux	312.000		\$37,182,563		\$0
	1. To include estimated reserve through true-up. (Burton)		\$58,510,949		\$0	

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	2. To include estimated reserve for plant additions through true-up. (Burton)		\$223,123		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$21,551,509		\$0	
R-14	Turbogenerator Units - Sioux	314.000		\$7,826,262		\$0
	1. To include estimated reserve through true-up. (Burton)		\$8,284,445		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$458,183		\$0	
R-15	Accessory Electric Equipment - Sioux	315.000		\$3,734,193		\$0
	1. To include estimated reserve through true-up. (Burton)		\$7,241,464		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$3,507,271		\$0	
R-16	Misc. Power Plant Equipment - Sioux	316.000		\$509,126		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,195,706		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$253,168		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$939,748		\$0	
R-17	Office Furniture - Sioux - Amortized	316.210		-\$149,549		\$0
	1. To include estimated reserve through true-up. (Burton)		\$61,369		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$210,918		\$0	
R-18	Office Equipment - Sioux - Amortized	316.220		\$24,847		\$0
	1. To include estimated reserve through true-up. (Burton)		\$24,847		\$0	
R-19	Computers - Sioux - Amortized	316.230		\$221,736		\$0
	1. To include estimated reserve through true-up. (Burton)		\$221,736		\$0	
R-20	Sioux ARO	317.000		-\$36,293,180		\$0

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	1. To remove ARO & Lease Assets. (Burton)		-\$36,293,180		\$0	
R-29	Venice ARO	317.000		-\$219,782		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$219,782		\$0	
R-33	Structures - Labadie	311.000		\$3,755,543		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,755,543		\$0	
R-34	Boiler Plant Equipment - Labadie	312.000		\$38,889,861		\$0
	1. To include estimated reserve through true-up. (Burton)		\$33,649,867		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,319,225		\$0	
	3. To include reserve on assets from Rush Island. (Burton)		\$3,920,769		\$0	
R-35	Turbogenerator Units - Labadie	314.000		\$17,845,092		\$0
	1. To include estimated reserve through true-up. (Burton)		\$6,415,804		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$477,946		\$0	
	3. To include reserve on assets from Rush Island. (Burton)		\$10,951,342		\$0	
R-36	Accessory Electric Equipment - Labadie	315.000		\$4,221,146		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,647,016		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$75,149		\$0	
	3. To include reserve on assets from Rush Island. (Burton)		\$1,498,981		\$0	
R-37	Misc. Power Plant Equipment - Labadie	316.000		\$3,659,919		\$0

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	1. To include estimated reserve through true-up. (Burton)		\$932,059		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,302,012		\$0	
	3. To include reserve on assets from Rush Island. (Burton)		\$1,425,848		\$0	
R-38	Office Furniture - Labadie - Amortized	316.210		\$39,364		\$0
	1. To include estimated reserve through true-up. (Burton)		\$39,364		\$0	
R-39	Office Equipment - Labadie - Amortized	316.220		\$33,181		\$0
	1. To include estimated reserve through true-up. (Burton)		\$33,181		\$0	
R-40	Computers - Labadie - Amortized	316.230		\$196,704		\$0
	1. To include estimated reserve through true-up. (Burton)		\$196,704		\$0	
R-41	Labadie ARO	317.000		-\$3,922,402		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$3,922,402		\$0	
R-44	Coal Cars - 312.03	312.030		\$78,032		\$0
	1. To include estimated reserve through true-up. (Burton)		\$78,032		\$0	
R-45	Coal Cars - Leased	312.030		-\$15,875,400		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$15,875,400		\$0	
R-49	Structures - Rush	311.000		-\$45,665,712		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,993,343		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$48,659,055		\$0	
R-50	Boiler Plant Equipment - Rush	312.000		-\$245,893,772		\$0

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	1. To include estimated reserve through true-up. (Burton)		\$16,954,637		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$12,503		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$262,860,912		\$0	
R-51	Turbogenerator Units - Rush	314.000		-\$89,748,457		\$0
	1. To include estimated reserve through true-up. (Burton)		\$4,562,103		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$94,310,560		\$0	
R-52	Accessory Electric Equipment - Rush	315.000		-\$27,571,228		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,643,098		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$29,214,326		\$0	
R-53	Misc. Power Plant Equipment - Rush	316.000		-\$5,806,236		\$0
	1. To include estimated reserve through true-up. (Burton)		\$900,515		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,638		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$6,708,389		\$0	
R-54	Office Furniture - Rush Island - Amortized	316.210		-\$227,975		\$0
	1. To include estimated reserve through true-up. (Burton)		\$18,993		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$246,968		\$0	
R-55	Office Equipment - Rush Island - Amortized	316.220		-\$381,417		\$0
	1. To include estimated reserve through true-up. (Burton)		\$25,607		\$0	

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	2. To remove reserve associated with Rush Island assets. (Burton)		-\$407,024		\$0	
R-56	Computers - Rush Island - Amortized	316.230		-\$251,773		\$0
	1. To include estimated reserve through true-up. (Burton)		\$51,628		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$303,401		\$0	
R-57	Rush Island ARO	317.000		-\$437,445		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$437,445		\$0	
R-60	Structures - Common	311.000		\$5,011,843		\$0
	1. To include estimated reserve through true-up. (Burton)		\$130,606		\$0	
	2. To reallocate negative reserve. (Coffer)		\$4,881,237		\$0	
R-61	Boiler Plant Equipment - Common	312.000		\$22,213,620		\$0
	1. To include estimated reserve through true-up. (Burton)		\$662,111		\$0	
	2. To reallocate negative reserve. (Coffer)		\$21,551,509		\$0	
R-62	Turbogenerator Units - Common	314.000		\$458,183		\$0
	1. To reallocate negative reserve. (Coffer)		\$458,183		\$0	
R-63	Accessory Electric Equipment - Common	315.000		\$3,507,271		\$0
	1. To reallocate negative reserve. (Coffer)		\$3,507,271		\$0	
R-64	Misc. Power Plant Equipment - Common	316.000		\$942,039		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,291		\$0	
	2. To reallocate negative reserve. (Coffer)		\$939,748		\$0	
R-65	Office Furniture - Common - Amortized	316.210		\$208,447		\$0

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	1. To include estimated reserve through true-up. (Burton)		-\$2,471		\$0	
	2. To reallocate negative reserve. (Coffer)		\$210,918		\$0	
R-67	Computers - Common - Amortized	316.230		\$459		\$0
	1. To include estimated reserve through true-up. (Burton)		\$459		\$0	
R-68	Common ARO	317.000		-\$22,492,684		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$22,492,684		\$0	
R-73	Callaway Post-Op	182.000		\$2,150,997		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,150,997		\$0	
R-75	Structures - Callaway	321.000		\$10,303,241		\$0
	1. To include estimated reserve through true-up. (Burton)		\$10,303,241		\$0	
R-76	Reactor Plant Equipment - Callaway	322.000		\$27,894,662		\$0
	1. To include estimated reserve through true-up. (Burton)		\$26,930,770		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$963,892		\$0	
R-77	Turbogenerator Units - Callaway	323.000		\$10,115,094		\$0
	1. To include estimated reserve through true-up. (Burton)		\$10,115,094		\$0	
R-78	Accessory Electric Equipment - Callaway	324.000		\$3,592,363		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,592,363		\$0	
R-79	Misc. Power Plant Equipment - Callaway	325.000		\$7,232,269		\$0

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	1. To include estimated reserve through true-up. (Burton)		\$7,232,269		\$0	
R-80	Office Furniture - Callaway - Amortized	325.210		\$704,235		\$0
	1. To include estimated reserve through true-up. (Burton)		\$704,235		\$0	
R-81	Office Equipment - Callaway - Amortized	325.220		\$349,331		\$0
	1. To include estimated reserve through true-up. (Burton)		\$349,331		\$0	
R-82	Computers - Callaway - Amortized	325.230		\$2,835,621		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,835,621		\$0	
R-83	Callaway ARO	326.000		-\$2,530,961		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,530,961		\$0	
R-88	Accum. Amort. of Land Appraisal Studies - Osa	111.000		\$79,074		\$0
	1. To include estimated reserve through true-up. (Burton)		\$79,074		\$0	
R-90	Structures - Osage	331.000		\$371,232		\$0
	1. To include estimated reserve through true-up. (Burton)		\$371,232		\$0	
R-91	Reservoirs - Osage	332.000		\$1,908,190		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,908,190		\$0	
R-92	Water Wheels/Generators - Osage	333.000		\$1,502,837		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,432,571		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$70,266		\$0	

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R-93	Accessory Electric Equipment - Osage	334.000		\$683,518		\$0
	1. To include estimated reserve through true-up. (Burton)		\$683,518		\$0	
R-94	Misc. Power Plant Equipment - Osage	335.000		\$113,969		\$0
	1. To include estimated reserve through true-up. (Burton)		\$113,969		\$0	
R-95	Office Furniture - Osage - Amortized	335.210		\$8,387		\$0
	1. To include estimated reserve through true-up. (Burton)		\$8,387		\$0	
R-96	Office Equipment - Osage - Amortized	335.220		\$7,940		\$0
	1. To include estimated reserve through true-up. (Burton)		\$7,940		\$0	
R-97	Computers - Osage - Amortized	335.230		\$15,952		\$0
	1. To include estimated reserve through true-up. (Burton)		\$15,952		\$0	
R-101	Accum. Amortization of Land Appraisal Studies	111.000		\$54,252		\$0
	1. To include estimated reserve through true-up. (Burton)		\$54,252		\$0	
R-103	Structures - Keokuk	331.000		\$424,022		\$0
	1. To include estimated reserve through true-up. (Burton)		\$424,022		\$0	
R-104	Reservoirs - Keokuk	332.000		\$641,378		\$0
	1. To include estimated reserve through true-up. (Burton)		\$641,378		\$0	
R-105	Water Wheels/Generators - Keokuk	333.000		\$3,507,227		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,456,173		\$0	

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	2. To include estimated reserve for plant additions through true-up. (Burton)		\$51,054		\$0	
R-106	Accessory Electric Equipment - Keokuk	334.000		\$396,772		\$0
	1. To include estimated reserve through true-up. (Burton)		\$396,772		\$0	
R-107	Misc. Power Plant Equipment - Keokuk	335.000		\$118,253		\$0
	1. To include estimated reserve through true-up. (Burton)		\$118,253		\$0	
R-108	Office Furniture - Keokuk - Amortized	335.210		\$2,884		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,884		\$0	
R-109	Office Equipment - Keokuk - Amortized	335.220		\$11,127		\$0
	1. To include estimated reserve through true-up. (Burton)		\$11,127		\$0	
R-110	Computers - Keokuk - Amortized	335.230		\$75,431		\$0
	1. To include estimated reserve through true-up. (Burton)		\$75,431		\$0	
R-111	Roads, Railroads, Bridges - Keokuk	336.000		\$983		\$0
	1. To include estimated reserve through true-up. (Burton)		\$983		\$0	
R-115	Structures - Taum Sauk	331.000		\$265,635		\$0
	1. To include estimated reserve through true-up. (Burton)		\$265,635		\$0	
R-116	Reservoirs - Taum Sauk	332.000		\$5,103,780		\$0
	1. To include estimated reserve through true-up. (Burton)		\$222,140		\$0	
	2. To reallocate negative reserve. (Coffer)		\$4,881,640		\$0	

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-117	Water Wheels/Generators - Taum Sauk	333.000		-\$3,179,475		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,687,471		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$14,694		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$4,881,640		\$0	
R-118	Accessory Electric Equipment - Taum Sauk	334.000		\$183,790		\$0
	1. To include estimated reserve through true-up. (Burton)		\$183,790		\$0	
R-119	Misc. Power Plant Equipment - Taum Sauk	335.000		\$82,525		\$0
	1. To include estimated reserve through true-up. (Burton)		\$82,525		\$0	
R-120	Office Furniture - Taum Sauk - Amortized	335.210		\$5,557		\$0
	1. To include estimated reserve through true-up. (Burton)		\$5,557		\$0	
R-121	Office Equipment - Taum Sauk - Amortized	335.220		\$30,244		\$0
	1. To include estimated reserve through true-up. (Burton)		\$30,244		\$0	
R-122	Computers - Taum Sauk - Amortized	335.230		\$22,434		\$0
	1. To include estimated reserve through true-up. (Burton)		\$22,434		\$0	
R-123	Roads, Railroads, Bridges - Taum Sauk	336.000		\$3,591		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,591		\$0	
R-129	Structures - Other	341.000		\$880,343		\$0
	1. To include estimated reserve through true-up. (Burton)		\$880,343		\$0	
R-130	Structures - Solar - Other	341.000		\$99,108		\$0

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	1. To include estimated reserve through true-up. (Burton)		\$99,108		\$0	
R-131	Fuel Holders - Other	342.000		\$745,594		\$0
	1. To include estimated reserve through true-up. (Burton)		\$745,594		\$0	
R-132	Generators - Other	344.000		\$12,706,336		\$0
	1. To include estimated reserve through true-up. (Burton)		\$12,537,377		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$168,959		\$0	
R-133	Generators - Solar - Other	344.000		\$1,469,459		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,469,459		\$0	
R-134	Generators - Solar (Large) - Other	344.000		\$1,571,745		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,571,745		\$0	
R-135	Generators - Turbines - Other	344.000		\$48,756		\$0
	1. To include estimated reserve through true-up. (Burton)		\$48,756		\$0	
R-136	Accessory Electric Equipment - Other	345.000		\$1,046,280		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,046,280		\$0	
R-137	Accessory Electric Equip - Solar - Other	345.000		\$236,603		\$0
	1. To include estimated reserve through true-up. (Burton)		\$236,603		\$0	
R-138	Misc. Power Plant Equipment - Other	346.000		\$132,144		\$0
	1. To include estimated reserve through true-up. (Burton)		\$132,144		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-139	Misc. Power Plant Equip. - Solar - Other	346.000		\$1,946		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,946		\$0	
R-140	Office Furniture - Other - Amortized	346.210		\$3,583		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,583		\$0	
R-141	Office Equipment - Other - Amortized	346.220		\$24,082		\$0
	1. To include estimated reserve through true-up. (Burton)		\$24,082		\$0	
R-142	Computers - Other - Amortized	346.230		\$218,956		\$0
	1. To include estimated reserve through true-up. (Burton)		\$218,956		\$0	
R-143	Other ARO	347.000		-\$75,771		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$75,771		\$0	
R-148	Structures & Improvements - HP	341.000		\$1,254,344		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,254,344		\$0	
R-150	Generators - HP	344.000		\$13,546,569		\$0
	1. To include estimated reserve through true-up. (Burton)		\$14,462,164		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$147,717		\$0	
	3. To remove collapsed turbines at High Prairie. (Eubanks)		-\$1,063,312		\$0	
R-151	Accessory Electric Equipment - HP	345.000		\$2,061,981		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,072,483		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$10,502		\$0	
R-152	Misc. Power Plant Equipment - HP	346.000		\$306		\$0
	1. To include estimated reserve through true-up. (Burton)		\$306		\$0	
R-153	Office Furniture - HP - Amortized	346.210		\$2,210		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,210		\$0	
R-154	Office Equipment - HP - Amortized	346.220		\$448		\$0
	1. To include estimated reserve through true-up. (Burton)		\$448		\$0	
R-155	Computers - HP - Amortized	346.230		\$8,216		\$0
	1. To include estimated reserve through true-up. (Burton)		\$8,216		\$0	
R-156	High Prairie ARO	347.000		-\$3,793,557		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$3,793,557		\$0	
R-160	Structures & Improvements - ATCH	341.000		\$805,331		\$0
	1. To include estimated reserve through true-up. (Burton)		\$805,331		\$0	
R-162	Generators - ATCH	344.000		\$11,596,375		\$0
	1. To include estimated reserve through true-up. (Burton)		\$11,595,366		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,009		\$0	
R-163	Accessory Electric Equipment - ATCH	345.000		\$1,394,573		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,394,573		\$0	

