

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2024-0319  
**Date Prepared:** 2/14/2025



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**SURREBUTTAL/TRUE-UP DIRECT**  
**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. ER-2024-0319**

Jefferson City, MO

February 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> 7.00% Return	<u>C</u> 7.13% Return	<u>D</u> 7.26% Return
1	Net Orig Cost Rate Base	\$13,874,607,287	\$13,874,607,287	\$13,874,607,287
2	Rate of Return	7.00%	7.13%	7.26%
3	Net Operating Income Requirement	\$970,667,526	\$988,704,515	\$1,006,741,505
4	Net Income Available	\$696,595,645	\$696,595,645	\$696,595,645
5	Additional Net Income Required	\$274,071,881	\$292,108,870	\$310,145,860
6	Income Tax Requirement			
7	Required Current Income Tax	\$83,402,697	\$89,066,824	\$94,730,952
8	Current Income Tax Available	-\$2,663,665	-\$2,663,665	-\$2,663,665
9	Additional Current Tax Required	\$86,066,362	\$91,730,489	\$97,394,617
10	Revenue Requirement	\$360,138,243	\$383,839,359	\$407,540,477
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$360,138,243</u>	<u>\$383,839,359</u>	<u>\$407,540,477</u>

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**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$25,402,920,142
2	Less Accumulated Depreciation Reserve		\$9,769,858,817
3	Net Plant In Service		<u>\$15,633,061,325</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,140,478
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$383,528,327
8	Nuclear Fuel Inventory		\$143,637,106
9	Coal Inventory		\$89,994,506
10	Oil Inventory		\$9,839,161
11	Natural Gas Inventory		\$1,728,149
12	RECs and Emission Allowances		\$477,451
13	Prepayments		\$46,640,302
14	PAYS Regulatory Asset		\$1,351,341
15	PISA A Regulatory Asset		\$39,234,567
16	PISA B Regulatory Asset		\$170,814,803
17	PISA C Regulatory Asset		\$167,354,174
18	PISA D Regulatory Asset		\$223,855,557
19	Property Tax Tracker		<u>\$16,538,315</u>
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,291,853,281</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$165,550
23	State Tax Offset	0.2685%	\$72,128
24	City Tax Offset	65.0630%	\$355,570
25	Interest Expense Offset	14.8901%	\$42,207,213
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$31,153,026
28	Customer Advances for Construction		\$2,055,102
29	Expired & Expiring Amortizations in Rate Base		\$1,830,489
30	Pension Tracker-ER-2022-0337		\$18,746,315
31	Pension Tracker-Current		\$22,915,053
32	OPEB Tracker-ER-2022-0337		\$6,575,115
33	OPEB Tracker-Current		\$8,860,174
34	Accumulated Deferred Income Taxes		<u>\$2,915,371,584</u>
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,050,307,319</u>
36	Total Rate Base		<u><u>\$13,874,607,287</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. 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	\$29,831,885	\$152,923,641	100.0000%	\$0	\$152,923,641
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	\$69,814,454	\$949,602,341	100.0000%	\$0	\$949,602,341
5		TOTAL INTANGIBLE PLANT	\$1,005,691,609		\$99,646,339	\$1,105,337,948		\$0	\$1,105,337,948
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		SIOUX STEAM PRODUCTION PLANT							
9	182.000	Sioux Post-Op	\$45,224,619	P-9	\$0	\$45,224,619	100.0000%	\$0	\$45,224,619
10	310.000	Land/Land Rights - Sioux	\$1,341,716	P-10	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
11	311.000	Structures - Sioux	\$88,539,548	P-11	\$1,397,138	\$89,936,686	100.0000%	\$0	\$89,936,686
12	312.000	Boiler Plant Equipment - Sioux	\$1,114,494,254	P-12	-\$8,124,946	\$1,106,369,308	100.0000%	\$0	\$1,106,369,308
13	314.000	Turbogenerator Units - Sioux	\$176,171,065	P-13	\$909,969	\$177,081,034	100.0000%	\$0	\$177,081,034
14	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	P-14	\$11,059,173	\$147,240,907	100.0000%	\$0	\$147,240,907
15	316.000	Misc. Power Plant Equipment - Sioux	\$18,756,171	P-15	\$1,390,666	\$20,146,837	100.0000%	\$0	\$20,146,837
16	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	P-16	\$61,808	\$1,698,305	100.0000%	\$0	\$1,698,305
17	316.220	Office Equipment - Sioux - Amortized	\$496,682	P-17	\$18,903	\$515,585	100.0000%	\$0	\$515,585
18	316.230	Computers - Sioux - Amortized	\$1,478,242	P-18	-\$549,457	\$928,785	100.0000%	\$0	\$928,785
19	317.000	Sioux ARO	\$44,652,083	P-19	-\$44,652,083	\$0	100.0000%	\$0	\$0
20		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,628,972,611		-\$38,488,829	\$1,590,483,782		\$0	\$1,590,483,782
21		VENICE STEAM PRODUCTION PLANT							
22	310.000	Land/Land Rights - Venice	\$0	P-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Structures - Venice	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	312.000	Boiler Plant Equipment - Venice	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	314.000	Turbogenerator Units - Venice	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	315.000	Accessory Electric Equipment - Venice	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	316.000	Misc. Power Plant Equipment - Venice	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	317.000	Venice ARO	\$374,371	P-28	-\$374,371	\$0	100.0000%	\$0	\$0
29		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
30		LABADIE STEAM PRODUCTION UNIT							
31	310.000	Land/Land Rights - Labadie	\$13,364,165	P-31	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
32	311.000	Structures - Labadie	\$150,372,111	P-32	\$8,028,224	\$158,400,335	100.0000%	\$0	\$158,400,335
33	312.000	Boiler Plant Equipment - Labadie	\$1,150,422,804	P-33	\$28,312,678	\$1,178,735,482	100.0000%	\$0	\$1,178,735,482
34	314.000	Turbogenerator Units - Labadie	\$288,027,095	P-34	\$33,053,060	\$321,080,155	100.0000%	\$0	\$321,080,155
35	315.000	Accessory Electric Equipment - Labadie	\$114,589,427	P-35	\$2,418,918	\$117,008,345	100.0000%	\$0	\$117,008,345
36	316.000	Misc. Power Plant Equipment - Labadie	\$30,163,705	P-36	\$2,795,762	\$32,959,467	100.0000%	\$0	\$32,959,467
37	316.210	Office Furniture - Labadie - Amortized	\$1,049,701	P-37	\$2,322,961	\$3,372,662	100.0000%	\$0	\$3,372,662
38	316.220	Office Equipment - Labadie - Amortized	\$663,290	P-38	\$27,819	\$691,109	100.0000%	\$0	\$691,109
39	316.230	Computers - Labadie - Amortized	\$1,311,360	P-39	\$734,124	\$2,045,484	100.0000%	\$0	\$2,045,484
40	317.000	Labadie ARO	\$8,707,875	P-40	-\$8,707,875	\$0	100.0000%	\$0	\$0
41		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,758,671,533		\$68,985,671	\$1,827,657,204		\$0	\$1,827,657,204
42		COAL CARS							
43	312.030	Coal Cars - 312.03	\$74,316,061	P-43	-\$234,283	\$74,081,778	100.0000%	\$0	\$74,081,778
44	312.030	Coal Cars - Leased	\$25,309,001	P-44	-\$25,309,001	\$0	100.0000%	\$0	\$0
45		TOTAL COAL CARS	\$99,625,062		-\$25,543,284	\$74,081,778		\$0	\$74,081,778
46		RUSH ISLAND STEAM PRODUCTION PLANT							
47	310.000	Land/Land Rights - Rush	\$979,537	P-47	-\$979,537	\$0	100.0000%	\$0	\$0
48	311.000	Structures - Rush	\$112,110,224	P-48	-\$112,110,224	\$0	100.0000%	\$0	\$0
49	312.000	Boiler Plant Equipment - Rush	\$548,693,761	P-49	-\$548,693,761	\$0	100.0000%	\$0	\$0
50	314.000	Turbogenerator Units - Rush	\$175,803,585	P-50	-\$175,803,585	\$0	100.0000%	\$0	\$0
51	315.000	Accessory Electric Equipment - Rush	\$61,195,436	P-51	-\$61,195,436	\$0	100.0000%	\$0	\$0

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52	316.000	Misc. Power Plant Equipment - Rush	\$21,402,601	P-52	-\$21,402,601	\$0	100.0000%	\$0	\$0
53	316.210	Office Furniture - Rush Island - Amortized	\$506,476	P-53	-\$506,476	\$0	100.0000%	\$0	\$0
54	316.220	Office Equipment - Rush Island - Amortized	\$511,878	P-54	-\$511,878	\$0	100.0000%	\$0	\$0
55	316.230	Computers - Rush Island - Amortized	\$344,184	P-55	-\$344,184	\$0	100.0000%	\$0	\$0
56	317.000	Rush Island ARO	\$2,302,276	P-56	-\$2,302,276	\$0	100.0000%	\$0	\$0
57		<b>TOTAL RUSH ISLAND STEAM PRODUCTION PLANT</b>	<b>\$923,849,958</b>		<b>-\$923,849,958</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
58		<b>COMMON STEAM PRODUCTION PLANT</b>							
59	311.000	Structures - Common	\$1,597,625	P-59	\$22,720	\$1,620,345	100.0000%	\$0	\$1,620,345
60	312.000	Boiler Plant Equipment - Common	\$8,513,166	P-60	\$381,585	\$8,894,751	100.0000%	\$0	\$8,894,751
61	314.000	Turbogenerator Units - Common	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	315.000	Accessory Electric Equipment - Common	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	316.000	Misc. Power Plant Equipment - Common	\$10,942	P-63	\$20,720	\$31,662	100.0000%	\$0	\$31,662
64	316.210	Office Furniture - Common - Amortized	-\$11,807	P-64	\$33,947	\$22,140	100.0000%	\$0	\$22,140
65	316.220	Office Equipment - Common - Amortized	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66	316.230	Computers - Common - Amortized	\$2,194	P-66	\$13,990	\$16,184	100.0000%	\$0	\$16,184
67	317.000	Common ARO	\$25,166,236	P-67	-\$25,166,236	\$0	100.0000%	\$0	\$0
68		<b>TOTAL COMMON STEAM PRODUCTION PLANT</b>	<b>\$35,278,356</b>		<b>-\$24,693,274</b>	<b>\$10,585,082</b>		<b>\$0</b>	<b>\$10,585,082</b>
69		<b>TOTAL STEAM PRODUCTION</b>	<b>\$4,446,771,891</b>		<b>-\$943,964,045</b>	<b>\$3,502,807,846</b>		<b>\$0</b>	<b>\$3,502,807,846</b>
70		<b>NUCLEAR PRODUCTION</b>							
71		<b>CALLAWAY NUCLEAR PRODUCTION PLANT</b>							
72	182.000	Callaway Post-Op	\$116,730,946	P-72	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
73	320.000	Land/Land Rights - Callaway	\$9,793,885	P-73	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
74	321.000	Structures - Callaway	\$1,002,748,512	P-74	\$7,253,079	\$1,010,001,591	100.0000%	\$0	\$1,010,001,591
75	322.000	Reactor Plant Equipment - Callaway	\$1,430,585,384	P-75	\$3,463,685	\$1,434,049,069	100.0000%	\$0	\$1,434,049,069
76	323.000	Turbogenerator Units - Callaway	\$550,481,292	P-76	\$2,464,278	\$552,945,570	100.0000%	\$0	\$552,945,570
77	324.000	Accessory Electric Equipment - Callaway	\$305,083,866	P-77	\$345,922	\$305,429,788	100.0000%	\$0	\$305,429,788
78	325.000	Misc. Power Plant Equipment - Callaway	\$181,259,863	P-78	\$25,249,992	\$206,509,855	100.0000%	\$0	\$206,509,855
79	325.210	Office Furniture - Callaway - Amortized	\$18,779,609	P-79	-\$52,400	\$18,727,209	100.0000%	\$0	\$18,727,209
80	325.220	Office Equipment - Callaway - Amortized	\$6,983,121	P-80	-\$780,695	\$6,202,426	100.0000%	\$0	\$6,202,426
81	325.230	Computers - Callaway - Amortized	\$18,904,142	P-81	\$3,811,733	\$22,715,875	100.0000%	\$0	\$22,715,875
82	326.000	Callaway ARO	\$92,749,580	P-82	-\$92,749,580	\$0	100.0000%	\$0	\$0
83		<b>TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT</b>	<b>\$3,734,100,200</b>		<b>-\$50,993,986</b>	<b>\$3,683,106,214</b>		<b>\$0</b>	<b>\$3,683,106,214</b>
84		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$3,734,100,200</b>		<b>-\$50,993,986</b>	<b>\$3,683,106,214</b>		<b>\$0</b>	<b>\$3,683,106,214</b>
85		<b>HYDRAULIC PRODUCTION</b>							
86		<b>OSAGE HYDRAULIC PRODUCTION PLANT</b>							
87	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-87	\$0	\$0	100.0000%	\$0	\$0
88	330.000	Land/Land Rights - Osage	\$10,543,391	P-88	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
89	331.000	Structures - Osage	\$14,182,686	P-89	\$664,382	\$14,847,068	100.0000%	\$0	\$14,847,068
90	332.000	Reservoirs - Osage	\$86,539,217	P-90	\$28,304	\$86,567,521	100.0000%	\$0	\$86,567,521
91	333.000	Water Wheels/Generators - Osage	\$66,786,518	P-91	\$0	\$66,786,518	100.0000%	\$0	\$66,786,518
92	334.000	Accessory Electric Equipment - Osage	\$30,685,408	P-92	-\$1,246	\$30,684,162	100.0000%	\$0	\$30,684,162
93	335.000	Misc. Power Plant Equipment - Osage	\$3,558,757	P-93	\$254,629	\$3,813,386	100.0000%	\$0	\$3,813,386
94	335.210	Office Furniture - Osage - Amortized	\$223,631	P-94	\$16,973	\$240,604	100.0000%	\$0	\$240,604
95	335.220	Office Equipment - Osage - Amortized	\$158,706	P-95	\$19,413	\$178,119	100.0000%	\$0	\$178,119
96	335.230	Computers - Osage - Amortized	\$106,346	P-96	\$32,768	\$139,114	100.0000%	\$0	\$139,114
97	336.000	Roads, Railroads, Bridges - Osage	\$77,445	P-97	\$0	\$77,445	100.0000%	\$0	\$77,445
98		<b>TOTAL OSAGE HYDRAULIC PRODUCTION PLANT</b>	<b>\$212,862,105</b>		<b>\$1,015,223</b>	<b>\$213,877,328</b>		<b>\$0</b>	<b>\$213,877,328</b>

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99		KEOKUK HYDRAULIC PRODUCTION PLANT							
100	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-100	\$0	\$0	100.0000%	\$0	\$0
101	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-101	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
102	331.000	Structures - Keokuk	\$20,862,105	P-102	\$3,604,023	\$24,466,128	100.0000%	\$0	\$24,466,128
103	332.000	Reservoirs - Keokuk	\$38,007,605	P-103	\$453,235	\$38,460,840	100.0000%	\$0	\$38,460,840
104	333.000	Water Wheels/Generators - Keokuk	\$166,964,897	P-104	-\$162,284	\$166,802,613	100.0000%	\$0	\$166,802,613
105	334.000	Accessory Electric Equipment - Keokuk	\$20,910,249	P-105	\$21,413	\$20,931,662	100.0000%	\$0	\$20,931,662
106	335.000	Misc. Power Plant Equipment - Keokuk	\$5,308,743	P-106	\$42,008	\$5,350,751	100.0000%	\$0	\$5,350,751
107	335.210	Office Furniture - Keokuk - Amortized	\$76,893	P-107	\$243,801	\$320,694	100.0000%	\$0	\$320,694
108	335.220	Office Equipment - Keokuk - Amortized	\$222,424	P-108	\$73,058	\$295,482	100.0000%	\$0	\$295,482
109	335.230	Computers - Keokuk - Amortized	\$502,870	P-109	-\$268,258	\$234,612	100.0000%	\$0	\$234,612
110	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-110	\$0	\$114,926	100.0000%	\$0	\$114,926
111		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$260,204,510		\$4,006,996	\$264,211,506		\$0	\$264,211,506
112		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
113	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-113	\$0	\$327,672	100.0000%	\$0	\$327,672
114	331.000	Structures - Taum Sauk	\$25,665,249	P-114	\$173,732	\$25,838,981	100.0000%	\$0	\$25,838,981
115	332.000	Reservoirs - Taum Sauk	\$12,341,121	P-115	\$9,614	\$12,350,735	100.0000%	\$0	\$12,350,735
116	333.000	Water Wheels/Generators - Taum Sauk	\$113,634,402	P-116	-\$1,676	\$113,632,726	100.0000%	\$0	\$113,632,726
117	334.000	Accessory Electric Equipment - Taum Sauk	\$14,414,902	P-117	-\$42,917	\$14,371,985	100.0000%	\$0	\$14,371,985
118	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,367,456	P-118	\$380,447	\$5,747,903	100.0000%	\$0	\$5,747,903
119	335.210	Office Furniture - Taum Sauk - Amortized	\$148,183	P-119	\$16,974	\$165,157	100.0000%	\$0	\$165,157
120	335.220	Office Equipment - Taum Sauk - Amortized	\$604,577	P-120	\$27,216	\$631,793	100.0000%	\$0	\$631,793
121	335.230	Computers - Taum Sauk - Amortized	\$149,559	P-121	\$18,989	\$168,548	100.0000%	\$0	\$168,548
122	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-122	\$0	\$383,064	100.0000%	\$0	\$383,064
123		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$173,036,185		\$582,379	\$173,618,564		\$0	\$173,618,564
124		TOTAL HYDRAULIC PRODUCTION	\$646,102,800		\$5,604,598	\$651,707,398		\$0	\$651,707,398
125		OTHER PRODUCTION							
126		OTHER PRODUCTION PLANT							
127	340.000	Land/Land Rights - Other	\$8,767,399	P-127	\$1	\$8,767,400	100.0000%	\$0	\$8,767,400
128	341.000	Structures - Other	\$48,304,118	P-128	\$458,051	\$48,762,169	100.0000%	\$0	\$48,762,169
129	341.000	Structures - Solar - Other	\$3,279,013	P-129	\$1,256,177	\$4,535,190	100.0000%	\$0	\$4,535,190
130	341.000	Structures - Solar - Large	\$0	P-130	\$63,970,223	\$63,970,223	100.0000%	\$0	\$63,970,223
131	342.000	Fuel Holders - Other	\$48,731,597	P-131	\$1,289,689	\$50,021,286	100.0000%	\$0	\$50,021,286
132	344.000	Generators - Other	\$1,019,298,951	P-132	\$9,010,891	\$1,028,309,842	100.0000%	\$0	\$1,028,309,842
133	344.000	Generators - Solar - Other	\$38,192,548	P-133	\$3,279,309	\$41,471,857	100.0000%	\$0	\$41,471,857
134	344.000	Generators - Solar (Large) - Other	\$0	P-134	\$640,561,444	\$640,561,444	100.0000%	\$0	\$640,561,444
135	344.000	Generators - Turbines - Other	\$7,832,286	P-135	-\$635,487	\$7,196,799	100.0000%	\$0	\$7,196,799
136	345.000	Accessory Electric Equipment - Other	\$83,038,115	P-136	\$10,364,052	\$93,402,167	100.0000%	\$0	\$93,402,167
137	345.000	Accessory Electric Equip - Solar - Other	\$7,828,061	P-137	\$1,320,561	\$9,148,622	100.0000%	\$0	\$9,148,622
138	345.000	Accessory Electric Equip - Solar - Large	\$0	P-138	\$195,732,980	\$195,732,980	100.0000%	\$0	\$195,732,980
139	346.000	Misc. Power Plant Equipment - Other	\$10,487,603	P-139	\$813,128	\$11,300,731	100.0000%	\$0	\$11,300,731
140	346.000	Misc. Power Plant Equip. - Solar - Other	\$52,422	P-140	-\$504	\$51,918	100.0000%	\$0	\$51,918
141	346.000	Misc. Power Plant Equip - Solar - Large	\$0	P-141	\$2,311,200	\$2,311,200	100.0000%	\$0	\$2,311,200
142	346.210	Office Furniture - Other - Amortized	\$95,547	P-142	\$46,219	\$141,766	100.0000%	\$0	\$141,766
143	346.220	Office Equipment - Other - Amortized	\$481,400	P-143	-\$34,054	\$447,346	100.0000%	\$0	\$447,346
144	346.230	Computers - Other - Amortized	\$1,459,706	P-144	-\$1,006,972	\$452,734	100.0000%	\$0	\$452,734
145	347.000	Other ARO	\$1,261,980	P-145	-\$1,261,980	\$0	100.0000%	\$0	\$0
146		TOTAL OTHER PRODUCTION PLANT	\$1,279,110,746		\$927,474,928	\$2,206,585,674		\$0	\$2,206,585,674
147		TOTAL OTHER PRODUCTION	\$1,279,110,746		\$927,474,928	\$2,206,585,674		\$0	\$2,206,585,674
148		HIGH PRAIRIE WIND PRODUCTION PLANT							

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149	340.000	Land/Land Rights - HP	\$614,523	P-149	-\$1,592	\$612,931	100.0000%	\$0	\$612,931
150	341.000	Structures & Improvements - HP	\$48,059,137	P-150	-\$50,177	\$48,008,960	100.0000%	\$0	\$48,008,960
151	342.000	Fuel Holders - HP	\$0	P-151	\$0	\$0	100.0000%	\$0	\$0
152	344.000	Generators - HP	\$526,854,790	P-152	-\$8,418,868	\$518,435,922	100.0000%	\$0	\$518,435,922
153	345.000	Accessory Electric Equipment - HP	\$75,500,290	P-153	-\$407,173	\$75,093,117	100.0000%	\$0	\$75,093,117
154	346.000	Misc. Power Plant Equipment - HP	\$15,499	P-154	\$601	\$16,100	100.0000%	\$0	\$16,100
155	346.210	Office Furniture - HP - Amortized	\$58,927	P-155	\$35,667	\$94,594	100.0000%	\$0	\$94,594
156	346.220	Office Equipment - HP - Amortized	\$8,952	P-156	\$585	\$9,537	100.0000%	\$0	\$9,537
157	346.230	Computers - HP - Amortized	\$54,771	P-157	\$15,018	\$69,789	100.0000%	\$0	\$69,789
158	347.000	High Prairie ARO	\$34,659,854	P-158	-\$34,659,854	\$0	100.0000%	\$0	\$0
159		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$685,826,743		-\$43,485,793	\$642,340,950		\$0	\$642,340,950
160		ATCHISON WIND PRODUCTION PLANT							
161	340.000	Land/Land Rights - ATCH	\$865,642	P-161	\$5	\$865,647	100.0000%	\$0	\$865,647
162	341.000	Structures & Improvements - ATCH	\$31,862,732	P-162	\$166	\$31,862,898	100.0000%	\$0	\$31,862,898
163	342.000	Fuel Holders - ATCH	\$0	P-163	\$0	\$0	100.0000%	\$0	\$0
164	344.000	Generators - ATCH	\$431,857,212	P-164	\$2,244	\$431,859,456	100.0000%	\$0	\$431,859,456
165	345.000	Accessory Electric Equipment - ATCH	\$52,526,283	P-165	\$291	\$52,526,574	100.0000%	\$0	\$52,526,574
166	346.000	Misc. Power Plant Equipment - ATCH	\$10,894	P-166	\$835	\$11,729	100.0000%	\$0	\$11,729
167	346.210	Office Furniture - ATCH - Amortized	\$61,002	P-167	\$0	\$61,002	100.0000%	\$0	\$61,002
168	346.220	Office Equipment - ATCH - Amortized	\$9,001	P-168	\$741	\$9,742	100.0000%	\$0	\$9,742
169	346.230	Computers - ATCH - Amortized	\$8,086	P-169	\$50,014	\$58,100	100.0000%	\$0	\$58,100
170	347.000	Atchison ARO	\$18,020,932	P-170	-\$18,020,932	\$0	100.0000%	\$0	\$0
171		TOTAL ATCHISON WIND PRODUCTION PLANT	\$535,221,784		-\$17,966,636	\$517,255,148		\$0	\$517,255,148
172		TOTAL PRODUCTION PLANT	\$11,327,134,164		-\$123,330,934	\$11,203,803,230		\$0	\$11,203,803,230
173		TRANSMISSION PLANT							
174	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175	350.000	Land/Land Rights - TP	\$63,374,039	P-175	\$318,976	\$63,693,015	100.0000%	\$0	\$63,693,015
176	352.000	Structures & Improvements - TP	\$9,566,527	P-176	\$1,194,505	\$10,761,032	100.0000%	\$0	\$10,761,032
177	353.000	Station Equipment - TP	\$702,793,181	P-177	\$161,387,089	\$864,180,270	100.0000%	\$0	\$864,180,270
178	354.000	Towers and Fixtures - TP	\$104,554,457	P-178	\$483,086	\$105,037,543	100.0000%	\$0	\$105,037,543
179	355.000	Poles and Fixtures - TP	\$801,739,031	P-179	\$81,471,271	\$883,210,302	100.0000%	\$0	\$883,210,302
180	356.000	Overhead Conductors & Devices - TP	\$456,213,721	P-180	\$22,654,208	\$478,867,929	100.0000%	\$0	\$478,867,929
181	359.000	Roads and Trails - TP	\$71,788	P-181	\$0	\$71,788	100.0000%	\$0	\$71,788
182		TOTAL TRANSMISSION PLANT	\$2,138,312,744		\$267,509,135	\$2,405,821,879		\$0	\$2,405,821,879
183		DISTRIBUTION PLANT							
184	360.000	Land/Land Rights - DP	\$40,789,309	P-184	\$626,507	\$41,415,816	100.0000%	\$0	\$41,415,816
185	361.000	Structures & Improvements - DP	\$17,949,046	P-185	\$76,093	\$18,025,139	100.0000%	\$0	\$18,025,139
186	362.000	Station Equipment - DP	\$1,505,536,172	P-186	\$259,517,232	\$1,765,053,404	100.0000%	\$0	\$1,765,053,404
187	364.000	Poles, Towers, & Fixtures - DP	\$1,701,553,609	P-187	\$76,182,666	\$1,777,736,275	100.0000%	\$0	\$1,777,736,275
188	365.000	Overhead Conductors & Devices - DP	\$1,922,715,538	P-188	-\$76,992,091	\$1,845,723,447	100.0000%	\$0	\$1,845,723,447
189	366.000	Underground Conduit - DP	\$796,375,574	P-189	\$52,117,490	\$848,493,064	100.0000%	\$0	\$848,493,064
190	367.000	Underground Conductors & Devices - DP	\$1,091,650,469	P-190	\$361,776,522	\$1,453,426,991	100.0000%	\$0	\$1,453,426,991
191	368.000	Line Transformers - DP	\$627,683,838	P-191	\$27,062,053	\$654,745,891	100.0000%	\$0	\$654,745,891
192	369.010	Services - Overhead - DP	\$263,559,548	P-192	-\$4,764,268	\$258,795,280	100.0000%	\$0	\$258,795,280
193	369.020	Services - Underground - DP	\$208,147,540	P-193	\$8,010,868	\$216,158,408	100.0000%	\$0	\$216,158,408
194	370.000	Meters - DP	\$44,516,051	P-194	-\$6,681,219	\$37,834,832	100.0000%	\$0	\$37,834,832
195	370.100	AMI Meters - DP	\$256,010,123	P-195	\$22,323,654	\$278,333,777	100.0000%	\$0	\$278,333,777
196	371.000	Meter Installations - DP	\$164,613	P-196	\$0	\$164,613	100.0000%	\$0	\$164,613
197	373.000	Street Lighting and Signal Systems - DP	\$259,454,733	P-197	\$13,910,238	\$273,364,971	100.0000%	\$0	\$273,364,971
198		TOTAL DISTRIBUTION PLANT	\$8,736,106,163		\$733,165,745	\$9,469,271,908		\$0	\$9,469,271,908
199		INCENTIVE COMPENSATION CAPITALIZATION							
200		Incentive Compensation Capitalization Adj.	\$0	P-200	\$0	\$0	100.0000%	-\$63,270,571	-\$63,270,571
201		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$63,270,571	-\$63,270,571
202		GENERAL PLANT							

