

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2024-0319
Date Prepared: 1/17/2025



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
REBUTTAL
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

January 2025

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	\$13,901,010,358	\$13,901,010,358	\$13,901,010,358
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$967,371,311	\$985,303,614	\$1,003,374,928
4	Net Income Available	\$674,364,182	\$674,364,182	\$674,364,182
5	Additional Net Income Required	\$293,007,129	\$310,939,432	\$329,010,746
6	Income Tax Requirement			
7	Required Current Income Tax	\$95,354,074	\$100,984,609	\$106,658,791
8	Current Income Tax Available	\$3,353,250	\$3,353,250	\$3,353,250
9	Additional Current Tax Required	\$92,000,824	\$97,631,359	\$103,305,541
10	Revenue Requirement	\$385,007,953	\$408,570,791	\$432,316,287
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>\$383,357,349</u>	<u>\$406,920,187</u>	<u>\$430,665,683</u>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$25,693,017,661
2	Less Accumulated Depreciation Reserve		\$9,944,204,910
3	Net Plant In Service		<u>\$15,748,812,751</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,521,255
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$381,633,182
8	Nuclear Fuel Inventory		\$138,494,326
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		\$171,877,259
18	PISA D Regulatory Asset		\$154,122,239
19	Property Tax Tracker		\$10,196,282
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,197,035,616</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$197,923
23	State Tax Offset	0.2685%	\$71,700
24	City Tax Offset	65.0630%	\$368,514
25	Interest Expense Offset	14.8901%	\$41,790,763
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>\$2,892,279,711</u>
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,044,838,009</u>
36	Total Rate Base		<u><u>\$13,901,010,358</u></u>

Ameren Missouri
Case No. ER-2024-0319
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
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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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
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
149	342.000	Fuel Holders - HP	\$0	P-149	\$0	\$0	100.0000%	\$0	\$0

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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%	-\$63,085,564	-\$63,085,564
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$63,085,564	-\$63,085,564
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
203	390.000	Lrg Structures & Improvements - GP	\$484,133,888	P-203	\$62,705,276	\$546,839,164	100.0000%	\$0	\$546,839,164

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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		-\$63,085,564	\$25,693,017,661

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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		-\$63,085,564
	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		\$0		-\$63,085,564	
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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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>-\$63,085,564</u>

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Franchises and Consents	\$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	6.84%	\$6,056,105	0	-1.00%
13	312.000	Boiler Plant Equipment - Sioux	\$1,122,994,170	5.74%	\$64,459,865	0	-2.00%
14	314.000	Turbogenerator Units - Sioux	\$176,171,065	5.12%	\$9,019,959	0	-1.00%
15	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	5.52%	\$7,517,232	0	0.00%
16	316.000	Misc. Power Plant Equipment - Sioux	\$26,698,687	7.66%	\$2,045,119	0	-5.00%
17	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	5.00%	\$81,825	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		\$89,508,882		
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	2.45%	\$1,820,743	0	25.00%
45	312.030	Coal Cars - Leased	\$0	0.00%	\$0	0	0.00%
46		TOTAL COAL CARS	\$74,316,061		\$1,820,743		

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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	5.06%	\$80,840	0	0.00%
61	312.000	Boiler Plant Equipment - Common	\$8,513,166	5.34%	\$454,603	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	5.31%	\$581	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		\$536,463		
70		TOTAL STEAM PRODUCTION	\$3,659,050,444		\$166,669,275		
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	2.46%	\$7,505,063	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		\$98,863,972		
85		TOTAL NUCLEAR PRODUCTION	\$3,743,756,132		\$98,863,972		
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	3.75%	\$36,364,276	0	0.00%
135	344.000	Generators - Turbines - Other	\$7,832,286	4.29%	\$336,005	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		\$60,984,169		
145		TOTAL OTHER PRODUCTION	\$2,275,035,739		\$60,984,169		
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	3.59%	\$556	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		\$23,748,114		
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		\$385,970,694		
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	2.15%	\$13,989,907	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		\$61,869,181		

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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	3.33%	\$5,482	0	0.00%
195	373.000	Street Lighting and Signal Systems - DP	\$259,454,733	3.61%	\$9,366,316	0	-30.00%
196		TOTAL DISTRIBUTION PLANT	\$9,470,356,099		\$272,837,977		
197		INCENTIVE COMPENSATION CAPITALIZATION					
198		Incentive Compensation Capitalization Adj.	-\$63,085,564	3.10%	-\$1,955,652	0	0.00%
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$63,085,564		-\$1,955,652		
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	2.44%	\$61,552	0	-10.00%
203	390.000	Lrg Structures & Improvements - GP	\$546,839,164	2.88%	\$15,748,968	0	-10.00%
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		\$78,038,784		
220		Total Depreciation	\$25,693,017,661		\$796,760,984		

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	-\$20,742,982	-\$20,742,982	100.0000%	\$0	-\$20,742,982
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$20,742,982	-\$20,742,982		\$0	-\$20,742,982
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>\$11,236,873</u>	<u>\$9,944,204,910</u>		<u>\$0</u>	<u>\$9,944,204,910</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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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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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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	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.			-\$20,742,982		\$0

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	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		-\$20,742,982		\$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				\$11,236,873		\$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	\$52,486,924	37.02	17.65	19.37	0.053068	\$2,785,376
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	\$802,826,065	37.02	18.10	18.92	0.051836	\$41,615,292
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	\$534,586,724	37.02	42.25	-5.23	-0.014329	-\$7,660,093
13	TOTAL OPERATION AND MAINT. EXPENSE	\$2,118,797,716					\$63,541,439
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	\$174,927,172	37.02	183.00	-145.98	-0.399945	-\$69,961,248
21	TOTAL TAXES	\$193,809,186					-\$68,596,963
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						-\$2,521,255
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$73,714,235	37.02	38.00	-0.98	-0.002685	-\$197,923
35	State Tax Offset	\$26,703,978	37.02	38.00	-0.98	-0.002685	-\$71,700
36	City Tax Offset	\$566,396	37.02	274.50	-237.48	-0.650630	-\$368,514
37	Interest Expense Offset	\$280,661,399	37.02	91.37	-54.35	-0.148901	-\$41,790,763
38	TOTAL OFFSET FROM RATE BASE	\$381,646,008					-\$42,428,900
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$44,950,155