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R-164	Misc. Power Plant Equipment - ATCH	346.000		\$193		\$0
	1. To include estimated reserve through true-up. (Burton)		\$193		\$0	
R-165	Office Furniture - ATCH - Amortized	346.210		\$2,288		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,288		\$0	
R-166	Office Equipment - ATCH - Amortized	346.220		\$450		\$0
	1. To include estimated reserve through true-up. (Burton)		\$450		\$0	
R-167	Computers - ATCH - Amortized	346.230		\$1,213		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,213		\$0	
R-168	Atchison ARO	347.000		-\$1,850,798		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,850,798		\$0	
R-172	Accum. Amortization of Electric Plant - TP	111.000		\$333,468		\$0
	1. To include estimated reserve through true-up. (Burton)		\$333,468		\$0	
R-174	Structures & Improvements - TP	352.000		\$114,081		\$0
	1. To include estimated reserve through true-up. (Burton)		\$114,081		\$0	
R-175	Station Equipment - TP	353.000		\$10,274,979		\$0
	1. To include estimated reserve through true-up. (Burton)		\$9,909,384		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$365,595		\$0	
R-176	Towers and Fixtures - TP	354.000		\$2,179,961		\$0
	1. To include estimated reserve through true-up. (Burton)		\$2,179,961		\$0	

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R-177	Poles and Fixtures - TP	355.000		\$20,384,215		\$0
	1. To include estimated reserve through true-up. (Burton)		\$20,384,215		\$0	
R-178	Overhead Conductors & Devices - TP	356.000		\$7,554,641		\$0
	1. To include estimated reserve through true-up. (Burton)		\$6,227,318		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,327,323		\$0	
R-183	Structures & Improvements - DP	361.000		\$234,235		\$0
	1. To include estimated reserve through true-up. (Burton)		\$234,235		\$0	
R-184	Station Equipment - DP	362.000		\$22,117,667		\$0
	1. To include estimated reserve through true-up. (Burton)		\$20,663,484		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,454,183		\$0	
R-185	Poles, Towers, & Fixtures - DP	364.000		\$48,239,045		\$0
	1. To include estimated reserve through true-up. (Burton)		\$48,239,045		\$0	
R-186	Overhead Conductors & Devices - DP	365.000		\$36,853,848		\$0
	1. To include estimated reserve through true-up. (Burton)		\$32,590,028		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$4,263,820		\$0	
R-187	Underground Conduit - DP	366.000		\$12,662,372		\$0
	1. To include estimated reserve through true-up. (Burton)		\$12,662,372		\$0	
R-188	Underground Conductors & Devices - DP	367.000		\$21,123,437		\$0

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	1. To include estimated reserve through true-up. (Burton)		\$21,123,437		\$0	
R-189	Line Transformers - DP	368.000		\$9,321,105		\$0
	1. To include estimated reserve through true-up. (Burton)		\$9,321,105		\$0	
R-190	Services - Overhead - DP	369.010		\$6,483,565		\$0
	1. To include estimated reserve through true-up. (Burton)		\$6,483,565		\$0	
R-191	Services - Underground - DP	369.020		\$3,793,489		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,793,489		\$0	
R-192	Meters - DP	370.000		\$7,946,115		\$0
	1. To include estimated reserve through true-up. (Burton)		\$7,946,115		\$0	
R-193	AMI Meters - DP	370.100		\$10,658,440		\$0
	1. To include estimated reserve through true-up. (Burton)		\$10,272,407		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$386,033		\$0	
R-194	Meter Installations - DP	371.000		\$1,519		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,519		\$0	
R-195	Street Lighting and Signal Systems - DP	373.000		\$4,806,399		\$0
	1. To include estimated reserve through true-up. (Burton)		\$4,806,399		\$0	
R-198	Incentive Compensation Capitalization Adj.			-\$18,783,038		\$0

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	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		-\$18,783,038		\$0	
R-201	Land/Land Rights - GP	389.000		-\$826,586		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$826,586		\$0	
R-202	Misc. Structures & Improvements - GP	390.000		\$77,003		\$0
	1. To include estimated reserve through true-up. (Burton)		\$77,003		\$0	
R-203	Lrg Structures & Improvements - GP	390.000		\$3,791,025		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$84,382		\$0	
	2. To include estimated reserve through true-up. (Burton)		\$8,421,722		\$0	
	3. To include estimated reserve for plant additions through true-up. (Burton)		\$546,639		\$0	
	4. To allocate estimated reserve to gas operations. (Burton)		-\$5,092,954		\$0	
R-205	Office Furniture & Equipment - GP	391.000		\$2,143,000		\$0
	1. To include estimated reserve through true-up. (Burton)		\$3,167,231		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$71,185		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$1,026,471		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$73,425		\$0	
R-206	Personal Computers - GP	391.200		\$15,433,378		\$0
	1. To include estimated reserve through true-up. (Burton)		\$15,628,354		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,077,441		\$0	

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	3. To allocate estimated reserve to gas operations. (Burton)		-\$1,272,417		\$0	
R-207	Office Furniture & Equipment - 391.3 - GP	391.300		\$152,768		\$0
	1. To include estimated reserve through true-up. (Burton)		\$193,060		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$3,412		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$36,880		\$0	
R-208	Transportation Equipment - GP	392.000		\$8,266,290		\$0
	1. To include estimated reserve through true-up. (Burton)		\$8,476,184		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$82,950		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$328,844		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$36,000		\$0	
R-210	Stores Equipment - GP	393.000		\$263,302		\$0
	1. To include estimated reserve through true-up. (Burton)		\$275,828		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$812		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$11,714		\$0	
R-211	Laboratory Equipment - GP	394.000		\$1,423,741		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,682,680		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$16,970		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$244,707		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$2,738		\$0	
R-213	Tools, Shop, & Garage Equipment- GP	395.000		\$300,209		\$0
	1. To include estimated reserve through true-up. (Burton)		\$304,874		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$303		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$4,362		\$0	
R-214	Power Operated Equipment - GP	396.000		\$1,194,998		\$0
	1. To include estimated reserve through true-up. (Burton)		\$1,194,998		\$0	
R-215	Communication Equipment - GP	397.000		\$12,097,314		\$0
	1. To include estimated reserve through true-up. (Burton)		\$11,118,460		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$978,854		\$0	
R-217	Miscellaneous Equipment - GP	398.000		\$542,658		\$0
	1. To include estimated reserve through true-up. (Burton)		\$180,076		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$359,956		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$38,601		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$41,255		\$0	
	5. To remove capitalized dues and donations. (Hardin)		-\$28		\$0	
R-218	General Plant ARO	399.000		-\$1,036,783		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,036,783		\$0	

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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
Total Reserve Adjustments				\$13,196,817		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll & Withholdings	\$332,807,115	37.02	12.01	25.01	0.068521	\$22,804,276
3	Pensions & OPEBs	-\$95,226,940	37.02	15.70	21.32	0.058411	-\$5,562,301
4	Other Employee Benefits	\$53,390,090	37.02	17.65	19.37	0.053068	\$2,833,305
5	Fuel - Nuclear	\$69,465,971	37.02	15.21	21.81	0.059753	\$4,150,800
6	Fuel - Coal	\$365,970,071	37.02	14.43	22.59	0.061890	\$22,649,888
7	Fuel - Natural Gas	\$14,880,982	37.02	40.72	-3.70	-0.010137	-\$150,849
8	Fuel - Oil	\$2,221,449	37.02	14.69	22.33	0.061178	\$135,904
9	Purchased Power	\$97,164,228	37.02	18.10	18.92	0.051836	\$5,036,605
10	Incentive Compensation	\$29,412,469	37.02	250.80	-213.78	-0.585699	-\$17,226,854
11	Uncollectible Accounts	\$9,366,886	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$1,367,946,278	37.02	41.36	-4.34	-0.011890	-\$16,264,881
13	TOTAL OPERATION AND MAINT. EXPENSE	\$2,247,398,599					\$18,405,893
14	TAXES						
15	FICA - Employer Portion	\$18,253,889	37.02	9.38	27.64	0.075726	\$1,382,294
16	St. Louis Payroll Expense Tax	\$344,628	37.02	9.38	27.64	0.075726	\$26,097
17	Federal Unemployment Taxes	\$176,555	37.02	9.38	27.64	0.075726	\$13,370
18	State Unemployment Taxes	\$0	37.02	9.38	27.64	0.075726	\$0
19	Corporate Franchise Tax	\$106,942	37.02	233.19	-196.17	-0.537452	-\$57,476
20	Property Tax	\$174,843,876	37.02	183.00	-145.98	-0.399945	-\$69,927,934
21	TOTAL TAXES	\$193,725,890					-\$68,563,649
22	OTHER EXPENSES						
23	Decommissioning Fees	\$0	37.02	69.50	-32.48	-0.088986	\$0
24	Sales Taxes	\$80,231,837	24.27	4.50	19.77	0.054164	\$4,345,677
25	MO & IA Use Taxes	\$4,574,396	37.02	76.25	-39.23	-0.107479	-\$491,652
26	IL Use Taxes	\$61,208	37.02	35.78	1.24	0.003397	\$208
27	Fed Excise Heavy Use Tax	\$52,217	37.02	-125.57	162.59	0.445452	\$23,260
28	Self Procured Ins Tax	\$274,459	37.02	241.50	-204.48	-0.560219	-\$153,757
29	Ohio Commercial Activity Tax	\$150	37.02	-50.00	87.02	0.238411	\$36
30	Gross Receipts Taxes	\$159,621,969	24.27	26.99	-2.72	-0.007452	-\$1,189,503
31	TOTAL OTHER EXPENSES	\$244,816,236					\$2,534,269
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$47,623,487
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$49,822,220	37.02	38.00	-0.98	-0.002685	-\$133,773
35	State Tax Offset	\$26,004,392	37.02	38.00	-0.98	-0.002685	-\$69,822
36	City Tax Offset	\$561,741	37.02	76.65	-39.63	-0.108575	-\$60,991
37	Interest Expense Offset	\$275,967,702	37.02	91.37	-54.35	-0.148901	-\$41,091,867
38	TOTAL OFFSET FROM RATE BASE	\$352,356,055					-\$41,356,453
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$88,979,940

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Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$3,204,810,958			Rev-2		\$3,204,810,958	100.0000%	-\$329,554,890	\$2,875,256,068		
Rev-3		TOTAL RETAIL RATE REVENUE	\$3,204,810,958					\$3,204,810,958		-\$329,554,890	\$2,875,256,068		
Rev-4		OTHER OPERATING REVENUES											
Rev-5		Provision for Rate Refunds	\$4,323,390			Rev-5		\$4,323,390	100.0000%	-\$4,323,390	\$0		
Rev-6	456.000	Transmission Revenues - MISO	\$35,393,619			Rev-6		\$35,393,619	100.0000%	\$150,438	\$35,544,057		
Rev-7	456.000	Transmission Revenues - NITS	\$216,557			Rev-7		\$216,557	100.0000%	\$0	\$216,557		
Rev-8	456.000	Transmission Revenues - Other	\$4,409,109			Rev-8		\$4,409,109	100.0000%	-\$1,760	\$4,407,349		
Rev-9		Other Electric Revenues	\$45,404,960			Rev-9		\$45,404,960	100.0000%	\$8,832	\$45,413,792		
Rev-10		Other Revenues	\$699,080			Rev-10		\$699,080	100.0000%	\$1,020,184	\$1,719,264		
Rev-11		Disposition of Allowances	\$78			Rev-11		\$78	100.0000%	-\$78	\$0		
Rev-12	447.000	Off-System Sales - Energy	\$90,392,843			Rev-12		\$90,392,843	100.0000%	\$59,701,354	\$150,094,197		
Rev-13	447.000	Off-System Sales - Capacity	\$128,387,390			Rev-13		\$128,387,390	100.0000%	\$603,457,058	\$731,844,448		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$309,227,026					\$309,227,026		\$660,012,638	\$969,239,664		
Rev-15		TOTAL OPERATING REVENUES	\$3,514,037,984					\$3,514,037,984		\$330,457,748	\$3,844,495,732		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Supervision & Engineering - SP	\$4,660,771	\$4,572,083	\$88,688	E-4	-\$64,236	\$4,596,535	100.0000%	\$0	\$4,596,535	\$4,514,070	\$82,465
5	501.000	Fuel - Baseload - SP	\$315,347,497	\$0	\$315,347,497	E-5	\$10,846,901	\$326,194,398	100.0000%	\$0	\$326,194,398	\$0	\$326,194,398
6	501.000	Fuel - Interchange - SP	\$44,191,906	\$0	\$44,191,906	E-6	\$1,520,054	\$45,711,960	100.0000%	\$0	\$45,711,960	\$0	\$45,711,960
7	501.000	Fuel - Other - SP	\$2,778,830	\$4,535,707	-\$1,756,877	E-7	-\$63,726	\$2,715,104	100.0000%	\$0	\$2,715,104	\$4,478,154	-\$1,763,050
8	502.000	Steam Expenses - SP	\$14,774,356	\$5,134,634	\$9,639,722	E-8	-\$2,698,272	\$12,076,084	100.0000%	\$0	\$12,076,084	\$5,069,482	\$7,006,602
9	505.000	Electric Expenses - SP	\$14,976,439	\$14,905,575	\$70,864	E-9	-\$209,419	\$14,767,020	100.0000%	\$0	\$14,767,020	\$14,716,443	\$50,577
10	506.000	Misc. Steam Power Expenses - SP	\$12,874,267	\$5,545,052	\$7,329,215	E-10	-\$77,905	\$12,796,362	100.0000%	\$0	\$12,796,362	\$5,474,694	\$7,321,668
11	507.000	Rents - SP	\$18,940	\$0	\$18,940	E-11	\$0	\$18,940	100.0000%	\$0	\$18,940	\$0	\$18,940
12	509.000	Allowances - SP	\$8,926,458	\$0	\$8,926,458	E-12	-\$1,313,508	\$7,612,950	100.0000%	\$0	\$7,612,950	\$0	\$7,612,950
13		TOTAL OPERATION & MAINTENANCE EXPENSE	\$418,549,464	\$34,693,051	\$383,856,413			\$7,939,889		\$0	\$426,489,353	\$34,252,843	\$392,236,510
14		TOTAL STEAM POWER GENERATION	\$418,549,464	\$34,693,051	\$383,856,413			\$7,939,889		\$0	\$426,489,353	\$34,252,843	\$392,236,510
15		ELECTRIC MAINTENANCE EXPENSE											
16	510.000	Maint. Superv. & Engineering - SP	\$9,064,048	\$8,519,234	\$544,814	E-16	-\$107,794	\$8,956,254	100.0000%	\$0	\$8,956,254	\$8,411,136	\$545,118
17	511.000	Maintenance of Structures - SP	\$11,098,482	\$3,251,029	\$7,847,453	E-17	\$37,455	\$11,135,937	100.0000%	\$0	\$11,135,937	\$3,209,778	\$7,926,159
18	512.000	Maintenance of Boiler Plant - SP	\$37,925,075	\$16,839,908	\$21,085,167	E-18	-\$5,758,968	\$32,166,107	100.0000%	\$0	\$32,166,107	\$16,626,232	\$15,539,875
19	513.000	Maintenance of Electric Plant - SP	\$6,458,328	\$3,234,237	\$3,224,091	E-19	\$26,158	\$6,484,486	100.0000%	\$0	\$6,484,486	\$3,193,199	\$3,291,287
20	514.000	Maintenance of Misc. Steam Plant - SP	\$9,942,367	\$3,753,964	\$6,188,403	E-20	-\$100	\$9,942,267	100.0000%	\$0	\$9,942,267	\$3,706,331	\$6,235,936
21	515.000	Maintenance of Steam Production Plant - SP	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$74,488,300	\$35,598,372	\$38,889,928			-\$5,803,249		\$0	\$68,685,051	\$35,146,676	\$33,538,375
23		NUCLEAR POWER GENERATION											
24		OPERATION - NUCLEAR											
25	517.000	Superv. & Engineering - NP	\$27,257,143	\$26,463,128	\$794,015	E-25	-\$371,799	\$26,885,344	100.0000%	\$0	\$26,885,344	\$26,127,347	\$757,997