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203	389.000	Land/Land Rights - GP	\$16,437,688	P-203	-\$1,033,691	\$15,403,997	100.0000%	\$0	\$15,403,997
204	390.000	Misc. Structures & Improvements - GP	\$2,522,607	P-204	\$0	\$2,522,607	100.0000%	\$0	\$2,522,607
205	390.000	Lrg Structures & Improvements - GP	\$484,133,888	P-205	\$52,978,323	\$537,112,211	100.0000%	\$0	\$537,112,211
206	390.500	Structures & Improvements - Training - GP	\$934,005	P-206	\$0	\$934,005	100.0000%	\$0	\$934,005
207	391.000	Office Furniture & Equipment - GP	\$84,459,507	P-207	-\$443,244	\$84,016,263	100.0000%	\$0	\$84,016,263
208	391.200	Personal Computers - GP	\$104,189,026	P-208	-\$6,672,473	\$97,516,553	100.0000%	\$0	\$97,516,553
209	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,859,272	P-209	-\$254,179	\$3,605,093	100.0000%	\$0	\$3,605,093
210	392.000	Transportation Equipment - GP	\$192,203,721	P-210	\$20,055,607	\$212,259,328	100.0000%	\$0	\$212,259,328
211	392.500	Transportation Equipment - Training - GP	\$125,741	P-211	\$0	\$125,741	100.0000%	\$0	\$125,741
212	393.000	Stores Equipment - GP	\$7,355,411	P-212	\$351,032	\$7,706,443	100.0000%	\$0	\$7,706,443
213	394.000	Laboratory Equipment - GP	\$44,871,464	P-213	\$2,123,385	\$46,994,849	100.0000%	\$0	\$46,994,849
214	394.500	Laboratory Equipment - Training - GP	\$2,132,612	P-214	\$17,885	\$2,150,497	100.0000%	\$0	\$2,150,497
215	395.000	Tools, Shop, & Garage Equipment- GP	\$8,129,975	P-215	-\$168,215	\$7,961,760	100.0000%	\$0	\$7,961,760
216	396.000	Power Operated Equipment - GP	\$24,702,799	P-216	-\$40,052	\$24,662,747	100.0000%	\$0	\$24,662,747
217	397.000	Communication Equipment - GP	\$222,258,068	P-217	\$11,436,119	\$233,694,187	100.0000%	\$0	\$233,694,187
218	397.500	Communication Equipment - Training - GP	\$12,326	P-218	\$0	\$12,326	100.0000%	\$0	\$12,326
219	398.000	Miscellaneous Equipment - GP	\$4,802,017	P-219	\$475,124	\$5,277,141	100.0000%	\$0	\$5,277,141
220	399.000	General Plant ARO	\$2,551,590	P-220	-\$2,551,590	\$0	100.0000%	\$0	\$0
221		TOTAL GENERAL PLANT	\$1,205,681,717		\$76,274,031	\$1,281,955,748		\$0	\$1,281,955,748
222		TOTAL PLANT IN SERVICE	\$24,412,926,397		\$1,053,264,316	\$25,466,190,713		-\$63,270,571	\$25,402,920,142



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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-2	<b>Franchises and Consents</b>	302.000		\$29,831,885		\$0
	1. To include plant additions through true-up. (Burton)		\$29,831,885		\$0	
P-4	<b>Miscellaneous Intangibles - Balance</b>	303.000		\$69,814,454		\$0
	1. To allocate plant to gas operations. (Burton)		-\$40,132,597		\$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	
	4. To include plant additions through true-up. (Burton)		\$109,963,081		\$0	
P-11	<b>Structures - Sioux</b>	311.000		\$1,397,138		\$0
	1. To include plant additions through true-up. (Burton)		\$1,397,138		\$0	
P-12	<b>Boiler Plant Equipment - Sioux</b>	312.000		-\$8,124,946		\$0
	1. To include plant additions through true-up. (Burton)		-\$8,124,946		\$0	
P-13	<b>Turbogenerator Units - Sioux</b>	314.000		\$909,969		\$0
	1. To include plant additions through true-up. (Burton)		\$909,969		\$0	
P-14	<b>Accessory Electric Equipment - Sioux</b>	315.000		\$11,059,173		\$0
	1. To include plant additions through true-up. (Burton)		\$11,059,173		\$0	
P-15	<b>Misc. Power Plant Equipment - Sioux</b>	316.000		\$1,390,666		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$1,390,666		\$0	
P-16	Office Furniture - Sioux - Amortized	316.210		\$61,808		\$0
	1. To include plant additions through true-up. (Burton)		\$61,808		\$0	
P-17	Office Equipment - Sioux - Amortized	316.220		\$18,903		\$0
	1. To include plant additions through true-up. (Burton)		\$18,903		\$0	
P-18	Computers - Sioux - Amortized	316.230		-\$549,457		\$0
	1. To include plant additions through true-up. (Burton)		-\$549,457		\$0	
P-19	Sioux ARO	317.000		-\$44,652,083		\$0
	1. To include plant additions through true-up. (Burton)		\$12,208,485		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$56,860,568		\$0	
P-28	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$374,371		\$0	
P-32	Structures - Labadie	311.000		\$8,028,224		\$0
	1. To include plant additions through true-up. (Burton)		\$8,028,224		\$0	
P-33	Boiler Plant Equipment - Labadie	312.000		\$28,312,678		\$0
	1. To include plant additions through true-up. (Burton)		\$28,312,678		\$0	
P-34	Turbogenerator Units - Labadie	314.000		\$33,053,060		\$0
	1. To include plant additions through true-up. (Burton)		\$33,053,060		\$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-35	Accessory Electric Equipment - Labadie	315.000		\$2,418,918		\$0
	1. To include plant additions through true-up. (Burton)		\$2,418,918		\$0	
P-36	Misc. Power Plant Equipment - Labadie	316.000		\$2,795,762		\$0
	1. To include plant additions through true-up. (Burton)		\$2,795,762		\$0	
P-37	Office Furniture - Labadie - Amortized	316.210		\$2,322,961		\$0
	1. To include plant additions through true-up. (Burton)		\$2,322,961		\$0	
P-38	Office Equipment - Labadie - Amortized	316.220		\$27,819		\$0
	1. To include plant additions through true-up. (Burton)		\$27,819		\$0	
P-39	Computers - Labadie - Amortized	316.230		\$734,124		\$0
	1. To include plant additions through true-up. (Burton)		\$734,124		\$0	
P-40	Labadie ARO	317.000		-\$8,707,875		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$8,707,875		\$0	
P-43	Coal Cars - 312.03	312.030		-\$234,283		\$0
	1. To include plant additions through true-up. (Burton)		-\$234,283		\$0	
P-44	Coal Cars - Leased	312.030		-\$25,309,001		\$0
	1. To include plant additions through true-up. (Burton)		-\$233,982		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$25,075,019		\$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-47	Land/Land Rights - Rush	310.000		-\$979,537		\$0
	1. To remove Rush Island assets. (Burton)		-\$979,537		\$0	
P-48	Structures - Rush	311.000		-\$112,110,224		\$0
	1. To remove Rush Island assets. (Burton)		-\$112,110,224		\$0	
P-49	Boiler Plant Equipment - Rush	312.000		-\$548,693,761		\$0
	1. To remove Rush Island assets. (Burton)		-\$548,693,761		\$0	
P-50	Turbogenerator Units - Rush	314.000		-\$175,803,585		\$0
	1. To remove Rush Island assets. (Burton)		-\$175,803,585		\$0	
P-51	Accessory Electric Equipment - Rush	315.000		-\$61,195,436		\$0
	1. To remove Rush Island assets. (Burton)		-\$61,195,436		\$0	
P-52	Misc. Power Plant Equipment - Rush	316.000		-\$21,402,601		\$0
	1. To remove Rush Island assets. (Burton)		-\$21,402,601		\$0	
P-53	Office Furniture - Rush Island - Amortized	316.210		-\$506,476		\$0
	1. To remove Rush Island assets. (Burton)		-\$506,476		\$0	
P-54	Office Equipment - Rush Island - Amortized	316.220		-\$511,878		\$0
	1. To remove Rush Island assets. (Burton)		-\$511,878		\$0	
P-55	Computers - Rush Island - Amortized	316.230		-\$344,184		\$0
	1. To remove Rush Island assets. (Burton)		-\$344,184		\$0	
P-56	Rush Island ARO	317.000		-\$2,302,276		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,302,276		\$0	
P-59	Structures - Common	311.000		\$22,720		\$0

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	1. To include plant additions through true-up. (Burton)		\$22,720		\$0	
P-60	Boiler Plant Equipment - Common	312.000		\$381,585		\$0
	1. To include plant additions through true-up. (Burton)		\$381,585		\$0	
P-63	Misc. Power Plant Equipment - Common	316.000		\$20,720		\$0
	1. To include plant additions through true-up. (Burton)		\$20,720		\$0	
P-64	Office Furniture - Common - Amortized	316.210		\$33,947		\$0
	1. To include plant additions through true-up. (Burton)		\$33,947		\$0	
P-66	Computers - Common - Amortized	316.230		\$13,990		\$0
	1. To include plant additions through true-up. (Burton)		\$13,990		\$0	
P-67	Common ARO	317.000		-\$25,166,236		\$0
	1. To include plant additions through true-up. (Burton)		\$3,579,507		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$28,745,743		\$0	
P-74	Structures - Callaway	321.000		\$7,253,079		\$0
	1. To include plant additions through true-up. (Burton)		\$7,253,079		\$0	
P-75	Reactor Plant Equipment - Callaway	322.000		\$3,463,685		\$0
	1. To include plant additions through true-up. (Burton)		\$3,463,685		\$0	
P-76	Turbogenerator Units - Callaway	323.000		\$2,464,278		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$2,464,278		\$0	
P-77	Accessory Electric Equipment - Callaway	324.000		\$345,922		\$0
	1. To include plant additions through true-up. (Burton)		\$345,922		\$0	
P-78	Misc. Power Plant Equipment - Callaway	325.000		\$25,249,992		\$0
	1. To include plant additions through true-up. (Burton)		\$25,249,992		\$0	
P-79	Office Furniture - Callaway - Amortized	325.210		-\$52,400		\$0
	1. To include plant additions through true-up. (Burton)		-\$52,400		\$0	
P-80	Office Equipment - Callaway - Amortized	325.220		-\$780,695		\$0
	1. To include plant additions through true-up. (Burton)		-\$780,695		\$0	
P-81	Computers - Callaway - Amortized	325.230		\$3,811,733		\$0
	1. To include plant additions through true-up. (Burton)		\$3,811,733		\$0	
P-82	Callaway ARO	326.000		-\$92,749,580		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$92,749,580		\$0	
P-89	Structures - Osage	331.000		\$664,382		\$0
	1. To include plant additions through true-up. (Burton)		\$664,382		\$0	
P-90	Reservoirs - Osage	332.000		\$28,304		\$0
	1. To include plant additions through true-up. (Burton)		\$28,304		\$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-92	Accessory Electric Equipment - Osage	334.000		-\$1,246		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,246		\$0	
P-93	Misc. Power Plant Equipment - Osage	335.000		\$254,629		\$0
	1. To include plant additions through true-up. (Burton)		\$254,629		\$0	
P-94	Office Furniture - Osage - Amortized	335.210		\$16,973		\$0
	1. To include plant additions through true-up. (Burton)		\$16,973		\$0	
P-95	Office Equipment - Osage - Amortized	335.220		\$19,413		\$0
	1. To include plant additions through true-up. (Burton)		\$19,413		\$0	
P-96	Computers - Osage - Amortized	335.230		\$32,768		\$0
	1. To include plant additions through true-up. (Burton)		\$32,768		\$0	
P-102	Structures - Keokuk	331.000		\$3,604,023		\$0
	1. To include plant additions through true-up. (Burton)		\$3,604,023		\$0	
P-103	Reservoirs - Keokuk	332.000		\$453,235		\$0
	1. To include plant additions through true-up. (Burton)		\$453,235		\$0	
P-104	Water Wheels/Generators - Keokuk	333.000		-\$162,284		\$0
	1. To include plant additions through true-up. (Burton)		-\$162,284		\$0	
P-105	Accessory Electric Equipment - Keokuk	334.000		\$21,413		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$21,413		\$0	
P-106	Misc. Power Plant Equipment - Keokuk	335.000		\$42,008		\$0
	1. To include plant additions through true-up. (Burton)		\$42,008		\$0	
P-107	Office Furniture - Keokuk - Amortized	335.210		\$243,801		\$0
	1. To include plant additions through true-up. (Burton)		\$243,801		\$0	
P-108	Office Equipment - Keokuk - Amortized	335.220		\$73,058		\$0
	1. To include plant additions through true-up. (Burton)		\$73,058		\$0	
P-109	Computers - Keokuk - Amortized	335.230		-\$268,258		\$0
	1. To include plant additions through true-up. (Burton)		-\$268,258		\$0	
P-114	Structures - Taum Sauk	331.000		\$173,732		\$0
	1. To include plant additions through true-up. (Burton)		\$173,732		\$0	
P-115	Reservoirs - Taum Sauk	332.000		\$9,614		\$0
	1. To include plant additions through true-up. (Burton)		\$9,614		\$0	
P-116	Water Wheels/Generators - Taum Sauk	333.000		-\$1,676		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,676		\$0	
P-117	Accessory Electric Equipment - Taum Sauk	334.000		-\$42,917		\$0
	1. To include plant additions through true-up. (Burton)		-\$42,917		\$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-118	Misc. Power Plant Equipment - Taum Sauk	335.000		\$380,447		\$0
	1. To include plant additions through true-up. (Burton)		\$380,447		\$0	
P-119	Office Furniture - Taum Sauk - Amortized	335.210		\$16,974		\$0
	1. To include plant additions through true-up. (Burton)		\$16,974		\$0	
P-120	Office Equipment - Taum Sauk - Amortized	335.220		\$27,216		\$0
	1. To include plant additions through true-up. (Burton)		\$27,216		\$0	
P-121	Computers - Taum Sauk - Amortized	335.230		\$18,989		\$0
	1. To include plant additions through true-up. (Burton)		\$18,989		\$0	
P-127	Land/Land Rights - Other	340.000		\$1		\$0
	1. To include plant additions through true-up. (Burton)		\$1		\$0	
P-128	Structures - Other	341.000		\$458,051		\$0
	1. To include plant additions through true-up. (Burton)		\$458,051		\$0	
P-129	Structures - Solar - Other	341.000		\$1,256,177		\$0
	1. To include plant additions through true-up. (Burton)		\$1,256,177		\$0	
P-130	Structures - Solar - Large	341.000		\$63,970,223		\$0
	1. To include plant additions through true-up. (Burton)		\$63,970,223		\$0	
P-131	Fuel Holders - Other	342.000		\$1,289,689		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$1,289,689		\$0	
P-132	Generators - Other	344.000		\$9,010,891		\$0
	1. To include plant additions through true-up. (Burton)		\$9,010,891		\$0	
P-133	Generators - Solar - Other	344.000		\$3,279,309		\$0
	1. To include plant additions through true-up. (Burton)		\$3,279,309		\$0	
P-134	Generators - Solar (Large) - Other	344.000		\$640,561,444		\$0
	1. To include plant additions through true-up. (Burton)		\$640,561,444		\$0	
P-135	Generators - Turbines - Other	344.000		-\$635,487		\$0
	1. To include plant additions through true-up. (Burton)		-\$635,487		\$0	
P-136	Accessory Electric Equipment - Other	345.000		\$10,364,052		\$0
	1. To include plant additions through true-up. (Burton)		\$10,364,052		\$0	
P-137	Accessory Electric Equip - Solar - Other	345.000		\$1,320,561		\$0
	1. To include plant additions through true-up. (Burton)		\$1,320,561		\$0	
P-138	Accessory Electric Equip - Solar - Large	345.000		\$195,732,980		\$0
	1. To include plant additions through true-up. (Burton)		\$195,732,980		\$0	
P-139	Misc. Power Plant Equipment - Other	346.000		\$813,128		\$0
	1. To include plant additions through true-up. (Burton)		\$813,128		\$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-140	Misc. Power Plant Equip. - Solar - Other	346.000		-\$504		\$0
	1. To include plant additions through true-up. (Burton)		-\$504		\$0	
P-141	Misc. Power Plant Equip - Solar - Large	346.000		\$2,311,200		\$0
	1. To include plant additions through true-up. (Burton)		\$2,311,200		\$0	
P-142	Office Furniture - Other - Amortized	346.210		\$46,219		\$0
	1. To include plant additions through true-up. (Burton)		\$46,219		\$0	
P-143	Office Equipment - Other - Amortized	346.220		-\$34,054		\$0
	1. To include plant additions through true-up. (Burton)		-\$34,054		\$0	
P-144	Computers - Other - Amortized	346.230		-\$1,006,972		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,006,972		\$0	
P-145	Other ARO	347.000		-\$1,261,980		\$0
	1. To include plant additions through true-up. (Burton)		\$8,844,037		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$10,106,017		\$0	
P-149	Land/Land Rights - HP	340.000		-\$1,592		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,592		\$0	
P-150	Structures & Improvements - HP	341.000		-\$50,177		\$0
	1. To include plant additions through true-up. (Burton)		-\$50,177		\$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-152	Generators - HP	344.000		-\$8,418,868		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,451,662		\$0	
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$6,967,206		\$0	
P-153	Accessory Electric Equipment - HP	345.000		-\$407,173		\$0
	1. To include plant additions through true-up. (Burton)		-\$317,173		\$0	
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$90,000		\$0	
P-154	Misc. Power Plant Equipment - HP	346.000		\$601		\$0
	1. To include plant additions through true-up. (Burton)		\$601		\$0	
P-155	Office Furniture - HP - Amortized	346.210		\$35,667		\$0
	1. To include plant additions through true-up. (Burton)		\$35,667		\$0	
P-156	Office Equipment - HP - Amortized	346.220		\$585		\$0
	1. To include plant additions through true-up. (Burton)		\$585		\$0	
P-157	Computers - HP - Amortized	346.230		\$15,018		\$0
	1. To include plant additions through true-up. (Burton)		\$15,018		\$0	
P-158	High Prairie ARO	347.000		-\$34,659,854		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$34,659,854		\$0	
P-161	Land/Land Rights - ATCH	340.000		\$5		\$0
	1. To include plant additions through true-up. (Burton)		\$5		\$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-162	Structures & Improvements - ATCH	341.000		\$166		\$0
	1. To include plant additions through true-up. (Burton)		\$166		\$0	
P-164	Generators - ATCH	344.000		\$2,244		\$0
	1. To include plant additions through true-up. (Burton)		\$2,244		\$0	
P-165	Accessory Electric Equipment - ATCH	345.000		\$291		\$0
	1. To include plant additions through true-up. (Burton)		\$291		\$0	
P-166	Misc. Power Plant Equipment - ATCH	346.000		\$835		\$0
	1. To include plant additions through true-up. (Burton)		\$835		\$0	
P-168	Office Equipment - ATCH - Amortized	346.220		\$741		\$0
	1. To include plant additions through true-up. (Burton)		\$741		\$0	
P-169	Computers - ATCH - Amortized	346.230		\$50,014		\$0
	1. To include plant additions through true-up. (Burton)		\$50,014		\$0	
P-170	Atchison ARO	347.000		-\$18,020,932		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$18,020,932		\$0	
P-175	Land/Land Rights - TP	350.000		\$318,976		\$0
	1. To include plant additions through true-up. (Burton)		\$318,976		\$0	
P-176	Structures & Improvements - TP	352.000		\$1,194,505		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$1,194,505		\$0	
P-177	Station Equipment - TP	353.000		\$161,387,089		\$0
	1. To include plant additions through true-up. (Burton)		\$161,387,089		\$0	
P-178	Towers and Fixtures - TP	354.000		\$483,086		\$0
	1. To include plant additions through true-up. (Burton)		\$483,086		\$0	
P-179	Poles and Fixtures - TP	355.000		\$81,471,271		\$0
	1. To include plant additions through true-up. (Burton)		\$81,471,271		\$0	
P-180	Overhead Conductors & Devices - TP	356.000		\$22,654,208		\$0
	1. To include plant additions through true-up. (Burton)		\$22,654,208		\$0	
P-184	Land/Land Rights - DP	360.000		\$626,507		\$0
	1. To include plant additions through true-up. (Burton)		\$626,507		\$0	
P-185	Structures & Improvements - DP	361.000		\$76,093		\$0
	1. To include plant additions through true-up. (Burton)		\$76,093		\$0	
P-186	Station Equipment - DP	362.000		\$259,517,232		\$0
	1. To include plant additions through true-up. (Burton)		\$259,517,232		\$0	
P-187	Poles, Towers, & Fixtures - DP	364.000		\$76,182,666		\$0
	1. To include plant additions through true-up. (Burton)		\$76,182,666		\$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-188	Overhead Conductors & Devices - DP	365.000		-\$76,992,091		\$0
	1. To include plant additions through true-up. (Burton)		-\$76,992,091		\$0	
P-189	Underground Conduit - DP	366.000		\$52,117,490		\$0
	1. To include plant additions through true-up. (Burton)		\$52,117,490		\$0	
P-190	Underground Conductors & Devices - DP	367.000		\$361,776,522		\$0
	1. To include plant additions through true-up. (Burton)		\$361,776,522		\$0	
P-191	Line Transformers - DP	368.000		\$27,062,053		\$0
	1. To include plant additions through true-up. (Burton)		\$27,062,053		\$0	
P-192	Services - Overhead - DP	369.010		-\$4,764,268		\$0
	1. To include plant additions through true-up. (Burton)		-\$4,764,268		\$0	
P-193	Services - Underground - DP	369.020		\$8,010,868		\$0
	1. To include plant additions through true-up. (Burton)		\$8,010,868		\$0	
P-194	Meters - DP	370.000		-\$6,681,219		\$0
	1. To include plant additions through true-up. (Burton)		-\$6,681,219		\$0	
P-195	AMI Meters - DP	370.100		\$22,323,654		\$0
	1. To include plant additions through true-up. (Burton)		\$22,323,654		\$0	
P-197	Street Lighting and Signal Systems - DP	373.000		\$13,910,238		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		\$13,910,238		\$0	
P-200	Incentive Compensation Capitalization Adj.			\$0		-\$63,270,571
	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		\$0		-\$63,270,571	
P-203	Land/Land Rights - GP	389.000		-\$1,033,691		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,003,503		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$465,042		\$0	
	3. To include plant additions through true-up. (Burton)		\$434,854		\$0	
P-205	Lrg Structures & Improvements - GP	390.000		\$52,978,323		\$0
	1. To include plant additions through true-up. (Burton)		\$75,702,081		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$22,723,758		\$0	
P-207	Office Furniture & Equipment - GP	391.000		-\$443,244		\$0
	1. To allocate plant to gas operations. (Burton)		-\$4,386,189		\$0	
	2. To include plant additions through true-up. (Burton)		\$3,942,945		\$0	
P-208	Personal Computers - GP	391.200		-\$6,672,473		\$0
	1. To include plant additions through true-up. (Burton)		-\$1,817,044		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$4,855,429		\$0	
P-209	Office Furniture & Equipment - 391.3 - GP	391.300		-\$254,179		\$0