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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%	-\$333,878,358	\$2,870,932,600		
Rev-3		TOTAL RETAIL RATE REVENUE	\$3,204,810,958					\$3,204,810,958		-\$333,878,358	\$2,870,932,600		
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%	\$261,813	\$960,893		
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%	\$54,401,419	\$144,794,262		
Rev-13	447.000	Off-System Sales - Capacity	\$128,387,390			Rev-13		\$128,387,390	100.0000%	\$609,880,101	\$738,267,491		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$309,227,026					\$309,227,026		\$660,377,375	\$969,604,401		
Rev-15		TOTAL OPERATING REVENUES	\$3,514,037,984					\$3,514,037,984		\$326,499,017	\$3,840,537,001		
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	-\$50,607	\$4,610,164	100.0000%	\$0	\$4,610,164	\$4,527,699	\$82,465
5	501.000	Fuel - Baseload - SP	\$315,347,497	\$0	\$315,347,497	E-5	\$7,142,630	\$322,490,127	100.0000%	\$0	\$322,490,127	\$0	\$322,490,127
6	501.000	Fuel - Interchange - SP	\$44,191,906	\$0	\$44,191,906	E-6	\$1,000,948	\$45,192,854	100.0000%	\$0	\$45,192,854	\$0	\$45,192,854
7	501.000	Fuel - Other - SP	\$2,778,830	\$4,535,707	-\$1,756,877	E-7	-\$50,204	\$2,728,626	100.0000%	\$0	\$2,728,626	\$4,491,676	-\$1,763,050
8	502.000	Steam Expenses - SP	\$14,774,356	\$5,134,634	\$9,639,722	E-8	-\$2,682,966	\$12,091,390	100.0000%	\$0	\$12,091,390	\$5,084,788	\$7,006,602
9	505.000	Electric Expenses - SP	\$14,976,439	\$14,905,575	\$70,864	E-9	-\$164,984	\$14,811,455	100.0000%	\$0	\$14,811,455	\$14,760,878	\$50,577
10	506.000	Misc. Steam Power Expenses - SP	\$12,874,267	\$5,545,052	\$7,329,215	E-10	-\$61,376	\$12,812,891	100.0000%	\$0	\$12,812,891	\$5,491,223	\$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			\$3,819,933		\$422,369,397	\$422,369,397	\$34,356,264	\$388,013,133
14		TOTAL STEAM POWER GENERATION	\$418,549,464	\$34,693,051	\$383,856,413			\$3,819,933		\$0	\$422,369,397	\$34,356,264	\$388,013,133
15		ELECTRIC MAINTENANCE EXPENSE											
16	510.000	Maint. Superv. & Engineering - SP	\$9,064,048	\$8,519,234	\$544,814	E-16	-\$82,397	\$8,981,651	100.0000%	\$0	\$8,981,651	\$8,436,533	\$545,118
17	511.000	Maintenance of Structures - SP	\$11,098,482	\$3,251,029	\$7,847,453	E-17	\$47,147	\$11,145,629	100.0000%	\$0	\$11,145,629	\$3,219,470	\$7,926,159
18	512.000	Maintenance of Boiler Plant - SP	\$37,925,075	\$16,839,908	\$21,085,167	E-18	-\$5,708,768	\$32,216,307	100.0000%	\$0	\$32,216,307	\$16,676,432	\$15,539,875
19	513.000	Maintenance of Electric Plant - SP	\$6,458,328	\$3,234,237	\$3,224,091	E-19	\$35,799	\$6,494,127	100.0000%	\$0	\$6,494,127	\$3,202,840	\$3,291,287
20	514.000	Maintenance of Misc. Steam Plant - SP	\$9,942,367	\$3,753,964	\$6,188,403	E-20	\$11,090	\$9,953,457	100.0000%	\$0	\$9,953,457	\$3,717,521	\$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			-\$5,697,129		\$68,791,171	\$68,791,171	\$35,252,796	\$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	-\$292,913	\$26,964,230	100.0000%	\$0	\$26,964,230	\$26,206,233	\$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	-\$2,556,431	\$47,134,219	100.0000%	\$0	\$47,134,219	\$30,729,955	\$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		\$500,225	\$143,564,420		\$0	\$143,564,420	\$56,936,188	\$86,628,232
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$10,865,214	\$10,906,498	-\$41,284	E-34	\$1,547,182	\$12,412,396	100.0000%	\$0	\$12,412,396	\$12,493,458	-\$81,062
35	529.000	Maintenance of Structures - NP	\$12,836,948	\$10,291,615	\$2,545,333	E-35	\$3,025,237	\$15,862,185	100.0000%	\$0	\$15,862,185	\$11,793,545	\$4,068,640
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$40,457,523	\$7,384,289	\$33,073,234	E-36	-\$10,876,829	\$29,580,694	100.0000%	\$0	\$29,580,694	\$8,462,264	\$21,118,430
37	531.000	Maintenance of Electric Plant - NP	\$5,530,315	\$3,010,029	\$2,520,286	E-37	\$1,956,479	\$7,486,794	100.0000%	\$0	\$7,486,794	\$3,448,418	\$4,038,376
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$6,137,440	\$3,240,587	\$2,896,853	E-38	\$2,220,415	\$8,357,855	100.0000%	\$0	\$8,357,855	\$3,713,535	\$4,644,320
39		TOTAL MAINTENANCE - NP	\$75,827,440	\$34,833,018	\$40,994,422		-\$2,127,516	\$73,699,924		\$0	\$73,699,924	\$39,911,220	\$33,788,704
40		TOTAL NUCLEAR POWER GENERATION	\$218,891,635	\$92,327,341	\$126,564,294		-\$1,627,291	\$217,264,344		\$0	\$217,264,344	\$96,847,408	\$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	-\$12,729	\$1,138,884	100.0000%	\$0	\$1,138,884	\$1,138,906	-\$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	-\$2,206	\$473,076	100.0000%	\$0	\$473,076	\$197,353	\$275,723
46	538.000	Electric Expenses - HP	\$1,886,614	\$1,486,701	\$399,913	E-46	-\$16,455	\$1,870,159	100.0000%	\$0	\$1,870,159	\$1,472,269	\$397,890
47	539.000	Misc. Ops. Power Gen. Expenses - HP	\$4,834,665	\$3,162,496	\$1,672,169	E-47	-\$35,004	\$4,799,661	100.0000%	\$0	\$4,799,661	\$3,131,796	\$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		-\$66,394	\$8,699,806		\$0	\$8,699,806	\$5,940,324	\$2,759,482
50		MAINTANENCE - HP											
51	541.000	Maintenance Superv. & Engineering - HP	\$981,615	\$966,890	\$14,725	E-51	-\$10,702	\$970,913	100.0000%	\$0	\$970,913	\$957,504	\$13,409
52	542.000	Maintenance of Structures - HP	\$1,791,394	\$829,634	\$961,760	E-52	-\$526,584	\$1,264,810	100.0000%	\$0	\$1,264,810	\$821,580	\$443,230
53	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$142,774	\$89,165	\$53,609	E-53	-\$987	\$141,787	100.0000%	\$0	\$141,787	\$88,299	\$53,488
54	544.000	Mainenance of Electric Plant - HP	\$1,571,207	\$1,108,402	\$462,805	E-54	-\$12,269	\$1,558,938	100.0000%	\$0	\$1,558,938	\$1,097,642	\$461,296
55	545.000	Maint. of Misc. Hydraulic Plant - HP	\$594,236	\$228,069	\$366,167	E-55	-\$2,524	\$591,712	100.0000%	\$0	\$591,712	\$225,855	\$365,857
56		TOTAL MAINTANENCE - HP	\$5,081,226	\$3,222,160	\$1,859,066		-\$553,066	\$4,528,160		\$0	\$4,528,160	\$3,190,880	\$1,337,280
57		TOTAL HYDRAULIC POWER GENERATION	\$13,847,426	\$9,220,715	\$4,626,711		-\$619,460	\$13,227,966		\$0	\$13,227,966	\$9,131,204	\$4,096,762
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Superv. & Engineering - OP	\$565,353	\$443,457	\$121,896	E-60	-\$5,124	\$560,229	100.0000%	\$0	\$560,229	\$439,152	\$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	-\$7,060	\$2,471,816	100.0000%	\$0	\$2,471,816	\$631,622	\$1,840,194
64	549.000	Misc. Other Power Generation Expense - OP	\$5,270,386	\$1,384,152	\$3,886,234	E-64	\$5,548,922	\$10,819,308	100.0000%	\$0	\$10,819,308	\$1,370,715	\$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		\$3,984,242	\$44,360,999		\$0	\$44,360,999	\$2,441,489	\$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	-\$6,462	\$3,785,915	100.0000%	\$0	\$3,785,915	\$578,121	\$3,207,794
70	553.000	Maint. Of Generating & Electric Plant - OP	\$12,586,197	\$2,142,803	\$10,443,394	E-70	-\$260,183	\$12,326,014	100.0000%	\$0	\$12,326,014	\$2,122,001	\$10,204,013
71	554.000	Maint. Of Misc. Power Generation Plant - OP	\$874,480	\$84,724	\$789,756	E-71	-\$1,937	\$872,543	100.0000%	\$0	\$872,543	\$83,902	\$788,641
72		TOTAL MAINTANENCE - OP	\$17,253,054	\$2,811,315	\$14,441,739		-\$268,582	\$16,984,472		\$0	\$16,984,472	\$2,784,024	\$14,200,448
73		TOTAL OTHER POWER GENERATION	\$57,629,811	\$5,276,738	\$52,353,073		\$3,715,660	\$61,345,471		\$0	\$61,345,471	\$5,225,513	\$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	\$21,708,477	\$121,303,740	100.0000%	\$0	\$121,303,740	\$0	\$121,303,740
76	555.000	PP - Energy - Interchange - OPE	\$14,662,515	\$0	\$14,662,515	E-76	-\$37,972,308	-\$23,309,793	100.0000%	\$0	-\$23,309,793	\$0	-\$23,309,793
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	-\$32,319	\$2,887,519	100.0000%	\$0	\$2,887,519	\$2,891,493	-\$3,974
80	557.000	Other Expenses - OPE	\$79,104,056	\$19,187,372	\$59,916,684	E-80	-\$55,411,106	\$23,692,950	100.0000%	\$0	\$23,692,950	\$19,001,108	\$4,691,842
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$318,905,900	\$22,107,210	\$296,798,690		\$511,330,352	\$830,236,252		\$0	\$830,236,252	\$21,892,601	\$808,343,651
82		TOTAL POWER PRODUCTION EXPENSES	\$1,102,312,536	\$199,223,427	\$903,089,109		\$510,922,065	\$1,613,234,601		\$0	\$1,613,234,601	\$202,705,786	\$1,410,528,815
83		TRANSMISSION EXPENSES											
84		OPERATION - TRANSMISSION EXP.											
85	560.000	Operation Supervision & Engineering - TE	\$451,702	\$517,331	-\$65,629	E-85	-\$7,470	\$444,232	100.0000%	\$0	\$444,232	\$512,309	-\$68,077
86	561.000	Load Dispatching - TE	\$6,712,302	\$361,657	\$6,350,645	E-86	\$518,337	\$7,230,639	100.0000%	\$0	\$7,230,639	\$358,147	\$6,872,492
87	562.000	Station Expenses - TE	\$352,111	\$258,274	\$93,837	E-87	-\$2,860	\$349,251	100.0000%	\$0	\$349,251	\$255,766	\$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	-\$81,737	\$5,779,894	100.0000%	\$0	\$5,779,894	\$3,344,696	\$2,435,198
92	567.000	Rents - TE	\$4,635,247	\$0	\$4,635,247	E-92	\$4,874,972	\$9,510,219	100.0000%	\$0	\$9,510,219	\$0	\$9,510,219
93		TOTAL OPERATION - TRANSMISSION EXP.	\$99,761,739	\$4,514,746	\$95,246,993		\$8,049,581	\$107,811,320		\$0	\$107,811,320	\$4,470,918	\$103,340,402
94		MAINTENANCE - TRANSMISSION EXP.											
95	568.000	Maint. Supervision & Engineering - TE	\$126,203	\$134,495	-\$8,292	E-95	-\$1,404	\$124,799	100.0000%	\$0	\$124,799	\$133,189	-\$8,390
96	569.000	Maintenance of Structures - TE	\$495,407	\$20,556	\$474,851	E-96	-\$4,953	\$490,454	100.0000%	\$0	\$490,454	\$20,357	\$470,097
97	570.000	Maintenance of Station Equipment - TE	\$1,281,029	\$941,829	\$339,200	E-97	-\$10,425	\$1,270,604	100.0000%	\$0	\$1,270,604	\$932,686	\$337,918
98	571.000	Maintenance of Overhead Lines - TE	\$7,066,778	\$541,603	\$6,525,175	E-98	-\$110,722	\$6,956,056	100.0000%	\$0	\$6,956,056	\$536,346	\$6,419,710
99	573.000	Maint. Of Misc. Transmission Plant - TE	\$446,098	\$278,153	\$167,945	E-99	-\$3,079	\$443,019	100.0000%	\$0	\$443,019	\$275,453	\$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		-\$130,583	\$15,687,545		\$0	\$15,687,545	\$1,898,031	\$13,789,514
103		TOTAL TRANSMISSION EXPENSES	\$115,579,867	\$6,431,382	\$109,148,485		\$7,918,998	\$123,498,865		\$0	\$123,498,865	\$6,368,949	\$117,129,916
104		DISTRIBUTION EXPENSES											
105		OPERATION - DIST. EXPENSES											
106	580.000	Supervision & Engineering - DE	\$9,043,632	\$8,045,708	\$997,924	E-106	-\$85,471	\$8,958,161	100.0000%	\$0	\$8,958,161	\$7,967,603	\$990,558
107	581.000	Load Dispatching - DE	\$1,288,456	\$1,163,879	\$124,577	E-107	-\$12,883	\$1,275,573	100.0000%	\$0	\$1,275,573	\$1,152,580	\$122,993
108	582.000	Station Expenses - DE	\$2,117,579	\$1,163,383	\$954,196	E-108	-\$12,876	\$2,104,703	100.0000%	\$0	\$2,104,703	\$1,152,090	\$952,613
109	583.100	Overhead Line Expenses - DE	\$4,936,788	\$3,171,002	\$1,765,786	E-109	-\$145,848	\$4,790,940	100.0000%	\$0	\$4,790,940	\$3,035,485	\$1,755,455