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26	518.000	Fuel - Baseload - NP	\$66,116,402	\$0	\$66,116,402	E-26	\$3,349,569	\$69,465,971	100.0000%	\$0	\$69,465,971	\$0	\$69,465,971
27	518.000	Fuel - Interchange - NP	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	520.000	Steam Expense - NP	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	523.000	Electric Expenses - NP	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	524.000	Misc. Nuclear Power Expenses - NP	\$49,690,650	\$31,031,195	\$18,659,455	E-30	-\$2,648,936	\$47,041,714	100.0000%	\$0	\$47,041,714	\$30,637,450	\$16,404,264
31	525.000	Rents - NP	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32		TOTAL OPERATION - NUCLEAR	\$143,064,195	\$57,494,323	\$85,569,872		\$328,834	\$143,393,029		\$0	\$143,393,029	\$56,764,797	\$86,628,232
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$10,865,214	\$10,906,498	-\$41,284	E-34	\$1,514,669	\$12,379,883	100.0000%	\$0	\$12,379,883	\$12,460,945	-\$81,062
35	529.000	Maintenance of Structures - NP	\$12,836,948	\$10,291,615	\$2,545,333	E-35	\$2,994,557	\$15,831,505	100.0000%	\$0	\$15,831,505	\$11,762,865	\$4,068,640
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$40,457,523	\$7,384,289	\$33,073,234	E-36	-\$10,898,842	\$29,558,681	100.0000%	\$0	\$29,558,681	\$8,440,251	\$21,118,430
37	531.000	Maintenance of Electric Plant - NP	\$5,530,315	\$3,010,029	\$2,520,286	E-37	\$1,947,506	\$7,477,821	100.0000%	\$0	\$7,477,821	\$3,439,445	\$4,038,376
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$6,137,440	\$3,240,587	\$2,896,853	E-38	\$2,210,755	\$8,348,195	100.0000%	\$0	\$8,348,195	\$3,703,875	\$4,644,320
39		TOTAL MAINTENANCE - NP	\$75,827,440	\$34,833,018	\$40,994,422		-\$2,231,355	\$73,596,085		\$0	\$73,596,085	\$39,807,381	\$33,788,704
40		TOTAL NUCLEAR POWER GENERATION	\$218,891,635	\$92,327,341	\$126,564,294		-\$1,902,521	\$216,989,114		\$0	\$216,989,114	\$96,572,178	\$120,416,936
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Superv. & Engineering - HP	\$1,151,613	\$1,150,070	\$1,543	E-43	-\$16,158	\$1,135,455	100.0000%	\$0	\$1,135,455	\$1,135,477	-\$22
44	536.000	Water for Power - HP	\$417,656	\$0	\$417,656	E-44	\$0	\$417,656	100.0000%	\$0	\$417,656	\$0	\$417,656
45	537.000	Hydraulic Expenses - HP	\$475,282	\$199,288	\$275,994	E-45	-\$2,800	\$472,482	100.0000%	\$0	\$472,482	\$196,759	\$275,723
46	538.000	Electric Expenses - HP	\$1,886,614	\$1,486,701	\$399,913	E-46	-\$20,887	\$1,865,727	100.0000%	\$0	\$1,865,727	\$1,467,837	\$397,890
47	539.000	Misc. Ops. Power Gen. Expenses - HP	\$4,834,665	\$3,162,496	\$1,672,169	E-47	-\$44,432	\$4,790,233	100.0000%	\$0	\$4,790,233	\$3,122,368	\$1,667,865
48	540.000	Rents - HP	\$370	\$0	\$370	E-48	\$0	\$370	100.0000%	\$0	\$370	\$0	\$370
49		TOTAL OPERATION - HP	\$8,766,200	\$5,998,555	\$2,767,645		-\$84,277	\$8,681,923		\$0	\$8,681,923	\$5,922,441	\$2,759,482
50		MAINTANENCE - HP											
51	541.000	Maintenance Superv. & Engineering - HP	\$981,615	\$966,890	\$14,725	E-51	-\$13,584	\$968,031	100.0000%	\$0	\$968,031	\$954,622	\$13,409
52	542.000	Maintenance of Structures - HP	\$1,791,394	\$829,634	\$961,760	E-52	-\$529,057	\$1,262,337	100.0000%	\$0	\$1,262,337	\$819,107	\$443,230
53	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$142,774	\$89,165	\$53,609	E-53	-\$1,253	\$141,521	100.0000%	\$0	\$141,521	\$88,033	\$53,488
54	544.000	Mainenance of Electric Plant - HP	\$1,571,207	\$1,108,402	\$462,805	E-54	-\$15,573	\$1,555,634	100.0000%	\$0	\$1,555,634	\$1,094,338	\$461,296
55	545.000	Maint. of Misc. Hydraulic Plant - HP	\$594,236	\$228,069	\$366,167	E-55	-\$3,204	\$591,032	100.0000%	\$0	\$591,032	\$225,175	\$365,857
56		TOTAL MAINTANENCE - HP	\$5,081,226	\$3,222,160	\$1,859,066		-\$562,671	\$4,518,555		\$0	\$4,518,555	\$3,181,275	\$1,337,280
57		TOTAL HYDRAULIC POWER GENERATION	\$13,847,426	\$9,220,715	\$4,626,711		-\$646,948	\$13,200,478		\$0	\$13,200,478	\$9,103,716	\$4,096,762
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Superv. & Engineering - OP	\$565,353	\$443,457	\$121,896	E-60	-\$6,446	\$558,907	100.0000%	\$0	\$558,907	\$437,830	\$121,077
61	547.000	Fuel - Baseload - OP	\$20,211,733	\$0	\$20,211,733	E-61	-\$1,059,523	\$19,152,210	100.0000%	\$0	\$19,152,210	\$0	\$19,152,210
62	547.000	Fuel - Interchange - OP	\$6,603,873	\$0	\$6,603,873	E-62	-\$346,183	\$6,257,690	100.0000%	\$0	\$6,257,690	\$0	\$6,257,690
63	548.000	Generation Expenses - OP	\$2,478,876	\$637,814	\$1,841,062	E-63	-\$8,961	\$2,469,915	100.0000%	\$0	\$2,469,915	\$629,721	\$1,840,194
64	549.000	Misc. Other Power Generation Expense - OP	\$5,270,386	\$1,384,152	\$3,886,234	E-64	\$5,544,796	\$10,815,182	100.0000%	\$0	\$10,815,182	\$1,366,589	\$9,448,593
65	550.000	Rents - Non-Labor - OP	\$5,246,536	\$0	\$5,246,536	E-65	-\$146,790	\$5,099,746	100.0000%	\$0	\$5,099,746	\$0	\$5,099,746
66		TOTAL OPERATION - OP	\$40,376,757	\$2,465,423	\$37,911,334		\$3,976,893	\$44,353,650		\$0	\$44,353,650	\$2,434,140	\$41,919,510
67		MAINTANENCE - OP											

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68	551.000	Maint. Superv. & Engineering - OP	\$0	\$0	\$0	E-68	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
69	552.000	Maintenance of Structures - OP	\$3,792,377	\$583,788	\$3,208,589	E-69	-\$8,202	\$3,784,175	100.0000%	\$0	\$3,784,175	\$576,381	\$3,207,794
70	553.000	Maint. Of Generating & Electric Plant - OP	\$12,586,197	\$2,142,803	\$10,443,394	E-70	-\$266,571	\$12,319,626	100.0000%	\$0	\$12,319,626	\$2,115,613	\$10,204,013
71	554.000	Maint. Of Misc. Power Generation Plant - OP	\$874,480	\$84,724	\$789,756	E-71	-\$2,190	\$872,290	100.0000%	\$0	\$872,290	\$83,649	\$788,641
72		TOTAL MAINTANENCE - OP	\$17,253,054	\$2,811,315	\$14,441,739		-\$276,963	\$16,976,091		\$0	\$16,976,091	\$2,775,643	\$14,200,448
73		TOTAL OTHER POWER GENERATION	\$57,629,811	\$5,276,738	\$52,353,073		\$3,699,930	\$61,329,741		\$0	\$61,329,741	\$5,209,783	\$56,119,958
74		OTHER POWER SUPPLY EXPENSES											
75	555.000	PP - Energy - Base Load - OPE	\$99,595,263	\$0	\$99,595,263	E-75	\$21,841,529	\$121,436,792	100.0000%	\$0	\$121,436,792	\$0	\$121,436,792
76	555.000	PP - Energy - Interchange - OPE	\$14,662,515	\$0	\$14,662,515	E-76	-\$33,275,272	-\$18,612,757	100.0000%	\$0	-\$18,612,757	\$0	-\$18,612,757
77	555.000	PP - Capacity - Base Load - OPE	\$122,624,228	\$0	\$122,624,228	E-77	\$583,037,608	\$705,661,836	100.0000%	\$0	\$705,661,836	\$0	\$705,661,836
78	555.000	PP - Capacity - Interchange - OPE	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	556.000	System Control and Load Dispatch - OPE	\$2,919,838	\$2,919,838	\$0	E-79	-\$41,023	\$2,878,815	100.0000%	\$0	\$2,878,815	\$2,882,789	-\$3,974
80	557.000	Other Expenses - OPE	\$79,104,056	\$19,187,372	\$59,916,684	E-80	-\$55,468,304	\$23,635,752	100.0000%	\$0	\$23,635,752	\$18,943,910	\$4,691,842
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$318,905,900	\$22,107,210	\$296,798,690		\$516,094,538	\$835,000,438		\$0	\$835,000,438	\$21,826,699	\$813,173,739
82		TOTAL POWER PRODUCTION EXPENSES	\$1,102,312,536	\$199,223,427	\$903,089,109		\$519,381,639	\$1,621,694,175		\$0	\$1,621,694,175	\$202,111,895	\$1,419,582,280
83		TRANSMISSION EXPENSES											
84		OPERATION - TRANSMISSION EXP.											
85	560.000	Operation Supervision & Engineering - TE	\$451,702	\$517,331	-\$65,629	E-85	-\$9,012	\$442,690	100.0000%	\$0	\$442,690	\$510,767	-\$68,077
86	561.000	Load Dispatching - TE	\$6,712,302	\$361,657	\$6,350,645	E-86	\$517,259	\$7,229,561	100.0000%	\$0	\$7,229,561	\$357,069	\$6,872,492
87	562.000	Station Expenses - TE	\$352,111	\$258,274	\$93,837	E-87	-\$3,630	\$348,481	100.0000%	\$0	\$348,481	\$254,996	\$93,485
88	563.000	Overhead Line Expenses - TE	\$6,605	\$0	\$6,605	E-88	\$0	\$6,605	100.0000%	\$0	\$6,605	\$0	\$6,605
89	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	565.000	Transmission of Electric By Others - TE	\$81,742,141	\$0	\$81,742,141	E-90	\$2,748,339	\$84,490,480	100.0000%	\$0	\$84,490,480	\$0	\$84,490,480
91	566.000	Misc. Transmission Expenses - TE	\$5,861,631	\$3,377,484	\$2,484,147	E-91	-\$91,805	\$5,769,826	100.0000%	\$0	\$5,769,826	\$3,334,628	\$2,435,198
92	567.000	Rents - TE	\$4,635,247	\$0	\$4,635,247	E-92	\$4,067,481	\$8,702,728	100.0000%	\$0	\$8,702,728	\$0	\$8,702,728
93		TOTAL OPERATION - TRANSMISSION EXP.	\$99,761,739	\$4,514,746	\$95,246,993		\$7,228,632	\$106,990,371		\$0	\$106,990,371	\$4,457,460	\$102,532,911
94		MAINTENANCE - TRANSMISSION EXP.											
95	568.000	Maint. Supervision & Engineering - TE	\$126,203	\$134,495	-\$8,292	E-95	-\$1,805	\$124,398	100.0000%	\$0	\$124,398	\$132,788	-\$8,390
96	569.000	Maintenance of Structures - TE	\$495,407	\$20,556	\$474,851	E-96	-\$5,014	\$490,393	100.0000%	\$0	\$490,393	\$20,296	\$470,097
97	570.000	Maintenance of Station Equipment - TE	\$1,281,029	\$941,829	\$339,200	E-97	-\$13,232	\$1,267,797	100.0000%	\$0	\$1,267,797	\$929,879	\$337,918
98	571.000	Maintenance of Overhead Lines - TE	\$7,066,778	\$541,603	\$6,525,175	E-98	-\$112,337	\$6,954,441	100.0000%	\$0	\$6,954,441	\$534,731	\$6,419,710
99	573.000	Maint. Of Misc. Transmission Plant - TE	\$446,098	\$278,153	\$167,945	E-99	-\$3,909	\$442,189	100.0000%	\$0	\$442,189	\$274,623	\$167,566
100	575.000	MISO Administrative Charges - TE	\$6,402,613	\$0	\$6,402,613	E-100	\$0	\$6,402,613	100.0000%	\$0	\$6,402,613	\$0	\$6,402,613
101	576.000	Regional Market Expense Maintenance - TE	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$15,818,128	\$1,916,636	\$13,901,492		-\$136,297	\$15,681,831		\$0	\$15,681,831	\$1,892,317	\$13,789,514
103		TOTAL TRANSMISSION EXPENSES	\$115,579,867	\$6,431,382	\$109,148,485		\$7,092,335	\$122,672,202		\$0	\$122,672,202	\$6,349,777	\$116,322,425
104		DISTRIBUTION EXPENSES											
105		OPERATION - DIST. EXPENSES											
106	580.000	Supervision & Engineering - DE	\$9,043,632	\$8,045,708	\$997,924	E-106	-\$51,796	\$8,991,836	100.0000%	\$0	\$8,991,836	\$8,001,278	\$990,558
107	581.000	Load Dispatching - DE	\$1,288,456	\$1,163,879	\$124,577	E-107	-\$16,353	\$1,272,103	100.0000%	\$0	\$1,272,103	\$1,149,110	\$122,993
108	582.000	Station Expenses - DE	\$2,117,579	\$1,163,383	\$954,196	E-108	-\$16,344	\$2,101,235	100.0000%	\$0	\$2,101,235	\$1,148,622	\$952,613
109	583.100	Overhead Line Expenses - DE	\$4,936,788	\$3,171,002	\$1,765,786	E-109	-\$168,475	\$4,768,313	100.0000%	\$0	\$4,768,313	\$3,012,858	\$1,755,455