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To allocate plant to gas operations. (Burton)		-\$159,207		\$0	
	2. To include plant additions through true-up. (Burton)		-\$94,972		\$0	
P-210	Transportation Equipment - GP	392.000		\$20,055,607		\$0
	1. To include plant additions through true-up. (Burton)		\$20,055,607		\$0	
P-212	Stores Equipment - GP	393.000		\$351,032		\$0
	1. To include plant additions through true-up. (Burton)		\$402,071		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$51,039		\$0	
P-213	Laboratory Equipment - GP	394.000		\$2,123,385		\$0
	1. To include plant additions through true-up. (Burton)		\$3,072,591		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$949,206		\$0	
P-214	Laboratory Equipment - Training - GP	394.500		\$17,885		\$0
	1. To include plant additions through true-up. (Burton)		\$17,885		\$0	
P-215	Tools, Shop, & Garage Equipment- GP	395.000		-\$168,215		\$0
	1. To include plant additions through true-up. (Burton)		-\$149,531		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$18,684		\$0	
P-216	Power Operated Equipment - GP	396.000		-\$40,052		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through true-up. (Burton)		-\$40,052		\$0	
P-217	Communication Equipment - GP	397.000		\$11,436,119		\$0
	1. To include plant additions through true-up. (Burton)		\$11,436,119		\$0	
P-219	Miscellaneous Equipment - GP	398.000		\$475,124		\$0
	1. To include plant additions through true-up. (Burton)		\$662,760		\$0	
	2. To allocate plant to gas operations. (Burton)		-\$186,778		\$0	
	3. To remove capitalized dues and donations. (Hardin)		-\$858		\$0	
P-220	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,551,590		\$0	
<b>Total Plant Adjustments</b>				<b>\$1,053,264,316</b>		<b>-\$63,270,571</b>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Franchises and Consents	\$152,923,641	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	\$949,602,341	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$1,105,337,948		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		SIOUX STEAM PRODUCTION PLANT					
9	182.000	Sioux Post-Op	\$45,224,619	0.00%	\$0	0	0.00%
10	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0	0	0.00%
11	311.000	Structures - Sioux	\$89,936,686	6.84%	\$6,151,669	0	-1.00%
12	312.000	Boiler Plant Equipment - Sioux	\$1,106,369,308	5.74%	\$63,505,598	0	-2.00%
13	314.000	Turbogenerator Units - Sioux	\$177,081,034	5.12%	\$9,066,549	0	-1.00%
14	315.000	Accessory Electric Equipment - Sioux	\$147,240,907	5.52%	\$8,127,698	0	0.00%
15	316.000	Misc. Power Plant Equipment - Sioux	\$20,146,837	7.66%	\$1,543,248	0	-5.00%
16	316.210	Office Furniture - Sioux - Amortized	\$1,698,305	5.00%	\$84,915	0	0.00%
17	316.220	Office Equipment - Sioux - Amortized	\$515,585	6.67%	\$34,390	0	0.00%
18	316.230	Computers - Sioux - Amortized	\$928,785	20.00%	\$185,757	0	0.00%
19	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
20		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,590,483,782		\$88,699,824		
21		VENICE STEAM PRODUCTION PLANT					
22	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
23	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
24	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
25	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
26	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
27	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
28	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
29		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
30		LABADIE STEAM PRODUCTION UNIT					
31	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
32	311.000	Structures - Labadie	\$158,400,335	3.86%	\$6,114,253	0	-2.00%
33	312.000	Boiler Plant Equipment - Labadie	\$1,178,735,482	3.95%	\$46,560,052	0	-5.00%
34	314.000	Turbogenerator Units - Labadie	\$321,080,155	3.20%	\$10,274,565	0	-3.00%
35	315.000	Accessory Electric Equipment - Labadie	\$117,008,345	3.17%	\$3,709,165	0	-1.00%
36	316.000	Misc. Power Plant Equipment - Labadie	\$32,959,467	4.55%	\$1,499,656	0	-2.00%
37	316.210	Office Furniture - Labadie - Amortized	\$3,372,662	5.00%	\$168,633	0	0.00%
38	316.220	Office Equipment - Labadie - Amortized	\$691,109	6.67%	\$46,097	0	0.00%
39	316.230	Computers - Labadie - Amortized	\$2,045,484	20.00%	\$409,097	0	0.00%
40	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
41		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,827,657,204		\$68,781,518		
42		COAL CARS					
43	312.030	Coal Cars - 312.03	\$74,081,778	2.45%	\$1,815,004	0	25.00%
44	312.030	Coal Cars - Leased	\$0	0.00%	\$0	0	0.00%
45		TOTAL COAL CARS	\$74,081,778		\$1,815,004		

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46		RUSH ISLAND STEAM PRODUCTION PLANT					
47	310.000	Land/Land Rights - Rush	\$0	0.00%	\$0	0	0.00%
48	311.000	Structures - Rush	\$0	3.95%	\$0	0	-1.00%
49	312.000	Boiler Plant Equipment - Rush	\$0	4.14%	\$0	0	-5.00%
50	314.000	Turbogenerator Units - Rush	\$0	3.49%	\$0	0	-2.00%
51	315.000	Accessory Electric Equipment - Rush	\$0	3.72%	\$0	0	-1.00%
52	316.000	Misc. Power Plant Equipment - Rush	\$0	5.35%	\$0	0	-1.00%
53	316.210	Office Furniture - Rush Island - Amortized	\$0	5.00%	\$0	0	0.00%
54	316.220	Office Equipment - Rush Island - Amortized	\$0	6.67%	\$0	0	0.00%
55	316.230	Computers - Rush Island - Amortized	\$0	20.00%	\$0	0	0.00%
56	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
57		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$0		\$0		
58		COMMON STEAM PRODUCTION PLANT					
59	311.000	Structures - Common	\$1,620,345	5.06%	\$81,989	0	0.00%
60	312.000	Boiler Plant Equipment - Common	\$8,894,751	5.34%	\$474,980	0	-2.00%
61	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
62	315.000	Accessory Electric Equipment - Common	\$0	14.91%	\$0	0	-1.00%
63	316.000	Misc. Power Plant Equipment - Common	\$31,662	5.31%	\$1,681	0	0.00%
64	316.210	Office Furniture - Common - Amortized	\$22,140	5.00%	\$1,107	0	0.00%
65	316.220	Office Equipment - Common - Amortized	\$0	6.67%	\$0	0	0.00%
66	316.230	Computers - Common - Amortized	\$16,184	20.00%	\$3,237	0	0.00%
67	317.000	Common ARO	\$0	0.00%	\$0	0	0.00%
68		TOTAL COMMON STEAM PRODUCTION PLANT	\$10,585,082		\$562,994		
69		TOTAL STEAM PRODUCTION	\$3,502,807,846		\$159,859,340		
70		NUCLEAR PRODUCTION					
71		CALLAWAY NUCLEAR PRODUCTION PLANT					
72	182.000	Callaway Post-Op	\$116,730,946	0.00%	\$0	0	0.00%
73	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
74	321.000	Structures - Callaway	\$1,010,001,591	1.71%	\$17,271,027	0	-1.00%
75	322.000	Reactor Plant Equipment - Callaway	\$1,434,049,069	2.95%	\$42,304,448	0	-3.00%
76	323.000	Turbogenerator Units - Callaway	\$552,945,570	3.03%	\$16,754,251	0	-4.00%
77	324.000	Accessory Electric Equipment - Callaway	\$305,429,788	2.46%	\$7,513,573	0	-1.00%
78	325.000	Misc. Power Plant Equipment - Callaway	\$206,509,855	3.93%	\$8,115,837	0	-2.00%
79	325.210	Office Furniture - Callaway - Amortized	\$18,727,209	5.00%	\$936,360	0	0.00%
80	325.220	Office Equipment - Callaway - Amortized	\$6,202,426	6.67%	\$413,702	0	0.00%
81	325.230	Computers - Callaway - Amortized	\$22,715,875	20.00%	\$4,543,175	0	0.00%
82	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
83		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,683,106,214		\$97,852,373		
84		TOTAL NUCLEAR PRODUCTION	\$3,683,106,214		\$97,852,373		
85		HYDRAULIC PRODUCTION					
86		OSAGE HYDRAULIC PRODUCTION PLANT					
87	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%

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88	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
89	331.000	Structures - Osage	\$14,847,068	3.79%	\$562,704	0	-2.00%
90	332.000	Reservoirs - Osage	\$86,567,521	3.14%	\$2,718,220	0	-1.00%
91	333.000	Water Wheels/Generators - Osage	\$66,786,518	2.88%	\$1,923,452	0	-7.00%
92	334.000	Accessory Electric Equipment - Osage	\$30,684,162	3.11%	\$954,277	0	-5.00%
93	335.000	Misc. Power Plant Equipment - Osage	\$3,813,386	3.65%	\$139,189	0	0.00%
94	335.210	Office Furniture - Osage - Amortized	\$240,604	5.00%	\$12,030	0	0.00%
95	335.220	Office Equipment - Osage - Amortized	\$178,119	6.67%	\$11,881	0	0.00%
96	335.230	Computers - Osage - Amortized	\$139,114	20.00%	\$27,823	0	0.00%
97	336.000	Roads, Railroads, Bridges - Osage	\$77,445	1.83%	\$1,417	0	0.00%
98		<b>TOTAL OSAGE HYDRAULIC PRODUCTION PLANT</b>	<b>\$213,877,328</b>		<b>\$6,350,993</b>		
99		<b>KEOKUK HYDRAULIC PRODUCTION PLANT</b>					
100	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
101	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
102	331.000	Structures - Keokuk	\$24,466,128	3.03%	\$741,324	0	-2.00%
103	332.000	Reservoirs - Keokuk	\$38,460,840	2.50%	\$961,521	0	-1.00%
104	333.000	Water Wheels/Generators - Keokuk	\$166,802,613	2.86%	\$4,770,555	0	-9.00%
105	334.000	Accessory Electric Equipment - Keokuk	\$20,931,662	2.76%	\$577,714	0	-8.00%
106	335.000	Misc. Power Plant Equipment - Keokuk	\$5,350,751	3.10%	\$165,873	0	0.00%
107	335.210	Office Furniture - Keokuk - Amortized	\$320,694	5.00%	\$16,035	0	0.00%
108	335.220	Office Equipment - Keokuk - Amortized	\$295,482	6.67%	\$19,709	0	0.00%
109	335.230	Computers - Keokuk - Amortized	\$234,612	20.00%	\$46,922	0	0.00%
110	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	1.19%	\$1,368	0	0.00%
111		<b>TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT</b>	<b>\$264,211,506</b>		<b>\$7,301,021</b>		
112		<b>TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>					
113	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
114	331.000	Structures - Taum Sauk	\$25,838,981	1.43%	\$369,497	0	-6.00%
115	332.000	Reservoirs - Taum Sauk	\$12,350,735	2.39%	\$295,183	0	-3.00%
116	333.000	Water Wheels/Generators - Taum Sauk	\$113,632,726	2.05%	\$2,329,471	0	-27.00%
117	334.000	Accessory Electric Equipment - Taum Sauk	\$14,371,985	2.13%	\$306,123	0	-24.00%
118	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,747,903	2.13%	\$122,430	0	0.00%
119	335.210	Office Furniture - Taum Sauk - Amortized	\$165,157	5.00%	\$8,258	0	0.00%
120	335.220	Office Equipment - Taum Sauk - Amortized	\$631,793	6.67%	\$42,141	0	0.00%
121	335.230	Computers - Taum Sauk - Amortized	\$168,548	20.00%	\$33,710	0	0.00%
122	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	1.61%	\$6,167	0	0.00%
123		<b>TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>	<b>\$173,618,564</b>		<b>\$3,512,980</b>		
124		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$651,707,398</b>		<b>\$17,164,994</b>		
125		<b>OTHER PRODUCTION</b>					
126		<b>OTHER PRODUCTION PLANT</b>					
127	340.000	Land/Land Rights - Other	\$8,767,400	0.00%	\$0	0	0.00%
128	341.000	Structures - Other	\$48,762,169	2.56%	\$1,248,312	0	-5.00%
129	341.000	Structures - Solar - Other	\$4,535,190	3.98%	\$180,501	0	0.00%
130	341.000	Structures - Solar - Large	\$63,970,223	3.47%	\$2,219,767	0	0.00%

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131	342.000	Fuel Holders - Other	\$50,021,286	2.08%	\$1,040,443	0	-5.00%
132	344.000	Generators - Other	\$1,028,309,842	1.73%	\$17,789,760	0	-5.00%
133	344.000	Generators - Solar - Other	\$41,471,857	3.75%	\$1,555,195	0	0.00%
134	344.000	Generators - Solar (Large) - Other	\$640,561,444	3.89%	\$24,917,840	0	0.00%
135	344.000	Generators - Turbines - Other	\$7,196,799	4.29%	\$308,743	0	40.00%
136	345.000	Accessory Electric Equipment - Other	\$93,402,167	2.15%	\$2,008,147	0	-5.00%
137	345.000	Accessory Electric Equip - Solar - Other	\$9,148,622	0.86%	\$78,678	0	0.00%
138	345.000	Accessory Electric Equip - Solar - Large	\$195,732,980	3.83%	\$7,496,573	0	0.00%
139	346.000	Misc. Power Plant Equipment - Other	\$11,300,731	1.71%	\$193,243	0	0.00%
140	346.000	Misc. Power Plant Equip. - Solar - Other	\$51,918	1.91%	\$992	0	0.00%
141	346.000	Misc. Power Plant Equip - Solar - Large	\$2,311,200	3.82%	\$88,288	0	0.00%
142	346.210	Office Furniture - Other - Amortized	\$141,766	5.00%	\$7,088	0	0.00%
143	346.220	Office Equipment - Other - Amortized	\$447,346	6.67%	\$29,838	0	0.00%
144	346.230	Computers - Other - Amortized	\$452,734	20.00%	\$90,547	0	0.00%
145	347.000	Other ARO	\$0	0.00%	\$0	0	0.00%
146		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$2,206,585,674</b>		<b>\$59,253,955</b>		
147		<b>TOTAL OTHER PRODUCTION</b>	<b>\$2,206,585,674</b>		<b>\$59,253,955</b>		
148		<b>HIGH PRAIRIE WIND PRODUCTION PLANT</b>					
149	340.000	Land/Land Rights - HP	\$612,931	0.00%	\$0	0	0.00%
150	341.000	Structures & Improvements - HP	\$48,008,960	3.48%	\$1,670,712	0	0.00%
151	342.000	Fuel Holders - HP	\$0	0.00%	\$0	0	0.00%
152	344.000	Generators - HP	\$518,435,922	3.64%	\$18,871,068	0	-1.00%
153	345.000	Accessory Electric Equipment - HP	\$75,093,117	3.64%	\$2,733,389	0	-1.00%
154	346.000	Misc. Power Plant Equipment - HP	\$16,100	3.59%	\$578	0	0.00%
155	346.210	Office Furniture - HP - Amortized	\$94,594	5.00%	\$4,730	0	0.00%
156	346.220	Office Equipment - HP - Amortized	\$9,537	6.67%	\$636	0	0.00%
157	346.230	Computers - HP - Amortized	\$69,789	20.00%	\$13,958	0	0.00%
158	347.000	High Prairie ARO	\$0	0.00%	\$0	0	0.00%
159		<b>TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT</b>	<b>\$642,340,950</b>		<b>\$23,295,071</b>		
160		<b>ATCHISON WIND PRODUCTION PLANT</b>					
161	340.000	Land/Land Rights - ATCH	\$865,647	0.00%	\$0	0	0.00%
162	341.000	Structures & Improvements - ATCH	\$31,862,898	3.39%	\$1,080,152	0	0.00%
163	342.000	Fuel Holders - ATCH	\$0	0.00%	\$0	0	0.00%
164	344.000	Generators - ATCH	\$431,859,456	3.56%	\$15,374,197	0	0.00%
165	345.000	Accessory Electric Equipment - ATCH	\$52,526,574	3.52%	\$1,848,935	0	0.00%
166	346.000	Misc. Power Plant Equipment - ATCH	\$11,729	2.36%	\$277	0	0.00%
167	346.210	Office Furniture - ATCH - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
168	346.220	Office Equipment - ATCH - Amortized	\$9,742	6.67%	\$650	0	0.00%
169	346.230	Computers - ATCH - Amortized	\$58,100	20.00%	\$11,620	0	0.00%
170	347.000	Atchison ARO	\$0	0.00%	\$0	0	0.00%
171		<b>TOTAL ATCHISON WIND PRODUCTION PLANT</b>	<b>\$517,255,148</b>		<b>\$18,318,881</b>		
172		<b>TOTAL PRODUCTION PLANT</b>	<b>\$11,203,803,230</b>		<b>\$375,744,614</b>		
173		<b>TRANSMISSION PLANT</b>					
174	111.000	Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%
175	350.000	Land/Land Rights - TP	\$63,693,015	0.00%	\$0	0	0.00%
176	352.000	Structures & Improvements - TP	\$10,761,032	1.66%	\$178,633	0	-5.00%
177	353.000	Station Equipment - TP	\$864,180,270	2.03%	\$17,542,859	0	-10.00%
178	354.000	Towers and Fixtures - TP	\$105,037,543	3.00%	\$3,151,126	0	-55.00%
179	355.000	Poles and Fixtures - TP	\$883,210,302	3.65%	\$32,237,176	0	-105.00%
180	356.000	Overhead Conductors & Devices - TP	\$478,867,929	2.15%	\$10,295,660	0	-40.00%

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181	359.000	Roads and Trails - TP	\$71,788	1.33%	\$955	0	0.00%
182		TOTAL TRANSMISSION PLANT	\$2,405,821,879		\$63,406,409		
183		DISTRIBUTION PLANT					
184	360.000	Land/Land Rights - DP	\$41,415,816	0.00%	\$0	0	0.00%
185	361.000	Structures & Improvements - DP	\$18,025,139	1.73%	\$311,835	0	-5.00%
186	362.000	Station Equipment - DP	\$1,765,053,404	1.85%	\$32,653,488	0	-10.00%
187	364.000	Poles, Towers, & Fixtures - DP	\$1,777,736,275	4.33%	\$76,975,981	0	-155.00%
188	365.000	Overhead Conductors & Devices - DP	\$1,845,723,447	2.33%	\$43,005,356	0	-50.00%
189	366.000	Underground Conduit - DP	\$848,493,064	2.29%	\$19,430,491	0	-60.00%
190	367.000	Underground Conductors & Devices - DP	\$1,453,426,991	2.62%	\$38,079,787	0	-45.00%
191	368.000	Line Transformers - DP	\$654,745,891	1.96%	\$12,833,019	0	0.00%
192	369.010	Services - Overhead - DP	\$258,795,280	3.63%	\$9,394,269	0	-175.00%
193	369.020	Services - Underground - DP	\$216,158,408	2.71%	\$5,857,893	0	-100.00%
194	370.000	Meters - DP	\$37,834,832	25.78%	\$9,753,820	0	-1.00%
195	370.100	AMI Meters - DP	\$278,333,777	5.58%	\$15,531,025	0	-1.00%
196	371.000	Meter Installations - DP	\$164,613	3.33%	\$5,482	0	0.00%
197	373.000	Street Lighting and Signal Systems - DP	\$273,364,971	3.61%	\$9,868,475	0	-30.00%
198		TOTAL DISTRIBUTION PLANT	\$9,469,271,908		\$273,700,921		
199		INCENTIVE COMPENSATION CAPITALIZATION					
200		Incentive Compensation Capitalization Adj.	-\$63,270,571	3.10%	-\$1,961,388	0	0.00%
201		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$63,270,571		-\$1,961,388		
202		GENERAL PLANT					
203	389.000	Land/Land Rights - GP	\$15,403,997	0.00%	\$0	0	0.00%
204	390.000	Misc. Structures & Improvements - GP	\$2,522,607	2.44%	\$61,552	0	-10.00%
205	390.000	Lrg Structures & Improvements - GP	\$537,112,211	2.88%	\$15,468,832	0	-10.00%
206	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
207	391.000	Office Furniture & Equipment - GP	\$84,016,263	5.42%	\$4,553,681	0	0.00%
208	391.200	Personal Computers - GP	\$97,516,553	20.19%	\$19,688,592	0	0.00%
209	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,605,093	8.06%	\$290,570	0	0.00%
210	392.000	Transportation Equipment - GP	\$212,259,328	5.06%	\$10,740,322	0	15.00%
211	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
212	393.000	Stores Equipment - GP	\$7,706,443	5.08%	\$391,487	0	0.00%
213	394.000	Laboratory Equipment - GP	\$46,994,849	5.18%	\$2,434,333	0	0.00%
214	394.500	Laboratory Equipment - Training - GP	\$2,150,497	0.00%	\$0	0	0.00%
215	395.000	Tools, Shop, & Garage Equipment- GP	\$7,961,760	4.99%	\$397,292	0	0.00%
216	396.000	Power Operated Equipment - GP	\$24,662,747	6.87%	\$1,694,331	0	15.00%
217	397.000	Communication Equipment - GP	\$233,694,187	6.79%	\$15,867,835	0	0.00%
218	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
219	398.000	Miscellaneous Equipment - GP	\$5,277,141	5.02%	\$264,912	0	0.00%
220	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
221		TOTAL GENERAL PLANT	\$1,281,955,748		\$71,853,739		
222		Total Depreciation	\$25,402,920,142		\$782,744,295		