Ameren Missouri
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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	-\$50,967	\$2,388,508	100.0000%	\$0	\$2,388,508	\$1,007,948	\$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	-\$22,223	\$2,638,857	100.0000%	\$0	\$2,638,857	\$1,821,908	\$816,949
114	586.000	Meters - DE	\$3,426,493	\$3,352,616	\$73,877	E-114	-\$37,109	\$3,389,384	100.0000%	\$0	\$3,389,384	\$3,320,070	\$69,314
115	587.000	Customer Install - DE	\$612,013	\$593,361	\$18,652	E-115	-\$6,568	\$605,445	100.0000%	\$0	\$605,445	\$587,601	\$17,844
116	588.000	Miscellaneous - DE	\$31,239,652	\$7,379,890	\$23,859,762	E-116	-\$450,300	\$30,789,352	100.0000%	\$0	\$30,789,352	\$7,308,249	\$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		-\$754,794	\$69,063,428		\$0	\$69,063,428	\$33,678,011	\$35,385,417
119		MAINTENANCE - DISTRIB. EXPENSES											
120	590.000	S&E Maintenance - DE	\$1,364,556	\$1,428,363	-\$63,807	E-120	\$10,655	\$1,375,211	100.0000%	\$0	\$1,375,211	\$1,414,496	-\$39,285
121	591.000	Structures Maintenance - DE	\$664,516	\$383,559	\$280,957	E-121	\$165,576	\$830,092	100.0000%	\$0	\$830,092	\$379,835	\$450,257
122	592.000	Station Equipment Maintenance - DE	\$12,804,827	\$8,511,446	\$4,293,381	E-122	-\$156,906	\$12,647,921	100.0000%	\$0	\$12,647,921	\$8,428,820	\$4,219,101
123	593.000	Overhead Lines Maintenance - DE	\$69,272,291	\$20,201,817	\$49,070,474	E-123	-\$7,944,743	\$61,327,548	100.0000%	\$0	\$61,327,548	\$20,005,705	\$41,321,843
124	594.000	Underground Lines Maintenance - DE	\$5,109,537	\$2,498,132	\$2,611,405	E-124	-\$231,900	\$4,877,637	100.0000%	\$0	\$4,877,637	\$2,473,881	\$2,403,756
125	595.000	Line Transformers Maintenance - DE	\$1,994,392	\$939,578	\$1,054,814	E-125	-\$631,240	\$1,363,152	100.0000%	\$0	\$1,363,152	\$930,457	\$432,695
126	596.000	Street Light & Signals Maintenance - DE	\$1,147,198	\$365,970	\$781,228	E-126	-\$388,175	\$759,023	100.0000%	\$0	\$759,023	\$362,418	\$396,605
127	597.000	Meters Maintenance - DE	\$802,424	\$716,202	\$86,222	E-127	-\$7,517	\$794,907	100.0000%	\$0	\$794,907	\$709,249	\$85,658
128	598.000	Misc. Plant Maintenance - DE	\$2,144,737	\$734,320	\$1,410,417	E-128	\$982,637	\$3,127,374	100.0000%	\$0	\$3,127,374	\$727,192	\$2,400,182
129		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$95,304,478	\$35,779,387	\$59,525,091		-\$8,201,613	\$87,102,865		\$0	\$87,102,865	\$35,432,053	\$51,670,812
130		TOTAL DISTRIBUTION EXPENSES	\$165,122,700	\$69,787,536	\$95,335,164		-\$8,956,407	\$156,166,293		\$0	\$156,166,293	\$69,110,064	\$87,056,229
131		CUSTOMER ACCOUNTS EXPENSE											
132	901.000	Supervision - CAE	\$1,162,241	\$1,171,837	-\$9,596	E-132	-\$20,391	\$1,141,850	100.0000%	\$0	\$1,141,850	\$1,160,461	-\$18,611
133	902.000	Meter Reading Expenses - CAE	\$7,510,020	\$810,276	\$6,699,744	E-133	-\$1,494,814	\$6,015,206	100.0000%	\$0	\$6,015,206	\$802,411	\$5,212,795
134	903.000	Customer Records & Collection Expenses - CAE	\$35,912,210	\$17,308,979	\$18,603,231	E-134	\$2,993,516	\$38,905,726	100.0000%	\$0	\$38,905,726	\$17,140,950	\$21,764,776
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		\$1,618,407	\$55,543,307		\$0	\$55,543,307	\$19,103,918	\$36,439,389
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	-\$73,161,754	\$16,548,493	100.0000%	\$0	\$16,548,493	\$7,763,708	\$8,784,785
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	-\$10,329	\$686,471	100.0000%	\$0	\$686,471	\$169,281	\$517,190
144		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$94,019,890	\$8,216,832	\$85,803,058		-\$73,937,168	\$20,082,722		\$0	\$20,082,722	\$7,932,989	\$12,149,733
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	-\$49,845	\$197,849	100.0000%	\$0	\$197,849	\$225,007	-\$27,158
148	913.000	Advertising Expenses - SE	\$173,673	\$173,673	\$0	E-148	-\$1,921	\$171,752	100.0000%	\$0	\$171,752	\$171,988	-\$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		-\$51,766	\$371,926		\$0	\$371,926	\$396,995	-\$25,069
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	-\$1,146,539	\$61,263,630	100.0000%	\$0	\$61,263,630	\$65,983,253	-\$4,719,623
154	921.000	Office Supplies & Expenses - AGE	\$35,765,043	\$83,441	\$35,681,602	E-154	-\$1,126,557	\$34,638,486	100.0000%	\$0	\$34,638,486	\$82,631	\$34,555,855
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	-\$565,719	\$35,865,703	100.0000%	\$0	\$35,865,703	\$9,650	\$35,856,053
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	-\$13,530,654	\$19,227,027	100.0000%	\$0	\$19,227,027	\$2,835,489	\$16,391,538
159	926.000	Employee Pensions and Benefits	-\$39,600,457	\$0	-\$39,600,457	E-159	-\$9,565,851	-\$49,166,308	100.0000%	\$0	-\$49,166,308	\$0	-\$49,166,308
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	\$293,027	\$23,346,468	100.0000%	\$0	\$23,346,468	\$1,643,503	\$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	-\$1,461,542	\$11,911,380	100.0000%	\$0	\$11,911,380	\$154,956	\$11,756,424
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		-\$25,751,894	\$146,302,091		\$0	\$146,302,091	\$70,709,482	\$75,592,609
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	-\$15,355	\$3,604,440	100.0000%	\$0	\$3,604,440	\$973,087	\$2,631,353
170		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,619,795	\$982,626	\$2,637,169		-\$21,884	\$3,597,911		\$0	\$3,597,911	\$973,087	\$2,624,824
171		TOTAL ADMIN. & GENERAL EXPENSES	\$175,673,780	\$72,497,188	\$103,176,592		-\$25,773,778	\$149,900,002		\$0	\$149,900,002	\$71,682,569	\$78,217,433
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%	\$81,756,149	\$783,327,225	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		\$91,046,897	\$783,327,225	\$0	\$0
180		AMORTIZATION EXPENSE											
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	407.300	Callaway Post Op Amortization	\$3,687,468	\$0	\$3,687,468	E-192	-\$3,687,468	\$0	100.0000%	\$0	\$0	\$0	\$0
193	407.300	Callaway Life Extension Amortization 407-3CL	\$103,872	\$0	\$103,872	E-193	\$5	\$103,877	100.0000%	\$0	\$103,877	\$0	\$103,877
194	407.065	Fukushima Study Costs	\$92,652	\$0	\$92,652	E-194	-\$92,652	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.383	Sioux Scrub Const Acctg	\$2,757,246	\$0	\$2,757,246	E-195	-\$896,359	\$1,860,887	100.0000%	\$0	\$1,860,887	\$0	\$1,860,887
