

Exhibit No. 176

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Staff
Sponsoring Party: MO PSC Staff
Case No: ER-2022-0337
Date Prepared: MARCH 13, 2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
STAFF TRUE-UP DIRECT - MARCH 13, 2023
STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2022-0337

Jefferson City, MO

March 2023

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

Line Number	<u>A</u> Description	<u>B</u> 6.74% Return	<u>C</u> 6.87% Return	<u>D</u> 7.00% Return
1	Net Orig Cost Rate Base	\$11,263,970,828	\$11,263,970,828	\$11,263,970,828
2	Rate of Return	6.74%	6.87%	7.00%
3	Net Operating Income Requirement	\$758,741,075	\$773,384,237	\$787,914,759
4	Net Income Available	\$664,204,724	\$664,204,724	\$664,204,724
5	Additional Net Income Required	\$94,536,351	\$109,179,513	\$123,710,035
6	Income Tax Requirement			
7	Required Current Income Tax	\$82,709,484	\$87,310,496	\$91,876,115
8	Current Income Tax Available	\$53,005,331	\$53,005,331	\$53,005,331
9	Additional Current Tax Required	\$29,704,153	\$34,305,165	\$38,870,784
10	Revenue Requirement	\$124,240,504	\$143,484,678	\$162,580,819
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$124,240,504	\$143,484,678	\$162,580,819

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$22,240,101,694
2	Less Accumulated Depreciation Reserve		\$8,891,945,507
3	Net Plant In Service		\$13,348,156,187
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$36,611,456
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$318,391,369
8	Prepayments		\$15,534,451
9	Fuel Inventory-Oil		\$3,798,827
10	Fuel Inventory-Coal		\$84,677,995
11	Fuel Inventory-Gas		\$2,098,936
12	Fuel Inventory-Nuclear		\$159,579,500
13	FIN 48 Tracker Regulatory Liability		\$0
14	Net Extended Amortizations		\$161,133
15	Emission and Renewable Energy Credits (Rate Case)		\$413,757
16	PAYS Regulatory Asset		\$856,680
17	PISA A		\$44,380,669
18	PISA B		\$190,715,557
19	PISA C		\$180,923,431
20	TOTAL ADD TO NET PLANT IN SERVICE		\$964,920,849
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$175,099
23	State Tax Offset	0.2685%	\$57,894
24	City Tax Offset	65.0630%	\$348,057
25	Interest Expense Offset	14.8904%	\$31,180,083
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$23,544,457
28	Customer Advances for Construction		\$432,469
29	Pension Tracker Liability ER-2012-0166		\$10,262
30	Pension Tracker Liability ER-2014-0258		\$152,694
31	Pension Tracker Liability ER-2016-0179		\$15
32	Pension Tracker Liability ER-2019-0335		\$23,966,169
33	Pension Tracker ER-2021-0240		-\$8,751,496
34	Pension Tracker Liability-Current Pension		\$26,780,449
35	OPEB Tracker ER-2012-0166		-\$22,567
36	OPEB Tracker Liability ER-2014-0258		\$166,955
37	OPEB Tracker Liability ER-2016-0179		-\$17
38	OPEB Tracker Liability ER-2019-0335		\$4,296,293
39	OPEB Tracker Liability ER-2021-0240		\$389,582
40	OPEB Tracker Liability-Current OPEB		\$9,393,048
41	Deferred Taxes		\$3,012,946,531