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

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	302.000	Franchises and Consents	\$40,473,877	R-2	\$3,336,869	\$43,810,746	100.0000%	\$0	\$43,810,746
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	\$67,243,340	\$570,884,082	100.0000%	\$0	\$570,884,082
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$544,791,223</b>		<b>\$70,658,113</b>	<b>\$615,449,336</b>		<b>\$0</b>	<b>\$615,449,336</b>
6		<b>PRODUCTION PLANT</b>							
7		<b>STEAM PRODUCTION</b>							
8		<b>SIoux STEAM PRODUCTION PLANT</b>							
9	182.000	Sioux Post-Op	\$28,101,494	R-9	\$1,902,573	\$30,004,067	100.0000%	\$0	\$30,004,067
10	310.000	Land/Land Rights - Sioux	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	311.000	Structures - Sioux	\$38,631,123	R-11	-\$5,366,775	\$33,264,348	100.0000%	\$0	\$33,264,348
12	312.000	Boiler Plant Equipment - Sioux	\$611,231,787	R-12	\$16,117,915	\$627,349,702	100.0000%	\$0	\$627,349,702
13	314.000	Turbogenerator Units - Sioux	\$101,549,054	R-13	\$5,217,221	\$106,766,275	100.0000%	\$0	\$106,766,275
14	315.000	Accessory Electric Equipment - Sioux	\$74,362,957	R-14	\$3,399,866	\$77,762,823	100.0000%	\$0	\$77,762,823
15	316.000	Misc. Power Plant Equipment - Sioux	\$8,291,822	R-15	\$32,538	\$8,324,360	100.0000%	\$0	\$8,324,360
16	316.210	Office Furniture - Sioux - Amortized	\$592,604	R-16	-\$146,469	\$446,135	100.0000%	\$0	\$446,135
17	316.220	Office Equipment - Sioux - Amortized	\$400,001	R-17	-\$6,583	\$393,418	100.0000%	\$0	\$393,418
18	316.230	Computers - Sioux - Amortized	\$1,057,719	R-18	-\$625,513	\$432,206	100.0000%	\$0	\$432,206
19	317.000	Sioux ARO	\$36,293,180	R-19	-\$36,293,180	\$0	100.0000%	\$0	\$0
20		<b>TOTAL SIOUX STEAM PRODUCTION PLANT</b>	<b>\$900,511,741</b>		<b>-\$15,768,407</b>	<b>\$884,743,334</b>		<b>\$0</b>	<b>\$884,743,334</b>
21		<b>VENICE STEAM PRODUCTION PLANT</b>							
22	310.000	Land/Land Rights - Venice	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Structures - Venice	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	312.000	Boiler Plant Equipment - Venice	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	314.000	Turbogenerator Units - Venice	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	315.000	Accessory Electric Equipment - Venice	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	316.000	Misc. Power Plant Equipment - Venice	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	317.000	Venice ARO	\$219,782	R-28	-\$219,782	\$0	100.0000%	\$0	\$0
29		<b>TOTAL VENICE STEAM PRODUCTION PLANT</b>	<b>\$219,782</b>		<b>-\$219,782</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
30		<b>LABADIE STEAM PRODUCTION UNIT</b>							
31	310.000	Land/Land Rights - Labadie	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	311.000	Structures - Labadie	\$50,280,583	R-32	\$2,849,905	\$53,130,488	100.0000%	\$0	\$53,130,488
33	312.000	Boiler Plant Equipment - Labadie	\$408,511,135	R-33	\$11,717,901	\$420,229,036	100.0000%	\$0	\$420,229,036
34	314.000	Turbogenerator Units - Labadie	\$137,381,455	R-34	\$11,431,707	\$148,813,162	100.0000%	\$0	\$148,813,162
35	315.000	Accessory Electric Equipment - Labadie	\$53,007,086	R-35	\$2,513,071	\$55,520,157	100.0000%	\$0	\$55,520,157
36	316.000	Misc. Power Plant Equipment - Labadie	\$8,464,025	R-36	\$1,403,706	\$9,867,731	100.0000%	\$0	\$9,867,731
37	316.210	Office Furniture - Labadie - Amortized	\$372,655	R-37	-\$313,748	\$58,907	100.0000%	\$0	\$58,907
38	316.220	Office Equipment - Labadie - Amortized	\$578,950	R-38	-\$127,131	\$451,819	100.0000%	\$0	\$451,819
39	316.230	Computers - Labadie - Amortized	\$1,162,194	R-39	\$24,491	\$1,186,685	100.0000%	\$0	\$1,186,685
40	317.000	Labadie ARO	\$3,922,402	R-40	-\$3,922,402	\$0	100.0000%	\$0	\$0
41		<b>TOTAL LABADIE STEAM PRODUCTION UNIT</b>	<b>\$663,680,485</b>		<b>\$25,577,500</b>	<b>\$689,257,985</b>		<b>\$0</b>	<b>\$689,257,985</b>
42		<b>COAL CARS</b>							
43	312.030	Coal Cars - 312.03	\$55,109,921	R-43	-\$16,912	\$55,093,009	100.0000%	\$0	\$55,093,009
44	312.030	Coal Cars - Leased	\$15,875,400	R-44	-\$15,875,400	\$0	100.0000%	\$0	\$0
45		<b>TOTAL COAL CARS</b>	<b>\$70,985,321</b>		<b>-\$15,892,312</b>	<b>\$55,093,009</b>		<b>\$0</b>	<b>\$55,093,009</b>
46		<b>RUSH ISLAND STEAM PRODUCTION PLANT</b>							
47	310.000	Land/Land Rights - Rush	\$0	R-47	\$0	\$0	100.0000%	\$0	\$0
48	311.000	Structures - Rush	\$45,665,712	R-48	-\$45,665,712	\$0	100.0000%	\$0	\$0
49	312.000	Boiler Plant Equipment - Rush	\$245,893,772	R-49	-\$245,893,772	\$0	100.0000%	\$0	\$0
50	314.000	Turbogenerator Units - Rush	\$89,748,457	R-50	-\$89,748,457	\$0	100.0000%	\$0	\$0
51	315.000	Accessory Electric Equipment - Rush	\$27,571,228	R-51	-\$27,571,228	\$0	100.0000%	\$0	\$0
52	316.000	Misc. Power Plant Equipment - Rush	\$5,806,236	R-52	-\$5,806,236	\$0	100.0000%	\$0	\$0
53	316.210	Office Furniture - Rush Island - Amortized	\$227,975	R-53	-\$227,975	\$0	100.0000%	\$0	\$0



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54	316.220	Office Equipment - Rush Island - Amortized	\$381,417	R-54	-\$381,417	\$0	100.0000%	\$0	\$0
55	316.230	Computers - Rush Island - Amortized	\$251,773	R-55	-\$251,773	\$0	100.0000%	\$0	\$0
56	317.000	Rush Island ARO	\$437,445	R-56	-\$437,445	\$0	100.0000%	\$0	\$0
57		<b>TOTAL RUSH ISLAND STEAM PRODUCTION PLANT</b>	<b>\$415,984,015</b>		<b>-\$415,984,015</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
58		<b>COMMON STEAM PRODUCTION PLANT</b>							
59	311.000	Structures - Common	-\$5,011,843	R-59	\$5,011,843	\$0	100.0000%	\$0	\$0
60	312.000	Boiler Plant Equipment - Common	-\$22,213,620	R-60	\$22,213,620	\$0	100.0000%	\$0	\$0
61	314.000	Turbogenerator Units - Common	-\$458,183	R-61	\$458,183	\$0	100.0000%	\$0	\$0
62	315.000	Accessory Electric Equipment - Common	-\$3,507,271	R-62	\$3,507,271	\$0	100.0000%	\$0	\$0
63	316.000	Misc. Power Plant Equipment - Common	-\$942,039	R-63	\$942,039	\$0	100.0000%	\$0	\$0
64	316.210	Office Furniture - Common - Amortized	-\$208,447	R-64	\$208,447	\$0	100.0000%	\$0	\$0
65	316.220	Office Equipment - Common - Amortized	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66	316.230	Computers - Common - Amortized	\$17,572	R-66	\$819	\$18,391	100.0000%	\$0	\$18,391
67	317.000	Common ARO	\$22,492,684	R-67	-\$22,492,684	\$0	100.0000%	\$0	\$0
68		<b>TOTAL COMMON STEAM PRODUCTION PLANT</b>	<b>-\$9,831,147</b>		<b>\$9,849,538</b>	<b>\$18,391</b>		<b>\$0</b>	<b>\$18,391</b>
69		<b>TOTAL STEAM PRODUCTION</b>	<b>\$2,041,550,197</b>		<b>-\$412,437,478</b>	<b>\$1,629,112,719</b>		<b>\$0</b>	<b>\$1,629,112,719</b>
70		<b>NUCLEAR PRODUCTION</b>							
71		<b>CALLAWAY NUCLEAR PRODUCTION PLANT</b>							
72	182.000	Callaway Post-Op	\$114,579,949	R-72	\$2,150,997	\$116,730,946	100.0000%	\$0	\$116,730,946
73	320.000	Land/Land Rights - Callaway	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	321.000	Structures - Callaway	\$672,126,218	R-74	\$7,588,999	\$679,715,217	100.0000%	\$0	\$679,715,217
75	322.000	Reactor Plant Equipment - Callaway	\$705,975,579	R-75	\$25,026,262	\$731,001,841	100.0000%	\$0	\$731,001,841
76	323.000	Turbogenerator Units - Callaway	\$286,089,148	R-76	\$10,142,192	\$296,231,340	100.0000%	\$0	\$296,231,340
77	324.000	Accessory Electric Equipment - Callaway	\$160,164,218	R-77	\$3,417,153	\$163,581,371	100.0000%	\$0	\$163,581,371
78	325.000	Misc. Power Plant Equipment - Callaway	\$68,552,298	R-78	\$7,427,285	\$75,979,583	100.0000%	\$0	\$75,979,583
79	325.210	Office Furniture - Callaway - Amortized	\$6,463,515	R-79	\$294,858	\$6,758,373	100.0000%	\$0	\$6,758,373
80	325.220	Office Equipment - Callaway - Amortized	\$2,815,953	R-80	-\$536,793	\$2,279,160	100.0000%	\$0	\$2,279,160
81	325.230	Computers - Callaway - Amortized	\$12,838,692	R-81	\$1,853,276	\$14,691,968	100.0000%	\$0	\$14,691,968
82	326.000	Callaway ARO	\$2,530,961	R-82	-\$2,530,961	\$0	100.0000%	\$0	\$0
83		<b>TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT</b>	<b>\$2,032,136,531</b>		<b>\$54,833,268</b>	<b>\$2,086,969,799</b>		<b>\$0</b>	<b>\$2,086,969,799</b>
84		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$2,032,136,531</b>		<b>\$54,833,268</b>	<b>\$2,086,969,799</b>		<b>\$0</b>	<b>\$2,086,969,799</b>
85		<b>HYDRAULIC PRODUCTION</b>							
86		<b>OSAGE HYDRAULIC PRODUCTION PLANT</b>							
87	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,855,641	R-87	\$79,076	\$6,934,717	100.0000%	\$0	\$6,934,717
88	330.000	Land/Land Rights - Osage	\$0	R-88	\$0	\$0	100.0000%	\$0	\$0
89	331.000	Structures - Osage	\$2,365,249	R-89	\$189,484	\$2,554,733	100.0000%	\$0	\$2,554,733
90	332.000	Reservoirs - Osage	\$24,814,935	R-90	\$1,710,052	\$26,524,987	100.0000%	\$0	\$26,524,987
91	333.000	Water Wheels/Generators - Osage	\$28,612,636	R-91	\$1,382,298	\$29,994,934	100.0000%	\$0	\$29,994,934
92	334.000	Accessory Electric Equipment - Osage	\$11,274,622	R-92	\$683,516	\$11,958,138	100.0000%	\$0	\$11,958,138
93	335.000	Misc. Power Plant Equipment - Osage	\$321,170	R-93	\$159,139	\$480,309	100.0000%	\$0	\$480,309
94	335.210	Office Furniture - Osage - Amortized	\$95,436	R-94	\$8,612	\$104,048	100.0000%	\$0	\$104,048
95	335.220	Office Equipment - Osage - Amortized	\$86,900	R-95	-\$6,863	\$80,037	100.0000%	\$0	\$80,037
96	335.230	Computers - Osage - Amortized	\$181,268	R-96	-\$36,463	\$144,805	100.0000%	\$0	\$144,805
97	336.000	Roads, Railroads, Bridges - Osage	\$120,885	R-97	\$0	\$120,885	100.0000%	\$0	\$120,885
98		<b>TOTAL OSAGE HYDRAULIC PRODUCTION PLANT</b>	<b>\$74,728,742</b>		<b>\$4,168,851</b>	<b>\$78,897,593</b>		<b>\$0</b>	<b>\$78,897,593</b>
99		<b>KEOKUK HYDRAULIC PRODUCTION PLANT</b>							
100	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$4,806,683	R-100	\$54,254	\$4,860,937	100.0000%	\$0	\$4,860,937
101	330.000	Land/Land Rights - Keokuk	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	331.000	Structures - Keokuk	\$2,407,680	R-102	\$87,025	\$2,494,705	100.0000%	\$0	\$2,494,705
103	332.000	Reservoirs - Keokuk	\$8,925,417	R-103	\$560,872	\$9,486,289	100.0000%	\$0	\$9,486,289

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104	333.000	Water Wheels/Generators - Keokuk	\$41,033,661	R-104	\$3,452,921	\$44,486,582	100.0000%	\$0	\$44,486,582
105	334.000	Accessory Electric Equipment - Keokuk	\$6,218,522	R-105	\$397,031	\$6,615,553	100.0000%	\$0	\$6,615,553
106	335.000	Misc. Power Plant Equipment - Keokuk	\$1,237,888	R-106	\$38,842	\$1,276,730	100.0000%	\$0	\$1,276,730
107	335.210	Office Furniture - Keokuk - Amortized	\$67,150	R-107	\$413	\$67,563	100.0000%	\$0	\$67,563
108	335.220	Office Equipment - Keokuk - Amortized	\$84,273	R-108	\$11,333	\$95,606	100.0000%	\$0	\$95,606
109	335.230	Computers - Keokuk - Amortized	\$79,995	R-109	-\$271,241	-\$191,246	100.0000%	\$0	-\$191,246
110	336.000	Roads, Railroads, Bridges - Keokuk	\$82,562	R-110	\$276	\$82,838	100.0000%	\$0	\$82,838
111		<b>TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT</b>	<b>\$64,943,831</b>		<b>\$4,331,726</b>	<b>\$69,275,557</b>		<b>\$0</b>	<b>\$69,275,557</b>
112		<b>TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>							
113	330.000	Land/Land Rights - Taum Sauk	\$0	R-113	\$0	\$0	100.0000%	\$0	\$0
114	331.000	Structures - Taum Sauk	\$5,775,760	R-114	\$267,295	\$6,043,055	100.0000%	\$0	\$6,043,055
115	332.000	Reservoirs - Taum Sauk	-\$5,103,780	R-115	\$5,103,780	\$0	100.0000%	\$0	\$0
116	333.000	Water Wheels/Generators - Taum Sauk	\$18,172,623	R-116	-\$3,195,710	\$14,976,913	100.0000%	\$0	\$14,976,913
117	334.000	Accessory Electric Equipment - Taum Sauk	\$3,021,993	R-117	\$182,015	\$3,204,008	100.0000%	\$0	\$3,204,008
118	335.000	Misc. Power Plant Equipment - Taum Sauk	\$434,451	R-118	\$95,233	\$529,684	100.0000%	\$0	\$529,684
119	335.210	Office Furniture - Taum Sauk - Amortized	\$68,207	R-119	\$5,783	\$73,990	100.0000%	\$0	\$73,990
120	335.220	Office Equipment - Taum Sauk - Amortized	\$569,704	R-120	-\$8,012	\$561,692	100.0000%	\$0	\$561,692
121	335.230	Computers - Taum Sauk - Amortized	\$298,538	R-121	-\$44,042	\$254,496	100.0000%	\$0	\$254,496
122	336.000	Roads, Railroads, Bridges - Taum Sauk	\$114,994	R-122	\$3,591	\$118,585	100.0000%	\$0	\$118,585
123		<b>TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT</b>	<b>\$23,352,490</b>		<b>\$2,409,933</b>	<b>\$25,762,423</b>		<b>\$0</b>	<b>\$25,762,423</b>
124		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$163,025,063</b>		<b>\$10,910,510</b>	<b>\$173,935,573</b>		<b>\$0</b>	<b>\$173,935,573</b>
125		<b>OTHER PRODUCTION</b>							
126		<b>OTHER PRODUCTION PLANT</b>							
127	340.000	Land/Land Rights - Other	\$0	R-127	\$0	\$0	100.0000%	\$0	\$0
128	341.000	Structures - Other	\$21,910,621	R-128	\$754,913	\$22,665,534	100.0000%	\$0	\$22,665,534
129	341.000	Structures - Solar - Other	\$849,285	R-129	\$117,403	\$966,688	100.0000%	\$0	\$966,688
130	341.000	Structures - Solar - Large	\$0	R-130	-\$92,490	-\$92,490	100.0000%	\$0	-\$92,490
131	342.000	Fuel Holders - Other	\$20,837,023	R-131	\$232,119	\$21,069,142	100.0000%	\$0	\$21,069,142
132	344.000	Generators - Other	\$613,183,133	R-132	\$309,516	\$613,492,649	100.0000%	\$0	\$613,492,649
133	344.000	Generators - Solar - Other	\$8,430,062	R-133	\$1,477,515	\$9,907,577	100.0000%	\$0	\$9,907,577
134	344.000	Generators - Solar (Large) - Other	\$0	R-134	-\$1,038,243	-\$1,038,243	100.0000%	\$0	-\$1,038,243
135	344.000	Generators - Turbines - Other	\$5,566,454	R-135	\$50,877	\$5,617,331	100.0000%	\$0	\$5,617,331
136	345.000	Accessory Electric Equipment - Other	\$43,828,599	R-136	\$492,929	\$44,321,528	100.0000%	\$0	\$44,321,528
137	345.000	Accessory Electric Equip - Solar - Other	\$1,470,255	R-137	\$248,928	\$1,719,183	100.0000%	\$0	\$1,719,183
138	345.000	Accessory Electric Equip - Solar - Large	\$0	R-138	-\$312,357	-\$312,357	100.0000%	\$0	-\$312,357
139	346.000	Misc. Power Plant Equipment - Other	\$6,389,289	R-139	\$27,863	\$6,417,152	100.0000%	\$0	\$6,417,152
140	346.000	Misc. Power Plant Equip. - Solar - Other	\$18,507	R-140	\$1,370	\$19,877	100.0000%	\$0	\$19,877
141	346.000	Misc. Power Plant Equip - Solar - Large	\$0	R-141	-\$3,679	-\$3,679	100.0000%	\$0	-\$3,679
142	346.210	Office Furniture - Other - Amortized	\$45,962	R-142	-\$10,844	\$35,118	100.0000%	\$0	\$35,118
143	346.220	Office Equipment - Other - Amortized	\$323,364	R-143	-\$53,833	\$269,531	100.0000%	\$0	\$269,531
144	346.230	Computers - Other - Amortized	\$1,087,204	R-144	-\$1,088,572	-\$1,368	100.0000%	\$0	-\$1,368
145	347.000	Other ARO	\$75,771	R-145	-\$75,771	\$0	100.0000%	\$0	\$0
146		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$724,015,529</b>		<b>\$1,037,644</b>	<b>\$725,053,173</b>		<b>\$0</b>	<b>\$725,053,173</b>
147		<b>TOTAL OTHER PRODUCTION</b>	<b>\$724,015,529</b>		<b>\$1,037,644</b>	<b>\$725,053,173</b>		<b>\$0</b>	<b>\$725,053,173</b>
148		<b>HIGH PRAIRIE WIND PRODUCTION PLANT</b>							
149	340.000	Land/Land Rights - HP	\$0	R-149	\$0	\$0	100.0000%	\$0	\$0
150	341.000	Structures & Improvements - HP	\$4,753,893	R-150	\$1,253,908	\$6,007,801	100.0000%	\$0	\$6,007,801
151	342.000	Fuel Holders - HP	\$0	R-151	\$0	\$0	100.0000%	\$0	\$0
152	344.000	Generators - HP	\$63,096,244	R-152	\$7,470,656	\$70,566,900	100.0000%	\$0	\$70,566,900
153	345.000	Accessory Electric Equipment - HP	\$9,005,679	R-153	\$1,976,464	\$10,982,143	100.0000%	\$0	\$10,982,143
154	346.000	Misc. Power Plant Equipment - HP	\$1,831	R-154	\$308	\$2,139	100.0000%	\$0	\$2,139
155	346.210	Office Furniture - HP - Amortized	\$8,126	R-155	\$3,473	\$11,599	100.0000%	\$0	\$11,599
156	346.220	Office Equipment - HP - Amortized	\$4,386	R-156	\$453	\$4,839	100.0000%	\$0	\$4,839
157	346.230	Computers - HP - Amortized	\$7,978	R-157	\$9,707	\$17,685	100.0000%	\$0	\$17,685
158	347.000	High Prairie ARO	\$3,793,557	R-158	-\$3,793,557	\$0	100.0000%	\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
159		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$80,671,694		\$6,921,412	\$87,593,106		\$0	\$87,593,106
160		ATCHISON WIND PRODUCTION PLANT							
161	340.000	Land/Land Rights - ATCH	\$0	R-161	\$0	\$0	100.0000%	\$0	\$0
162	341.000	Structures & Improvements - ATCH	\$3,283,289	R-162	\$805,334	\$4,088,623	100.0000%	\$0	\$4,088,623
163	342.000	Fuel Holders - ATCH	\$0	R-163	\$0	\$0	100.0000%	\$0	\$0
164	344.000	Generators - ATCH	\$45,882,417	R-164	\$11,595,403	\$57,477,820	100.0000%	\$0	\$57,477,820
165	345.000	Accessory Electric Equipment - ATCH	\$6,138,904	R-165	\$1,394,577	\$7,533,481	100.0000%	\$0	\$7,533,481
166	346.000	Misc. Power Plant Equipment - ATCH	\$2,907	R-166	-\$5,420	-\$2,513	100.0000%	\$0	-\$2,513
167	346.210	Office Furniture - ATCH - Amortized	\$5,973	R-167	\$2,288	\$8,261	100.0000%	\$0	\$8,261
168	346.220	Office Equipment - ATCH - Amortized	\$1,641	R-168	\$457	\$2,098	100.0000%	\$0	\$2,098
169	346.230	Computers - ATCH - Amortized	\$3,526	R-169	\$6,924	\$10,450	100.0000%	\$0	\$10,450
170	347.000	Atchison ARO	\$1,850,798	R-170	-\$1,850,798	\$0	100.0000%	\$0	\$0
171		TOTAL ATCHISON WIND PRODUCTION PLANT	\$57,169,455		\$11,948,765	\$69,118,220		\$0	\$69,118,220
172		TOTAL PRODUCTION PLANT	\$5,098,568,469		-\$326,785,879	\$4,771,782,590		\$0	\$4,771,782,590
173		TRANSMISSION PLANT							
174	111.000	Accum. Amortization of Electric Plant - TP	\$12,249,131	R-174	\$333,469	\$12,582,600	100.0000%	\$0	\$12,582,600
175	350.000	Land/Land Rights - TP	\$0	R-175	\$0	\$0	100.0000%	\$0	\$0
176	352.000	Structures & Improvements - TP	\$3,014,760	R-176	\$889,662	\$3,904,422	100.0000%	\$0	\$3,904,422
177	353.000	Station Equipment - TP	\$149,700,327	R-177	-\$2,483,996	\$147,216,331	100.0000%	\$0	\$147,216,331
178	354.000	Towers and Fixtures - TP	\$56,296,368	R-178	\$1,200,689	\$57,497,057	100.0000%	\$0	\$57,497,057
179	355.000	Poles and Fixtures - TP	\$213,889,355	R-179	\$17,915,535	\$231,804,890	100.0000%	\$0	\$231,804,890
180	356.000	Overhead Conductors & Devices - TP	\$119,863,925	R-180	\$4,491,544	\$124,355,469	100.0000%	\$0	\$124,355,469
181	359.000	Roads and Trails - TP	\$95,067	R-181	\$0	\$95,067	100.0000%	\$0	\$95,067
182		TOTAL TRANSMISSION PLANT	\$555,108,933		\$22,346,903	\$577,455,836		\$0	\$577,455,836
183		DISTRIBUTION PLANT							
184	360.000	Land/Land Rights - DP	\$0	R-184	\$0	\$0	100.0000%	\$0	\$0
185	361.000	Structures & Improvements - DP	\$7,552,458	R-185	\$194,282	\$7,746,740	100.0000%	\$0	\$7,746,740
186	362.000	Station Equipment - DP	\$344,632,453	R-186	\$13,624,150	\$358,256,603	100.0000%	\$0	\$358,256,603
187	364.000	Poles, Towers, & Fixtures - DP	\$1,209,770,831	R-187	\$31,986,592	\$1,241,757,423	100.0000%	\$0	\$1,241,757,423
188	365.000	Overhead Conductors & Devices - DP	\$559,592,569	R-188	\$5,560,725	\$565,153,294	100.0000%	\$0	\$565,153,294
189	366.000	Underground Conduit - DP	\$155,261,823	R-189	\$9,863,194	\$165,125,017	100.0000%	\$0	\$165,125,017
190	367.000	Underground Conductors & Devices - DP	\$322,637,394	R-190	\$20,419,880	\$343,057,274	100.0000%	\$0	\$343,057,274
191	368.000	Line Transformers - DP	\$224,818,475	R-191	\$5,683,348	\$230,501,823	100.0000%	\$0	\$230,501,823
192	369.010	Services - Overhead - DP	\$299,650,732	R-192	-\$175,613	\$299,475,119	100.0000%	\$0	\$299,475,119
193	369.020	Services - Underground - DP	\$157,287,322	R-193	\$3,482,287	\$160,769,609	100.0000%	\$0	\$160,769,609
194	370.000	Meters - DP	\$13,040,249	R-194	-\$4,713,171	\$8,327,078	100.0000%	\$0	\$8,327,078
195	370.100	AMI Meters - DP	\$24,801,122	R-195	\$10,209,050	\$35,010,172	100.0000%	\$0	\$35,010,172
196	371.000	Meter Installations - DP	\$173,537	R-196	\$1,518	\$175,055	100.0000%	\$0	\$175,055
197	373.000	Street Lighting and Signal Systems - DP	\$89,300,583	R-197	-\$894,446	\$88,406,137	100.0000%	\$0	\$88,406,137
198		TOTAL DISTRIBUTION PLANT	\$3,408,519,548		\$95,241,796	\$3,503,761,344		\$0	\$3,503,761,344
199		INCENTIVE COMPENSATION CAPITALIZATION							
200		Incentive Compensation Capitalization Adj.	\$0	R-200	-\$20,746,922	-\$20,746,922	100.0000%	\$0	-\$20,746,922
201		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$20,746,922	-\$20,746,922		\$0	-\$20,746,922
202		GENERAL PLANT							
203	389.000	Land/Land Rights - GP	\$890,269	R-203	-\$826,586	\$63,683	100.0000%	\$0	\$63,683
204	390.000	Misc. Structures & Improvements - GP	\$2,893,715	R-204	\$208,703	\$3,102,418	100.0000%	\$0	\$3,102,418
205	390.000	Lrg Structures & Improvements - GP	\$59,704,468	R-205	\$1,890,933	\$61,595,401	100.0000%	\$0	\$61,595,401
206	390.500	Structures & Improvements - Training - GP	\$934,005	R-206	\$0	\$934,005	100.0000%	\$0	\$934,005
207	391.000	Office Furniture & Equipment - GP	\$28,056,906	R-207	\$906,392	\$28,963,298	100.0000%	\$0	\$28,963,298
208	391.200	Personal Computers - GP	\$47,577,758	R-208	-\$5,134,237	\$42,443,521	100.0000%	\$0	\$42,443,521
209	391.300	Office Furniture & Equipment - 391.3 - GP	\$2,297,549	R-209	-\$371,110	\$1,926,439	100.0000%	\$0	\$1,926,439
210	392.000	Transportation Equipment - GP	\$82,658,880	R-210	-\$2,158,222	\$80,500,658	100.0000%	\$0	\$80,500,658
211	392.500	Transportation Equipment - Training - GP	\$125,741	R-211	\$0	\$125,741	100.0000%	\$0	\$125,741
212	393.000	Stores Equipment - GP	\$2,691,237	R-212	\$180,731	\$2,871,968	100.0000%	\$0	\$2,871,968
213	394.000	Laboratory Equipment - GP	\$15,988,457	R-213	\$855,779	\$16,844,236	100.0000%	\$0	\$16,844,236
214	394.500	Laboratory Equipment - Training - GP	\$2,117,375	R-214	\$3,694	\$2,121,069	100.0000%	\$0	\$2,121,069
215	395.000	Tools, Shop, & Garage Equipment- GP	\$4,251,822	R-215	\$105,065	\$4,356,887	100.0000%	\$0	\$4,356,887
216	396.000	Power Operated Equipment - GP	\$4,134,873	R-216	-\$211,278	\$3,923,595	100.0000%	\$0	\$3,923,595