196	407.384	Sioux Scrub Const Acctg Contra	-\$1,226,280	\$0	-\$1,226,280	E-196	\$1,226,280	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.385	Sioux Scrub Const Acctg 2011-12	\$10,131	\$0	\$10,131	E-197	-\$3,295	\$6,836	100.0000%	\$0	\$6,836	\$0	\$6,836
198	407.386	Sioux Scrub Const Contra 2011-12	-\$7,974	\$0	-\$7,974	E-198	\$7,974	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
199	407.300	Equity Issuance Costs Amort Debits 407.3EI	\$255,444	\$0	\$255,444	E-199	\$0	\$255,444	100.0000%	\$0	\$255,444	\$0	\$255,444
200	407.400	Equity Issuance Costs Amort Credits 407.4EI	-\$255,444	\$0	-\$255,444	E-200	\$255,447	\$3	100.0000%	\$0	\$3	\$0	\$3
201	407.300	Customer Affordability Debits 407.3CA	\$1,633,084	\$0	\$1,633,084	E-201	\$544,361	\$2,177,445	100.0000%	\$0	\$2,177,445	\$0	\$2,177,445
202	407.400	Customer Affordability Credits 407.4CA	-\$10,887,227	\$0	-\$10,887,227	E-202	\$10,887,227	\$0	100.0000%	\$0	\$0	\$0	\$0
203	407.300	Energy Efficiency Contra 407.3Cx	-\$70,884	\$0	-\$70,884	E-203	\$70,884	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.300	Energy Effic Ordered Adjustments 407.3OA	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.300	Energy Effic Program Costs 407.3PC	-\$6,492,931	\$0	-\$6,492,931	E-205	\$6,492,931	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.300	Energy Effic Program Costs-Unbilled 407.3PU	-\$601,813	\$0	-\$601,813	E-206	\$601,813	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.300	Energy Effic Shared Benefit 407.3SB	\$0	\$0	\$0	E-207	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
208	407.349	Low Income Surcharge - Keeping Current	\$2,093,750	\$0	\$2,093,750	E-208	\$31,250	\$2,125,000	100.0000%	\$0	\$2,125,000	\$0	\$2,125,000
209	407.400	Expired & Expiring Amortizations - Rate Base	\$58,875	\$0	\$58,875	E-209	-\$1,542,525	-\$1,483,650	100.0000%	\$0	-\$1,483,650	\$0	-\$1,483,650
210	407.400	Expired & Expiring Amortizations - Non-Rate Base	-\$3,962,229	\$0	-\$3,962,229	E-210	\$2,085,787	-\$1,876,442	100.0000%	\$0	-\$1,876,442	\$0	-\$1,876,442
211	407.000	PISA 1	\$0	\$0	\$0	E-211	\$2,573,051	\$2,573,051	100.0000%	\$0	\$2,573,051	\$0	\$2,573,051
212	407.000	PISA 2	\$0	\$0	\$0	E-212	\$9,950,377	\$9,950,377	100.0000%	\$0	\$9,950,377	\$0	\$9,950,377
213	407.000	PISA 3	\$0	\$0	\$0	E-213	\$9,046,172	\$9,046,172	100.0000%	\$0	\$9,046,172	\$0	\$9,046,172
214	407.000	PISA 4	\$0	\$0	\$0	E-214	\$7,706,112	\$7,706,112	100.0000%	\$0	\$7,706,112	\$0	\$7,706,112
215	407.000	Excess Tracker Reg Accumulation	-\$129,697	\$0	-\$129,697	E-215	\$129,697	\$0	100.0000%	\$0	\$0	\$0	\$0
216	407.000	Excess Tracker Regulatory Accumulation	-\$6,159,541	\$0	-\$6,159,541	E-216	\$6,159,541	\$0	100.0000%	\$0	\$0	\$0	\$0
217	407.300	Excess Tracker Reg Accumulation ER-2021-0240	-\$3,362,192	\$0	-\$3,362,192	E-217	\$3,362,192	\$0	100.0000%	\$0	\$0	\$0	\$0
218	407.000	Excess Tracker Reg Amortization ER-2022-0337	-\$2,290,900	\$0	-\$2,290,900	E-218	\$2,290,900	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.000	Excess Tracker Reg Amort Current	\$0	\$0	\$0	E-219	\$2,547,464	\$2,547,464	100.0000%	\$0	\$2,547,464	\$0	\$2,547,464
220	407.400	MEEIA Ordered Adjustments 407-4OA	-\$10,846	\$0	-\$10,846	E-220	\$10,846	\$0	100.0000%	\$0	\$0	\$0	\$0
221	407.300	RESRAM Depreciation/PTC 407.3RE	\$3,306,929	\$0	\$3,306,929	E-221	-\$3,306,929	\$0	100.0000%	\$0	\$0	\$0	\$0
222	407.400	Regulatory Credit - RESRAM 407.4RR	\$56,230	\$0	\$56,230	E-222	-\$56,230	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.300	RESRAM Margin Debits 407.3RM	\$3,004,329	\$0	\$3,004,329	E-223	-\$3,004,329	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.300	RESRAM Energy Sales Debits 407.3RO	-\$8,157,285	\$0	-\$8,157,285	E-224	\$8,157,285	\$0	100.0000%	\$0	\$0	\$0	\$0
225	407.300	RESRAM Regulatory Debits 407.3RR	\$737,440	\$0	\$737,440	E-225	-\$737,440	\$0	100.0000%	\$0	\$0	\$0	\$0
226	407.300	RESRAM Revenue Debits 407.3RV	\$1,442,280	\$0	\$1,442,280	E-226	-\$1,442,280	\$0	100.0000%	\$0	\$0	\$0	\$0
227	407.400	RESRAM Margin 407.4RM	-\$1,747,464	\$0	-\$1,747,464	E-227	\$1,747,464	\$0	100.0000%	\$0	\$0	\$0	\$0
228	407.400	RESRAM Depreciation/PTC 407.4RE	-\$9,621,808	\$0	-\$9,621,808	E-228	\$9,621,808	\$0	100.0000%	\$0	\$0	\$0	\$0
229	407.400	RESRAM Energy Sales Credits 407.4RO	-\$30,565,756	\$0	-\$30,565,756	E-229	\$30,565,756	\$0	100.0000%	\$0	\$0	\$0	\$0
230	407.400	RESRAM Revenue Credits 407.4RV	-\$435,878	\$0	-\$435,878	E-230	\$435,878	\$0	100.0000%	\$0	\$0	\$0	\$0
231	407.300	Meramec Retirement debits 407.3MR	\$12,183,621	\$0	\$12,183,621	E-231	-\$2	\$12,183,619	100.0000%	\$0	\$12,183,619	\$0	\$12,183,619
232	407.300	Meramec Inventory write off debits 407.3MI	\$720,039	\$0	\$720,039	E-232	\$1,361,134	\$2,081,173	100.0000%	\$0	\$2,081,173	\$0	\$2,081,173
233	407.400	Meramec Inventory write off credits 407.4MI	-\$8,244,157	\$0	-\$8,244,157	E-233	\$8,244,157	\$0	100.0000%	\$0	\$0	\$0	\$0
234	407.000	Meramec Coal Inventory write off debits 407.XXX	\$0	\$0	\$0	E-234	\$84,540	\$84,540	100.0000%	\$0	\$84,540	\$0	\$84,540
235	407.300	COVID AAO Deferral Amortization 407.3CV	\$986,040	\$0	\$986,040	E-235	\$761,192	\$1,747,232	100.0000%	\$0	\$1,747,232	\$0	\$1,747,232
236	407.327	Charge Ahead Corridor Amortization (ER-2021-0240)	\$615,672	\$0	\$615,672	E-236	\$0	\$615,672	100.0000%	\$0	\$615,672	\$0	\$615,672
237	407.327	Charge Ahead Corridor Amortization (ER-2022-0337)	\$216,720	\$0	\$216,720	E-237	\$72,242	\$288,962	100.0000%	\$0	\$288,962	\$0	\$288,962
238	407.000	Charge Ahead Corridor Amortization (New) 407.XXX	\$0	\$0	\$0	E-238	\$250,195	\$250,195	100.0000%	\$0	\$250,195	\$0	\$250,195
239	407.000	FERC ROE Case 407.XXX	\$0	\$0	\$0	E-239	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
240	407.300	Critical Needs Low Income Program 407.3CN	\$249,996	\$0	\$249,996	E-240	\$4	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
241	407.300	Rehousing Pilot Low Income Program 407.3RP	\$249,996	\$0	\$249,996	E-241	\$4	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
242	407.000	Property Tax Tracker	\$0	\$0	\$0	E-242	-\$2,176,814	-\$2,176,814	100.0000%	\$0	-\$2,176,814	\$0	-\$2,176,814
243	407.000	Kersting Estates regulatory asset	\$0	\$0	\$0	E-243	\$7,950	\$7,950	100.0000%	\$0	\$7,950	\$0	\$7,950
244		TOTAL AMORTIZATION EXPENSE	\$41,924,565	\$0	\$41,924,565		\$121,508,283	\$163,432,848		\$0	\$163,432,848	\$0	\$163,432,848
245		OTHER OPERATING EXPENSES											