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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
110	583.200	Install, Remove & Replace Line Transformers - Overhead	\$8,943,776	\$4,419,196	\$4,524,580	E-110	\$61,834	\$9,005,610	100.0000%	\$0	\$9,005,610	\$4,481,030	\$4,524,580
111	584.100	Underground Line Expenses - DE	\$2,439,475	\$1,054,996	\$1,384,479	E-111	-\$59,551	\$2,379,924	100.0000%	\$0	\$2,379,924	\$999,364	\$1,380,560
112	584.200	Install, Remove & Replace Line Transformers - Underground	\$2,691,566	\$1,824,351	\$867,215	E-112	\$7,617	\$2,699,183	100.0000%	\$0	\$2,699,183	\$1,843,447	\$855,736
113	585.000	Street Lighting & Signal System Expenses - DE	\$2,661,080	\$1,839,767	\$821,313	E-113	-\$27,708	\$2,633,372	100.0000%	\$0	\$2,633,372	\$1,816,423	\$816,949
114	586.000	Meters - DE	\$3,426,493	\$3,352,616	\$73,877	E-114	-\$47,103	\$3,379,390	100.0000%	\$0	\$3,379,390	\$3,310,076	\$69,314
115	587.000	Customer Install - DE	\$612,013	\$593,361	\$18,652	E-115	-\$8,336	\$603,677	100.0000%	\$0	\$603,677	\$585,833	\$17,844
116	588.000	Miscellaneous - DE	\$31,239,652	\$7,379,890	\$23,859,762	E-116	-\$472,300	\$30,767,352	100.0000%	\$0	\$30,767,352	\$7,286,249	\$23,481,103
117	589.000	Rents - DE	\$417,712	\$0	\$417,712	E-117	\$0	\$417,712	100.0000%	\$0	\$417,712	\$0	\$417,712
118		TOTAL OPERATION - DIST. EXPENSES	\$69,818,222	\$34,008,149	\$35,810,073		-\$798,515	\$69,019,707		\$0	\$69,019,707	\$33,634,290	\$35,385,417
119		MAINTENANCE - DISTRIB. EXPENSES											
120	590.000	S&E Maintenance - DE	\$1,364,556	\$1,428,363	-\$63,807	E-120	\$6,397	\$1,370,953	100.0000%	\$0	\$1,370,953	\$1,410,238	-\$39,285
121	591.000	Structures Maintenance - DE	\$664,516	\$383,559	\$280,957	E-121	\$164,432	\$828,948	100.0000%	\$0	\$828,948	\$378,691	\$450,257
122	592.000	Station Equipment Maintenance - DE	\$12,804,827	\$8,511,446	\$4,293,381	E-122	-\$182,279	\$12,622,548	100.0000%	\$0	\$12,622,548	\$8,403,447	\$4,219,101
123	593.000	Overhead Lines Maintenance - DE	\$69,272,291	\$20,201,817	\$49,070,474	E-123	-\$9,360,139	\$59,912,152	100.0000%	\$0	\$59,912,152	\$19,945,483	\$39,966,669
124	594.000	Underground Lines Maintenance - DE	\$5,109,537	\$2,498,132	\$2,611,405	E-124	-\$239,347	\$4,870,190	100.0000%	\$0	\$4,870,190	\$2,466,434	\$2,403,756
125	595.000	Line Transformers Maintenance - DE	\$1,994,392	\$939,578	\$1,054,814	E-125	-\$634,041	\$1,360,351	100.0000%	\$0	\$1,360,351	\$927,656	\$432,695
126	596.000	Street Light & Signals Maintenance - DE	\$1,147,198	\$365,970	\$781,228	E-126	-\$389,266	\$757,932	100.0000%	\$0	\$757,932	\$361,327	\$396,605
127	597.000	Meters Maintenance - DE	\$802,424	\$716,202	\$86,222	E-127	-\$9,652	\$792,772	100.0000%	\$0	\$792,772	\$707,114	\$85,658
128	598.000	Misc. Plant Maintenance - DE	\$2,144,737	\$734,320	\$1,410,417	E-128	\$980,447	\$3,125,184	100.0000%	\$0	\$3,125,184	\$725,002	\$2,400,182
129		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$95,304,478	\$35,779,387	\$59,525,091		-\$9,663,448	\$85,641,030		\$0	\$85,641,030	\$35,325,392	\$50,315,638
130		TOTAL DISTRIBUTION EXPENSES	\$165,122,700	\$69,787,536	\$95,335,164		-\$10,461,963	\$154,660,737		\$0	\$154,660,737	\$68,959,682	\$85,701,055
131		CUSTOMER ACCOUNTS EXPENSE											
132	901.000	Supervision - CAE	\$1,162,241	\$1,171,837	-\$9,596	E-132	-\$23,884	\$1,138,357	100.0000%	\$0	\$1,138,357	\$1,156,968	-\$18,611
133	902.000	Meter Reading Expenses - CAE	\$7,510,020	\$810,276	\$6,699,744	E-133	-\$1,497,230	\$6,012,790	100.0000%	\$0	\$6,012,790	\$799,995	\$5,212,795
134	903.000	Customer Records & Collection Expenses - CAE	\$35,912,210	\$17,308,979	\$18,603,231	E-134	\$2,658,509	\$38,570,719	100.0000%	\$0	\$38,570,719	\$17,089,351	\$21,481,368
135	904.000	Uncollectible Accts - CAE	\$9,226,787	\$0	\$9,226,787	E-135	\$140,099	\$9,366,886	100.0000%	\$0	\$9,366,886	\$0	\$9,366,886
136	905.000	Misc. Customer Accounts Expense	\$113,642	\$98	\$113,544	E-136	-\$3	\$113,639	100.0000%	\$0	\$113,639	\$96	\$113,543
137		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$53,924,900	\$19,291,190	\$34,633,710		\$1,277,491	\$55,202,391		\$0	\$55,202,391	\$19,046,410	\$36,155,981
138		CUSTOMER SERVICE & INFO. EXP.											
139	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-139	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
140	907.000	Supervision - CSIE	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	908.000	Customer Assistance Expenses - CSIE	\$89,710,247	\$8,045,891	\$81,664,356	E-141	-\$71,848,087	\$17,862,160	100.0000%	\$0	\$17,862,160	\$7,739,723	\$10,122,437
142	909.000	Informational & Instructional Advertising Expense	\$3,612,843	\$0	\$3,612,843	E-142	-\$765,085	\$2,847,758	100.0000%	\$0	\$2,847,758	\$0	\$2,847,758
143	910.000	Misc. Customer Service & Informational Expense	\$696,800	\$170,941	\$525,859	E-143	-\$11,084	\$685,716	100.0000%	\$0	\$685,716	\$168,772	\$516,944
144		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$94,019,890	\$8,216,832	\$85,803,058		-\$72,624,256	\$21,395,634		\$0	\$21,395,634	\$7,908,495	\$13,487,139
145		SALES EXPENSES											
146	911.000	Supervision - SE	\$0	\$0	\$0	E-146	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
147	912.000	Demonstrating & Selling Expenses - SE	\$247,694	\$227,212	\$20,482	E-147	-\$50,555	\$197,139	100.0000%	\$0	\$197,139	\$224,329	-\$27,190
148	913.000	Advertising Expenses - SE	\$173,673	\$173,673	\$0	E-148	-\$2,439	\$171,234	100.0000%	\$0	\$171,234	\$171,470	-\$236
149	916.000	Misc. Sales Expenses - SE	\$2,325	\$0	\$2,325	E-149	\$0	\$2,325	100.0000%	\$0	\$2,325	\$0	\$2,325
150		TOTAL SALES EXPENSES	\$423,692	\$400,885	\$22,807		-\$52,994	\$370,698		\$0	\$370,698	\$395,799	-\$25,101
151		ADMIN. & GENERAL EXPENSES											

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152		OPERATION- ADMIN. & GENERAL EXP.											
153	920.000	Administrative & General Salaries - AGE	\$62,410,169	\$66,742,001	-\$4,331,832	E-153	-\$1,345,499	\$61,064,670	100.0000%	\$0	\$61,064,670	\$65,784,293	-\$4,719,623
154	921.000	Office Supplies & Expenses - AGE	\$35,765,043	\$83,441	\$35,681,602	E-154	-\$1,376,619	\$34,388,424	100.0000%	\$0	\$34,388,424	\$82,382	\$34,306,042
155	922.000	Administrative Expenses Transferred - Credit	-\$12,910,603	\$0	-\$12,910,603	E-155	\$0	-\$12,910,603	100.0000%	\$0	-\$12,910,603	\$0	-\$12,910,603
156	923.000	Outside Services Employed	\$36,431,422	\$9,745	\$36,421,677	E-156	-\$639,723	\$35,791,699	100.0000%	\$0	\$35,791,699	\$9,621	\$35,782,078
157	924.000	Property Insurance	\$7,763,684	\$0	\$7,763,684	E-157	\$1,391,512	\$9,155,196	100.0000%	\$0	\$9,155,196	\$0	\$9,155,196
158	925.000	Injuries and Damages	\$32,757,681	\$2,863,285	\$29,894,396	E-158	-\$13,539,189	\$19,218,492	100.0000%	\$0	\$19,218,492	\$2,826,954	\$16,391,538
159	926.000	Employee Pensions and Benefits	-\$39,600,457	\$0	-\$39,600,457	E-159	-\$311,066	-\$39,911,523	100.0000%	\$0	-\$39,911,523	\$0	-\$39,911,523
160	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-160	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
161	928.000	Regulatory Commission Expenses	\$23,053,441	\$1,659,614	\$21,393,827	E-161	\$288,080	\$23,341,521	100.0000%	\$0	\$23,341,521	\$1,638,556	\$21,702,965
162	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-162	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
163	930.100	General Expense - Gen. Advertising Exp.	\$99,482	\$0	\$99,482	E-163	-\$38,868	\$60,614	100.0000%	\$0	\$60,614	\$0	\$60,614
164	930.200	General Expense - Misc.	\$13,372,922	\$156,476	\$13,216,446	E-164	-\$1,531,873	\$11,841,049	100.0000%	\$0	\$11,841,049	\$154,490	\$11,686,559
165	931.000	Rents - AGE	\$12,909,838	\$0	\$12,909,838	E-165	-\$703	\$12,909,135	100.0000%	\$0	\$12,909,135	\$0	\$12,909,135
166		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$172,053,985	\$71,514,562	\$100,539,423		-\$17,103,948	\$154,950,037		\$0	\$154,950,037	\$70,496,296	\$84,453,741
167		MAINT., ADMIN. & GENERAL EXP.											
168	932.000	Maint. of General Plant - 932	\$0	\$0	\$0	E-168	-\$6,529	-\$6,529	100.0000%	\$0	-\$6,529	\$0	-\$6,529
169	935.000	Maintenance of General Plant	\$3,619,795	\$982,626	\$2,637,169	E-169	-\$18,284	\$3,601,511	100.0000%	\$0	\$3,601,511	\$970,158	\$2,631,353
170		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,619,795	\$982,626	\$2,637,169		-\$24,813	\$3,594,982		\$0	\$3,594,982	\$970,158	\$2,624,824
171		TOTAL ADMIN. & GENERAL EXPENSES	\$175,673,780	\$72,497,188	\$103,176,592		-\$17,128,761	\$158,545,019		\$0	\$158,545,019	\$71,466,454	\$87,078,565
172		DEPRECIATION EXPENSE											
173	403.000	Depreciation Expense, Dep. Exp.	\$701,571,076	See note (1)	See note (1)	E-173	See note (1)	\$701,571,076	100.0000%	\$93,271,682	\$794,842,758	See note (1)	See note (1)
174	403.010	Nuclear Decommissioning	\$6,758,605			E-174		\$6,758,605	100.0000%	-\$6,758,605	\$0		
175	403.000	PISA 1	\$1,279,106			E-175		\$1,279,106	100.0000%	-\$1,279,106	\$0		
176	403.000	PISA 2	\$2,864,835			E-176		\$2,864,835	100.0000%	-\$2,864,835	\$0		
177	403.000	PISA 3	\$1,850,631			E-177		\$1,850,631	100.0000%	-\$1,850,631	\$0		
178	403.000	PISA 4	-\$22,043,925			E-178		-\$22,043,925	100.0000%	\$22,043,925	\$0		
179		TOTAL DEPRECIATION EXPENSE	\$692,280,328	\$0	\$0		\$0	\$692,280,328		\$102,562,430	\$794,842,758	\$0	\$0
180		PLANT AMORTIZATION											
181	404.000	Intangible Plant	\$118,251,700	\$0	\$118,251,700	E-181	-\$6,591,041	\$111,660,659	100.0000%	\$0	\$111,660,659	\$0	\$111,660,659
182	404.000	Hydraulic Plant	\$755,715	\$0	\$755,715	E-182	-\$3,215	\$752,500	100.0000%	\$0	\$752,500	\$0	\$752,500
183	404.000	Transmission Plant	\$444,594	\$0	\$444,594	E-183	-\$10	\$444,584	100.0000%	\$0	\$444,584	\$0	\$444,584
184	404.000	Cloud Implementation	\$8,893,553	\$0	\$8,893,553	E-184	-\$8,893,553	\$0	100.0000%	\$0	\$0	\$0	\$0
185	404.000	AMI Software Amortization Deferral	-\$454,470	\$0	-\$454,470	E-185	\$454,470	\$0	100.0000%	\$0	\$0	\$0	\$0
186	404.000	PISA A	\$422,904	\$0	\$422,904	E-186	-\$422,904	\$0	100.0000%	\$0	\$0	\$0	\$0
187	404.000	PISA B	\$1,627,369	\$0	\$1,627,369	E-187	-\$1,627,369	\$0	100.0000%	\$0	\$0	\$0	\$0
188	404.000	PISA C	\$1,016,290	\$0	\$1,016,290	E-188	-\$1,016,290	\$0	100.0000%	\$0	\$0	\$0	\$0
189	404.000	PISA D	-\$28,401,543	\$0	-\$28,401,543	E-189	\$28,401,543	\$0	100.0000%	\$0	\$0	\$0	\$0
190	404.000	PISA C Cloud Costs	\$108,488	\$0	\$108,488	E-190	-\$108,488	\$0	100.0000%	\$0	\$0	\$0	\$0
191	404.000	PISA D Cloud Costs	-\$971,543	\$0	-\$971,543	E-191	\$971,543	\$0	100.0000%	\$0	\$0	\$0	\$0
192		TOTAL PLANT AMORTIZATION	\$101,693,057	\$0	\$101,693,057		\$11,164,686	\$112,857,743		\$0	\$112,857,743	\$0	\$112,857,743
193		AMORTIZATION EXPENSE											
194	407.300	Callaway Post Op Amortization	\$3,687,468	\$0	\$3,687,468	E-194	-\$3,687,468	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.300	Callaway Life Extension Amortization 407-3CL	\$103,872	\$0	\$103,872	E-195	\$5	\$103,877	100.0000%	\$0	\$103,877	\$0	\$103,877
196	407.065	Fukushima Study Costs	\$92,652	\$0	\$92,652	E-196	-\$92,652	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.383	Sioux Scrub Const Acctg	\$2,757,246	\$0	\$2,757,246	E-197	-\$896,359	\$1,860,887	100.0000%	\$0	\$1,860,887	\$0	\$1,860,887