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217	397.000	Communication Equipment - GP	\$69,334,225	R-217	\$1,685,522	\$71,019,747	100.0000%	\$0	\$71,019,747
218	397.500	Communication Equipment - Training - GP	\$12,326	R-218	\$0	\$12,326	100.0000%	\$0	\$12,326
219	398.000	Miscellaneous Equipment - GP	\$1,273,475	R-219	\$78,166	\$1,351,641	100.0000%	\$0	\$1,351,641
220	399.000	General Plant ARO	\$1,036,783	R-220	-\$1,036,783	\$0	100.0000%	\$0	\$0
221		TOTAL GENERAL PLANT	\$325,979,864		-\$3,823,231	\$322,156,633		\$0	\$322,156,633
222		TOTAL DEPRECIATION RESERVE	<u>\$9,932,968,037</u>		<u>-\$163,109,220</u>	<u>\$9,769,858,817</u>		<u>\$0</u>	<u>\$9,769,858,817</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		\$3,336,869		\$0
	1. To include reserve through true-up. (Burton)		\$3,336,869		\$0	
R-3	Callaway Life Extension	182.000		\$77,904		0
	1. To include reserve through true-up. (Burton)		\$77,904		\$0	
R-4	Miscellaneous Intangibles - Balance	303.000		\$67,243,340		\$0
	1. To include reserve through true-up. (Burton)		\$91,846,685		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$24,586,441		\$0	
	3. To remove costs associated with incentives for customer surveys. (Hardin)		-\$2,945		\$0	
	4. To remove reserve associated with paperless bill credit. (Ferguson)		-\$13,959		\$0	
R-9	Sioux Post-Op	182.000		\$1,902,573		\$0
	1. To include reserve through true-up. (Burton)		\$1,902,573		\$0	
R-11	Structures - Sioux	311.000		-\$5,366,775		\$0
	1. To include reserve through true-up. (Burton)		\$3,473,284		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$8,840,059		\$0	
R-12	Boiler Plant Equipment - Sioux	312.000		\$16,117,915		\$0
	1. To include reserve through true-up. (Burton)		\$40,764,342		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$24,646,427		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-13	Turbogenerator Units - Sioux	314.000		\$5,217,221		\$0
	1. To include reserve through true-up. (Burton)		\$8,261,631		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$3,044,410		\$0	
R-14	Accessory Electric Equipment - Sioux	315.000		\$3,399,866		\$0
	1. To include reserve through true-up. (Burton)		\$7,265,610		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$3,865,744		\$0	
R-15	Misc. Power Plant Equipment - Sioux	316.000		\$32,538		\$0
	1. To include reserve through true-up. (Burton)		\$1,007,352		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$974,814		\$0	
R-16	Office Furniture - Sioux - Amortized	316.210		-\$146,469		\$0
	1. To include reserve through true-up. (Burton)		\$61,825		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$208,294		\$0	
R-17	Office Equipment - Sioux - Amortized	316.220		-\$6,583		\$0
	1. To include reserve through true-up. (Burton)		-\$6,583		\$0	
R-18	Computers - Sioux - Amortized	316.230		-\$625,513		\$0
	1. To include reserve through true-up. (Burton)		-\$625,513		\$0	
R-19	Sioux ARO	317.000		-\$36,293,180		\$0
	1. To include reserve through true-up. (Burton)		\$2,938,810		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$39,231,990		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-28	Venice ARO	317.000		-\$219,782		\$0
	1. To include reserve through true-up. (Burton)		\$6,353		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$226,135		\$0	
R-32	Structures - Labadie	311.000		\$2,849,905		\$0
	1. To include reserve through true-up. (Burton)		\$2,849,905		\$0	
R-33	Boiler Plant Equipment - Labadie	312.000		\$11,717,901		\$0
	1. To include reserve through true-up. (Burton)		\$11,717,901		\$0	
R-34	Turbogenerator Units - Labadie	314.000		\$11,431,707		\$0
	1. To include reserve through true-up. (Burton)		\$11,431,707		\$0	
R-35	Accessory Electric Equipment - Labadie	315.000		\$2,513,071		\$0
	1. To include reserve through true-up. (Burton)		\$2,513,071		\$0	
R-36	Misc. Power Plant Equipment - Labadie	316.000		\$1,403,706		\$0
	1. To include reserve through true-up. (Burton)		\$1,403,706		\$0	
R-37	Office Furniture - Labadie - Amortized	316.210		-\$313,748		\$0
	1. To include reserve through true-up. (Burton)		-\$313,748		\$0	
R-38	Office Equipment - Labadie - Amortized	316.220		-\$127,131		\$0
	1. To include reserve through true-up. (Burton)		-\$127,131		\$0	

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R-39	Computers - Labadie - Amortized	316.230		\$24,491		\$0
	1. To include reserve through true-up. (Burton)		\$24,491		\$0	
R-40	Labadie ARO	317.000		-\$3,922,402		\$0
	1. To include reserve through true-up. (Burton)		\$177,609		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$4,100,011		\$0	
R-43	Coal Cars - 312.03	312.030		-\$16,912		\$0
	1. To include reserve through true-up. (Burton)		-\$16,912		\$0	
R-44	Coal Cars - Leased	312.030		-\$15,875,400		\$0
	1. To include reserve through true-up. (Burton)		\$4,222,815		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$20,098,215		\$0	
R-48	Structures - Rush	311.000		-\$45,665,712		\$0
	1. To include reserve through true-up. (Burton)		-\$45,665,712		\$0	
R-49	Boiler Plant Equipment - Rush	312.000		-\$245,893,772		\$0
	1. To include reserve through true-up. (Burton)		-\$245,893,772		\$0	
R-50	Turbogenerator Units - Rush	314.000		-\$89,748,457		\$0
	1. To include reserve through true-up. (Burton)		-\$89,748,457		\$0	
R-51	Accessory Electric Equipment - Rush	315.000		-\$27,571,228		\$0
	1. To include reserve through true-up. (Burton)		-\$27,571,228		\$0	



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R-52	Misc. Power Plant Equipment - Rush	316.000		-\$5,806,236		\$0
	1. To include reserve through true-up. (Burton)		-\$5,806,236		\$0	
R-53	Office Furniture - Rush Island - Amortized	316.210		-\$227,975		\$0
	1. To include reserve through true-up. (Burton)		-\$227,975		\$0	
R-54	Office Equipment - Rush Island - Amortized	316.220		-\$381,417		\$0
	1. To include reserve through true-up. (Burton)		-\$381,417		\$0	
R-55	Computers - Rush Island - Amortized	316.230		-\$251,773		\$0
	1. To include reserve through true-up. (Burton)		-\$251,773		\$0	
R-56	Rush Island ARO	317.000		-\$437,445		\$0
	1. To include reserve through true-up. (Burton)		\$53,280		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$490,725		\$0	
R-59	Structures - Common	311.000		\$5,011,843		\$0
	1. To include reserve through true-up. (Burton)		-\$3,828,216		\$0	
	2. To reallocate negative reserve. (Arandia)		\$8,840,059		\$0	
R-60	Boiler Plant Equipment - Common	312.000		\$22,213,620		\$0
	1. To include reserve through true-up. (Burton)		-\$2,432,807		\$0	
	2. To reallocate negative reserve. (Arandia)		\$24,646,427		\$0	
R-61	Turbogenerator Units - Common	314.000		\$458,183		\$0

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	1. To include reserve through true-up. (Burton)		-\$2,586,227		\$0	
	2. To reallocate negative reserve. (Arandia)		\$3,044,410		\$0	
R-62	Accessory Electric Equipment - Common	315.000		\$3,507,271		\$0
	1. To include reserve through true-up. (Burton)		-\$358,473		\$0	
	2. To reallocate negative reserve. (Arandia)		\$3,865,744		\$0	
R-63	Misc. Power Plant Equipment - Common	316.000		\$942,039		\$0
	1. To include reserve through true-up. (Burton)		-\$32,775		\$0	
	2. To reallocate negative reserve. (Arandia)		\$974,814		\$0	
R-64	Office Furniture - Common - Amortized	316.210		\$208,447		\$0
	1. To include reserve through true-up. (Burton)		\$153		\$0	
	2. To reallocate negative reserve. (Arandia)		\$208,294		\$0	
R-66	Computers - Common - Amortized	316.230		\$819		\$0
	1. To include reserve through true-up. (Burton)		\$819		\$0	
R-67	Common ARO	317.000		-\$22,492,684		\$0
	1. To include reserve through true-up. (Burton)		\$3,973,350		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$26,466,034		\$0	
R-72	Callaway Post-Op	182.000		\$2,150,997		\$0
	1. To include reserve through true-up. (Burton)		\$2,150,997		\$0	
R-74	Structures - Callaway	321.000		\$7,588,999		\$0

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	1. To include reserve through true-up. (Burton)		\$7,588,999		\$0	
R-75	Reactor Plant Equipment - Callaway	322.000		\$25,026,262		\$0
	1. To include reserve through true-up. (Burton)		\$25,026,262		\$0	
R-76	Turbogenerator Units - Callaway	323.000		\$10,142,192		\$0
	1. To include reserve through true-up. (Burton)		\$10,142,192		\$0	
R-77	Accessory Electric Equipment - Callaway	324.000		\$3,417,153		\$0
	1. To include reserve through true-up. (Burton)		\$3,417,153		\$0	
R-78	Misc. Power Plant Equipment - Callaway	325.000		\$7,427,285		\$0
	1. To include reserve through true-up. (Burton)		\$7,427,285		\$0	
R-79	Office Furniture - Callaway - Amortized	325.210		\$294,858		\$0
	1. To include reserve through true-up. (Burton)		\$294,858		\$0	
R-80	Office Equipment - Callaway - Amortized	325.220		-\$536,793		\$0
	1. To include reserve through true-up. (Burton)		-\$536,793		\$0	
R-81	Computers - Callaway - Amortized	325.230		\$1,853,276		\$0
	1. To include reserve through true-up. (Burton)		\$1,853,276		\$0	
R-82	Callaway ARO	326.000		-\$2,530,961		\$0
	1. To include reserve through true-up. (Burton)		\$3,285,442		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove ARO & Lease Assets. (Burton)		-\$5,816,403		\$0	
R-87	Accum. Amort. of Land Appraisal Studies - Osage	111.000		\$79,076		\$0
	1. To include reserve through true-up. (Burton)		\$79,076		\$0	
R-89	Structures - Osage	331.000		\$189,484		\$0
	1. To include reserve through true-up. (Burton)		\$189,484		\$0	
R-90	Reservoirs - Osage	332.000		\$1,710,052		\$0
	1. To include reserve through true-up. (Burton)		\$1,710,052		\$0	
R-91	Water Wheels/Generators - Osage	333.000		\$1,382,298		\$0
	1. To include reserve through true-up. (Burton)		\$1,382,298		\$0	
R-92	Accessory Electric Equipment - Osage	334.000		\$683,516		\$0
	1. To include reserve through true-up. (Burton)		\$683,516		\$0	
R-93	Misc. Power Plant Equipment - Osage	335.000		\$159,139		\$0
	1. To include reserve through true-up. (Burton)		\$159,139		\$0	
R-94	Office Furniture - Osage - Amortized	335.210		\$8,612		\$0
	1. To include reserve through true-up. (Burton)		\$8,612		\$0	
R-95	Office Equipment - Osage - Amortized	335.220		-\$6,863		\$0
	1. To include reserve through true-up. (Burton)		-\$6,863		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-96	Computers - Osage - Amortized	335.230		-\$36,463		\$0
	1. To include reserve through true-up. (Burton)		-\$36,463		\$0	
R-100	Accum. Amortization of Land Appraisal Studie	111.000		\$54,254		\$0
	1. To include reserve through true-up. (Burton)		\$54,254		\$0	
R-102	Structures - Keokuk	331.000		\$87,025		\$0
	1. To include reserve through true-up. (Burton)		\$87,025		\$0	
R-103	Reservoirs - Keokuk	332.000		\$560,872		\$0
	1. To include reserve through true-up. (Burton)		\$560,872		\$0	
R-104	Water Wheels/Generators - Keokuk	333.000		\$3,452,921		\$0
	1. To include reserve through true-up. (Burton)		\$3,452,921		\$0	
R-105	Accessory Electric Equipment - Keokuk	334.000		\$397,031		\$0
	1. To include reserve through true-up. (Burton)		\$397,031		\$0	
R-106	Misc. Power Plant Equipment - Keokuk	335.000		\$38,842		\$0
	1. To include reserve through true-up. (Burton)		\$38,842		\$0	
R-107	Office Furniture - Keokuk - Amortized	335.210		\$413		\$0
	1. To include reserve through true-up. (Burton)		\$413		\$0	
R-108	Office Equipment - Keokuk - Amortized	335.220		\$11,333		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve through true-up. (Burton)		\$11,333		\$0	
R-109	Computers - Keokuk - Amortized	335.230		-\$271,241		\$0
	1. To include reserve through true-up. (Burton)		-\$271,241		\$0	
R-110	Roads, Railroads, Bridges - Keokuk	336.000		\$276		\$0
	1. To include reserve through true-up. (Burton)		\$276		\$0	
R-114	Structures - Taum Sauk	331.000		\$267,295		\$0
	1. To include reserve through true-up. (Burton)		\$267,295		\$0	
R-115	Reservoirs - Taum Sauk	332.000		\$5,103,780		\$0
	1. To include reserve through true-up. (Burton)		\$222,296		\$0	
	2. To reallocate negative reserve. (Arandia)		\$4,881,484		\$0	
R-116	Water Wheels/Generators - Taum Sauk	333.000		-\$3,195,710		\$0
	1. To include reserve through true-up. (Burton)		\$1,685,774		\$0	
	2. To reallocate negative reserve. (Arandia)		-\$4,881,484		\$0	
R-117	Accessory Electric Equipment - Taum Sauk	334.000		\$182,015		\$0
	1. To include reserve through true-up. (Burton)		\$182,015		\$0	
R-118	Misc. Power Plant Equipment - Taum Sauk	335.000		\$95,233		\$0
	1. To include reserve through true-up. (Burton)		\$95,233		\$0	
R-119	Office Furniture - Taum Sauk - Amortized	335.210		\$5,783		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve through true-up. (Burton)		\$5,783		\$0	
R-120	Office Equipment - Taum Sauk - Amortized	335.220		-\$8,012		\$0
	1. To include reserve through true-up. (Burton)		-\$8,012		\$0	
R-121	Computers - Taum Sauk - Amortized	335.230		-\$44,042		\$0
	1. To include reserve through true-up. (Burton)		-\$44,042		\$0	
R-122	Roads, Railroads, Bridges - Taum Sauk	336.000		\$3,591		\$0
	1. To include reserve through true-up. (Burton)		\$3,591		\$0	
R-128	Structures - Other	341.000		\$754,913		\$0
	1. To include reserve through true-up. (Burton)		\$754,913		\$0	
R-129	Structures - Solar - Other	341.000		\$117,403		\$0
	1. To include reserve through true-up. (Burton)		\$117,403		\$0	
R-130	Structures - Solar - Large	341.000		-\$92,490		\$0
	1. To include reserve through true-up. (Burton)		-\$92,490		\$0	
R-131	Fuel Holders - Other	342.000		\$232,119		\$0
	1. To include reserve through true-up. (Burton)		\$232,119		\$0	
R-132	Generators - Other	344.000		\$309,516		\$0
	1. To include reserve through true-up. (Burton)		\$309,516		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-133	Generators - Solar - Other	344.000		\$1,477,515		\$0
	1. To include reserve through true-up. (Burton)		\$1,477,515		\$0	
R-134	Generators - Solar (Large) - Other	344.000		-\$1,038,243		\$0
	1. To include reserve through true-up. (Burton)		-\$1,038,243		\$0	
R-135	Generators - Turbines - Other	344.000		\$50,877		\$0
	1. To include reserve through true-up. (Burton)		\$50,877		\$0	
R-136	Accessory Electric Equipment - Other	345.000		\$492,929		\$0
	1. To include reserve through true-up. (Burton)		\$492,929		\$0	
R-137	Accessory Electric Equip - Solar - Other	345.000		\$248,928		\$0
	1. To include reserve through true-up. (Burton)		\$248,928		\$0	
R-138	Accessory Electric Equip - Solar - Large	345.000		-\$312,357		\$0
	1. To include reserve through true-up. (Burton)		-\$312,357		\$0	
R-139	Misc. Power Plant Equipment - Other	346.000		\$27,863		\$0
	1. To include reserve through true-up. (Burton)		\$27,863		\$0	
R-140	Misc. Power Plant Equip. - Solar - Other	346.000		\$1,370		\$0
	1. To include reserve through true-up. (Burton)		\$1,370		\$0	
R-141	Misc. Power Plant Equip - Solar - Large	346.000		-\$3,679		\$0



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve through true-up. (Burton)		-\$3,679		\$0	
R-142	Office Furniture - Other - Amortized	346.210		-\$10,844		\$0
	1. To include reserve through true-up. (Burton)		-\$10,844		\$0	
R-143	Office Equipment - Other - Amortized	346.220		-\$53,833		\$0
	1. To include reserve through true-up. (Burton)		-\$53,833		\$0	
R-144	Computers - Other - Amortized	346.230		-\$1,088,572		\$0
	1. To include reserve through true-up. (Burton)		-\$1,088,572		\$0	
R-145	Other ARO	347.000		-\$75,771		\$0
	1. To include reserve through true-up. (Burton)		\$143,119		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$218,890		\$0	
R-150	Structures & Improvements - HP	341.000		\$1,253,908		\$0
	1. To include reserve through true-up. (Burton)		\$1,253,908		\$0	
R-152	Generators - HP	344.000		\$7,470,656		\$0
	1. To include reserve through true-up. (Burton)		\$14,437,862		\$0	
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$6,967,206		\$0	
R-153	Accessory Electric Equipment - HP	345.000		\$1,976,464		\$0
	1. To include reserve through true-up. (Burton)		\$2,066,464		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$90,000		\$0	
R-154	Misc. Power Plant Equipment - HP	346.000		\$308		\$0
	1. To include reserve through true-up. (Burton)		\$308		\$0	
R-155	Office Furniture - HP - Amortized	346.210		\$3,473		\$0
	1. To include reserve through true-up. (Burton)		\$3,473		\$0	
R-156	Office Equipment - HP - Amortized	346.220		\$453		\$0
	1. To include reserve through true-up. (Burton)		\$453		\$0	
R-157	Computers - HP - Amortized	346.230		\$9,707		\$0
	1. To include reserve through true-up. (Burton)		\$9,707		\$0	
R-158	High Prairie ARO	347.000		-\$3,793,557		\$0
	1. To include reserve through true-up. (Burton)		\$865,410		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$4,658,967		\$0	
R-162	Structures & Improvements - ATCH	341.000		\$805,334		\$0
	1. To include reserve through true-up. (Burton)		\$805,334		\$0	
R-164	Generators - ATCH	344.000		\$11,595,403		\$0
	1. To include reserve through true-up. (Burton)		\$11,595,403		\$0	
R-165	Accessory Electric Equipment - ATCH	345.000		\$1,394,577		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve through true-up. (Burton)		\$1,394,577		\$0	
R-166	Misc. Power Plant Equipment - ATCH	346.000		-\$5,420		\$0
	1. To include reserve through true-up. (Burton)		-\$5,420		\$0	
R-167	Office Furniture - ATCH - Amortized	346.210		\$2,288		\$0
	1. To include reserve through true-up. (Burton)		\$2,288		\$0	
R-168	Office Equipment - ATCH - Amortized	346.220		\$457		\$0
	1. To include reserve through true-up. (Burton)		\$457		\$0	
R-169	Computers - ATCH - Amortized	346.230		\$6,924		\$0
	1. To include reserve through true-up. (Burton)		\$6,924		\$0	
R-170	Atchison ARO	347.000		-\$1,850,798		\$0
	1. To include reserve through true-up. (Burton)		\$453,368		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$2,304,166		\$0	
R-174	Accum. Amortization of Electric Plant - TP	111.000		\$333,469		\$0
	1. To include reserve through true-up. (Burton)		\$333,469		\$0	
R-176	Structures & Improvements - TP	352.000		\$889,662		\$0
	1. To include reserve through true-up. (Burton)		\$889,662		\$0	
R-177	Station Equipment - TP	353.000		-\$2,483,996		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve through true-up. (Burton)		-\$2,483,996		\$0	
R-178	Towers and Fixtures - TP	354.000		\$1,200,689		\$0
	1. To include reserve through true-up. (Burton)		\$1,200,689		\$0	
R-179	Poles and Fixtures - TP	355.000		\$17,915,535		\$0
	1. To include reserve through true-up. (Burton)		\$17,915,535		\$0	
R-180	Overhead Conductors & Devices - TP	356.000		\$4,491,544		\$0
	1. To include reserve through true-up. (Burton)		\$4,491,544		\$0	
R-185	Structures & Improvements - DP	361.000		\$194,282		\$0
	1. To include reserve through true-up. (Burton)		\$194,282		\$0	
R-186	Station Equipment - DP	362.000		\$13,624,150		\$0
	1. To include reserve through true-up. (Burton)		\$13,624,150		\$0	
R-187	Poles, Towers, & Fixtures - DP	364.000		\$31,986,592		\$0
	1. To include reserve through true-up. (Burton)		\$31,986,592		\$0	
R-188	Overhead Conductors & Devices - DP	365.000		\$5,560,725		\$0
	1. To include reserve through true-up. (Burton)		\$5,560,725		\$0	
R-189	Underground Conduit - DP	366.000		\$9,863,194		\$0
	1. To include reserve through true-up. (Burton)		\$9,863,194		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-190	Underground Conductors & Devices - DP	367.000		\$20,419,880		\$0
	1. To include reserve through true-up. (Burton)		\$20,419,880		\$0	
R-191	Line Transformers - DP	368.000		\$5,683,348		\$0
	1. To include reserve through true-up. (Burton)		\$5,683,348		\$0	
R-192	Services - Overhead - DP	369.010		-\$175,613		\$0
	1. To include reserve through true-up. (Burton)		-\$175,613		\$0	
R-193	Services - Underground - DP	369.020		\$3,482,287		\$0
	1. To include reserve through true-up. (Burton)		\$3,482,287		\$0	
R-194	Meters - DP	370.000		-\$4,713,171		\$0
	1. To include reserve through true-up. (Burton)		-\$4,713,171		\$0	
R-195	AMI Meters - DP	370.100		\$10,209,050		\$0
	1. To include reserve through true-up. (Burton)		\$10,209,050		\$0	
R-196	Meter Installations - DP	371.000		\$1,518		\$0
	1. To include reserve through true-up. (Burton)		\$1,518		\$0	
R-197	Street Lighting and Signal Systems - DP	373.000		-\$894,446		\$0
	1. To include reserve through true-up. (Burton)		-\$894,446		\$0	
R-200	Incentive Compensation Capitalization Adj.			-\$20,746,922		\$0