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246	408.010	Payroll Taxes	\$19,198,264	\$19,198,264	\$0	E-246	-\$390,636	\$18,807,628	100.0000%	\$0	\$18,807,628	\$19,198,264	-\$390,636
247	408.011	Property Taxes	\$175,299,735	\$0	\$175,299,735	E-247	-\$372,563	\$174,927,172	100.0000%	\$0	\$174,927,172	\$0	\$174,927,172
248	408.012	Gross Receipts Tax	\$159,621,969	\$0	\$159,621,969	E-248	-\$159,621,969	\$0	100.0000%	\$0	\$0	\$0	\$0
249	408.013	Missouri Franchise Taxes/Misc.	\$433,768	\$0	\$433,768	E-249	-\$19,291	\$414,477	100.0000%	\$0	\$414,477	\$0	\$414,477
250		TOTAL OTHER OPERATING EXPENSES	\$354,553,736	\$19,198,264	\$335,355,472		-\$160,404,459	\$194,149,277		\$0	\$194,149,277	\$19,198,264	\$174,951,013
251		TOTAL OPERATING EXPENSE	\$2,795,815,994	\$395,046,704	\$1,708,488,962		\$372,844,175	\$3,168,660,169		\$91,046,897	\$3,259,707,066	\$396,499,534	\$2,079,880,307
252		NET INCOME BEFORE TAXES	\$718,221,990					\$345,377,815		\$235,452,120	\$580,829,935		
253		INCOME TAXES											
254	409.000	Current Income Taxes	-\$49,581,770	See note (1)	See note (1)	E-254	See note (1)	-\$49,581,770	100.0000%	\$52,935,020	\$3,353,250	See note (1)	See note (1)
255		TOTAL INCOME TAXES	-\$49,581,770					-\$49,581,770		\$52,935,020	\$3,353,250		
256		DEFERRED INCOME TAXES											
257	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$412,475,949	See note (1)	See note (1)	E-257	See note (1)	\$412,475,949	100.0000%	-\$506,600,689	-\$94,124,740	See note (1)	See note (1)
258	411.000	Amortization of Deferred ITC	-\$371,429,965			E-258		-\$371,429,965	100.0000%	\$368,667,208	-\$2,762,757		
259		TOTAL DEFERRED INCOME TAXES	\$41,045,984					\$41,045,984		-\$137,933,481	-\$96,887,497		
260		NET OPERATING INCOME	\$726,757,776					\$353,913,601		\$320,450,581	\$674,364,182		