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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
198	407.384	Sioux Scrub Const Acctg Contra	-\$1,226,280	\$0	-\$1,226,280	E-198	\$1,226,280	\$0	100.0000%	\$0	\$0	\$0	\$0
199	407.385	Sioux Scrub Const Acctg 2011-12	\$10,131	\$0	\$10,131	E-199	-\$3,295	\$6,836	100.0000%	\$0	\$6,836	\$0	\$6,836
200	407.386	Sioux Scrub Const Contra 2011-12	-\$7,974	\$0	-\$7,974	E-200	\$7,974	\$0	100.0000%	\$0	\$0	\$0	\$0
201	407.300	Equity Issuance Costs Amort Debits 407.3EI	\$255,444	\$0	\$255,444	E-201	\$0	\$255,444	100.0000%	\$0	\$255,444	\$0	\$255,444
202	407.400	Equity Issuance Costs Amort Credits 407.4EI	-\$255,444	\$0	-\$255,444	E-202	\$255,447	\$3	100.0000%	\$0	\$3	\$0	\$3
203	407.300	Customer Affordability Debits 407.3CA	\$1,633,084	\$0	\$1,633,084	E-203	\$544,361	\$2,177,445	100.0000%	\$0	\$2,177,445	\$0	\$2,177,445
204	407.400	Customer Affordability Credits 407.4CA	-\$10,887,227	\$0	-\$10,887,227	E-204	\$10,887,227	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.300	Energy Efficiency Contra 407.3Cx	-\$70,884	\$0	-\$70,884	E-205	\$70,884	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.300	Energy Effic Ordered Adjustments 407.3OA	\$0	\$0	\$0	E-206	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.300	Energy Effic Program Costs 407.3PC	-\$6,492,931	\$0	-\$6,492,931	E-207	\$6,492,931	\$0	100.0000%	\$0	\$0	\$0	\$0
208	407.300	Energy Effic Program Costs-Unbilled 407.3PU	-\$601,813	\$0	-\$601,813	E-208	\$601,813	\$0	100.0000%	\$0	\$0	\$0	\$0
209	407.300	Energy Effic Shared Benefit 407.3SB	\$0	\$0	\$0	E-209	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
210	407.349	Low Income Surcharge - Keeping Current	\$2,093,750	\$0	\$2,093,750	E-210	\$31,250	\$2,125,000	100.0000%	\$0	\$2,125,000	\$0	\$2,125,000
211	407.400	Expired & Expiring Amortizations - Rate Base	\$58,875	\$0	\$58,875	E-211	-\$1,542,525	-\$1,483,650	100.0000%	\$0	-\$1,483,650	\$0	-\$1,483,650
212	407.400	Expired & Expiring Amortizations - Non-Rate Base	-\$3,962,229	\$0	-\$3,962,229	E-212	\$2,085,787	-\$1,876,442	100.0000%	\$0	-\$1,876,442	\$0	-\$1,876,442
213	407.000	PISA 1	\$0	\$0	\$0	E-213	\$2,573,051	\$2,573,051	100.0000%	\$0	\$2,573,051	\$0	\$2,573,051
214	407.000	PISA 2	\$0	\$0	\$0	E-214	\$9,950,377	\$9,950,377	100.0000%	\$0	\$9,950,377	\$0	\$9,950,377
215	407.000	PISA 3	\$0	\$0	\$0	E-215	\$9,046,172	\$9,046,172	100.0000%	\$0	\$9,046,172	\$0	\$9,046,172
216	407.000	PISA 4	\$0	\$0	\$0	E-216	\$4,011,571	\$4,011,571	100.0000%	\$0	\$4,011,571	\$0	\$4,011,571
217	407.000	Excess Tracker Reg Accumulation	-\$129,697	\$0	-\$129,697	E-217	\$129,697	\$0	100.0000%	\$0	\$0	\$0	\$0
218	407.000	Excess Tracker Regulatory Accumulation	-\$6,159,541	\$0	-\$6,159,541	E-218	\$6,159,541	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.300	Excess Tracker Reg Accumulation ER-2021-0240	-\$3,362,192	\$0	-\$3,362,192	E-219	\$3,362,192	\$0	100.0000%	\$0	\$0	\$0	\$0
220	407.000	Excess Tracker Reg Amortization ER-2022-0337	-\$2,290,900	\$0	-\$2,290,900	E-220	\$2,290,900	\$0	100.0000%	\$0	\$0	\$0	\$0
221	407.000	Excess Tracker Reg Amort Current	\$0	\$0	\$0	E-221	\$2,547,464	\$2,547,464	100.0000%	\$0	\$2,547,464	\$0	\$2,547,464
222	407.400	MEEIA Ordered Adjustments 407-4OA	-\$10,846	\$0	-\$10,846	E-222	\$10,846	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.300	RESRAM Depreciation/PTC 407.3RE	\$3,306,929	\$0	\$3,306,929	E-223	-\$3,306,929	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.400	Regulatory Credit - RESRAM 407.4RR	\$56,230	\$0	\$56,230	E-224	-\$56,230	\$0	100.0000%	\$0	\$0	\$0	\$0
225	407.300	RESRAM Margin Debits 407.3RM	\$3,004,329	\$0	\$3,004,329	E-225	-\$3,004,329	\$0	100.0000%	\$0	\$0	\$0	\$0
226	407.300	RESRAM Energy Sales Debits 407.3RO	-\$8,157,285	\$0	-\$8,157,285	E-226	\$8,157,285	\$0	100.0000%	\$0	\$0	\$0	\$0
227	407.300	RESRAM Regulatory Debits 407.3RR	\$737,440	\$0	\$737,440	E-227	-\$737,440	\$0	100.0000%	\$0	\$0	\$0	\$0
228	407.300	RESRAM Revenue Debits 407.3RV	\$1,442,280	\$0	\$1,442,280	E-228	-\$1,442,280	\$0	100.0000%	\$0	\$0	\$0	\$0
229	407.400	RESRAM Margin 407.4RM	-\$1,747,464	\$0	-\$1,747,464	E-229	\$1,747,464	\$0	100.0000%	\$0	\$0	\$0	\$0
230	407.400	RESRAM Depreciation/PTC 407.4RE	-\$9,621,808	\$0	-\$9,621,808	E-230	\$9,621,808	\$0	100.0000%	\$0	\$0	\$0	\$0
231	407.400	RESRAM Energy Sales Credits 407.4RO	-\$30,565,756	\$0	-\$30,565,756	E-231	\$30,565,756	\$0	100.0000%	\$0	\$0	\$0	\$0
232	407.400	RESRAM Revenue Credits 407.4RV	-\$435,878	\$0	-\$435,878	E-232	\$435,878	\$0	100.0000%	\$0	\$0	\$0	\$0
233	407.300	Meramec Retirement debits 407.3MR	\$12,183,621	\$0	\$12,183,621	E-233	-\$2	\$12,183,619	100.0000%	\$0	\$12,183,619	\$0	\$12,183,619
234	407.300	Meramec Inventory write off debits 407.3MI	\$720,039	\$0	\$720,039	E-234	\$1,361,134	\$2,081,173	100.0000%	\$0	\$2,081,173	\$0	\$2,081,173
235	407.400	Meramec Inventory write off credits 407.4MI	-\$8,244,157	\$0	-\$8,244,157	E-235	\$8,244,157	\$0	100.0000%	\$0	\$0	\$0	\$0
236	407.000	Meramec Coal Inventory write off debits 407.XXX	\$0	\$0	\$0	E-236	\$84,540	\$84,540	100.0000%	\$0	\$84,540	\$0	\$84,540
237	407.300	COVID AAO Deferral Amortization 407.3CV	\$986,040	\$0	\$986,040	E-237	\$761,192	\$1,747,232	100.0000%	\$0	\$1,747,232	\$0	\$1,747,232
238	407.327	Charge Ahead Corridor Amortization (ER-2021-0240)	\$615,672	\$0	\$615,672	E-238	\$0	\$615,672	100.0000%	\$0	\$615,672	\$0	\$615,672
239	407.327	Charge Ahead Corridor Amortization (ER-2022-0337)	\$216,720	\$0	\$216,720	E-239	\$72,242	\$288,962	100.0000%	\$0	\$288,962	\$0	\$288,962
240	407.000	Charge Ahead Corridor Amortization (New) 407.XXX	\$0	\$0	\$0	E-240	\$250,195	\$250,195	100.0000%	\$0	\$250,195	\$0	\$250,195
241	407.000	FERC ROE Case 407.XXX	\$0	\$0	\$0	E-241	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
242	407.300	Critical Needs Low Income Program 407.3CN	\$249,996	\$0	\$249,996	E-242	\$4	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
243	407.300	Rehousing Pilot Low Income Program 407.3RP	\$249,996	\$0	\$249,996	E-243	\$4	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
244	407.000	Property Tax Tracker	\$0	\$0	\$0	E-244	\$906,835	\$906,835	100.0000%	\$0	\$906,835	\$0	\$906,835
245	407.000	Kersting Estates regulatory asset	\$0	\$0	\$0	E-245	\$7,950	\$7,950	100.0000%	\$0	\$7,950	\$0	\$7,950

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246		TOTAL AMORTIZATION EXPENSE	-59,768,492	\$0	-59,768,492		\$109,732,705	\$49,964,213		\$0	\$49,964,213	\$0	\$49,964,213
247		OTHER OPERATING EXPENSES											
248	408.010	Payroll Taxes	\$19,198,264	\$19,198,264	\$0	E-248	-\$390,636	\$18,807,628	100.0000%	\$0	\$18,807,628	\$19,198,264	-\$390,636
249	408.011	Property Taxes	\$175,299,735	\$0	\$175,299,735	E-249	\$9,012,514	\$184,312,249	100.0000%	\$0	\$184,312,249	\$0	\$184,312,249
250	408.012	Gross Receipts Tax	\$159,621,969	\$0	\$159,621,969	E-250	-\$159,621,969	\$0	100.0000%	\$0	\$0	\$0	\$0
251	408.013	Missouri Franchise Taxes/Misc.	\$433,768	\$0	\$433,768	E-251	-\$19,291	\$414,477	100.0000%	\$0	\$414,477	\$0	\$414,477
252		TOTAL OTHER OPERATING EXPENSES	\$354,553,736	\$19,198,264	\$335,355,472		-\$151,019,382	\$203,534,354		\$0	\$203,534,354	\$19,198,264	\$184,336,090
253		TOTAL OPERATING EXPENSE	\$2,795,815,994	\$395,046,704	\$1,708,488,962		\$397,361,500	\$3,193,177,494		\$102,562,430	\$3,295,739,924	\$395,436,776	\$2,105,460,390
254		NET INCOME BEFORE TAXES	\$718,221,990					\$320,860,490		\$227,895,318	\$548,755,808		
255		INCOME TAXES											
256	409.000	Current Income Taxes	-\$49,581,770	See note (1)	See note (1)	E-256	See note (1)	-\$49,581,770	100.0000%	\$30,489,400	-\$19,092,370	See note (1)	See note (1)
257		TOTAL INCOME TAXES	-\$49,581,770					-\$49,581,770		\$30,489,400	-\$19,092,370		
258		DEFERRED INCOME TAXES											
259	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$412,475,949	See note (1)	See note (1)	E-259	See note (1)	\$412,475,949	100.0000%	-\$506,600,689	-\$94,124,740	See note (1)	See note (1)
260	411.000	Amortization of Deferred ITC	-\$371,429,965			E-260		-\$371,429,965	100.0000%	\$368,667,208	-\$2,762,757		
261		TOTAL DEFERRED INCOME TAXES	\$41,045,984					\$41,045,984		-\$137,933,481	-\$96,887,497		
262		NET OPERATING INCOME	\$726,757,776					\$329,396,276		\$335,339,399	\$664,735,675		

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

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Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$329,554,890	-\$329,554,890
	1. To remove (1M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$40,426,154	
	2. To remove (2M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$9,667,638	
	3. To remove (3M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$26,600,622	
	4. To remove (4M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$9,725,004	
	5. To remove (11M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$3,042,943	
	6. To remove (1M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$64,548,602	
	7. To remove (2M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$20,840,695	
	8. To remove (3M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$42,082,791	
	9. To remove (4M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$17,841,284	
	10. To remove (11M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$13,396,337	
	11. To remove (5M/6MM) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$865,944	
	12. To remove TY Gross Receipts Tax Revenues. (Hardin)		\$0	\$0		\$0	-\$758,371	
	13. To remove (1M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$56,720,832	
	14. To remove (2M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$14,117,875	
	15. To remove (3M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$32,252,965	
	16. To remove (4M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,384,137	
	17. To remove (11M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,971,000	
	18. To remove TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$392,649	
	19. To Remove (1M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$104,383	
	20. To Remove (2M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$1,764,066	
	21. To Remove (3M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$559,141	
	22. To Remove (4M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$1,210,155	
	23. To Remove (11M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$151,220	
	24. To remove (1M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$6,566,744	
	25. To remove (2M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,651,756	
	26. To remove (3M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$3,657,715	
	27. To remove (4M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,745,497	
	28. To remove (11M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,698,507	
	29. To remove TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$45,544	
	30. To remove (3M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$1,246,038	
	31. To remove (4M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$894,162	
	32. To remove (11M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$3,731,222	
	33. To remove (1M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$731,000	
	34. To remove (2M) unbilled revenue. (Hardin)		\$0	\$0		\$0	-\$3,376,000	
	35. To remove (3M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$3,194,000	
	36. To remove TY unbilled Revenue. (Hardin)		\$0	\$0		\$0	-\$204,000	
	37. To adjust test year billing units. (Ferguson)		\$0	\$0		\$0	\$3,536,473	
	38. To account for new rate for July 2023 and Community Solar. (Cox)		\$0	\$0		\$0	\$19,445,585	
	39. To include imputed revenue due to the paperless bill program that existed during the test year. (Ferguson)		\$0	\$0		\$0	\$467,736	
	40. To adjust for the update period (1M). (Cox)		\$0	\$0		\$0	\$14,630,719	
	41. To adjust for the update period (2M). (Cox)		\$0	\$0		\$0	\$5,583,546	
	42. To adjust for the update period (3M). (Cox)		\$0	\$0		\$0	\$6,317,765	
	43. To adjust for the update period (4M). (Cox)		\$0	\$0		\$0	\$2,875,340	
	44. To adjust for the update period (5M/6M). (Cox)		\$0	\$0		\$0	\$179,603	
	45. To adjust for the update period (11M). (Stever)		\$0	\$0		\$0	\$3,464,977	
	46. To adjust for the update period (MSD). (Cox)		\$0	\$0		\$0	\$1,107	
	47. To adjust for rate switching and large customer annualization (4M). (Cox)		\$0	\$0		\$0	-\$1,773,591	

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	48. To adjust for rate switching and large customer annualization (11M). (Stever)		\$0	\$0		\$0	\$3,680,414	
	49. To adjust for weather and days (1M). (Cox)		\$0	\$0		\$0	\$16,362,652	
	50. To adjust for weather and days (2M). (Cox)		\$0	\$0		\$0	\$2,930,357	
	51. To adjust for weather and days (3M). (Cox)		\$0	\$0		\$0	\$2,224,055	
	52. To adjust for weather and days (4M). (Cox)		\$0	\$0		\$0	-\$1,049,507	
	53. To adjust for weather and days (11M). (Stever)		\$0	\$0		\$0	-\$1,052,443	
	54. To adjust MEEIA (1M). (Cox/Poudel)		\$0	\$0		\$0	-\$3,307,777	
	55. To adjust MEEIA (2M). (Cox/Poudel)		\$0	\$0		\$0	-\$920,975	
	56. To adjust MEEIA (3M). (Cox/Poudel)		\$0	\$0		\$0	-\$1,334,847	
	57. To adjust MEEIA (4M). (Cox/Poudel)		\$0	\$0		\$0	-\$319,465	
	58. To adjust MEEIA (11M). (Cox/Poudel)		\$0	\$0		\$0	-\$40,050	
	59. To adjust for growth (1M). (Cox)		\$0	\$0		\$0	\$4,994,441	
	60. To adjust for growth (2M). (Cox)		\$0	\$0		\$0	\$760,931	
	61. To adjust for growth (3M). (Cox)		\$0	\$0		\$0	\$271,107	
	62. To adjust for growth (4M). (Cox)		\$0	\$0		\$0	-\$961,277	
	63. To remove revenue for low income charge (1M). (Cox)		\$0	\$0		\$0	-\$1,837,525	
	64. To remove revenue for low income charge (2M). (Cox)		\$0	\$0		\$0	-\$348,754	
	65. To remove revenue for low income charge (3M). (Cox)		\$0	\$0		\$0	-\$270,975	
	66. To remove revenue for low income charge (4M). (Cox)		\$0	\$0		\$0	-\$16,762	
	67. To adjust for Economic Development Incentive (3M). (Poudel)		\$0	\$0		\$0	-\$1,373,376	
	68. To adjust for Economic Development Incentive (4M). (Poudel)		\$0	\$0		\$0	-\$1,646,052	
	69. To adjust for Economic Development Incentive (11M). (Poudel)		\$0	\$0		\$0	-\$7,201,531	
Rev-5	Provision for Rate Refunds		\$0	\$0	\$0	\$0	-\$4,323,390	-\$4,323,390
	1. To remove TY Provision for Rate Refunds. (Hardin)		\$0	\$0		\$0	-\$4,323,390	
Rev-6	Transmission Revenues - MISO	456.000	\$0	\$0	\$0	\$0	\$150,438	\$150,438
	1. To include an annualized level of MISO transmission revenues. (Lyons)		\$0	\$0		\$0	\$150,438	
Rev-8	Transmission Revenues - Other	456.000	\$0	\$0	\$0	\$0	-\$1,760	-\$1,760
	1. To include an annualized level of SPP transmission revenues. (Lyons)		\$0	\$0		\$0	-\$1,760	
Rev-9	Other Electric Revenues		\$0	\$0	\$0	\$0	\$8,832	\$8,832
	1. To include an annual amount of PAYS revenue. (Lyons)		\$0	\$0		\$0	\$8,832	
Rev-10	Other Revenues		\$0	\$0	\$0	\$0	\$1,020,184	\$1,020,184
	1. To adjust lease revenue from rent. (Hardin)		\$0	\$0		\$0	\$1,814,487	
	2. To adjust miscellaneous lease revenue from software leases. (Ferguson)		\$0	\$0		\$0	-\$794,303	
Rev-11	Disposition of Allowances		\$0	\$0	\$0	\$0	-\$78	-\$78
	1. To remove TY Disposition Of Allowances. (Hardin)		\$0	\$0		\$0	-\$78	
Rev-12	Off-System Sales - Energy	447.000	\$0	\$0	\$0	\$0	\$59,701,354	\$59,701,354
	1. To annualize offsystem sales for energy. (Ferguson)		\$0	\$0		\$0	\$41,058,834	
	2. To annualize off system sales for other cities. (Ferguson)		\$0	\$0		\$0	\$475,668	
	3. To include offsystem sales revenue due to curtailment at High Prairie. (Eubanks)		\$0	\$0		\$0	\$12,042,709	
	4. To include a normalized level of virtual transactions. (Lange)		\$0	\$0		\$0	-\$106,112	
	5. To adjust for real-time forecast deviation. (Lange)		\$0	\$0		\$0	\$7,467,421	
	6. To eliminate MISO Day 2 test year non-margin Make Whole Payments, eliminate test year MISO Day 2 price volatility and net regulation adjustment and annualize MISO and SPP revenue. (Ferguson)		\$0	\$0		\$0	-\$1,237,166	
Rev-13	Off-System Sales - Capacity	447.000	\$0	\$0	\$0	\$0	\$603,457,058	\$603,457,058