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	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		-\$20,746,922		\$0	
R-203	Land/Land Rights - GP	389.000		-\$826,586		\$0
	1. To include reserve through true-up. (Burton)		\$132,058		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$958,644		\$0	
R-204	Misc. Structures & Improvements - GP	390.000		\$208,703		\$0
	1. To include reserve through true-up. (Burton)		\$208,703		\$0	
R-205	Lrg Structures & Improvements - GP	390.000		\$1,890,933		\$0
	1. To include reserve through true-up. (Burton)		\$7,617,315		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$5,726,382		\$0	
R-207	Office Furniture & Equipment - GP	391.000		\$906,392		\$0
	1. To include reserve through true-up. (Burton)		\$1,938,286		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$1,105,319		\$0	
	3. To increase depreciation reserve for donated assets. (Ferguson)		\$73,425		\$0	
R-208	Personal Computers - GP	391.200		-\$5,134,237		\$0
	1. To include reserve through true-up. (Burton)		-\$3,910,670		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$1,223,567		\$0	
R-209	Office Furniture & Equipment - 391.3 - GP	391.300		-\$371,110		\$0

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	1. To include reserve through true-up. (Burton)		-\$330,990		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$40,120		\$0	
R-210	Transportation Equipment - GP	392.000		-\$2,158,222		\$0
	1. To include reserve through true-up. (Burton)		-\$2,194,222		\$0	
	2. To increase depreciation reserve for donated assets. (Ferguson)		\$36,000		\$0	
R-212	Stores Equipment - GP	393.000		\$180,731		\$0
	1. To include reserve through true-up. (Burton)		\$193,593		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$12,862		\$0	
R-213	Laboratory Equipment - GP	394.000		\$855,779		\$0
	1. To include reserve through true-up. (Burton)		\$1,092,241		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$239,200		\$0	
	3. To increase depreciation reserve for donated assets. (Ferguson)		\$2,738		\$0	
R-214	Laboratory Equipment - Training - GP	394.500		\$3,694		\$0
	1. To include reserve through true-up. (Burton)		\$3,694		\$0	
R-215	Tools, Shop, & Garage Equipment- GP	395.000		\$105,065		\$0
	1. To include reserve through true-up. (Burton)		\$109,773		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$4,708		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-216	Power Operated Equipment - GP	396.000		-\$211,278		\$0
	1. To include reserve through true-up. (Burton)		-\$211,278		\$0	
R-217	Communication Equipment - GP	397.000		\$1,685,522		\$0
	1. To include reserve through true-up. (Burton)		\$1,685,522		\$0	
R-219	Miscellaneous Equipment - GP	398.000		\$78,166		\$0
	1. To include reserve through true-up. (Burton)		\$85,304		\$0	
	2. To allocate reserve to gas operations. (Burton)		-\$47,068		\$0	
	3. To increase depreciation reserve for donated assets. (Ferguson)		\$41,255		\$0	
	4. To remove capitalized dues and donations. (Hardin)		-\$1,325		\$0	
R-220	General Plant ARO	399.000		-\$1,036,783		\$0
	1. To include reserve through true-up. (Burton)		\$65,861		\$0	
	2. To remove ARO & Lease Assets. (Burton)		-\$1,102,644		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$163,109,220</b>		<b>\$0</b>



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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	\$340,859,977	37.02	12.01	25.01	0.068521	\$23,356,066
3	Pensions & OPEBs	-\$95,226,940	37.02	15.70	21.32	0.058411	-\$5,562,301
4	Other Employee Benefits	\$53,111,702	37.02	17.65	19.37	0.053068	\$2,818,532
5	Fuel - Nuclear	\$71,455,011	37.02	15.21	21.81	0.059753	\$4,269,651
6	Fuel - Coal	\$365,979,797	37.02	14.43	22.59	0.061890	\$22,650,490
7	Fuel - Natural Gas	\$16,095,220	37.02	40.72	-3.70	-0.010137	-\$163,157
8	Fuel - Oil	\$2,266,068	37.02	14.69	22.33	0.061178	\$138,634
9	Purchased Power	\$791,158,319	37.02	18.10	18.92	0.051836	\$41,010,483
10	Incentive Compensation	\$29,412,469	37.02	250.80	-213.78	-0.585699	-\$17,226,854
11	Uncollectible Accounts	\$10,478,304	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$562,457,683	37.02	42.25	-5.23	-0.014329	-\$8,059,456
13	TOTAL OPERATION AND MAINT. EXPENSE	\$2,148,047,610					\$63,232,088
14	TAXES						
15	FICA - Employer Portion	\$18,850,687	37.02	9.38	27.64	0.075726	\$1,427,487
16	St. Louis Payroll Expense Tax	\$344,628	37.02	9.38	27.64	0.075726	\$26,097
17	Federal Unemployment Taxes	\$172,756	37.02	9.38	27.64	0.075726	\$13,082
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	\$175,814,238	37.02	183.00	-145.98	-0.399945	-\$70,316,025
21	TOTAL TAXES	\$195,289,251					-\$68,906,835
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						-\$3,140,478
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$61,657,182	37.02	38.00	-0.98	-0.002685	-\$165,550
35	State Tax Offset	\$26,863,141	37.02	38.00	-0.98	-0.002685	-\$72,128
36	City Tax Offset	\$546,501	37.02	274.50	-237.48	-0.650630	-\$355,570
37	Interest Expense Offset	\$283,458,227	37.02	91.37	-54.35	-0.148901	-\$42,207,213
38	TOTAL OFFSET FROM RATE BASE	\$372,525,051					-\$42,800,461
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$45,940,939

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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%	-\$332,339,486	\$2,872,471,472		
Rev-3		TOTAL RETAIL RATE REVENUE	\$3,204,810,958					\$3,204,810,958		-\$332,339,486	\$2,872,471,472		
Rev-4		OTHER OPERATING REVENUES											
Rev-5	449.000	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%	\$1,475,827	\$36,869,446		
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%	\$3,174	\$4,412,283		
Rev-9	450.000	Other Electric Revenues	\$45,404,960			Rev-9		\$45,404,960	100.0000%	\$25,961	\$45,430,921		
Rev-10	457.000	Other Revenues	\$699,080			Rev-10		\$699,080	100.0000%	\$261,813	\$960,893		
Rev-11	411.000	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%	\$80,787,636	\$171,180,479		
Rev-13	447.000	Off-System Sales - Capacity	\$128,387,390			Rev-13		\$128,387,390	100.0000%	\$623,329,299	\$751,716,689		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$309,227,026					\$309,227,026		\$701,560,242	\$1,010,787,268		
Rev-15		TOTAL OPERATING REVENUES	\$3,514,037,984					\$3,514,037,984		\$369,220,756	\$3,883,258,740		
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	\$47,354	\$4,708,125	100.0000%	\$0	\$4,708,125	\$4,625,660	\$82,465
5	501.000	Fuel - Baseload - SP	\$315,347,497	\$0	\$315,347,497	E-5	\$7,479,395	\$322,826,892	100.0000%	\$0	\$322,826,892	\$0	\$322,826,892
6	501.000	Fuel - Interchange - SP	\$44,191,906	\$0	\$44,191,906	E-6	\$1,048,141	\$45,240,047	100.0000%	\$0	\$45,240,047	\$0	\$45,240,047
7	501.000	Fuel - Other - SP	\$2,778,830	\$4,535,707	-\$1,756,877	E-7	\$46,977	\$2,825,807	100.0000%	\$0	\$2,825,807	\$4,588,857	-\$1,763,050
8	502.000	Steam Expenses - SP	\$14,774,356	\$5,134,634	\$9,639,722	E-8	-\$697,528	\$14,076,828	100.0000%	\$0	\$14,076,828	\$5,194,802	\$8,882,026
9	505.000	Electric Expenses - SP	\$14,976,439	\$14,905,575	\$70,864	E-9	\$154,380	\$15,130,819	100.0000%	\$0	\$15,130,819	\$15,080,242	\$50,577
10	506.000	Misc. Steam Power Expenses - SP	\$12,874,267	\$5,545,052	\$7,329,215	E-10	\$56,909	\$12,931,176	100.0000%	\$0	\$12,931,176	\$5,610,030	\$7,321,146
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	-\$1,912,692	\$7,013,766	100.0000%	\$0	\$7,013,766	\$0	\$7,013,766
13		TOTAL OPERATION & MAINTENANCE EXPENSE	\$418,549,464	\$34,693,051	\$383,856,413			\$6,222,936		\$0	\$424,772,400	\$35,099,591	\$389,672,809
14		TOTAL STEAM POWER GENERATION	\$418,549,464	\$34,693,051	\$383,856,413			\$6,222,936		\$0	\$424,772,400	\$35,099,591	\$389,672,809
15		ELECTRIC MAINTENANCE EXPENSE											
16	510.000	Maint. Superv. & Engineering - SP	\$9,064,048	\$8,519,234	\$544,814	E-16	\$79,993	\$9,144,041	100.0000%	\$0	\$9,144,041	\$8,619,064	\$524,977
17	511.000	Maintenance of Structures - SP	\$11,098,482	\$3,251,029	\$7,847,453	E-17	-\$23,909	\$11,074,573	100.0000%	\$0	\$11,074,573	\$3,289,126	\$7,785,447
18	512.000	Maintenance of Boiler Plant - SP	\$37,925,075	\$16,839,908	\$21,085,167	E-18	-\$6,148,902	\$31,776,173	100.0000%	\$0	\$31,776,173	\$17,037,241	\$14,738,932
19	513.000	Maintenance of Electric Plant - SP	\$6,458,328	\$3,234,237	\$3,224,091	E-19	-\$16,096	\$6,442,232	100.0000%	\$0	\$6,442,232	\$3,272,136	\$3,170,096
20	514.000	Maintenance of Misc. Steam Plant - SP	\$9,942,367	\$3,753,964	\$6,188,403	E-20	\$2,003	\$9,944,370	100.0000%	\$0	\$9,944,370	\$3,797,953	\$6,146,417
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			-\$6,106,911		\$0	\$68,381,389	\$36,015,520	\$32,365,869
23		NUCLEAR POWER GENERATION											
24		OPERATION - NUCLEAR											
25	517.000	Superv. & Engineering - NP	\$27,257,143	\$26,463,128	\$794,015	E-25	\$274,081	\$27,531,224	100.0000%	\$0	\$27,531,224	\$26,773,227	\$757,997

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26	518.000	Fuel - Baseload - NP	\$66,116,402	\$0	\$66,116,402	E-26	\$5,338,609	\$71,455,011	100.0000%	\$0	\$71,455,011	\$0	\$71,455,011
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	-\$1,894,009	\$47,796,641	100.0000%	\$0	\$47,796,641	\$31,394,824	\$16,401,817
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		\$3,718,681	\$146,782,876		\$0	\$146,782,876	\$58,168,051	\$88,614,825
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$10,865,214	\$10,906,498	-\$41,284	E-34	\$1,780,862	\$12,646,076	100.0000%	\$0	\$12,646,076	\$12,727,138	-\$81,062
35	529.000	Maintenance of Structures - NP	\$12,836,948	\$10,291,615	\$2,545,333	E-35	\$3,245,743	\$16,082,691	100.0000%	\$0	\$16,082,691	\$12,014,051	\$4,068,640
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$40,457,523	\$7,384,289	\$33,073,234	E-36	-\$10,718,614	\$29,738,909	100.0000%	\$0	\$29,738,909	\$8,620,479	\$21,118,430
37	531.000	Maintenance of Electric Plant - NP	\$5,530,315	\$3,010,029	\$2,520,286	E-37	\$2,020,971	\$7,551,286	100.0000%	\$0	\$7,551,286	\$3,512,910	\$4,038,376
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$6,137,440	\$3,240,587	\$2,896,853	E-38	\$2,272,982	\$8,410,422	100.0000%	\$0	\$8,410,422	\$3,782,967	\$4,627,455
39		TOTAL MAINTENANCE - NP	\$75,827,440	\$34,833,018	\$40,994,422		-\$1,398,056	\$74,429,384		\$0	\$74,429,384	\$40,657,545	\$33,771,839
40		TOTAL NUCLEAR POWER GENERATION	\$218,891,635	\$92,327,341	\$126,564,294		\$2,320,625	\$221,212,260		\$0	\$221,212,260	\$98,825,596	\$122,386,664
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Superv. & Engineering - HP	\$1,151,613	\$1,150,070	\$1,543	E-43	\$11,912	\$1,163,525	100.0000%	\$0	\$1,163,525	\$1,163,547	-\$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	\$2,064	\$477,346	100.0000%	\$0	\$477,346	\$201,623	\$275,723
46	538.000	Electric Expenses - HP	\$1,886,614	\$1,486,701	\$399,913	E-46	\$15,399	\$1,902,013	100.0000%	\$0	\$1,902,013	\$1,504,123	\$397,890
47	539.000	Misc. Ops. Power Gen. Expenses - HP	\$4,834,665	\$3,162,496	\$1,672,169	E-47	\$32,664	\$4,867,329	100.0000%	\$0	\$4,867,329	\$3,199,555	\$1,667,774
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		\$62,039	\$8,828,239		\$0	\$8,828,239	\$6,068,848	\$2,759,391
50		MAINTANENCE - HP											
51	541.000	Maintenance Superv. & Engineering - HP	\$981,615	\$966,890	\$14,725	E-51	\$10,014	\$991,629	100.0000%	\$0	\$991,629	\$978,220	\$13,409
52	542.000	Maintenance of Structures - HP	\$1,791,394	\$829,634	\$961,760	E-52	-\$438,105	\$1,353,289	100.0000%	\$0	\$1,353,289	\$839,356	\$513,933
53	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$142,774	\$89,165	\$53,609	E-53	\$924	\$143,698	100.0000%	\$0	\$143,698	\$90,210	\$53,488
54	544.000	Mainenance of Electric Plant - HP	\$1,571,207	\$1,108,402	\$462,805	E-54	\$11,479	\$1,582,686	100.0000%	\$0	\$1,582,686	\$1,121,390	\$461,296
55	545.000	Maint. of Misc. Hydraulic Plant - HP	\$594,236	\$228,069	\$366,167	E-55	\$2,290	\$596,526	100.0000%	\$0	\$596,526	\$230,741	\$365,785
56		TOTAL MAINTANENCE - HP	\$5,081,226	\$3,222,160	\$1,859,066		-\$413,398	\$4,667,828		\$0	\$4,667,828	\$3,259,917	\$1,407,911
57		TOTAL HYDRAULIC POWER GENERATION	\$13,847,426	\$9,220,715	\$4,626,711		-\$351,359	\$13,496,067		\$0	\$13,496,067	\$9,328,765	\$4,167,302
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Superv. & Engineering - OP	\$565,353	\$443,457	\$121,896	E-60	\$4,981	\$570,334	100.0000%	\$0	\$570,334	\$448,653	\$121,681
61	547.000	Fuel - Baseload - OP	\$20,211,733	\$0	\$20,211,733	E-61	\$811,494	\$21,023,227	100.0000%	\$0	\$21,023,227	\$0	\$21,023,227
62	547.000	Fuel - Interchange - OP	\$6,603,873	\$0	\$6,603,873	E-62	\$265,143	\$6,869,016	100.0000%	\$0	\$6,869,016	\$0	\$6,869,016
63	548.000	Generation Expenses - OP	\$2,478,876	\$637,814	\$1,841,062	E-63	\$6,606	\$2,485,482	100.0000%	\$0	\$2,485,482	\$645,288	\$1,840,194
64	549.000	Misc. Other Power Generation Expense - OP	\$5,270,386	\$1,384,152	\$3,886,234	E-64	\$7,313,163	\$12,583,549	100.0000%	\$0	\$12,583,549	\$1,400,372	\$11,183,177
65	550.000	Rents - Non-Labor - OP	\$5,246,536	\$0	\$5,246,536	E-65	\$2,068,887	\$7,315,423	100.0000%	\$0	\$7,315,423	\$0	\$7,315,423
66		TOTAL OPERATION - OP	\$40,376,757	\$2,465,423	\$37,911,334		\$10,470,274	\$50,847,031		\$0	\$50,847,031	\$2,494,313	\$48,352,718
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	\$6,046	\$3,798,423	100.0000%	\$0	\$3,798,423	\$590,629	\$3,207,794
70	553.000	Maint. Of Generating & Electric Plant - OP	\$12,586,197	\$2,142,803	\$10,443,394	E-70	-\$49,563	\$12,536,634	100.0000%	\$0	\$12,536,634	\$2,167,912	\$10,368,722
71	554.000	Maint. Of Misc. Power Generation Plant - OP	\$874,480	\$84,724	\$789,756	E-71	\$795	\$875,275	100.0000%	\$0	\$875,275	\$85,717	\$789,558
72		TOTAL MAINTANENCE - OP	\$17,253,054	\$2,811,315	\$14,441,739		-\$42,722	\$17,210,332		\$0	\$17,210,332	\$2,844,258	\$14,366,074
73		TOTAL OTHER POWER GENERATION	\$57,629,811	\$5,276,738	\$52,353,073		\$10,427,552	\$68,057,363		\$0	\$68,057,363	\$5,338,571	\$62,718,792
74		OTHER POWER SUPPLY EXPENSES											
75	555.000	PP - Energy - Base Load - OPE	\$99,595,263	\$0	\$99,595,263	E-75	\$24,892,863	\$124,488,126	100.0000%	\$0	\$124,488,126	\$0	\$124,488,126
76	555.000	PP - Energy - Interchange - OPE	\$14,662,515	\$0	\$14,662,515	E-76	-\$38,694,518	-\$24,032,003	100.0000%	\$0	-\$24,032,003	\$0	-\$24,032,003
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	\$30,241	\$2,950,079	100.0000%	\$0	\$2,950,079	\$2,954,053	-\$3,974
80	557.000	Other Expenses - OPE	\$79,104,056	\$19,187,372	\$59,916,684	E-80	-\$55,544,266	\$23,559,790	100.0000%	\$0	\$23,559,790	\$19,412,213	\$4,147,577
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$318,905,900	\$22,107,210	\$296,798,690		\$513,721,928	\$832,627,828		\$0	\$832,627,828	\$22,366,266	\$810,261,562
82		TOTAL POWER PRODUCTION EXPENSES	\$1,102,312,536	\$199,223,427	\$903,089,109		\$526,234,771	\$1,628,547,307		\$0	\$1,628,547,307	\$206,974,309	\$1,421,572,998
83		TRANSMISSION EXPENSES											
84		OPERATION - TRANSMISSION EXP.											
85	560.000	Operation Supervision & Engineering - TE	\$451,702	\$517,331	-\$65,629	E-85	\$3,614	\$455,316	100.0000%	\$0	\$455,316	\$523,393	-\$68,077
86	561.000	Load Dispatching - TE	\$6,712,302	\$361,657	\$6,350,645	E-86	\$1,692,467	\$8,404,769	100.0000%	\$0	\$8,404,769	\$365,895	\$8,038,874
87	562.000	Station Expenses - TE	\$352,111	\$258,274	\$93,837	E-87	\$2,674	\$354,785	100.0000%	\$0	\$354,785	\$261,300	\$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	\$11,188,413	\$92,930,554	100.0000%	\$0	\$92,930,554	\$0	\$92,930,554
91	566.000	Misc. Transmission Expenses - TE	\$5,861,631	\$3,377,484	\$2,484,147	E-91	-\$13,360	\$5,848,271	100.0000%	\$0	\$5,848,271	\$3,417,062	\$2,431,209
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		\$17,748,780	\$117,510,519		\$0	\$117,510,519	\$4,567,650	\$112,942,869
94		MAINTENANCE - TRANSMISSION EXP.											
95	568.000	Maint. Supervision & Engineering - TE	\$126,203	\$134,495	-\$8,292	E-95	\$2,253	\$128,456	100.0000%	\$0	\$128,456	\$136,071	-\$7,615
96	569.000	Maintenance of Structures - TE	\$495,407	\$20,556	\$474,851	E-96	-\$4,513	\$490,894	100.0000%	\$0	\$490,894	\$20,797	\$470,097
97	570.000	Maintenance of Station Equipment - TE	\$1,281,029	\$941,829	\$339,200	E-97	\$9,754	\$1,290,783	100.0000%	\$0	\$1,290,783	\$952,865	\$337,918
98	571.000	Maintenance of Overhead Lines - TE	\$7,066,778	\$541,603	\$6,525,175	E-98	-\$632,404	\$6,434,374	100.0000%	\$0	\$6,434,374	\$547,950	\$5,886,424
99	573.000	Maint. Of Misc. Transmission Plant - TE	\$446,098	\$278,153	\$167,945	E-99	\$2,866	\$448,964	100.0000%	\$0	\$448,964	\$281,412	\$167,552
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		-\$622,044	\$15,196,084		\$0	\$15,196,084	\$1,939,095	\$13,256,989
103		TOTAL TRANSMISSION EXPENSES	\$115,579,867	\$6,431,382	\$109,148,485		\$17,126,736	\$132,706,603		\$0	\$132,706,603	\$6,506,745	\$126,199,858
104		DISTRIBUTION EXPENSES											
105		OPERATION - DIST. EXPENSES											
106	580.000	Supervision & Engineering - DE	\$9,043,632	\$8,045,708	\$997,924	E-106	\$86,915	\$9,130,547	100.0000%	\$0	\$9,130,547	\$8,139,989	\$990,558
107	581.000	Load Dispatching - DE	\$1,288,456	\$1,163,879	\$124,577	E-107	\$12,054	\$1,300,510	100.0000%	\$0	\$1,300,510	\$1,177,517	\$122,993
108	582.000	Station Expenses - DE	\$2,117,579	\$1,163,383	\$954,196	E-108	\$12,050	\$2,129,629	100.0000%	\$0	\$2,129,629	\$1,177,016	\$952,613
109	583.100	Overhead Line Expenses - DE	\$4,936,788	\$3,171,002	\$1,765,786	E-109	-\$50,684	\$4,886,104	100.0000%	\$0	\$4,886,104	\$3,130,649	\$1,755,455