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

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$333,878,358	-\$333,878,358
	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 (1M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$56,720,832	
	13. To remove (2M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$14,117,875	
	14. To remove (3M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$32,252,965	
	15. To remove (4M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,384,137	
	16. To remove (11M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,971,000	
	17. To remove TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$392,649	
	18. To Remove (1M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$104,383	
	19. To Remove (2M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$1,764,066	
	20. To Remove (3M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$559,141	
	21. To Remove (4M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$1,210,155	
	22. To Remove (11M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$151,220	
	23. To remove (1M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$6,566,744	
	24. To remove (2M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,651,756	
	25. To remove (3M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$3,657,715	
	26. To remove (4M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,745,497	
	27. To remove (11M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,698,507	
	28. To remove TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$45,544	
	29. To remove (3M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$1,246,038	
	30. To remove (4M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$894,162	
	31. To remove (11M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$3,731,222	
	32. To remove (1M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$731,000	
	33. To remove (2M) unbilled revenue. (Hardin)		\$0	\$0		\$0	-\$3,376,000	
	34. To remove (3M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$3,194,000	
	35. To remove TY unbilled Revenue. (Hardin)		\$0	\$0		\$0	-\$204,000	
	36. To adjust test year billing units. (Ferguson)		\$0	\$0		\$0	\$3,536,473	
	37. To account for new rate for July 2023 and Community Solar. (Cox)		\$0	\$0		\$0	\$14,363,746	
	38. To include imputed revenue due to the paperless bill program that existed during the test year. (Ferguson)		\$0	\$0		\$0	\$467,736	
	39. To adjust for the update period (1M). (Cox)		\$0	\$0		\$0	\$14,630,719	
	40. To adjust for the update period (2M). (Cox)		\$0	\$0		\$0	\$5,583,546	
	41. To adjust for the update period (3M). (Cox)		\$0	\$0		\$0	\$6,317,765	
	42. To adjust for the update period (4M). (Cox)		\$0	\$0		\$0	\$2,875,340	
	43. To adjust for the update period (5M/6M). (Cox)		\$0	\$0		\$0	\$179,603	
	44. To adjust for the update period (11M). (Stever)		\$0	\$0		\$0	\$3,464,977	
	45. To adjust for the update period (MSD). (Cox)		\$0	\$0		\$0	\$1,107	
	46. To adjust for rate switching and large customer annualization (4M). (Cox)		\$0	\$0		\$0	-\$1,773,591	
	47. To adjust for rate switching and large customer annualization (11M). (Stever)		\$0	\$0		\$0	\$3,680,414	

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	48. To adjust for weather and days (1M). (Cox)		\$0	\$0		\$0	\$16,362,652	
	49. To adjust for weather and days (2M). (Cox)		\$0	\$0		\$0	\$2,930,357	
	50. To adjust for weather and days (3M). (Cox)		\$0	\$0		\$0	\$2,224,055	
	51. To adjust for weather and days (4M). (Cox)		\$0	\$0		\$0	-\$1,049,507	
	52. To adjust for weather and days (11M). (Stever)		\$0	\$0		\$0	-\$1,052,443	
	53. To adjust MEEIA (1M). (Cox/Poudel)		\$0	\$0		\$0	-\$3,307,777	
	54. To adjust MEEIA (2M). (Cox/Poudel)		\$0	\$0		\$0	-\$920,975	
	55. To adjust MEEIA (3M). (Cox/Poudel)		\$0	\$0		\$0	-\$1,334,847	
	56. To adjust MEEIA (4M). (Cox/Poudel)		\$0	\$0		\$0	-\$319,465	
	57. To adjust MEEIA (11M). (Cox/Poudel)		\$0	\$0		\$0	-\$40,050	
	58. To adjust for growth (1M). (Cox)		\$0	\$0		\$0	\$4,994,441	
	59. To adjust for growth (2M). (Cox)		\$0	\$0		\$0	\$760,931	
	60. To adjust for growth (3M). (Cox)		\$0	\$0		\$0	\$271,107	
	61. To adjust for growth (4M). (Cox)		\$0	\$0		\$0	-\$961,277	
	62. To remove revenue for low income charge (1M). (Cox)		\$0	\$0		\$0	-\$1,837,525	
	63. To remove revenue for low income charge (2M). (Cox)		\$0	\$0		\$0	-\$348,754	
	64. To remove revenue for low income charge (3M). (Cox)		\$0	\$0		\$0	-\$270,975	
	65. To remove revenue for low income charge (4M). (Cox)		\$0	\$0		\$0	-\$16,762	
	66. To adjust for Economic Development Incentive (3M). (Poudel)		\$0	\$0		\$0	-\$1,373,376	
	67. To adjust for Economic Development Incentive (4M). (Poudel)		\$0	\$0		\$0	-\$1,646,052	
	68. 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	\$261,813	\$261,813
	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	
	3. To remove (1M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$758,371	
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	\$54,401,419	\$54,401,419
	1. To annualize offsystem sales for energy. (Ferguson)		\$0	\$0		\$0	\$36,201,776	
	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	-\$1,680,043	
Rev-13	Off-System Sales - Capacity	447.000	\$0	\$0	\$0	\$0	\$609,880,101	\$609,880,101