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	1. To annualize capacity revenue. (Ferguson)		\$0	\$0		\$0	\$603,457,058	
E-4	Supervision & Engineering - SP	500.000	-\$58,013	-\$6,223	-\$64,236	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$57,806	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$38,307	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$77,512	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,223		\$0	\$0	
E-5	Fuel - Baseload - SP	501.000	\$0	\$10,846,901	\$10,846,901	\$0	\$0	\$0
	1. To adjust fuel expense for baseload. (Ferguson)		\$0	\$10,846,901		\$0	\$0	
E-6	Fuel - Interchange - SP	501.000	\$0	\$1,520,054	\$1,520,054	\$0	\$0	\$0
	1. To adjust fuel expense for interchange. (Ferguson)		\$0	\$1,520,054		\$0	\$0	
E-7	Fuel - Other - SP	501.000	-\$57,553	-\$6,173	-\$63,726	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$57,346	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$38,003	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$76,896	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,173		\$0	\$0	
E-8	Steam Expenses - SP	502.000	-\$65,152	-\$2,633,120	-\$2,698,272	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$64,918	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$43,021	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$87,049	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,989		\$0	\$0	
	5. To normalize fuel additives. (Ferguson)		\$0	-\$2,626,131		\$0	\$0	
E-9	Electric Expenses - SP	505.000	-\$189,132	-\$20,287	-\$209,419	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$188,455	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$124,887	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$252,700	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$20,287		\$0	\$0	
E-10	Misc. Steam Power Expenses - SP	506.000	-\$70,358	-\$7,547	-\$77,905	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$70,108	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$46,459	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$94,007	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$7,547		\$0	\$0	
E-12	Allowances - SP	509.000	\$0	-\$1,313,508	-\$1,313,508	\$0	\$0	\$0
	1. To include lost RECs due to curtailment at High Prairie. (Eubanks)		\$0	-\$1,313,508		\$0	\$0	
E-16	Maint. Superv. & Engineering - SP	510.000	-\$108,098	\$304	-\$107,794	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$107,711	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$71,379	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$144,430	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$11,595		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$11,899		\$0	\$0	

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E-17	Maintenance of Structures - SP	511.000	-\$41,251	\$78,706	\$37,455	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$41,104	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$27,239	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$55,116	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,425		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$83,131		\$0	\$0	
E-18	Maintenance of Boiler Plant - SP	512.000	-\$213,676	-\$5,545,292	-\$5,758,968	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$212,911	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$141,094	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$285,493	\$0		\$0	\$0	
	4. To annualize Rush Island post-closure maintenance. (Majors)		\$0	-\$2,551,625		\$0	\$0	
	5. To annualize Meramec post-closure maintenance. (Majors)		\$0	-\$3,443,934		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$22,920		\$0	\$0	
	7. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$473,187		\$0	\$0	
E-19	Maintenance of Electric Plant - SP	513.000	-\$41,038	\$67,196	\$26,158	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$40,891	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$27,098	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$54,831	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,402		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$71,598		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant - SP	514.000	-\$47,633	\$47,533	-\$100	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$47,462	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$31,453	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$63,642	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$5,109		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$52,642		\$0	\$0	
E-25	Superv. & Engineering - NP	517.000	-\$335,781	-\$36,018	-\$371,799	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$334,580	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$221,722	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$448,639	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$36,018		\$0	\$0	
E-26	Fuel - Baseload - NP	518.000	\$0	\$3,349,569	\$3,349,569	\$0	\$0	\$0
	1. To adjust nuclear fuel expense for baseload. (Ferguson)		\$0	\$3,349,569		\$0	\$0	
E-30	Misc. Nuclear Power Expenses - NP	524.000	-\$393,745	-\$2,255,191	-\$2,648,936	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$392,335	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$259,996	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$526,084	\$0		\$0	\$0	
	4. To remove refuel amortization from test year. (Dhority)		\$0	-\$2,212,956		\$0	\$0	

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	5. To remove severance payments from test year. (Dhority)		\$0	-\$42,235		\$0	\$0	
E-34	Maint. Superv. & Engineering - NP	528.000	\$1,554,447	-\$39,778	\$1,514,669	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$137,894	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$91,381	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$184,902	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	-\$24,934		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,692,836	\$0		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$14,844		\$0	\$0	
E-35	Maintenance of Structures - NP	529.000	\$1,471,250	\$1,523,307	\$2,994,557	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$130,120	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$86,229	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$174,478	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$1,537,315		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,601,837	\$0		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$14,008		\$0	\$0	
E-36	Maint. Of Reactor Plant Equipment - NP	530.000	\$1,055,962	-\$11,954,804	-\$10,898,842	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$93,361	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$61,870	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$125,189	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$19,975,375		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,149,660	\$0		\$0	\$0	
	6. To remove refuel amortization from test year. (Dhority)		\$0	-\$31,920,129		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$10,050		\$0	\$0	
E-37	Maintenance of Electric Plant - NP	531.000	\$429,416	\$1,518,090	\$1,947,506	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$38,057	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$25,220	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$51,030	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$1,522,187		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$467,609	\$0		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$4,097		\$0	\$0	
E-38	Maint. Of Misc. Nuclear Plant - NP	532.000	\$463,288	\$1,747,467	\$2,210,755	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$40,972	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$27,151	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$54,939	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$1,749,624		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$504,406	\$0		\$0	\$0	
	6. To annualize NRC fees. (Burton)		\$0	\$2,254		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$4,411		\$0	\$0	

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E-43	Superv. & Engineering - HP	535.000	-\$14,593	-\$1,565	-\$16,158	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,541	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,636	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,498	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,565		\$0	\$0	
E-45	Hydraulic Expenses - HP	537.000	-\$2,529	-\$271	-\$2,800	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,520	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,670	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$3,379	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$271		\$0	\$0	
E-46	Electric Expenses - HP	538.000	-\$18,864	-\$2,023	-\$20,887	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$18,797	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$12,456	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$25,205	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$2,023		\$0	\$0	
E-47	Misc. Ops. Power Gen. Expenses - HP	539.000	-\$40,128	-\$4,304	-\$44,432	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$39,984	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$26,497	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$53,615	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,304		\$0	\$0	
E-51	Maintenance Superv. & Engineering - HP	541.000	-\$12,268	-\$1,316	-\$13,584	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$12,225	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$8,101	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$16,392	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,316		\$0	\$0	
E-52	Maintenance of Structures - HP	542.000	-\$10,527	-\$518,530	-\$529,057	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$10,489	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$6,951	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$14,065	\$0		\$0	\$0	
	4. To normalize nuclear waste disposal expense (Burton)		\$0	-\$517,401		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,129		\$0	\$0	
E-53	Maint. of Reservoirs, Dams & Waterways - HP	543.000	-\$1,132	-\$121	-\$1,253	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,127	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$747	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,512	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$121		\$0	\$0	
E-54	Maintenance of Electric Plant - HP	544.000	-\$14,064	-\$1,509	-\$15,573	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,014	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,287	\$0		\$0	\$0	

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	3. To remove long-term incentive compensation expense. (Dhority)		-\$18,791	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,509		\$0	\$0	
E-55	Maint. of Misc. Hydraulic Plant - HP	545.000	-\$2,894	-\$310	-\$3,204	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,884	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,911	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$3,867	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$310		\$0	\$0	
E-60	Superv. & Engineering - OP	546.000	-\$5,627	-\$819	-\$6,446	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$5,607	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,716	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$7,518	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$604		\$0	\$0	
	5. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$215		\$0	\$0	
E-61	Fuel - Baseload - OP	547.000	\$0	-\$1,059,523	-\$1,059,523	\$0	\$0	\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	-\$1,059,523		\$0	\$0	
E-62	Fuel - Interchange - OP	547.000	\$0	-\$346,183	-\$346,183	\$0	\$0	\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	-\$346,183		\$0	\$0	
E-63	Generation Expenses - OP	548.000	-\$8,093	-\$868	-\$8,961	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$8,064	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,344	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$10,813	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$868		\$0	\$0	
E-64	Misc. Other Power Generation Expense - OP	549.000	-\$17,563	\$5,562,359	\$5,544,796	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$17,500	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$11,597	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$23,466	\$0		\$0	\$0	
	4. To remove test year BTA costs. (Amenthor)		\$0	\$5,695,103		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,884		\$0	\$0	
	6. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$130,860		\$0	\$0	
E-65	Rents - Non-Labor - OP	550.000	\$0	-\$146,790	-\$146,790	\$0	\$0	\$0
	1. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$146,790		\$0	\$0	
E-69	Maintenance of Structures - OP	552.000	-\$7,407	-\$795	-\$8,202	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$7,381	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$4,891	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$9,897	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$795		\$0	\$0	
E-70	Maint. Of Generating & Electric Plant - OP	553.000	-\$27,190	-\$239,381	-\$266,571	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$27,092	\$0		\$0	\$0	

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	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$17,954	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$36,328	\$0		\$0	\$0	
	4. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$236,465		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$2,916		\$0	\$0	
E-71	Maint. Of Misc. Power Generation Plant - OP	554.000	-\$1,075	-\$1,115	-\$2,190	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,071	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$710	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,436	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$115		\$0	\$0	
	5. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$1,000		\$0	\$0	
E-75	PP - Energy - Base Load - OPE	555.000	\$0	\$21,841,529	\$21,841,529	\$0	\$0	\$0
	1. To annualize baseload purchased power expense. (Ferguson)		\$0	\$21,841,529		\$0	\$0	
E-76	PP - Energy - Interchange - OPE	555.000	\$0	-\$33,275,272	-\$33,275,272	\$0	\$0	\$0
	1. To annualize interchange purchased power expense. (Ferguson)		\$0	-\$33,275,272		\$0	\$0	
E-77	PP - Capacity - Base Load - OPE	555.000	\$0	\$583,037,608	\$583,037,608	\$0	\$0	\$0
	1. To annualize capacity expense. (Ferguson)		\$0	\$583,037,608		\$0	\$0	
E-79	System Control and Load Dispatch - OPE	556.000	-\$37,049	-\$3,974	-\$41,023	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$36,916	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$24,464	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$49,501	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,974		\$0	\$0	
E-80	Other Expenses - OPE	557.000	-\$243,462	-\$55,224,842	-\$55,468,304	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$242,591	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$160,762	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$325,291	\$0		\$0	\$0	
	4. Adjustment to Remove TY FAC Expense. (Hardin)		\$0	-\$50,958,121		\$0	\$0	
	5. To reset the RES Amortization. (Lyons)		\$0	-\$736,777		\$0	\$0	
	6. To remove the test year RES amortization established in Case Nos ER-2021-0240 and ER-2022-0337. (Lyons)		\$0	\$88,737		\$0	\$0	
	7. To Rebase the RES AAO. (Lyons)		\$0	-\$3,592,566		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$26,115		\$0	\$0	
E-85	Operation Supervision & Engineering - TE	560.000	-\$6,564	-\$2,448	-\$9,012	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$6,541	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$4,334	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$8,771	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,744		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$704		\$0	\$0	
E-86	Load Dispatching - TE	561.000	-\$4,588	\$521,847	\$517,259	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,573	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,030	\$0		\$0	\$0	

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	3. To remove long-term incentive compensation expense. (Dhority)		-\$6,131	\$0		\$0	\$0	
	4. To include an annualized level of transmission administrative fees. (Lyons)		\$0	\$532,443		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$10,104		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$492		\$0	\$0	
E-87	Station Expenses - TE	562.000	-\$3,278	-\$352	-\$3,630	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$3,265	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,164	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$4,379	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$352		\$0	\$0	
E-90	Transmission of Electric By Others - TE	565.000	\$0	\$2,748,339	\$2,748,339	\$0	\$0	\$0
	1. To include an annualized level of transmission expense. (Lyons)		\$0	\$2,856,725		\$0	\$0	
	2. To adjust for Mark Twain transmission. (Lyons)		\$0	-\$108,386		\$0	\$0	
E-91	Misc. Transmission Expenses - TE	566.000	-\$42,856	-\$48,949	-\$91,805	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$42,702	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$28,298	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$57,260	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$39,747		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$4,597		\$0	\$0	
	6. To remove FERC ROE legal and consultant fees from test year. (Ferguson)		\$0	-\$3,829		\$0	\$0	
	7. To normalize vegetation management expenses. (Majors)		\$0	-\$776		\$0	\$0	
E-92	Rents - TE	567.000	\$0	\$4,067,481	\$4,067,481	\$0	\$0	\$0
	1. To annualize building rental expense. (Dhority)		\$0	\$4,067,481		\$0	\$0	
E-95	Maint. Supervision & Engineering - TE	568.000	-\$1,707	-\$98	-\$1,805	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,700	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,127	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,280	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$67		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$183		\$0	\$0	
	6. To normalize vegetation management expenses. (Majors)		\$0	\$152		\$0	\$0	
E-96	Maintenance of Structures - TE	569.000	-\$260	-\$4,754	-\$5,014	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$260	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$172	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$348	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$4,726		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$28		\$0	\$0	
E-97	Maintenance of Station Equipment - TE	570.000	-\$11,950	-\$1,282	-\$13,232	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$11,908	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$7,891	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$15,967	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,282		\$0	\$0	
E-98	Maintenance of Overhead Lines - TE	571.000	-\$6,872	-\$105,465	-\$112,337	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$6,848	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$4,538	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$9,182	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$737		\$0	\$0	
	5. To normalize vegetation management expenses. (Majors)		\$0	-\$104,728		\$0	\$0	
E-99	Maint. Of Misc. Transmission Plant - TE	573.000	-\$3,530	-\$379	-\$3,909	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$3,517	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,331	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$4,716	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$379		\$0	\$0	
E-106	Supervision & Engineering - DE	580.000	-\$44,430	-\$7,366	-\$51,796	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$101,724	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,752	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$136,402	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	\$3,585		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$10,951		\$0	\$0	
E-107	Load Dispatching - DE	581.000	-\$14,769	-\$1,584	-\$16,353	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,715	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,752	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,732	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,584		\$0	\$0	
E-108	Station Expenses - DE	582.000	-\$14,761	-\$1,583	-\$16,344	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,709	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,747	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,723	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,583		\$0	\$0	
E-109	Overhead Line Expenses - DE	583.100	-\$158,144	-\$10,331	-\$168,475	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$34,131	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$63,595	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$128,680	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$10,331		\$0	\$0	
E-110	Install, Remove & Replace Line Transformers - Overhead	583.200	\$61,834	\$0	\$61,834	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$61,834	\$0		\$0	\$0	
E-111	Underground Line Expenses - DE	584.100	-\$55,632	-\$3,919	-\$59,551	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$17,308	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$24,125	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$48,815	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,919		\$0	\$0	
E-112	Install, Remove & Replace Line Transformers - Underground	584.200	\$19,096	-\$11,479	\$7,617	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$19,096	\$0		\$0	\$0	
	2. To normalize infrastructure inspection expense. (Majors)		\$0	-\$11,479		\$0	\$0	
E-113	Street Lighting & Signal System Expenses - DE	585.000	-\$23,344	-\$4,364	-\$27,708	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$23,261	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$15,415	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$31,190	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$2,504		\$0	\$0	
	5. To normalize infrastructure inspection expense. (Majors)		\$0	-\$1,860		\$0	\$0	
E-114	Meters - DE	586.000	-\$42,540	-\$4,563	-\$47,103	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$42,388	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$28,090	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$56,838	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,563		\$0	\$0	
E-115	Customer Install - DE	587.000	-\$7,528	-\$808	-\$8,336	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$7,502	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$4,971	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$10,059	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$808		\$0	\$0	
E-116	Miscellaneous - DE	588.000	-\$93,641	-\$378,659	-\$472,300	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$93,306	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$61,833	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$125,114	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$876		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$10,044		\$0	\$0	
	6. To normalize vegetation management expenses. (Majors)		\$0	-\$45		\$0	\$0	
	7. To normalize infrastructure inspection expense. (Majors)		\$0	-\$22,495		\$0	\$0	
	8. To annualize depreciation on power operated and transportation equipment. (Burton)		\$0	-\$345,199		\$0	\$0	
E-120	S&E Maintenance - DE	590.000	-\$18,125	\$24,522	\$6,397	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$18,059	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$11,968	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$24,216	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$4,435		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,944		\$0	\$0	
	6. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$30,901		\$0	\$0	
E-121	Structures Maintenance - DE	591.000	-\$4,868	\$169,300	\$164,432	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,849	\$0		\$0	\$0	