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
110	583.200	Install, Remove & Replace Line Transformers - Overhead	\$8,943,776	\$4,419,196	\$4,524,580	E-110	\$129,295	\$9,073,071	100.0000%	\$0	\$9,073,071	\$4,548,491	\$4,524,580
111	584.100	Underground Line Expenses - DE	\$2,439,475	\$1,054,996	\$1,384,479	E-111	-\$19,227	\$2,420,248	100.0000%	\$0	\$2,420,248	\$1,039,688	\$1,380,560
112	584.200	Install, Remove & Replace Line Transformers - Underground	\$2,691,566	\$1,824,351	\$867,215	E-112	\$121,475	\$2,813,041	100.0000%	\$0	\$2,813,041	\$1,873,399	\$939,642
113	585.000	Street Lighting & Signal System Expenses - DE	\$2,661,080	\$1,839,767	\$821,313	E-113	\$30,793	\$2,691,873	100.0000%	\$0	\$2,691,873	\$1,861,326	\$830,547
114	586.000	Meters - DE	\$3,426,493	\$3,352,616	\$73,877	E-114	\$34,724	\$3,461,217	100.0000%	\$0	\$3,461,217	\$3,391,903	\$69,314
115	587.000	Customer Install - DE	\$612,013	\$593,361	\$18,652	E-115	\$6,145	\$618,158	100.0000%	\$0	\$618,158	\$600,314	\$17,844
116	588.000	Miscellaneous - DE	\$31,239,652	\$7,379,890	\$23,859,762	E-116	\$140,143	\$31,379,795	100.0000%	\$0	\$31,379,795	\$7,466,369	\$23,913,426
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		\$503,683	\$70,321,905		\$0	\$70,321,905	\$34,406,661	\$35,915,244
119		MAINTENANCE - DISTRIB. EXPENSES											
120	590.000	S&E Maintenance - DE	\$1,364,556	\$1,428,363	-\$63,807	E-120	\$6,701	\$1,371,257	100.0000%	\$0	\$1,371,257	\$1,445,100	-\$73,843
121	591.000	Structures Maintenance - DE	\$664,516	\$383,559	\$280,957	E-121	-\$14,176	\$650,340	100.0000%	\$0	\$650,340	\$388,053	\$262,287
122	592.000	Station Equipment Maintenance - DE	\$12,804,827	\$8,511,446	\$4,293,381	E-122	-\$586,223	\$12,218,604	100.0000%	\$0	\$12,218,604	\$8,611,185	\$3,607,419
123	593.000	Overhead Lines Maintenance - DE	\$69,272,291	\$20,201,817	\$49,070,474	E-123	-\$7,791,181	\$61,481,110	100.0000%	\$0	\$61,481,110	\$20,438,545	\$41,042,565
124	594.000	Underground Lines Maintenance - DE	\$5,109,537	\$2,498,132	\$2,611,405	E-124	-\$360,829	\$4,748,708	100.0000%	\$0	\$4,748,708	\$2,527,405	\$2,221,303
125	595.000	Line Transformers Maintenance - DE	\$1,994,392	\$939,578	\$1,054,814	E-125	-\$89,161	\$1,905,231	100.0000%	\$0	\$1,905,231	\$950,589	\$954,642
126	596.000	Street Light & Signals Maintenance - DE	\$1,147,198	\$365,970	\$781,228	E-126	-\$114,271	\$1,032,927	100.0000%	\$0	\$1,032,927	\$370,259	\$662,668
127	597.000	Meters Maintenance - DE	\$802,424	\$716,202	\$86,222	E-127	-\$7,086	\$795,338	100.0000%	\$0	\$795,338	\$724,594	\$70,744
128	598.000	Misc. Plant Maintenance - DE	\$2,144,737	\$734,320	\$1,410,417	E-128	-\$238,926	\$1,905,811	100.0000%	\$0	\$1,905,811	\$742,926	\$1,162,885
129		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$95,304,478	\$35,779,387	\$59,525,091		-\$9,195,152	\$86,109,326		\$0	\$86,109,326	\$36,198,656	\$49,910,670
130		TOTAL DISTRIBUTION EXPENSES	\$165,122,700	\$69,787,536	\$95,335,164		-\$8,691,469	\$156,431,231		\$0	\$156,431,231	\$70,605,317	\$85,825,914
131		CUSTOMER ACCOUNTS EXPENSE											
132	901.000	Supervision - CAE	\$1,162,241	\$1,171,837	-\$9,596	E-132	\$4,716	\$1,166,957	100.0000%	\$0	\$1,166,957	\$1,185,568	-\$18,611
133	902.000	Meter Reading Expenses - CAE	\$7,510,020	\$810,276	\$6,699,744	E-133	-\$1,832,619	\$5,677,401	100.0000%	\$0	\$5,677,401	\$819,771	\$4,857,630
134	903.000	Customer Records & Collection Expenses - CAE	\$35,912,210	\$17,308,979	\$18,603,231	E-134	\$4,012,008	\$39,924,218	100.0000%	\$0	\$39,924,218	\$17,511,809	\$22,412,409
135	904.000	Uncollectible Accts - CAE	\$9,226,787	\$0	\$9,226,787	E-135	\$1,251,517	\$10,478,304	100.0000%	\$0	\$10,478,304	\$0	\$10,478,304
136	905.000	Misc. Customer Accounts Expense	\$113,642	\$98	\$113,544	E-136	-\$171	\$113,471	100.0000%	\$0	\$113,471	\$98	\$113,373
137		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$53,924,900	\$19,291,190	\$34,633,710		\$3,435,451	\$57,360,351		\$0	\$57,360,351	\$19,517,246	\$37,843,105
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	-\$75,377,287	\$14,332,960	100.0000%	\$0	\$14,332,960	\$7,936,098	\$6,396,862
142	909.000	Informational & Instructional Advertising Expense	\$3,612,843	\$0	\$3,612,843	E-142	-\$764,211	\$2,848,632	100.0000%	\$0	\$2,848,632	\$0	\$2,848,632
143	910.000	Misc. Customer Service & Informational Expense	\$696,800	\$170,941	\$525,859	E-143	-\$5,451	\$691,349	100.0000%	\$0	\$691,349	\$172,944	\$518,405
144		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$94,019,890	\$8,216,832	\$85,803,058		-\$76,146,949	\$17,872,941		\$0	\$17,872,941	\$8,109,042	\$9,763,899
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	-\$51,255	\$196,439	100.0000%	\$0	\$196,439	\$229,875	-\$33,436
148	913.000	Advertising Expenses - SE	\$173,673	\$173,673	\$0	E-148	\$1,800	\$175,473	100.0000%	\$0	\$175,473	\$175,709	-\$236
149	916.000	Misc. Sales Expenses - SE	\$2,325	\$0	\$2,325	E-149	-\$2	\$2,323	100.0000%	\$0	\$2,323	\$0	\$2,323
150		TOTAL SALES EXPENSES	\$423,692	\$400,885	\$22,807		-\$49,457	\$374,235		\$0	\$374,235	\$405,584	-\$31,349
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	\$360,254	\$62,770,423	100.0000%	\$0	\$62,770,423	\$67,491,240	-\$4,720,817
154	921.000	Office Supplies & Expenses - AGE	\$35,765,043	\$83,441	\$35,681,602	E-154	-\$1,874,413	\$33,890,630	100.0000%	\$0	\$33,890,630	\$84,419	\$33,806,211
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	-\$1,024,058	\$35,407,364	100.0000%	\$0	\$35,407,364	\$9,859	\$35,397,505
157	924.000	Property Insurance	\$7,763,684	\$0	\$7,763,684	E-157	\$2,483,930	\$10,247,614	100.0000%	\$0	\$10,247,614	\$0	\$10,247,614
158	925.000	Injuries and Damages	\$32,757,681	\$2,863,285	\$29,894,396	E-158	-\$13,807,971	\$18,949,710	100.0000%	\$0	\$18,949,710	\$2,896,837	\$16,052,873
159	926.000	Employee Pensions and Benefits	-\$39,600,457	\$0	-\$39,600,457	E-159	-\$5,098,022	-\$44,698,479	100.0000%	\$0	-\$44,698,479	\$0	-\$44,698,479
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	-\$254,003	\$22,799,438	100.0000%	\$0	\$22,799,438	\$1,679,062	\$21,120,376
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	-\$22,427	\$77,055	100.0000%	\$0	\$77,055	\$0	\$77,055
164	930.200	General Expense - Misc.	\$13,372,922	\$156,476	\$13,216,446	E-164	-\$1,653,191	\$11,719,731	100.0000%	\$0	\$11,719,731	\$158,309	\$11,561,422
165	931.000	Rents - AGE	\$12,909,838	\$0	\$12,909,838	E-165	-\$2,142	\$12,907,696	100.0000%	\$0	\$12,907,696	\$0	\$12,907,696
166		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$172,053,985	\$71,514,562	\$100,539,423		-\$20,892,043	\$151,161,942		\$0	\$151,161,942	\$72,319,726	\$78,842,216
167		MAINT., ADMIN. & GENERAL EXP.											
168	932.000	Maint. of General Plant - 932	\$0	\$0	\$0	E-168	-\$31,973	-\$31,973	100.0000%	\$0	-\$31,973	\$0	-\$31,973
169	935.000	Maintenance of General Plant	\$3,619,795	\$982,626	\$2,637,169	E-169	\$5,178	\$3,624,973	100.0000%	\$0	\$3,624,973	\$994,140	\$2,630,833
170		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,619,795	\$982,626	\$2,637,169		-\$26,795	\$3,593,000		\$0	\$3,593,000	\$994,140	\$2,598,860
171		TOTAL ADMIN. & GENERAL EXPENSES	\$175,673,780	\$72,497,188	\$103,176,592		-\$20,918,838	\$154,754,942		\$0	\$154,754,942	\$73,313,866	\$81,441,076
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%	\$66,923,206	\$768,494,282	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		\$76,213,954	\$768,494,282	\$0	\$0
180		AMORTIZATION EXPENSE											
181	404.000	Intangible Plant	\$118,251,700	\$0	\$118,251,700	E-181	-\$7,365,192	\$110,886,508	100.0000%	\$0	\$110,886,508	\$0	\$110,886,508
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	\$31	\$444,625	100.0000%	\$0	\$444,625	\$0	\$444,625
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	-\$861,640	\$1,895,606	100.0000%	\$0	\$1,895,606	\$0	\$1,895,606
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	-\$3,168	\$6,963	100.0000%	\$0	\$6,963	\$0	\$6,963
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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199	407.300	Equity Issuance Costs Amort Debits 407.3EI	\$255,444	\$0	\$255,444	E-199	\$1,000,504	\$1,255,948	100.0000%	\$0	\$1,255,948	\$0	\$1,255,948
200	407.400	Equity Issuance Costs Amort Credits 407.4EI	-\$255,444	\$0	-\$255,444	E-200	\$255,444	\$0	100.0000%	\$0	\$0	\$0	\$0
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	-\$669,038	-\$610,163	100.0000%	\$0	-\$610,163	\$0	-\$610,163
210	407.400	Expired & Expiring Amortizations - Non-Rate Base	-\$3,962,229	\$0	-\$3,962,229	E-210	\$3,644,971	-\$317,258	100.0000%	\$0	-\$317,258	\$0	-\$317,258
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	\$11,192,778	\$11,192,778	100.0000%	\$0	\$11,192,778	\$0	\$11,192,778
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	\$4,865,626	\$4,865,626	100.0000%	\$0	\$4,865,626	\$0	\$4,865,626
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	\$1,223,984	\$1,944,023	100.0000%	\$0	\$1,944,023	\$0	\$1,944,023
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	\$761,196	\$1,747,236	100.0000%	\$0	\$1,747,236	\$0	\$1,747,236
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	\$524,452	\$524,452	100.0000%	\$0	\$524,452	\$0	\$524,452
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	\$5,512,772	\$5,512,772	100.0000%	\$0	\$5,512,772	\$0	\$5,512,772
243	407.000	Kersting Estates regulatory asset	\$0	\$0	\$0	E-243	\$10,221	\$10,221	100.0000%	\$0	\$10,221	\$0	\$10,221
244	407.000	Rush Island Regulatory Liability	\$0	\$0	\$0	E-244	-\$11,790,144	-\$11,790,144	100.0000%	\$0	-\$11,790,144	\$0	-\$11,790,144
245		TOTAL AMORTIZATION EXPENSE	\$41,924,565	\$0	\$41,924,565		\$126,045,843	\$167,970,408		\$0	\$167,970,408	\$0	\$167,970,408

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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
246		OTHER OPERATING EXPENSES											
247	408.010	Payroll Taxes	\$19,198,264	\$19,198,264	\$0	E-247	\$202,363	\$19,400,627	100.0000%	\$0	\$19,400,627	\$19,198,264	\$202,363
248	408.011	Property Taxes	\$175,299,735	\$0	\$175,299,735	E-248	\$514,503	\$175,814,238	100.0000%	\$0	\$175,814,238	\$0	\$175,814,238
249	408.012	Gross Receipts Tax	\$159,621,969	\$0	\$159,621,969	E-249	-\$159,621,969	\$0	100.0000%	\$0	\$0	\$0	\$0
250	408.013	Missouri Franchise Taxes/Misc.	\$433,768	\$0	\$433,768	E-250	-\$19,291	\$414,477	100.0000%	\$0	\$414,477	\$0	\$414,477
251		TOTAL OTHER OPERATING EXPENSES	\$354,553,736	\$19,198,264	\$335,355,472		-\$158,924,394	\$195,629,342		\$0	\$195,629,342	\$19,198,264	\$176,431,078
252		TOTAL OPERATING EXPENSE	\$2,795,815,994	\$395,046,704	\$1,708,488,962		\$408,111,694	\$3,203,927,688		\$76,213,954	\$3,280,141,642	\$404,630,373	\$2,107,016,987
253		NET INCOME BEFORE TAXES	\$718,221,990					\$310,110,296		\$293,006,802	\$603,117,098		
254		INCOME TAXES											
255	409.000	Current Income Taxes	-\$49,581,770	See note (1)	See note (1)	E-255	See note (1)	-\$49,581,770	100.0000%	\$46,918,105	-\$2,663,665	See note (1)	See note (1)
256		TOTAL INCOME TAXES	-\$49,581,770					-\$49,581,770		\$46,918,105	-\$2,663,665		
257		DEFERRED INCOME TAXES											
258	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$412,475,949	See note (1)	See note (1)	E-258	See note (1)	\$412,475,949	100.0000%	-\$500,528,074	-\$88,052,125	See note (1)	See note (1)
259	411.000	Amortization of Deferred ITC	-\$371,429,965			E-259		-\$371,429,965	100.0000%	\$368,667,208	-\$2,762,757		
260		TOTAL DEFERRED INCOME TAXES	\$41,045,984					\$41,045,984		-\$131,860,866	-\$90,814,882		
261		NET OPERATING INCOME	\$726,757,776					\$318,646,082		\$377,949,563	\$696,595,645		

(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	-\$332,339,486	-\$332,339,486
	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	
	48. To adjust for weather and days (1M). (Cox)		\$0	\$0		\$0	\$13,569,338	
	49. To adjust for weather and days (2M). (Cox)		\$0	\$0		\$0	\$2,014,594	

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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
	50. To adjust for weather and days (3M). (Cox)		\$0	\$0		\$0	\$2,247,375	
	51. To adjust for weather and days (4M). (Cox)		\$0	\$0		\$0	-\$1,049,274	
	52. To adjust for weather and days (11M). (Stever)		\$0	\$0		\$0	-\$1,052,511	
	53. To adjust MEEIA (1M). (Cox/Poude)		\$0	\$0		\$0	-\$6,201,021	
	54. To adjust MEEIA (2M). (Cox/Poude)		\$0	\$0		\$0	-\$2,232,870	
	55. To adjust MEEIA (3M). (Cox/Poude)		\$0	\$0		\$0	-\$4,317,567	
	56. To adjust MEEIA (4M). (Cox/Poude)		\$0	\$0		\$0	-\$1,536,355	
	57. To adjust MEEIA (11M). (Cox/Poude)		\$0	\$0		\$0	-\$118,034	
	58. To adjust for growth (1M). (Cox)		\$0	\$0		\$0	\$13,095,788	
	59. To adjust for growth (2M). (Cox)		\$0	\$0		\$0	\$1,239,182	
	60. To adjust for growth (3M). (Cox)		\$0	\$0		\$0	-\$333,371	
	61. To adjust for growth (4M). (Cox)		\$0	\$0		\$0	-\$2,420,323	
	62. To remove revenue for low income charge (1M). (Cox)		\$0	\$0		\$0	-\$1,847,308	
	63. To remove revenue for low income charge (2M). (Cox)		\$0	\$0		\$0	-\$348,749	
	64. To remove revenue for low income charge (3M). (Cox)		\$0	\$0		\$0	-\$270,696	
	65. To remove revenue for low income charge (4M). (Cox)		\$0	\$0		\$0	-\$16,661	
	66. To adjust for Economic Development Incentive (3M). (Poude)		\$0	\$0		\$0	-\$1,364,931	
	67. To adjust for Economic Development Incentive (4M). (Poude)		\$0	\$0		\$0	-\$1,717,508	
	68. To adjust for Economic Development Incentive (11M). (Poude)		\$0	\$0		\$0	-\$6,955,221	
	69. To include RSP revenues for Cass County and Boomtown. (Amenthor)		\$0	\$0		\$0	\$7,017,222	
Rev-5	Provision for Rate Refunds	449.000	\$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	\$1,475,827	\$1,475,827
	1. To include an annualized level of MISO transmission revenues. (Lyons)		\$0	\$0		\$0	\$1,475,827	
Rev-8	Transmission Revenues - Other	456.000	\$0	\$0	\$0	\$0	\$3,174	\$3,174
	1. To include an annualized level of SPP transmission revenues. (Lyons)		\$0	\$0		\$0	\$3,174	
Rev-9	Other Electric Revenues	450.000	\$0	\$0	\$0	\$0	\$25,961	\$25,961
	1. To include an annual amount of PAYS revenue. (Lyons)		\$0	\$0		\$0	\$25,961	
Rev-10	Other Revenues	457.000	\$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	411.000	\$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	\$80,787,636	\$80,787,636
	1. To annualize offsystem sales for energy. (Ferguson)		\$0	\$0		\$0	\$64,265,415	
	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	\$10,963,381	
	4. To include a normalized level of virtual transactions. (Lange)		\$0	\$0		\$0	\$31,270	
	5. To adjust for real-time forecast deviation. (Lange)		\$0	\$0		\$0	\$9,227,938	
	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	-\$4,600,952	
	7. To annualize MISO and SPP ancillary revenue. (Ferguson)		\$0	\$0		\$0	\$424,916	
Rev-13	Off-System Sales - Capacity	447.000	\$0	\$0	\$0	\$0	\$623,329,299	\$623,329,299
	1. To annualize capacity revenue. (Ferguson)		\$0	\$0		\$0	\$623,329,299	
E-4	Supervision & Engineering - SP	500.000	\$53,577	-\$6,223	\$47,354	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$155,767	\$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	\$7,479,395	\$7,479,395	\$0	\$0	\$0
	1. To adjust fuel expense for baseload. (Ferguson)		\$0	\$7,479,395		\$0	\$0	
E-6	Fuel - Interchange - SP	501.000	\$0	\$1,048,141	\$1,048,141	\$0	\$0	\$0
	1. To adjust fuel expense for interchange. (Ferguson)		\$0	\$1,048,141		\$0	\$0	
E-7	Fuel - Other - SP	501.000	\$53,150	-\$6,173	\$46,977	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$154,527	\$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	\$60,168	-\$757,696	-\$697,528	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$174,932	\$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	-\$750,707		\$0	\$0	
E-9	Electric Expenses - SP	505.000	\$174,667	-\$20,287	\$154,380	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$507,819	\$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	\$64,978	-\$8,069	\$56,909	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$188,915	\$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	
	5. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$522		\$0	\$0	
E-12	Allowances - SP	509.000	\$0	-\$1,912,692	-\$1,912,692	\$0	\$0	\$0
	1. To include lost RECs due to curtailment at High Prairie. (Eubanks)		\$0	-\$1,313,508		\$0	\$0	
	2. To adjust REC expense. (Amenthor)		\$0	-\$599,184		\$0	\$0	
E-16	Maint. Superv. & Engineering - SP	510.000	\$99,830	-\$19,837	\$79,993	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$290,242	\$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	-\$8,242		\$0	\$0	
E-17	Maintenance of Structures - SP	511.000	\$38,097	-\$62,006	-\$23,909	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$110,760	\$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)		-\$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	-\$57,581		\$0	\$0	
E-18	Maintenance of Boiler Plant - SP	512.000	\$197,333	-\$6,346,235	-\$6,148,902	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$573,720	\$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	-\$327,756		\$0	\$0	
E-19	Maintenance of Electric Plant - SP	513.000	\$37,899	-\$53,995	-\$16,096	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$110,187	\$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	-\$49,593		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant - SP	514.000	\$43,989	-\$41,986	\$2,003	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$127,894	\$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	-\$36,463		\$0	\$0	
	6. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$414		\$0	\$0	
E-25	Superv. & Engineering - NP	517.000	\$310,099	-\$36,018	\$274,081	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$901,574	\$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	\$5,338,609	\$5,338,609	\$0	\$0	\$0
	1. To adjust nuclear fuel expense for baseload. (Ferguson)		\$0	\$5,338,609		\$0	\$0	
E-30	Misc. Nuclear Power Expenses - NP	524.000	\$363,629	-\$2,257,638	-\$1,894,009	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$1,057,204	\$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	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$42,235		\$0	\$0	
	6. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$132		\$0	\$0	
	7. To adjust non-labor software maintenance expense. (Amenthor)		\$0	-\$2,315		\$0	\$0	

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E-34	Maint. Superv. & Engineering - NP	528.000	\$1,820,640	-\$39,778	\$1,780,862	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$371,574	\$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	\$1,722,436	\$1,523,307	\$3,245,743	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$350,626	\$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	\$1,236,190	-\$11,954,804	-\$10,718,614	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$251,576	\$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	\$502,881	\$1,518,090	\$2,020,971	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$102,549	\$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	\$542,380	\$1,730,602	\$2,272,982	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$110,404	\$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	-\$14,506		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$4,411		\$0	\$0	
	8. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$105		\$0	\$0	
E-43	Superv. & Engineering - HP	535.000	\$13,477	-\$1,565	\$11,912	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$39,182	\$0		\$0	\$0	

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	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	<b>Hydraulic Expenses - HP</b>	<b>537.000</b>	<b>\$2,335</b>	<b>-\$271</b>	<b>\$2,064</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$6,790	\$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	<b>Electric Expenses - HP</b>	<b>538.000</b>	<b>\$17,422</b>	<b>-\$2,023</b>	<b>\$15,399</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$50,651	\$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	<b>Misc. Ops. Power Gen. Expenses - HP</b>	<b>539.000</b>	<b>\$37,059</b>	<b>-\$4,395</b>	<b>\$32,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$107,743	\$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	
	5. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$91		\$0	\$0	
E-51	<b>Maintenance Superv. &amp; Engineering - HP</b>	<b>541.000</b>	<b>\$11,330</b>	<b>-\$1,316</b>	<b>\$10,014</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$32,941	\$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	<b>Maintenance of Structures - HP</b>	<b>542.000</b>	<b>\$9,722</b>	<b>-\$447,827</b>	<b>-\$438,105</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$28,265	\$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	-\$446,698		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,129		\$0	\$0	
E-53	<b>Maint. of Reservoirs, Dams &amp; Waterways - HP</b>	<b>543.000</b>	<b>\$1,045</b>	<b>-\$121</b>	<b>\$924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$3,038	\$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	<b>Maintenance of Electric Plant - HP</b>	<b>544.000</b>	<b>\$12,988</b>	<b>-\$1,509</b>	<b>\$11,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$37,762	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,983	\$0		\$0	\$0	
	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	

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E-55	Maint. of Misc. Hydraulic Plant - HP	545.000	\$2,672	-\$382	\$2,290	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$7,770	\$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	
	5. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$72		\$0	\$0	
E-60	Superv. & Engineering - OP	546.000	\$5,196	-\$215	\$4,981	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$15,108	\$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	\$389		\$0	\$0	
E-61	Fuel - Baseload - OP	547.000	\$0	\$811,494	\$811,494	\$0	\$0	\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	\$811,494		\$0	\$0	
E-62	Fuel - Interchange - OP	547.000	\$0	\$265,143	\$265,143	\$0	\$0	\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	\$265,143		\$0	\$0	
E-63	Generation Expenses - OP	548.000	\$7,474	-\$868	\$6,606	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$21,730	\$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	\$16,220	\$7,296,943	\$7,313,163	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$47,157	\$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 adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$130		\$0	\$0	
	7. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	\$1,603,854		\$0	\$0	
E-65	Rents - Non-Labor - OP	550.000	\$0	\$2,068,887	\$2,068,887	\$0	\$0	\$0
	1. To annualize non-labor O&M expense for new solar facilities (Boontown and Cass County). (Amenthor)		\$0	\$2,072,577		\$0	\$0	
	2. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$3,690		\$0	\$0	
E-69	Maintenance of Structures - OP	552.000	\$6,841	-\$795	\$6,046	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$19,889	\$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	\$25,109	-\$74,672	-\$49,563	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$73,003	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$11,566	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$36,328	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (Dhority)		\$0	-\$2,916		\$0	\$0	
	5. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$71,756		\$0	\$0	
E-71	Maint. Of Misc. Power Generation Plant - OP	554.000	\$993	-\$198	\$795	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$2,886	\$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 adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$103		\$0	\$0	
	6. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	\$20		\$0	\$0	
E-75	PP - Energy - Base Load - OPE	555.000	\$0	\$24,892,863	\$24,892,863	\$0	\$0	\$0
	1. To annualize baseload purchased power expense. (Ferguson)		\$0	\$10,762,940		\$0	\$0	
	2. To annualize MISO Day 2 and SPP Expense. (Ferguson)		\$0	\$13,694,104		\$0	\$0	
	3. To annualize MISO and SPP Ancillary Expense. (Ferguson)		\$0	\$395,190		\$0	\$0	
	4. To annualize Schedule 24 and SC1A administrative expense. (Ferguson)		\$0	\$40,629		\$0	\$0	
E-76	PP - Energy - Interchange - OPE	555.000	\$0	-\$38,694,518	-\$38,694,518	\$0	\$0	\$0
	1. To annualize interchange purchased power expense. (Ferguson)		\$0	-\$38,694,518		\$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	\$34,215	-\$3,974	\$30,241	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$99,476	\$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	\$224,841	-\$55,769,107	-\$55,544,266	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$653,696	\$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	-\$1,211,496		\$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	-\$3,643,765		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$26,115		\$0	\$0	
	9. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$185		\$0	\$0	
	10. To adjust REC expense. (Amenthor)		\$0	-\$18,162		\$0	\$0	
E-85	Operation Supervision & Engineering - TE	560.000	\$6,062	-\$2,448	\$3,614	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$17,625	\$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	\$4,238	\$1,688,229	\$1,692,467	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$12,321	\$0		\$0	\$0	