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	1. To annualize capacity revenue. (Ferguson)		\$0	\$0		\$0	\$609,880,101	
E-4	Supervision & Engineering - SP	500.000	-\$44,384	-\$6,223	-\$50,607	\$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)		-\$24,678	\$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	\$7,142,630	\$7,142,630	\$0	\$0	\$0
	1. To adjust fuel expense for baseload. (Ferguson)		\$0	\$7,142,630		\$0	\$0	
E-6	Fuel - Interchange - SP	501.000	\$0	\$1,000,948	\$1,000,948	\$0	\$0	\$0
	1. To adjust fuel expense for interchange. (Ferguson)		\$0	\$1,000,948		\$0	\$0	
E-7	Fuel - Other - SP	501.000	-\$44,031	-\$6,173	-\$50,204	\$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)		-\$24,481	\$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	-\$49,846	-\$2,633,120	-\$2,682,966	\$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)		-\$27,714	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$87,050	\$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	-\$144,697	-\$20,287	-\$164,984	\$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)		-\$80,452	\$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	-\$53,829	-\$7,547	-\$61,376	\$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)		-\$29,929	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$94,008	\$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	-\$82,701	\$304	-\$82,397	\$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)		-\$45,982	\$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	-\$31,559	\$78,706	\$47,147	\$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)		-\$17,547	\$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	-\$163,476	-\$5,545,292	-\$5,708,768	\$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)		-\$90,893	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$285,494	\$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	-\$31,397	\$67,196	\$35,799	\$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)		-\$17,457	\$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	-\$36,443	\$47,533	\$11,090	\$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)		-\$20,262	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$63,643	\$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	-\$256,895	-\$36,018	-\$292,913	\$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)		-\$142,834	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$448,641	\$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	-\$301,240	-\$2,255,191	-\$2,556,431	\$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)		-\$167,490	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$526,085	\$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	\$1,586,960	-\$39,778	\$1,547,182	\$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)		-\$58,868	\$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	\$1,501,930	\$1,523,307	\$3,025,237	\$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)		-\$55,549	\$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	\$1,077,975	-\$11,954,804	-\$10,876,829	\$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)		-\$39,857	\$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	\$438,389	\$1,518,090	\$1,956,479	\$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)		-\$16,247	\$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	\$472,948	\$1,747,467	\$2,220,415	\$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)		-\$17,491	\$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	-\$11,164	-\$1,565	-\$12,729	\$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)		-\$6,207	\$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	-\$1,935	-\$271	-\$2,206	\$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)		-\$1,076	\$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	-\$14,432	-\$2,023	-\$16,455	\$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)		-\$8,024	\$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	-\$30,700	-\$4,304	-\$35,004	\$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)		-\$17,069	\$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	-\$9,386	-\$1,316	-\$10,702	\$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)		-\$5,219	\$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	-\$8,054	-\$518,530	-\$526,584	\$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)		-\$4,478	\$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	-\$866	-\$121	-\$987	\$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)		-\$481	\$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	-\$10,760	-\$1,509	-\$12,269	\$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)		-\$5,983	\$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	-\$2,214	-\$310	-\$2,524	\$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)		-\$1,231	\$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	-\$4,305	-\$819	-\$5,124	\$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)		-\$2,394	\$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	-\$6,192	-\$868	-\$7,060	\$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)		-\$3,443	\$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	-\$13,437	\$5,562,359	\$5,548,922	\$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)		-\$7,471	\$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	-\$5,667	-\$795	-\$6,462	\$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)		-\$3,151	\$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	-\$20,802	-\$239,381	-\$260,183	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$27,092	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$11,566	\$0		\$0	\$0	

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	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	-\$822	-\$1,115	-\$1,937	\$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)		-\$457	\$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	\$21,708,477	\$21,708,477	\$0	\$0	\$0
	1. To annualize baseload purchased power expense. (Ferguson)		\$0	\$21,708,477		\$0	\$0	
E-76	PP - Energy - Interchange - OPE	555.000	\$0	-\$37,972,308	-\$37,972,308	\$0	\$0	\$0
	1. To annualize interchange purchased power expense. (Ferguson)		\$0	-\$37,972,308		\$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	-\$28,345	-\$3,974	-\$32,319	\$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)		-\$15,760	\$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	-\$186,264	-\$55,224,842	-\$55,411,106	\$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)		-\$103,563	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$325,292	\$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	-\$5,022	-\$2,448	-\$7,470	\$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)		-\$2,792	\$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	-\$3,510	\$521,847	\$518,337	\$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)		-\$1,952	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$6,131	\$0		\$0	\$0	

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	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	-\$2,508	-\$352	-\$2,860	\$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)		-\$1,394	\$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	-\$32,788	-\$48,949	-\$81,737	\$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)		-\$18,230	\$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	\$4,874,972	\$4,874,972	\$0	\$0	\$0
	1. To annualize building rental expense. (Dhority)		\$0	\$4,874,972		\$0	\$0	
E-95	Maint. Supervision & Engineering - TE	568.000	-\$1,306	-\$98	-\$1,404	\$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)		-\$726	\$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	-\$199	-\$4,754	-\$4,953	\$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)		-\$111	\$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	-\$9,143	-\$1,282	-\$10,425	\$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)		-\$5,084	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$15,967	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,282		\$0	\$0	

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E-98	Maintenance of Overhead Lines - TE	571.000	-\$5,257	-\$105,465	-\$110,722	\$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)		-\$2,923	\$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	-\$2,700	-\$379	-\$3,079	\$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)		-\$1,501	\$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	-\$78,105	-\$7,366	-\$85,471	\$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)		-\$43,427	\$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	-\$11,299	-\$1,584	-\$12,883	\$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)		-\$6,282	\$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	-\$11,293	-\$1,583	-\$12,876	\$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)		-\$6,279	\$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	-\$135,517	-\$10,331	-\$145,848	\$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)		-\$40,968	\$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	-\$47,048	-\$3,919	-\$50,967	\$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)		-\$15,541	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$48,815	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,919		\$0	\$0	

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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	-\$17,859	-\$4,364	-\$22,223	\$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)		-\$9,930	\$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	-\$32,546	-\$4,563	-\$37,109	\$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)		-\$18,096	\$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	-\$5,760	-\$808	-\$6,568	\$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)		-\$3,203	\$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	-\$71,641	-\$378,659	-\$450,300	\$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)		-\$39,833	\$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	-\$13,867	\$24,522	\$10,655	\$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)		-\$7,710	\$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	-\$3,724	\$169,300	\$165,576	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,849	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,070	\$0		\$0	\$0	

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	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	-\$82,626	-\$74,280	-\$156,906	\$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)		-\$45,940	\$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	-\$196,112	-\$7,748,631	-\$7,944,743	\$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)		-\$109,039	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$342,490	\$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	-\$3,898,026		\$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	-\$24,251	-\$207,649	-\$231,900	\$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)		-\$13,484	\$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	-\$9,121	-\$622,119	-\$631,240	\$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)		-\$5,071	\$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	-\$3,552	-\$384,623	-\$388,175	\$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)		-\$1,975	\$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	-\$6,953	-\$564	-\$7,517	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$9,055	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,866	\$0		\$0	\$0	