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	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,214	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$6,503	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$522		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$169,822		\$0	\$0	
E-122	Station Equipment Maintenance - DE	592.000	-\$107,999	-\$74,280	-\$182,279	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$107,612	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$71,313	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$144,298	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$11,585		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$62,695		\$0	\$0	
E-123	Overhead Lines Maintenance - DE	593.000	-\$256,334	-\$9,103,805	-\$9,360,139	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$255,417	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$169,262	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$342,489	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$27,496		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$5,253,200		\$0	\$0	
	6. To normalize vegetation management expenses. (Majors)		\$0	-\$579,072		\$0	\$0	
	7. To include a normalized level of storm restoration expense. (Majors)		\$0	-\$3,244,037		\$0	\$0	
E-124	Underground Lines Maintenance - DE	594.000	-\$31,698	-\$207,649	-\$239,347	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$31,585	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$20,931	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$42,352	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,400		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$204,249		\$0	\$0	
E-125	Line Transformers Maintenance - DE	595.000	-\$11,922	-\$622,119	-\$634,041	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$11,879	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$7,872	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$15,929	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,279		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$620,840		\$0	\$0	
E-126	Street Light & Signals Maintenance - DE	596.000	-\$4,643	-\$384,623	-\$389,266	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,627	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,066	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$6,204	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$498		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$384,125		\$0	\$0	
E-127	Meters Maintenance - DE	597.000	-\$9,088	-\$564	-\$9,652	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$9,055	\$0		\$0	\$0	

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	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$6,001	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$12,142	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$975		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$411		\$0	\$0	
E-128	Misc. Plant Maintenance - DE	598.000	-\$9,318	\$989,765	\$980,447	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$9,284	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$6,153	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$12,449	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$999		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$990,764		\$0	\$0	
E-132	Supervision - CAE	901.000	-\$14,869	-\$9,015	-\$23,884	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,816	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,818	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,867	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	\$1,823		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,595		\$0	\$0	
	6. To remove costs associated with incentives for customer surveys. (Hardin)		\$0	-\$9,243		\$0	\$0	
E-133	Meter Reading Expenses - CAE	902.000	-\$10,281	-\$1,486,949	-\$1,497,230	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$10,245	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$6,789	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$13,737	\$0		\$0	\$0	
	4. To adjust for AMR meter read savings and annualization of AMI meter reading costs and AMI network monitoring. (Burton)		\$0	-\$1,482,263		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$3,583		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$1,103		\$0	\$0	
E-134	Customer Records & Collection Expenses - CAE	903.000	-\$219,628	\$2,878,137	\$2,658,509	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$218,842	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$145,024	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$293,446	\$0		\$0	\$0	
	4. To include interest on customer deposits. (Burton)		\$0	\$2,896,474		\$0	\$0	
	5. To annualize customer convenience fees. (Amenthor)		\$0	\$4,637		\$0	\$0	
	6. To adjust AMS allocation factors. (Dhority)		\$0	\$585		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$23,559		\$0	\$0	
E-135	Uncollectible Accts - CAE	904.000	\$0	\$140,099	\$140,099	\$0	\$0	\$0
	1. To normalize bad debt expense. (Hardin)		\$0	\$140,099		\$0	\$0	
E-136	Misc. Customer Accounts Expense	905.000	-\$2	-\$1	-\$3	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$1		\$0	\$0	

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E-141	Customer Assistance Expenses - CSIE	908.000	-\$306,168	-\$71,541,919	-\$71,848,087	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$101,726	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$67,413	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$136,405	\$0		\$0	\$0	
	4. To remove test year MEEIA non-labor expense. (Dhority)		\$0	-\$71,254,428		\$0	\$0	
	5. To remove test year incremental MEEIA labor. (Dhority)		-\$204,076	\$0		\$0	\$0	
	6. To include an annual amortization of the PAYS Regulatory Asset. (Lyons)		\$0	\$50,552		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$87		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$10,951		\$0	\$0	
	9. To remove institutional advertising. (Burton)		\$0	-\$327,005		\$0	\$0	
E-142	Informational & Instructional Advertising Expense	909.000	\$0	-\$765,085	-\$765,085	\$0	\$0	\$0
	1. To remove institutional advertising. (Burton)		\$0	-\$763,139		\$0	\$0	
	2. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,063		\$0	\$0	
	3. To remove costs associated with incentives for customer surveys. (Hardin)		\$0	-\$883		\$0	\$0	
E-143	Misc. Customer Service & Informational Expense	910.000	-\$2,169	-\$8,915	-\$11,084	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,161	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,432	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,898	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$30		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$233		\$0	\$0	
	6. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$4,352		\$0	\$0	
	7. To remove dues and donations. (Hardin)		\$0	-\$4,300		\$0	\$0	
E-147	Demonstrating & Selling Expenses - SE	912.000	-\$2,883	-\$47,672	-\$50,555	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,873	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,904	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$3,852	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$309		\$0	\$0	
	5. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$571		\$0	\$0	
	6. To remove dues and donations. (Hardin)		\$0	-\$40,830		\$0	\$0	
	7. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$5,962		\$0	\$0	
E-148	Advertising Expenses - SE	913.000	-\$2,203	-\$236	-\$2,439	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,196	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,455	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,944	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$236		\$0	\$0	
E-153	Administrative & General Salaries - AGE	920.000	-\$957,708	-\$387,791	-\$1,345,499	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$843,836	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$559,201	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,131,502	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$296,549		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$90,840		\$0	\$0	

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	6. To remove miscellaneous expense included in non-labor cyber security expense. (Amenthor)		\$0	-\$402		\$0	\$0	
	7. To normalize employee performance bonus (EPB) expense. (Dhority)		-\$110,841	\$0		\$0	\$0	
E-154	Office Supplies & Expenses - AGE	921.000	-\$1,059	-\$1,375,560	-\$1,376,619	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,055	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$699	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,415	\$0		\$0	\$0	
	4. To remove miscellaneous expense included in non-labor cyber security expense. (Amenthor)		\$0	-\$104,750		\$0	\$0	
	5. To annualize software maintenance expense. (Amenthor)		\$0	-\$544,730		\$0	\$0	
	6. To include misc. electric costs allocated to gas. (Burton)		\$0	\$14,369		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$194,704		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$114		\$0	\$0	
	9. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$49,007		\$0	\$0	
	10. To remove dues and donations. (Hardin)		\$0	-\$317,559		\$0	\$0	
	11. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$41,429		\$0	\$0	
	12. To normalize vegetation management expenses. (Majors)		\$0	-\$5		\$0	\$0	
	13. To remove institutional advertising. (Burton)		\$0	-\$137,631		\$0	\$0	
E-156	Outside Services Employed	923.000	-\$124	-\$639,599	-\$639,723	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$123	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$82	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$165	\$0		\$0	\$0	
	4. To annualize NRC fees. (Burton)		\$0	\$90,533		\$0	\$0	
	5. To include misc. electric costs allocated to gas. (Burton)		\$0	\$3,260		\$0	\$0	
	6. To adjust AMS allocation factors. (Dhority)		\$0	-\$141,368		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$13		\$0	\$0	
	8. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$688		\$0	\$0	
	9. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$410		\$0	\$0	
	10. To remove test year Rush Island litigation expenses. (Majors)		\$0	-\$470,164		\$0	\$0	
	11. To remove institutional advertising. (Burton)		\$0	-\$22,000		\$0	\$0	
	12. To remove dues and donations. (Hardin)		\$0	-\$77,830		\$0	\$0	
	13. To remove miscellaneous expense included in non-labor cyber security expense. (Amenthor)		\$0	-\$1,011		\$0	\$0	
	14. To annualize software maintenance expense. (Amenthor)		\$0	-\$19,908		\$0	\$0	
E-157	Property Insurance	924.000	\$0	\$1,391,512	\$1,391,512	\$0	\$0	\$0
	1. To annualize insurance expense. (Hardin)		\$0	\$1,391,693		\$0	\$0	
	2. To adjust AMS allocation factors. (Dhority)		\$0	-\$181		\$0	\$0	
E-158	Injuries and Damages	925.000	-\$36,331	-\$13,502,858	-\$13,539,189	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$36,201	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$23,990	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$48,542	\$0		\$0	\$0	
	4. To annualize insurance expense. (Hardin)		\$0	\$1,520,189		\$0	\$0	
	5. To remove Rush Island New Source Review reserve from test year. (Majors)		\$0	-\$15,000,000		\$0	\$0	
	6. To adjust AMS allocation factors. (Dhority)		\$0	-\$19,150		\$0	\$0	

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	7. To remove severance payments from test year. (Dhority)		\$0	-\$3,897		\$0	\$0	
E-159	Employee Pensions and Benefits	926.000	\$0	-\$311,066	-\$311,066	\$0	\$0	\$0
	1. To include actual employee benefit expense at June 30, 2024 (Dhority)		\$0	\$2,346,901		\$0	\$0	
	2. To rebase pension expense. (Dhority)		\$0	\$962,447		\$0	\$0	
	3. To rebase OPEB expense. (Dhority)		\$0	-\$4,004,213		\$0	\$0	
	4. To adjust pension amortizations (current and ER-2022-0337 layer). (Dhority)		\$0	-\$6,574,556		\$0	\$0	
	5. To adjust OPEB amortizations (current and ER-2022-0337 layer). (Dhority)		\$0	-\$2,207,507		\$0	\$0	
	6. To remove test year amortization and include in Expired and Expiring amortization expense. (Dhority)		\$0	\$9,193,839		\$0	\$0	
	7. To remove electric vehicle employee incentive. (Lyons)		\$0	-\$75,494		\$0	\$0	
	8. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,557		\$0	\$0	
	9. To include a normalized amount of SERP cash payouts. (Dhority)		\$0	\$49,074		\$0	\$0	
E-161	Regulatory Commission Expenses	928.000	-\$21,058	\$309,138	\$288,080	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$20,983	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$13,905	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$28,136	\$0		\$0	\$0	
	4. To share rate case expense 50/50 and normalize over 2 years. (Burton)		\$0	-\$282,572		\$0	\$0	
	5. To include an annualized amount of PSC Assessment Expense. (Burton)		\$0	\$595,196		\$0	\$0	
	6. To amortize depreciation study costs over 5 years. (Burton)		\$0	-\$1,340		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	\$113		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$2,259		\$0	\$0	
E-163	General Expense - Gen. Advertising Exp.	930.100	\$0	-\$38,868	-\$38,868	\$0	\$0	\$0
	1. To remove institutional advertising. (Burton)		\$0	-\$38,868		\$0	\$0	
E-164	General Expense - Misc.	930.200	-\$1,986	-\$1,529,887	-\$1,531,873	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,978	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,311	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,653	\$0		\$0	\$0	
	4. To include misc. electric costs allocated to gas. (Burton)		\$0	\$17,562		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$98,074		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$213		\$0	\$0	
	7. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$86,277		\$0	\$0	
	8. To remove charter flights. (Hardin)		\$0	-\$622,963		\$0	\$0	
	9. To remove dues and donations. (Hardin)		\$0	-\$738,175		\$0	\$0	
	10. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$98		\$0	\$0	
	11. To remove miscellaneous expense included in non-labor cyber security expense. (Amenthor)		\$0	-\$1,649		\$0	\$0	
E-165	Rents - AGE	931.000	\$0	-\$703	-\$703	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Dhority)		\$0	-\$703		\$0	\$0	
E-168	Maint. of General Plant - 932	932.000	\$0	-\$6,529	-\$6,529	\$0	\$0	\$0
	1. To normalize vegetation management expenses. (Majors)		\$0	-\$5,900		\$0	\$0	
	2. To normalize infrastructure inspection expense. (Majors)		\$0	-\$629		\$0	\$0	
E-169	Maintenance of General Plant	935.000	-\$12,468	-\$5,816	-\$18,284	\$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 adjust payroll expense as of 6/30/2024. (Dhority)		\$12,424	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$8,233	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$16,659	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$4,479		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,337		\$0	\$0	
E-173	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$93,271,682	\$93,271,682
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$104,988,740	
	2. To remove annualized coal car depreciation modeled in fuel expense. (Burton)		\$0	\$0		\$0	-\$104,042	
	3. To remove annualized depreciation expense recorded to capital and FERC account 588. (Burton)		\$0	\$0		\$0	-\$11,612,943	
	4. To remove costs associated with incentives for customer surveys. (Hardin)		\$0	\$0		\$0	-\$46	
	5. To remove dues and donations. (Hardin)		\$0	\$0		\$0	-\$27	
E-174	Nuclear Decommissioning	403.010	\$0	\$0	\$0	\$0	-\$6,758,605	-\$6,758,605
	1. To adjust out decommissioning expense per Staff's position in Case No. EO-2023-0448. (Ferguson)		\$0	\$0		\$0	-\$6,758,605	
E-175	PISA 1	403.000	\$0	\$0	\$0	\$0	-\$1,279,106	-\$1,279,106
	1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$1,279,106	
E-176	PISA 2	403.000	\$0	\$0	\$0	\$0	-\$2,864,835	-\$2,864,835
	1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$2,864,835	
E-177	PISA 3	403.000	\$0	\$0	\$0	\$0	-\$1,850,631	-\$1,850,631
	1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$1,850,631	
E-178	PISA 4	403.000	\$0	\$0	\$0	\$0	\$22,043,925	\$22,043,925
	1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	\$22,043,925	
E-181	Intangible Plant	404.000	\$0	-\$6,591,041	-\$6,591,041	\$0	\$0	\$0
	1. To annualize intangible amortization through December 31, 2024. (Ferguson)		\$0	-\$6,588,019		\$0	\$0	
	2. To remove test year amortization for software for paperless bill credit. (Ferguson)		\$0	-\$3,022		\$0	\$0	
E-182	Hydraulic Plant	404.000	\$0	-\$3,215	-\$3,215	\$0	\$0	\$0
	1. To adjust hydraulic amortization. (Ferguson)		\$0	-\$3,215		\$0	\$0	
E-183	Transmission Plant	404.000	\$0	-\$10	-\$10	\$0	\$0	\$0
	1. To adjust transmission amortization. (Ferguson)		\$0	-\$10		\$0	\$0	
E-184	Cloud Implementation	404.000	\$0	-\$8,893,553	-\$8,893,553	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	-\$8,893,553		\$0	\$0	
E-185	AMI Software Amortization Deferral	404.000	\$0	\$454,470	\$454,470	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$454,470		\$0	\$0	
E-186	PISA A	404.000	\$0	-\$422,904	-\$422,904	\$0	\$0	\$0
	1. To remove test year PISA depreciation. (Dhority)		\$0	-\$422,904		\$0	\$0	
E-187	PISA B	404.000	\$0	-\$1,627,369	-\$1,627,369	\$0	\$0	\$0
	1. To remove test year PISA depreciation. (Dhority)		\$0	-\$1,627,369		\$0	\$0	
E-188	PISA C	404.000	\$0	-\$1,016,290	-\$1,016,290	\$0	\$0	\$0
	1. To remove test year PISA depreciation. (Dhority)		\$0	-\$1,016,290		\$0	\$0	
E-189	PISA D	404.000	\$0	\$28,401,543	\$28,401,543	\$0	\$0	\$0
	1. To remove test year PISA depreciation. (Dhority)		\$0	\$28,401,543		\$0	\$0	
E-190	PISA C Cloud Costs	404.000	\$0	-\$108,488	-\$108,488	\$0	\$0	\$0