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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
42	Rush Island ADIT Offset		-\$75,959,769
43	TOTAL SUBTRACT FROM NET PLANT		\$3,049,106,208
44	Total Rate Base		<u>\$11,263,970,828</u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$107,757,467	P-2	\$0	\$107,757,467	100.0000%	\$0	\$107,757,467
3	303.000	Miscellaneous Intangibles	\$672,827,034	P-3	-\$26,080,935	\$646,746,099	100.0000%	\$0	\$646,746,099
4		TOTAL INTANGIBLE PLANT	\$780,584,501		-\$26,080,935	\$754,503,566		\$0	\$754,503,566
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	\$903,858	P-9	\$0	\$903,858	100.0000%	\$0	\$903,858
10	312.000	Boiler Plant Equipment - Meramec	\$7,708,757	P-10	\$0	\$7,708,757	100.0000%	\$0	\$7,708,757
11	314.000	Turbogenerator Units - Meramec	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	315.000	Accessory Electric Equipment -	\$29,836	P-12	\$0	\$29,836	100.0000%	\$0	\$29,836
13	316.000	Misc. Power Plant Equipment - Meramec	\$35,128	P-13	\$0	\$35,128	100.0000%	\$0	\$35,128
14	316.210	Office Furniture - Meramec - Amortized	\$19,677	P-14	\$0	\$19,677	100.0000%	\$0	\$19,677
15	316.220	Office Equipment - Meramec - Amortized	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	316.230	Computers - Meramec - Amortized	\$94,842	P-16	\$0	\$94,842	100.0000%	\$0	\$94,842
17	317.000	Meramec ARO	\$27,823,908	P-17	-\$27,823,908	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$36,616,006		-\$27,823,908	\$8,792,098		\$0	\$8,792,098
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$45,069,631	P-20	\$0	\$45,069,631	100.0000%	\$0	\$45,069,631
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	P-21	\$0	\$154,988	100.0000%	\$0	\$154,988
22	310.000	Land/Land Rights - Sioux	\$1,341,716	P-22	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
23	311.000	Structures - Sioux	\$82,750,079	P-23	\$0	\$82,750,079	100.0000%	\$0	\$82,750,079
24	312.000	Boiler Plant Equipment - Sioux	\$1,082,299,668	P-24	\$0	\$1,082,299,668	100.0000%	\$0	\$1,082,299,668
25	314.000	Turbogenerator Units - Sioux	\$172,380,460	P-25	\$0	\$172,380,460	100.0000%	\$0	\$172,380,460
26	315.000	Accessory Electric Equipment - Sioux	\$142,452,692	P-26	\$0	\$142,452,692	100.0000%	\$0	\$142,452,692
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,594,285	P-27	\$0	\$17,594,285	100.0000%	\$0	\$17,594,285
28	316.210	Office Furniture - Sioux - Amortized	\$1,564,728	P-28	\$0	\$1,564,728	100.0000%	\$0	\$1,564,728
29	316.220	Office Equipment - Sioux - Amortized	\$389,795	P-29	\$0	\$389,795	100.0000%	\$0	\$389,795
30	316.230	Computers - Sioux - Amortized	\$1,024,382	P-30	\$0	\$1,024,382	100.0000%	\$0	\$1,024,382
31	317.000	Sioux ARO	\$45,140,714	P-31	-\$45,140,714	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,592,163,138		-\$45,140,714	\$1,547,022,424		\$0	\$1,547,022,424
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	P-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$374,371	P-41	-\$374,371	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$13,364,165	P-44	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
45	311.000	Structures - Labadie	\$146,141,886	P-45	\$0	\$146,141,886	100.0000%	\$0	\$146,141,886
46	312.000	Boiler Plant Equipment - Labadie	\$1,133,099,429	P-46	\$0	\$1,133,099,429	100.0000%	\$0	\$1,133,099,429
47	314.000	Turbogenerator Units - Labadie	\$276,085,322	P-47	\$0	\$276,085,322	100.0000%	\$0	\$276,085,322
48	315.000	Accessory Electric Equipment - Labadie	\$140,477,465	P-48	\$0	\$140,477,465	100.0000%	\$0	\$140,477,465
49	316.000	Misc. Power Plant Equipment - Labadie	\$29,965,842	P-49	\$0	\$29,965,842	100.0000%	\$0	\$29,965,842
50	316.210	Office Furniture - Labadie - Amortized	\$802,815	P-50	\$0	\$802,815	100.0000%	\$0	\$802,815
51	316.220	Office Equipment - Labadie - Amortized	\$495,097	P-51	\$0	\$495,097	100.0000%	\$0	\$495,097
52	316.230	Computers - Labadie - Amortized	\$1,319,739	P-52	\$0	\$1,319,739	100.0000%	\$0	\$1,319,739
53	317.000	Labadie ARO	\$9,272,298	P-53	-\$9,272,298	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,751,024,058		-\$9,272,298	\$1,741,751,760		\$0	\$1,741,751,760
55		RUSH ISLAND STEAM PRODUCTION PLANT							