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	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	-\$7,128	\$989,765	\$982,637	\$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)		-\$3,963	\$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	-\$11,376	-\$9,015	-\$20,391	\$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)		-\$6,325	\$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	-\$7,865	-\$1,486,949	-\$1,494,814	\$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)		-\$4,373	\$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	-\$168,029	\$3,161,545	\$2,993,516	\$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)		-\$93,425	\$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	\$288,045		\$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	
E-141	Customer Assistance Expenses - CSIE	908.000	-\$282,183	-\$72,879,571	-\$73,161,754	\$0	\$0	\$0

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	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)		-\$43,428	\$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	
	10. To remove solar rebates from test year from old program. (Ferguson)		\$0	-\$1,337,652		\$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	-\$1,660	-\$8,669	-\$10,329	\$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)		-\$923	\$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	-\$4,106		\$0	\$0	
	7. To remove dues and donations. (Hardin)		\$0	-\$4,300		\$0	\$0	
E-147	Demonstrating & Selling Expenses - SE	912.000	-\$2,205	-\$47,640	-\$49,845	\$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)		-\$1,226	\$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	-\$539		\$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	-\$1,685	-\$236	-\$1,921	\$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)		-\$937	\$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	-\$758,748	-\$387,791	-\$1,146,539	\$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)		-\$360,238	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,131,505	\$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	-\$810	-\$1,125,747	-\$1,126,557	\$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)		-\$450	\$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	-\$46,234		\$0	\$0	
	10. To remove dues and donations. (Hardin)		\$0	-\$70,519		\$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	-\$95	-\$565,624	-\$565,719	\$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)		-\$53	\$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	-\$649		\$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	-\$3,894		\$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	-\$27,796	-\$13,502,858	-\$13,530,654	\$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)		-\$15,455	\$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	-\$9,565,851	-\$9,565,851	\$0	\$0	\$0
	1. To include actual employee benefit expense at June 30, 2024 (Dhority)		\$0	\$2,285,955		\$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 electric vehicle employee incentive. (Lyons)		\$0	-\$75,494		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,557		\$0	\$0	
	8. To include a normalized amount of SERP cash payouts. (Dhority)		\$0	\$49,074		\$0	\$0	
E-161	Regulatory Commission Expenses	928.000	-\$16,111	\$309,138	\$293,027	\$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)		-\$8,958	\$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	-\$1,520	-\$1,460,022	-\$1,461,542	\$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)		-\$845	\$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	-\$81,394		\$0	\$0	
	8. To remove charter flights. (Hardin)		\$0	-\$587,703		\$0	\$0	
	9. To remove dues and donations. (Hardin)		\$0	-\$708,453		\$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	-\$9,539	-\$5,816	-\$15,355	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$12,424	\$0		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,304	\$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	\$81,756,149	\$81,756,149
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$95,189,908	
	2. To remove annualized coal car depreciation modeled in fuel expense. (Burton)		\$0	\$0		\$0	-\$1,820,743	
	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 adjust intangible amortization. (Ferguson)		\$0	-\$6,591,041		\$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 amortization. (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 amortization. (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 amortization. (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 amortization. (Dhority)		\$0	\$28,401,543		\$0	\$0	
E-190	PISA C Cloud Costs	404.000	\$0	-\$108,488	-\$108,488	\$0	\$0	\$0
	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	

Ameren Missouri
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-192	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-193	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-194	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-195	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-196	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-197	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-198	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-200	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-201	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-202	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-203	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-205	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-206	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-208	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-209	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-210	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-211	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	
E-212	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-213	PISA 3	407.000	\$0	\$9,046,172	\$9,046,172	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$9,046,172		\$0	\$0	
E-214	PISA 4	407.000	\$0	\$7,706,112	\$7,706,112	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$7,706,112		\$0	\$0	
E-215	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-216	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-217	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-218	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-219	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-220	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-221	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-222	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-223	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-224	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-225	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-226	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-227	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-228	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-229	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-230	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-231	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	
E-232	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-233	Meramec Inventory write off credits 407.4MI	407.400	\$0	\$8,244,157	\$8,244,157	\$0	\$0	\$0

Ameren Missouri
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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
	1. To remove test year Meramec inventory write-off credits. (Majors)		\$0	\$8,244,157		\$0	\$0	
E-234	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-235	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-237	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-238	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-240	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-241	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-242	Property Tax Tracker	407.000	\$0	-\$2,176,814	-\$2,176,814	\$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	\$3,398,761		\$0	\$0	
E-243	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-246	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-247	Property Taxes	408.011	\$0	-\$372,563	-\$372,563	\$0	\$0	\$0
	1. To annualize property tax expense. (Burton)		\$0	-\$372,563		\$0	\$0	
E-248	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-249	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-254	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$52,935,020	\$52,935,020
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$52,935,020	
E-257	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-258	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	\$326,499,017	\$326,499,017
Total Operating & Maint. Expense			\$1,452,830	\$371,391,345	\$372,844,175	\$0	\$6,048,436	\$6,048,436

Ameren Missouri
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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		\$580,829,935	\$965,837,888	\$989,400,726	\$1,013,146,222
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$783,327,225	\$783,327,225	\$783,327,225	\$783,327,225
4	Book Depreciation Charged to O&M		\$5,717,990	\$5,717,990	\$5,717,990	\$5,717,990
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		\$902,365,859	\$902,365,859	\$902,365,859	\$902,365,859
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	2.0190%	\$280,661,399	\$280,661,399	\$280,661,399	\$280,661,399
14	Tax Straight-Line Depreciation		\$905,376,063	\$905,376,063	\$905,376,063	\$905,376,063
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		\$1,186,729,582	\$1,186,729,582	\$1,186,729,582	\$1,186,729,582
18	NET TAXABLE INCOME		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc. - Fed. Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
22	Deduct City Inc Tax - Fed. Inc. Tax		\$281,645	\$563,202	\$580,434	\$597,799
23	Federal Taxable Income - Fed. Inc. Tax		\$284,158,373	\$655,053,473	\$677,752,591	\$700,627,672
24	Federal Income Tax at the Rate of	21.00%	\$59,673,258	\$137,561,229	\$142,328,044	\$147,131,811
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		\$65,317,005	\$65,317,005	\$65,317,005	\$65,317,005
33	Net Federal Income Tax		-\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
34	PROVISION FOR MO. INCOME TAX					
35	Net Taxable Income - MO. Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
36	Deduct Federal Income Tax at the Rate of	50.000%	-\$4,470,276	\$34,473,710	\$36,857,118	\$39,259,001
37	Deduct City Income Tax - MO. Inc. Tax		\$281,645	\$563,202	\$580,434	\$597,799
38	Missouri Taxable Income - MO. Inc. Tax		\$300,654,843	\$646,437,253	\$667,599,451	\$688,925,699
39	Subtract Missouri Income Tax Credits					
40	Missouri Income Tax at the Rate of	4.000%	\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
41	PROVISION FOR CITY INCOME TAX					
42	Net Taxable Income - City Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
43	Deduct Federal Income Tax - City Inc. Tax		-\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
44	Deduct Missouri Income Tax - City Inc. Tax		\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
45	City Taxable Income		\$293,380,569	\$586,669,255	\$604,618,790	\$622,707,469
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%	\$267,607	\$549,164	\$566,396	\$583,761
49	SUMMARY OF CURRENT INCOME TAX					
50	Federal Income Tax		-\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
51	State Income Tax		\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
52	City Income Tax		\$267,607	\$549,164	\$566,396	\$583,761
53	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,353,250	\$95,354,074	\$100,984,609	\$106,658,791
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		-\$93,534,247	-\$1,533,423	\$4,097,112	\$9,771,294

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	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.49%	F Weighted Cost of Capital 9.74%	G 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				7.763%	7.935%	8.109%