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
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 test year amortization. (Ferguson)		\$0	-\$108,488		\$0	\$0	
E-191	PISA D Cloud Costs	404.000	\$0	\$971,543	\$971,543	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$971,543		\$0	\$0	
E-194	Callaway Post Op Amortization	407.300	\$0	-\$3,687,468	-\$3,687,468	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	-\$3,687,468		\$0	\$0	
E-195	Callaway Life Extension Amortization 407-3CL	407.300	\$0	\$5	\$5	\$0	\$0	\$0
	1. To annualize Callaway Life Extension amortization expense. (Ferguson)		\$0	\$5		\$0	\$0	
E-196	Fukushima Study Costs	407.065	\$0	-\$92,652	-\$92,652	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	-\$92,652		\$0	\$0	
E-197	Sioux Scrub Const Acctg	407.383	\$0	-\$896,359	-\$896,359	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$896,359		\$0	\$0	
E-198	Sioux Scrub Const Acctg Contra	407.384	\$0	\$1,226,280	\$1,226,280	\$0	\$0	\$0
	1. To remove TY contra expense - Sioux construction accounting. (Ferguson)		\$0	\$1,226,280		\$0	\$0	
E-199	Sioux Scrub Const Acctg 2011-12	407.385	\$0	-\$3,295	-\$3,295	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$3,295		\$0	\$0	
E-200	Sioux Scrub Const Contra 2011-12	407.386	\$0	\$7,974	\$7,974	\$0	\$0	\$0
	1. To remove TY contra expense - Sioux construction accounting. (Ferguson)		\$0	\$7,974		\$0	\$0	
E-202	Equity Issuance Costs Amort Credits 407.4EI	407.400	\$0	\$255,447	\$255,447	\$0	\$0	\$0
	1. To annualize equity issuance amortization expense. (Ferguson)		\$0	\$255,447		\$0	\$0	
E-203	Customer Affordability Debits 407.3CA	407.300	\$0	\$544,361	\$544,361	\$0	\$0	\$0
	1. To annualize Customer Affordability Study amortization expense. (Ferguson)		\$0	\$544,361		\$0	\$0	
E-204	Customer Affordability Credits 407.4CA	407.400	\$0	\$10,887,227	\$10,887,227	\$0	\$0	\$0
	1. To annualize Customer Affordability Study amortization expense. (Ferguson)		\$0	\$10,887,227		\$0	\$0	
E-205	Energy Efficiency Contra 407.3Cx	407.300	\$0	\$70,884	\$70,884	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$70,884		\$0	\$0	
E-207	Energy Effic Program Costs 407.3PC	407.300	\$0	\$6,492,931	\$6,492,931	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$6,492,931		\$0	\$0	
E-208	Energy Effic Program Costs-Unbilled 407.3PU	407.300	\$0	\$601,813	\$601,813	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$601,813		\$0	\$0	
E-210	Low Income Surcharge - Keeping Current	407.349	\$0	\$31,250	\$31,250	\$0	\$0	\$0
	1. To reflect an annual amount approved in Case No. ER-2024-0337 for Keeping Current and Keeping Cool programs. (Lyons)		\$0	\$31,250		\$0	\$0	
E-211	Expired & Expiring Amortizations - Rate Base	407.400	\$0	-\$1,542,525	-\$1,542,525	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through June 30, 2024. (Ferguson)		\$0	-\$1,542,525		\$0	\$0	
E-212	Expired & Expiring Amortizations - Non-Rate Base	407.400	\$0	\$2,085,787	\$2,085,787	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through June 30, 2024. (Ferguson)		\$0	\$2,085,787		\$0	\$0	
E-213	PISA 1	407.000	\$0	\$2,573,051	\$2,573,051	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$2,573,051		\$0	\$0	

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E-214	PISA 2	407.000	\$0	\$9,950,377	\$9,950,377	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$9,950,377		\$0	\$0	
E-215	PISA 3	407.000	\$0	\$9,046,172	\$9,046,172	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$9,046,172		\$0	\$0	
E-216	PISA 4	407.000	\$0	\$4,011,571	\$4,011,571	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$4,011,571		\$0	\$0	
E-217	Excess Tracker Reg Accumulation	407.000	\$0	\$129,697	\$129,697	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$129,697		\$0	\$0	
E-218	Excess Tracker Regulatory Accumulation	407.000	\$0	\$6,159,541	\$6,159,541	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$6,159,541		\$0	\$0	
E-219	Excess Tracker Reg Accumulation ER-2021-0240	407.300	\$0	\$3,362,192	\$3,362,192	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$3,362,192		\$0	\$0	
E-220	Excess Tracker Reg Amortization ER-2022-0337	407.000	\$0	\$2,290,900	\$2,290,900	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$2,290,900		\$0	\$0	
E-221	Excess Tracker Reg Amort Current	407.000	\$0	\$2,547,464	\$2,547,464	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (Ferguson)		\$0	\$2,547,464		\$0	\$0	
E-222	MEEIA Ordered Adjustments 407-4OA	407.400	\$0	\$10,846	\$10,846	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$10,846		\$0	\$0	
E-223	RESRAM Depreciation/PTC 407.3RE	407.300	\$0	-\$3,306,929	-\$3,306,929	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$3,306,929		\$0	\$0	
E-224	Regulatory Credit - RESRAM 407.4RR	407.400	\$0	-\$56,230	-\$56,230	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$56,230		\$0	\$0	
E-225	RESRAM Margin Debits 407.3RM	407.300	\$0	-\$3,004,329	-\$3,004,329	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$3,004,329		\$0	\$0	
E-226	RESRAM Energy Sales Debits 407.3RO	407.300	\$0	\$8,157,285	\$8,157,285	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$8,157,285		\$0	\$0	
E-227	RESRAM Regulatory Debits 407.3RR	407.300	\$0	-\$737,440	-\$737,440	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$737,440		\$0	\$0	
E-228	RESRAM Revenue Debits 407.3RV	407.300	\$0	-\$1,442,280	-\$1,442,280	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$1,442,280		\$0	\$0	
E-229	RESRAM Margin 407.4RM	407.400	\$0	\$1,747,464	\$1,747,464	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$1,747,464		\$0	\$0	
E-230	RESRAM Depreciation/PTC 407.4RE	407.400	\$0	\$9,621,808	\$9,621,808	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$9,621,808		\$0	\$0	
E-231	RESRAM Energy Sales Credits 407.4RO	407.400	\$0	\$30,565,756	\$30,565,756	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$30,565,756		\$0	\$0	
E-232	RESRAM Revenue Credits 407.4RV	407.400	\$0	\$435,878	\$435,878	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$435,878		\$0	\$0	
E-233	Meramec Retirement debits 407.3MR	407.300	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To annualize amortization of Meramec investment regulatory asset. (Majors)		\$0	-\$2		\$0	\$0	

Ameren Missouri
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Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
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
E-234	Meramec Inventory write off debits 407.3MI	407.300	\$0	\$1,361,134	\$1,361,134	\$0	\$0	\$0
	1. To amortize Meramec obsolete inventory. (Majors)		\$0	\$1,361,134		\$0	\$0	
E-235	Meramec Inventory write off credits 407.4MI	407.400	\$0	\$8,244,157	\$8,244,157	\$0	\$0	\$0
	1. To remove test year Meramec inventory write-off credits. (Majors)		\$0	\$8,244,157		\$0	\$0	
E-236	Meramec Coal Inventory write off debits 407.XXX	407.000	\$0	\$84,540	\$84,540	\$0	\$0	\$0
	1. To amortize Meramec remaining coal basemat. (Majors)		\$0	\$84,540		\$0	\$0	
E-237	COVID AAO Deferral Amortization 407.3CV	407.300	\$0	\$761,192	\$761,192	\$0	\$0	\$0
	1. To annualize COVID AAO amortization expense. (Ferguson)		\$0	\$761,192		\$0	\$0	
E-239	Charge Ahead Corridor Amortization (ER-2022-0337)	407.327	\$0	\$72,242	\$72,242	\$0	\$0	\$0
	1. To adjust the existing amortization for the Charge Ahead program. (Lyons)		\$0	\$72,242		\$0	\$0	
E-240	Charge Ahead Corridor Amortization (New) 407.XXX	407.000	\$0	\$250,195	\$250,195	\$0	\$0	\$0
	1. Include amortization for current charges for the Charge Ahead program. (Lyons)		\$0	\$250,195		\$0	\$0	
E-242	Critical Needs Low Income Program 407.3CN	407.300	\$0	\$4	\$4	\$0	\$0	\$0
	1. To include the Commission approved annual funding for the Rehousing and Critical Needs Programs. (Lyons)		\$0	\$4		\$0	\$0	
E-243	Rehousing Pilot Low Income Program 407.3RP	407.300	\$0	\$4	\$4	\$0	\$0	\$0
	1. To include the Commission approved annual funding for the Rehousing and Critical Needs Programs. (Lyons)		\$0	\$4		\$0	\$0	
E-244	Property Tax Tracker	407.000	\$0	\$906,835	\$906,835	\$0	\$0	\$0
	1. To remove test year amortization for property tax tracker. (Burton)		\$0	-\$5,575,575		\$0	\$0	
	2. To amortize property tax tracker over 3 years. (Burton)		\$0	\$6,482,410		\$0	\$0	
E-245	Kersting Estates regulatory asset	407.000	\$0	\$7,950	\$7,950	\$0	\$0	\$0
	1. To amortize rebates paid to the developer of Kersting Estates over two years. (Ferguson)		\$0	\$7,950		\$0	\$0	
E-248	Payroll Taxes	408.010	\$0	-\$390,636	-\$390,636	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Dhority)		\$0	-\$390,636		\$0	\$0	
E-249	Property Taxes	408.011	\$0	\$9,012,514	\$9,012,514	\$0	\$0	\$0
	1. To annualize property tax expense. (Burton)		\$0	\$9,012,514		\$0	\$0	
E-250	Gross Receipts Tax	408.012	\$0	-\$159,621,969	-\$159,621,969	\$0	\$0	\$0
	1. To remove gross receipts taxes. (Hardin)		\$0	-\$159,621,969		\$0	\$0	
E-251	Missouri Franchise Taxes/Misc.	408.013	\$0	-\$19,291	-\$19,291	\$0	\$0	\$0
	1. To include an annualized amount of corporate franchise tax. (Hardin)		\$0	-\$19,291		\$0	\$0	
E-256	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$30,489,400	\$30,489,400
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$30,489,400	
E-259	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$506,600,689	-\$506,600,689
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$506,600,689	
E-260	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$368,667,208	\$368,667,208
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$368,667,208	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$330,457,748	\$330,457,748
Total Operating & Maint. Expense			\$390,072	\$396,971,428	\$397,361,500	\$0	-\$4,881,651	-\$4,881,651

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.09% Return	F 7.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$548,755,808	\$925,157,769	\$948,326,549	\$971,674,932
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$794,842,758	\$794,842,758	\$794,842,758	\$794,842,758
4	Book Depreciation Charged to O&M		\$4,001,289	\$4,001,289	\$4,001,289	\$4,001,289
5	Transmission Amortization		\$444,584	\$444,584	\$444,584	\$444,584
6	Hydraulic Amortization		\$752,500	\$752,500	\$752,500	\$752,500
7	Callaway Post Operational Costs		\$0	\$0	\$0	\$0
8	Intangible Amortization		\$111,663,681	\$111,663,681	\$111,663,681	\$111,663,681
9	Non-Deductible Parking Lot Expenses		\$459,879	\$459,879	\$459,879	\$459,879
10	Restricted Share Units (RSU) Permanent Item		\$0	\$0	\$0	\$0
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$912,164,691	\$912,164,691	\$912,164,691	\$912,164,691
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	2.0190%	\$275,967,702	\$275,967,702	\$275,967,702	\$275,967,702
14	Tax Straight-Line Depreciation		\$908,234,729	\$908,234,729	\$908,234,729	\$908,234,729
15	Nuclear Decommissioning		\$0	\$0	\$0	\$0
16	Preferred Dividend Deduction		\$692,120	\$692,120	\$692,120	\$692,120
17	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,184,894,551	\$1,184,894,551	\$1,184,894,551	\$1,184,894,551
18	NET TAXABLE INCOME		\$276,025,948	\$652,427,909	\$675,596,689	\$698,945,072
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc. - Fed. Inc. Tax		\$276,025,948	\$652,427,909	\$675,596,689	\$698,945,072
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$11,649,932	\$25,172,060	\$26,004,392	\$26,843,176
22	Deduct City Inc Tax - Fed. Inc. Tax		\$283,572	\$558,836	\$575,779	\$592,854
23	Federal Taxable Income - Fed. Inc. Tax		\$264,092,444	\$626,697,013	\$649,016,518	\$671,509,042
24	Federal Income Tax at the Rate of	21.00%	\$55,459,413	\$131,606,373	\$136,293,469	\$141,016,899
25	Subtract Federal Income Tax Credits					
26	Research Credit		\$2,972,585	\$2,972,585	\$2,972,585	\$2,972,585
27	Empowerment Zone Credit		\$39,058	\$39,058	\$39,058	\$39,058
28	Solar Credit		\$0	\$0	\$0	\$0
29	Fuel Tax Credit		\$45,896	\$45,896	\$45,896	\$45,896
30	Plug-in electric drive motor vehicle credit		\$195,000	\$195,000	\$195,000	\$195,000
31	Alternative Fuel vehicle Refueling Property Credit		\$44,265	\$44,265	\$44,265	\$44,265
32	Production Tax Credit		\$83,174,445	\$83,174,445	\$83,174,445	\$83,174,445
33	Net Federal Income Tax		-\$31,011,836	\$45,135,124	\$49,822,220	\$54,545,650
34	PROVISION FOR MO. INCOME TAX					
35	Net Taxable Income - MO. Inc. Tax		\$276,025,948	\$652,427,909	\$675,596,689	\$698,945,072
36	Deduct Federal Income Tax at the Rate of	50.000%	-\$15,505,918	\$22,567,562	\$24,911,110	\$27,272,825
37	Deduct City Income Tax - MO. Inc. Tax		\$283,572	\$558,836	\$575,779	\$592,854
38	Missouri Taxable Income - MO. Inc. Tax		\$291,248,294	\$629,301,511	\$650,109,800	\$671,079,393
39	Subtract Missouri Income Tax Credits					
40	Missouri Income Tax at the Rate of	4.000%	\$11,649,932	\$25,172,060	\$26,004,392	\$26,843,176
41	PROVISION FOR CITY INCOME TAX					
42	Net Taxable Income - City Inc. Tax		\$276,025,948	\$652,427,909	\$675,596,689	\$698,945,072
43	Deduct Federal Income Tax - City Inc. Tax		-\$31,011,836	\$45,135,124	\$49,822,220	\$54,545,650
44	Deduct Missouri Income Tax - City Inc. Tax		\$11,649,932	\$25,172,060	\$26,004,392	\$26,843,176
45	City Taxable Income		\$295,387,852	\$582,120,725	\$599,770,077	\$617,556,246
46	Subtract City Income Tax Credits					
47	City Tax Credit		\$14,038	\$14,038	\$14,038	\$14,038
48	City Income Tax at the Rate of	0.096%	\$269,534	\$544,798	\$561,741	\$578,816
49	SUMMARY OF CURRENT INCOME TAX					
50	Federal Income Tax		-\$31,011,836	\$45,135,124	\$49,822,220	\$54,545,650
51	State Income Tax		\$11,649,932	\$25,172,060	\$26,004,392	\$26,843,176
52	City Income Tax		\$269,534	\$544,798	\$561,741	\$578,816
53	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$19,092,370	\$70,851,982	\$76,388,353	\$81,967,642
54	DEFERRED INCOME TAXES					
55	Deferred Income Taxes - Def. Inc. Tax.		-\$94,124,740	-\$94,124,740	-\$94,124,740	-\$94,124,740
56	Amortization of Deferred ITC		-\$2,762,757	-\$2,762,757	-\$2,762,757	-\$2,762,757
57	TOTAL DEFERRED INCOME TAXES		-\$96,887,497	-\$96,887,497	-\$96,887,497	-\$96,887,497
58	TOTAL INCOME TAX		-\$115,979,867	-\$26,035,515	-\$20,499,144	-\$14,919,855

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
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 9.49%	<u>F</u> Weighted Cost of Capital 9.74%	<u>G</u> Weighted Cost of Capital 9.99%
1	Common Stock	\$7,385,500,000	51.80%		4.916%	5.045%	5.175%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,800,000	0.57%	4.18%	0.024%	0.024%	0.024%
4	Long Term Debt	\$6,790,200,000	47.63%	4.24%	2.019%	2.019%	2.019%
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	\$14,257,500,000	100.00%		6.959%	7.088%	7.218%
8	PreTax Cost of Capital				7.561%	7.734%	7.909%