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56	310.000	Land/Land Rights - Rush	\$979,537	P-56	-\$498,584	\$480,953	100.0000%	\$0	\$480,953
57	311.000	Structures - Rush	\$112,372,053	P-57	-\$57,197,375	\$55,174,678	100.0000%	\$0	\$55,174,678
58	312.000	Boiler Plant Equipment - Rush	\$548,927,042	P-58	-\$279,403,864	\$269,523,178	100.0000%	\$0	\$269,523,178
59	314.000	Turbogenerator Units - Rush	\$175,284,622	P-59	-\$89,219,873	\$86,064,749	100.0000%	\$0	\$86,064,749
60	315.000	Accessory Electric Equipment - Rush	\$76,263,884	P-60	-\$38,818,317	\$37,445,567	100.0000%	\$0	\$37,445,567
61	316.000	Misc. Power Plant Equipment - Rush	\$21,163,845	P-61	-\$10,772,397	\$10,391,448	100.0000%	\$0	\$10,391,448
62	316.210	Office Furniture - Rush Island - Amortized	\$584,998	P-62	-\$297,764	\$287,234	100.0000%	\$0	\$287,234
63	316.220	Office Equipment - Rush Island - Amortized	\$498,969	P-63	-\$253,975	\$244,994	100.0000%	\$0	\$244,994
64	316.230	Computers - Rush Island - Amortized	\$1,347,910	P-64	-\$686,086	\$661,824	100.0000%	\$0	\$661,824
65	317.000	Rush Island ARO	\$10,453,903	P-65	-\$10,453,903	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$947,876,763		-\$487,602,138	\$460,274,625		\$0	\$460,274,625
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,976,445	P-69	\$0	\$1,976,445	100.0000%	\$0	\$1,976,445
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	P-70	\$0	\$36,395,109	100.0000%	\$0	\$36,395,109
71	312.300	Coal Cars - Common	\$0	P-71	\$0	\$0	100.0000%	\$0	\$0
72	314.000	Turbogenerator Units - Common	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	315.000	Accessory Electric Equipment - Common	\$3,129,975	P-73	\$0	\$3,129,975	100.0000%	\$0	\$3,129,975
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	P-74	\$0	\$17,331	100.0000%	\$0	\$17,331
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$0	\$41,518,860		\$0	\$41,518,860
76		COAL CARS							
77	312.030	Coal Car	\$75,849,275	P-77	\$0	\$75,849,275	100.0000%	\$0	\$75,849,275
78	312.000	Coal Car Leases (312.LEA)	\$25,287,523	P-78	-\$25,287,523	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$101,136,798		-\$25,287,523	\$75,849,275		\$0	\$75,849,275
80		TOTAL STEAM PRODUCTION	\$4,470,709,994		-\$595,500,952	\$3,875,209,042		\$0	\$3,875,209,042
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$9,793,885	P-83	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
84	321.000	Structures - Callaway	\$995,025,630	P-84	\$0	\$995,025,630	100.0000%	\$0	\$995,025,630
85	322.000	Reactor Plant Equipment - Callaway	\$1,395,712,167	P-85	\$0	\$1,395,712,167	100.0000%	\$0	\$1,395,712,167
86	323.000	Turbogenerator Units - Callaway	\$545,627,455	P-86	\$0	\$545,627,455	100.0000%	\$0	\$545,627,455
87	324.000	Accessory Electric Equipment - Callaway	\$316,834,304	P-87	\$0	\$316,834,304	100.0000%	\$0	\$316,834,304
88	325.000	Misc. Power Plant Equipment - Callaway	\$171,457,549	P-88	\$0	\$171,457,549	100.0000%	\$0	\$171,457,549
89	325.210	Office Furniture - Callaway - Amortized	\$18,183,282	P-89	\$0	\$18,183,282	100.0000%	\$0	\$18,183,282
90	325.220	Office Equipment - Callaway - Amortized	\$5,820,032	P-90	\$0	\$5,820,032	100.0000%	\$0	\$5,820,032
91	325.230	Computers - Callaway - Amortized	\$20,551,969	P-91	\$0	\$20,551,969	100.0000%	\$0	\$20,551,969
92	326.000	Callaway ARO	\$101,674,757	P-92	-\$101,674,757	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$116,730,946	P-93	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
94	182.000	Callaway License Extension	\$2,811,966	P-94	\$0	\$2,811,966	100.0000%	\$0	\$2,811,966
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,700,223,942		-\$101,674,757	\$3,598,549,185		\$0	\$3,598,549,185
96		TOTAL NUCLEAR PRODUCTION	\$3,700,223,942		-\$101,674,757	\$3,598,549,185		\$0	\$3,598,549,185
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-99	\$0	\$0	100.0000%	\$0	\$0
100	330.000	Land/Land Rights - Osage	\$10,543,391	P-100	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
101	331.000	Structures - Osage	\$13,408,965	P-101	\$0	\$13,408,965	100.0000%	\$0	\$13,408,965
102	332.000	Reservoirs - Osage	\$86,439,757	P-102	\$0	\$86,439,757	100.0000%	\$0	\$86,439,757
103	333.000	Water Wheels/Generators - Osage	\$66,786,518	P-103	\$0	\$66,786,518	100.0000%	\$0	\$66,786,518
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	P-104	\$0	\$30,675,812	100.0000%	\$0	\$30,675,812
105	335.000	Misc. Power Plant Equipment - Osage	\$3,042,136	P-105	\$0	\$3,042,136	100.0000%	\$0	\$3,042,136
106	335.210	Office Furniture - Osage - Amortized	\$411,637	P-106	\$0	\$411,637	100.0000%	\$0	\$411,637
107	335.220	Office Equipment - Osage - Amortized	\$121,397	P-107	\$0	\$121,397	100.0000%	\$0	\$121,397
108	335.230	Computers - Osage - Amortized	\$707,546	P-108	\$0	\$707,546	100.0000%	\$0	\$707,546