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	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	
	4. To include an annualized level of transmission administrative fees. (Lyons)		\$0	\$1,698,825		\$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	
<b>E-87</b>	<b>Station Expenses - TE</b>	<b>562.000</b>	<b>\$3,026</b>	<b>-\$352</b>	<b>\$2,674</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$8,799	\$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	
<b>E-90</b>	<b>Transmission of Electric By Others - TE</b>	<b>565.000</b>	<b>\$0</b>	<b>\$11,188,413</b>	<b>\$11,188,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of transmission expense. (Lyons)		\$0	\$11,238,823		\$0	\$0	
	2. To adjust for Mark Twain transmission. (Lyons)		\$0	-\$108,386		\$0	\$0	
	3. To include FSA Interconnection Agreement costs in RESRAM. (Amenthor)		\$0	\$57,976		\$0	\$0	
<b>E-91</b>	<b>Misc. Transmission Expenses - TE</b>	<b>566.000</b>	<b>\$39,578</b>	<b>-\$52,938</b>	<b>-\$13,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$115,068	\$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	-\$4,727		\$0	\$0	
	8. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$38		\$0	\$0	
<b>E-92</b>	<b>Rents - TE</b>	<b>567.000</b>	<b>\$0</b>	<b>\$4,874,972</b>	<b>\$4,874,972</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize building rental expense. (Dhority)		\$0	\$4,874,972		\$0	\$0	
<b>E-95</b>	<b>Maint. Supervision &amp; Engineering - TE</b>	<b>568.000</b>	<b>\$1,576</b>	<b>\$677</b>	<b>\$2,253</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$4,582	\$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	\$927		\$0	\$0	
<b>E-96</b>	<b>Maintenance of Structures - TE</b>	<b>569.000</b>	<b>\$241</b>	<b>-\$4,754</b>	<b>-\$4,513</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$700	\$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	
<b>E-97</b>	<b>Maintenance of Station Equipment - TE</b>	<b>570.000</b>	<b>\$11,036</b>	<b>-\$1,282</b>	<b>\$9,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$32,087	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,084	\$0		\$0	\$0	

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	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	
E-98	Maintenance of Overhead Lines - TE	571.000	\$6,347	-\$638,751	-\$632,404	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$18,452	\$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	-\$638,014		\$0	\$0	
E-99	Maint. Of Misc. Transmission Plant - TE	573.000	\$3,259	-\$393	\$2,866	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$9,476	\$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	
	5. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$14		\$0	\$0	
E-106	Supervision & Engineering - DE	580.000	\$94,281	-\$7,366	\$86,915	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$274,110	\$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	\$13,638	-\$1,584	\$12,054	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$39,652	\$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	\$13,633	-\$1,583	\$12,050	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$39,635	\$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	-\$40,353	-\$10,331	-\$50,684	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$129,295	\$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	\$129,295	\$0	\$129,295	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$129,295	\$0		\$0	\$0	
E-111	Underground Line Expenses - DE	584.100	-\$15,308	-\$3,919	-\$19,227	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$49,048	\$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	

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	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,919		\$0	\$0	
E-112	Install, Remove & Replace Line Transformers - Underground	584.200	\$49,048	\$72,427	\$121,475	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$49,048	\$0		\$0	\$0	
	2. To normalize infrastructure inspection expense. (Majors)		\$0	\$72,427		\$0	\$0	
E-113	Street Lighting & Signal System Expenses - DE	585.000	\$21,559	\$9,234	\$30,793	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$62,679	\$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	\$11,738		\$0	\$0	
E-114	Meters - DE	586.000	\$39,287	-\$4,563	\$34,724	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$114,221	\$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	\$6,953	-\$808	\$6,145	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$20,215	\$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	\$86,479	\$53,664	\$140,143	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$251,426	\$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	-\$273		\$0	\$0	
	7. To normalize infrastructure inspection expense. (Majors)		\$0	\$141,929		\$0	\$0	
	8. To annualize depreciation on power operated and transportation equipment. (Burton)		\$0	-\$76,793		\$0	\$0	
	9. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$279		\$0	\$0	
E-120	S&E Maintenance - DE	590.000	\$16,737	-\$10,036	\$6,701	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$48,663	\$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	-\$3,657		\$0	\$0	
E-121	Structures Maintenance - DE	591.000	\$4,494	-\$18,670	-\$14,176	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$13,067	\$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	-\$18,148		\$0	\$0	
E-122	Station Equipment Maintenance - DE	592.000	\$99,739	-\$685,962	-\$586,223	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$289,977	\$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	-\$674,377		\$0	\$0	
E-123	Overhead Lines Maintenance - DE	593.000	\$236,728	-\$8,027,909	-\$7,791,181	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$688,257	\$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	-\$1,168,661		\$0	\$0	
	6. To normalize vegetation management expenses. (Majors)		\$0	-\$3,527,759		\$0	\$0	
	7. To include a normalized level of storm restoration expense. (Majors)		\$0	-\$3,303,993		\$0	\$0	
E-124	Underground Lines Maintenance - DE	594.000	\$29,273	-\$390,102	-\$360,829	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$85,109	\$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	-\$386,702		\$0	\$0	
E-125	Line Transformers Maintenance - DE	595.000	\$11,011	-\$100,172	-\$89,161	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$32,011	\$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	-\$98,893		\$0	\$0	
E-126	Street Light & Signals Maintenance - DE	596.000	\$4,289	-\$118,560	-\$114,271	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$12,468	\$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	-\$118,062		\$0	\$0	
E-127	Meters Maintenance - DE	597.000	\$8,392	-\$15,478	-\$7,086	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$24,400	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,866	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$12,142	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (Dhority)		\$0	-\$975		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$14,503		\$0	\$0	
E-128	Misc. Plant Maintenance - DE	598.000	\$8,606	-\$247,532	-\$238,926	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$25,018	\$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	-\$246,273		\$0	\$0	
	6. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$260		\$0	\$0	
E-132	Supervision - CAE	901.000	\$13,731	-\$9,015	\$4,716	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$39,923	\$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	\$9,495	-\$1,842,114	-\$1,832,619	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$27,605	\$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	-\$1,830,701		\$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	
	7. To adjust for non-labor software maintenance expense. (Amenthor)		\$0	-\$6,727		\$0	\$0	
E-134	Customer Records & Collection Expenses - CAE	903.000	\$202,830	\$3,809,178	\$4,012,008	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$589,701	\$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	\$2,725,890		\$0	\$0	
	5. To annualize customer convenience fees. (Amenthor)		\$0	\$1,106,320		\$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	
	8. To adjust for non-labor software maintenance expense. (Amenthor)		\$0	-\$58		\$0	\$0	
E-135	Uncollectible Accts - CAE	904.000	\$0	\$1,251,517	\$1,251,517	\$0	\$0	\$0
	1. To normalize bad debt expense. (Hardin)		\$0	\$1,251,517		\$0	\$0	
E-136	Misc. Customer Accounts Expense	905.000	\$0	-\$171	-\$171	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$3	\$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	
	5. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$170		\$0	\$0	
E-141	Customer Assistance Expenses - CSIE	908.000	-\$109,793	-\$75,267,494	-\$75,377,287	\$0	\$0	\$0

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	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$274,116	\$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	\$66,463		\$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	-\$119,137		\$0	\$0	
	10. To remove solar rebates from test year from old program. (Ferguson)		\$0	-\$1,337,652		\$0	\$0	
	11. To annualize solar rebates included in the RESRAM base amount. (Amenthor)		\$0	-\$2,611,702		\$0	\$0	
E-142	<b>Informational &amp; Instructional Advertising Expense</b>	<b>909.000</b>	<b>\$0</b>	<b>-\$764,211</b>	<b>-\$764,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove institutional advertising. (Burton)		\$0	-\$762,265		\$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	<b>Misc. Customer Service &amp; Informational Expense</b>	<b>910.000</b>	<b>\$2,003</b>	<b>-\$7,454</b>	<b>-\$5,451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$5,824	\$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 dues and donations. (Hardin)		\$0	-\$4,300		\$0	\$0	
	7. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$63		\$0	\$0	
	8. To adjust non-labor software maintenance expense. (Amenthor)		\$0	-\$2,828		\$0	\$0	
E-147	<b>Demonstrating &amp; Selling Expenses - SE</b>	<b>912.000</b>	<b>\$2,663</b>	<b>-\$53,918</b>	<b>-\$51,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$7,741	\$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 dues and donations. (Hardin)		\$0	-\$40,830		\$0	\$0	
	6. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$12,779		\$0	\$0	
E-148	<b>Advertising Expenses - SE</b>	<b>913.000</b>	<b>\$2,036</b>	<b>-\$236</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$5,917	\$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-149	<b>Misc. Sales Expenses - SE</b>	<b>916.000</b>	<b>\$0</b>	<b>-\$2</b>	<b>-\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$2		\$0	\$0	
E-153	<b>Administrative &amp; General Salaries - AGE</b>	<b>920.000</b>	<b>\$749,239</b>	<b>-\$388,985</b>	<b>\$360,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$2,273,839	\$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	

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	5. To remove severance payments from test year. (Dhority)		\$0	-\$90,840		\$0	\$0	
	6. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$61		\$0	\$0	
	7. To normalize employee performance bonus (EPB) expense. (Dhority)		-\$32,857	\$0		\$0	\$0	
	8. To adjust non-labor software maintenance expense. (Amenthor)		\$0	-\$1,535		\$0	\$0	
E-154	<b>Office Supplies &amp; Expenses - AGE</b>	921.000	\$978	-\$1,875,391	-\$1,874,413	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$2,843	\$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 adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$370,602		\$0	\$0	
	5. To annualize software maintenance expense. (Amenthor)		\$0	-\$976,140		\$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 dues and donations. (Hardin)		\$0	-\$50,383		\$0	\$0	
	10. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$154,813		\$0	\$0	
	11. To normalize vegetation management expenses. (Majors)		\$0	-\$28		\$0	\$0	
	12. To remove institutional advertising. (Burton)		\$0	-\$121,754		\$0	\$0	
	13. To remove test year non-labor O&M associated with the South Broadway Facility exit. (Ferguson)		\$0	-\$21,222		\$0	\$0	
E-156	<b>Outside Services Employed</b>	923.000	\$114	-\$1,024,172	-\$1,024,058	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$332	\$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 include misc. electric costs allocated to gas. (Burton)		\$0	\$3,260		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$141,368		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$13		\$0	\$0	
	7. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$1,421		\$0	\$0	
	8. To remove test year Rush Island litigation expenses. (Majors)		\$0	-\$470,164		\$0	\$0	
	9. To remove institutional advertising. (Burton)		\$0	-\$22,000		\$0	\$0	
	10. To remove dues and donations. (Hardin)		\$0	-\$3,894		\$0	\$0	
	11. To annualize software maintenance expense. (Amenthor)		\$0	-\$42,139		\$0	\$0	
	12. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$346,433		\$0	\$0	
E-157	<b>Property Insurance</b>	924.000	\$0	\$2,483,930	\$2,483,930	\$0	\$0	\$0
	1. To annualize insurance expense. (Hardin)		\$0	\$2,484,111		\$0	\$0	
	2. To adjust AMS allocation factors. (Dhority)		\$0	-\$181		\$0	\$0	
E-158	<b>Injuries and Damages</b>	925.000	\$33,552	-\$13,841,523	-\$13,807,971	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$97,549	\$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	\$1,181,638		\$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	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$3,897		\$0	\$0	
	8. To annualize software maintenance expense. (Amenthor)		\$0	-\$114		\$0	\$0	

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E-159	<b>Employee Pensions and Benefits</b>	926.000	\$0	-\$5,098,022	-\$5,098,022	\$0	\$0	\$0
	1. To include actual employee benefit expense at December 31, 2024 (Dhority)		\$0	\$2,910,734		\$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	-\$2,902,980		\$0	\$0	
	5. To adjust OPEB amortizations (current and ER-2022-0337 layer). (Dhority)		\$0	-\$1,492,922		\$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	-\$494,037		\$0	\$0	
E-161	<b>Regulatory Commission Expenses</b>	928.000	\$19,448	-\$273,451	-\$254,003	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$56,542	\$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	
	9. To annualize NRC fees. (Burton)		\$0	-\$582,589		\$0	\$0	
E-163	<b>General Expense - Gen. Advertising Exp.</b>	930.100	\$0	-\$22,427	-\$22,427	\$0	\$0	\$0
	1. To remove institutional advertising. (Burton)		\$0	-\$22,427		\$0	\$0	
E-164	<b>General Expense - Misc.</b>	930.200	\$1,833	-\$1,655,024	-\$1,653,191	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$5,331	\$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	-\$249,106		\$0	\$0	
	8. To remove charter flights. (Hardin)		\$0	-\$566,030		\$0	\$0	
	9. To remove dues and donations. (Hardin)		\$0	-\$744,179		\$0	\$0	
	10. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$14,734		\$0	\$0	
	11. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$250		\$0	\$0	
E-165	<b>Rents - AGE</b>	931.000	\$0	-\$2,142	-\$2,142	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Dhority)		\$0	-\$703		\$0	\$0	
	2. To annualize software maintenance expense. (Amenthor)		\$0	-\$1,439		\$0	\$0	
E-168	<b>Maint. of General Plant - 932</b>	932.000	\$0	-\$31,973	-\$31,973	\$0	\$0	\$0
	1. To normalize vegetation management expenses. (Majors)		\$0	-\$35,943		\$0	\$0	
	2. To normalize infrastructure inspection expense. (Majors)		\$0	\$3,970		\$0	\$0	
E-169	<b>Maintenance of General Plant</b>	935.000	\$11,514	-\$6,336	\$5,178	\$0	\$0	\$0
	1. To adjust payroll expense as of 12/31/2024. (Dhority)		\$33,477	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,304	\$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
	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	
	6. To adjust non-labor cybersecurity expense. (Amenthor)		\$0	-\$9		\$0	\$0	
	7. To annualize software maintenance expense. (Amenthor)		\$0	-\$511		\$0	\$0	
E-173	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$66,923,206	\$66,923,206
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$81,173,219	
	2. To remove annualized coal car depreciation modeled in fuel expense. (Burton)		\$0	\$0		\$0	-\$1,815,004	
	3. To remove annualized depreciation expense recorded to capital and FERC account 588. (Burton)		\$0	\$0		\$0	-\$12,434,653	
	4. To remove depreciation associated with capitalized costs for incentives for customer surveys. (Hardin)		\$0	\$0		\$0	-\$184	
	5. To remove capitalized dues and donations depreciation. (Hardin)		\$0	\$0		\$0	-\$172	
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	-\$7,365,192	-\$7,365,192	\$0	\$0	\$0
	1. To adjust intangible amortization. (Ferguson)		\$0	-\$7,362,170		\$0	\$0	
	2. To remove test year amortization for software related to the paperless bill credit. (Ferguson)		\$0	-\$3,022		\$0	\$0	
E-182	Hydraulic Plant	404.000	\$0	-\$3,215	-\$3,215	\$0	\$0	\$0
	1. To adjust hydraulic amortization. (Ferguson)		\$0	-\$3,215		\$0	\$0	
E-183	Transmission Plant	404.000	\$0	\$31	\$31	\$0	\$0	\$0
	1. To adjust transmission amortization. (Ferguson)		\$0	\$31		\$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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove test year amortization. (Ferguson)		\$0	\$971,543		\$0	\$0	
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	-\$861,640	-\$861,640	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$861,640		\$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	-\$3,168	-\$3,168	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$3,168		\$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-199	Equity Issuance Costs Amort Debits 407.3EI	407.300	\$0	\$1,000,504	\$1,000,504	\$0	\$0	\$0
	1. To annualize equity issuance amortization expense. (Ferguson)		\$0	\$1,000,504		\$0	\$0	
E-200	Equity Issuance Costs Amort Credits 407.4EI	407.400	\$0	\$255,444	\$255,444	\$0	\$0	\$0
	1. To remove test year equity issuance amortization expense. (Ferguson)		\$0	\$255,444		\$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	-\$669,038	-\$669,038	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through December 31, 2024. (Ferguson)		\$0	-\$669,038		\$0	\$0	
E-210	Expired & Expiring Amortizations - Non-Rate Base	407.400	\$0	\$3,644,971	\$3,644,971	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through December 31, 2024. (Ferguson)		\$0	\$3,644,971		\$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	

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E-213	PISA 3	407.000	\$0	\$9,046,172	\$9,046,172	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$9,046,172		\$0	\$0	
E-214	PISA 4	407.000	\$0	\$11,192,778	\$11,192,778	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$11,192,778		\$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	\$4,865,626	\$4,865,626	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (Ferguson)		\$0	\$4,865,626		\$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	\$1,223,984	\$1,223,984	\$0	\$0	\$0
	1. To amortize Meramec obsolete inventory. (Majors)		\$0	\$1,223,984		\$0	\$0	
E-233	Meramec Inventory write off credits 407.4MI	407.400	\$0	\$8,244,157	\$8,244,157	\$0	\$0	\$0
	1. To remove test year Meramec inventory write-off credits. (Majors)		\$0	\$8,244,157		\$0	\$0	

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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	\$761,196	\$761,196	\$0	\$0	\$0
	1. To annualize COVID AAO amortization expense. (Ferguson)		\$0	\$761,196		\$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	\$524,452	\$524,452	\$0	\$0	\$0
	1. Include amortization for current charges for the Charge Ahead program. (Lyons)		\$0	\$524,452		\$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	\$5,512,772	\$5,512,772	\$0	\$0	\$0
	1. To amortize property tax tracker over 3 years. (Burton)		\$0	\$5,512,772		\$0	\$0	
E-243	Kersting Estates regulatory asset	407.000	\$0	\$10,221	\$10,221	\$0	\$0	\$0
	1. To amortize rebates paid to the developer of Kersting Estates over two years. (Ferguson)		\$0	\$10,221		\$0	\$0	
E-244	Rush Island Regulatory Liability	407.000	\$0	-\$11,790,144	-\$11,790,144	\$0	\$0	\$0
	1. To include a 4 year amortization of the Rush Island Regulatory Liability. (Majors)		\$0	-\$11,790,144		\$0	\$0	
E-247	Payroll Taxes	408.010	\$0	\$202,363	\$202,363	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Dhority)		\$0	\$202,363		\$0	\$0	
E-248	Property Taxes	408.011	\$0	\$514,503	\$514,503	\$0	\$0	\$0
	1. To annualize property tax expense. (Burton)		\$0	\$514,503		\$0	\$0	
E-249	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-250	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-255	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$46,918,105	\$46,918,105
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$46,918,105	
E-258	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$500,528,074	-\$500,528,074
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$500,528,074	
E-259	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	\$369,220,756	\$369,220,756
Total Operating & Maint. Expense			\$9,583,669	\$398,528,025	\$408,111,694	\$0	-\$8,728,807	-\$8,728,807

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.00% Return	E 7.13% Return	F 7.26% Return
1	TOTAL NET INCOME BEFORE TAXES		\$603,117,098	\$963,255,341	\$986,956,457	\$1,010,657,575
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$768,494,282	\$768,494,282	\$768,494,282	\$768,494,282
4	Book Depreciation Charged to O&M		\$5,876,614	\$5,876,614	\$5,876,614	\$5,876,614
5	Transmission Amortization		\$444,625	\$444,625	\$444,625	\$444,625
6	Hydraulic Amortization		\$752,500	\$752,500	\$752,500	\$752,500
7	Callaway Post Operational Costs		\$0	\$0	\$0	\$0
8	Intangible Amortization		\$110,889,530	\$110,889,530	\$110,889,530	\$110,889,530
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		\$886,917,430	\$886,917,430	\$886,917,430	\$886,917,430
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	2.0430%	\$283,458,227	\$283,458,227	\$283,458,227	\$283,458,227
14	Tax Straight-Line Depreciation		\$886,701,913	\$886,701,913	\$886,701,913	\$886,701,913
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		\$1,170,852,260	\$1,170,852,260	\$1,170,852,260	\$1,170,852,260
18	NET TAXABLE INCOME		\$319,182,268	\$679,320,511	\$703,021,627	\$726,722,745
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc. - Fed. Inc. Tax		\$319,182,268	\$679,320,511	\$703,021,627	\$726,722,745
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$13,074,247	\$26,011,712	\$26,863,141	\$27,714,571
22	Deduct City Inc Tax - Fed. Inc. Tax		\$322,100	\$596,446	\$614,501	\$632,556
23	Federal Taxable Income - Fed. Inc. Tax		\$305,785,921	\$652,712,353	\$675,543,985	\$698,375,618
24	Federal Income Tax at the Rate of	21.00%	\$64,215,043	\$137,069,594	\$141,864,237	\$146,658,880
25	Subtract Federal Income Tax Credits					
26	Research Credit		\$1,843,792	\$1,843,792	\$1,843,792	\$1,843,792
27	Empowerment Zone Credit		\$33,432	\$33,432	\$33,432	\$33,432
28	Fuel Tax Credit		\$47,302	\$47,302	\$47,302	\$47,302
29	Plug-in electric drive motor vehicle credit		\$30,000	\$30,000	\$30,000	\$30,000
30	Alternative Fuel vehicle Refueling Property Credit		\$0	\$0	\$0	\$0
31	Production Tax Credit		\$78,252,529	\$78,252,529	\$78,252,529	\$78,252,529
32	Net Federal Income Tax		-\$15,992,012	\$56,862,539	\$61,657,182	\$66,451,825
33	PROVISION FOR MO. INCOME TAX					
34	Net Taxable Income - MO. Inc. Tax		\$319,182,268	\$679,320,511	\$703,021,627	\$726,722,745
35	Deduct Federal Income Tax at the Rate of	50.000%	-\$7,996,006	\$28,431,270	\$30,828,591	\$33,225,913
36	Deduct City Income Tax - MO. Inc. Tax		\$322,100	\$596,446	\$614,501	\$632,556
37	Missouri Taxable Income - MO. Inc. Tax		\$326,856,174	\$650,292,795	\$671,578,535	\$692,864,276
38	Subtract Missouri Income Tax Credits					
39	Missouri Income Tax at the Rate of	4.000%	\$13,074,247	\$26,011,712	\$26,863,141	\$27,714,571
40	PROVISION FOR CITY INCOME TAX					
41	Net Taxable Income - City Inc. Tax		\$319,182,268	\$679,320,511	\$703,021,627	\$726,722,745
42	Deduct Federal Income Tax - City Inc. Tax		-\$15,992,012	\$56,862,539	\$61,657,182	\$66,451,825
43	Deduct Missouri Income Tax - City Inc. Tax		\$13,074,247	\$26,011,712	\$26,863,141	\$27,714,571
44	City Taxable Income		\$322,100,033	\$596,446,260	\$614,501,304	\$632,556,349
45	Subtract City Income Tax Credits					
46	City Tax Credit		\$68,000	\$68,000	\$68,000	\$68,000
47	City Income Tax at the Rate of	0.100%	\$254,100	\$528,446	\$546,501	\$564,556
48	SUMMARY OF CURRENT INCOME TAX					
49	Federal Income Tax		-\$15,992,012	\$56,862,539	\$61,657,182	\$66,451,825
50	State Income Tax		\$13,074,247	\$26,011,712	\$26,863,141	\$27,714,571
51	City Income Tax		\$254,100	\$528,446	\$546,501	\$564,556
52	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,663,665	\$83,402,697	\$89,066,824	\$94,730,952
53	DEFERRED INCOME TAXES					
54	Deferred Income Taxes - Def. Inc. Tax.		-\$88,052,125	-\$88,052,125	-\$88,052,125	-\$88,052,125
55	Amortization of Deferred ITC		-\$2,762,757	-\$2,762,757	-\$2,762,757	-\$2,762,757
56	TOTAL DEFERRED INCOME TAXES		-\$90,814,882	-\$90,814,882	-\$90,814,882	-\$90,814,882
57	TOTAL INCOME TAX		-\$93,478,547	-\$7,412,185	-\$1,748,058	\$3,916,070

**Ameren Missouri**  
**Case No. ER-2024-0319**  
**Test Year 12 Months Ending March 31, 2024**  
**True-Up through December 31, 2024**  
**Capital Structure Schedule**

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.49%	<u>F</u> Weighted Cost of Capital 9.74%	<u>G</u> Weighted Cost of Capital 9.99%
1	Common Stock	\$7,917,158,442	51.96%		4.931%	5.061%	5.191%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,827,509	0.54%	4.18%	0.022%	0.022%	0.022%
4	Long Term Debt	\$7,238,591,436	47.50%	4.30%	2.043%	2.043%	2.043%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$15,237,577,387</b>	<b>100.00%</b>		<b>6.996%</b>	<b>7.126%</b>	<b>7.256%</b>
8	PreTax Cost of Capital				7.689%	7.863%	8.037%