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109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	P-109	\$0	\$77,445	100.0000%	\$0	\$77,445
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,214,604		\$0	\$212,214,604		\$0	\$212,214,604
111		KEOKUK HYDRAULIC PRODUCTION PLANT							
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-112	\$0	\$0	100.0000%	\$0	\$0
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-113	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
114	331.000	Structures - Keokuk	\$18,303,606	P-114	\$0	\$18,303,606	100.0000%	\$0	\$18,303,606
115	332.000	Reservoirs - Keokuk	\$37,566,409	P-115	\$0	\$37,566,409	100.0000%	\$0	\$37,566,409
116	333.000	Water Wheels/Generators - Keokuk	\$165,467,742	P-116	\$0	\$165,467,742	100.0000%	\$0	\$165,467,742
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	P-117	\$0	\$20,893,306	100.0000%	\$0	\$20,893,306
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,997,139	P-118	\$0	\$4,997,139	100.0000%	\$0	\$4,997,139
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	P-119	\$0	\$82,796	100.0000%	\$0	\$82,796
120	335.220	Office Equipment - Keokuk - Amortized	\$180,951	P-120	\$0	\$180,951	100.0000%	\$0	\$180,951
121	335.230	Computers - Keokuk - Amortized	\$717,301	P-121	\$0	\$717,301	100.0000%	\$0	\$717,301
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	P-122	\$0	\$114,926	100.0000%	\$0	\$114,926
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$255,557,974		\$0	\$255,557,974		\$0	\$255,557,974
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-125	\$0	\$327,672	100.0000%	\$0	\$327,672
126	331.000	Structures - Taum Sauk	\$24,691,589	P-126	\$0	\$24,691,589	100.0000%	\$0	\$24,691,589
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	P-127	\$0	\$12,340,177	100.0000%	\$0	\$12,340,177
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,341,801	P-128	\$0	\$113,341,801	100.0000%	\$0	\$113,341,801
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,470,422	P-129	\$0	\$14,470,422	100.0000%	\$0	\$14,470,422
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,184,516	P-130	\$0	\$5,184,516	100.0000%	\$0	\$5,184,516
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	P-131	\$0	\$143,455	100.0000%	\$0	\$143,455
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	P-132	\$0	\$623,418	100.0000%	\$0	\$623,418
133	335.230	Computers - Taum Sauk - Amortized	\$119,506	P-133	\$0	\$119,506	100.0000%	\$0	\$119,506
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-134	\$0	\$383,064	100.0000%	\$0	\$383,064
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$171,625,620		\$0	\$171,625,620		\$0	\$171,625,620
136		TOTAL HYDRAULIC PRODUCTION	\$639,398,198		\$0	\$639,398,198		\$0	\$639,398,198
137		WIND PRODUCTION							
138	340.000	Land - High Prairie Wind	\$614,396	P-138	\$0	\$614,396	100.0000%	\$0	\$614,396
139	341.400	Structures - High Prairie Wind	\$47,474,094	P-139	\$0	\$47,474,094	100.0000%	\$0	\$47,474,094
140	344.400	Generators - High Prairie Wind	\$527,170,446	P-140	\$0	\$527,170,446	100.0000%	\$0	\$527,170,446
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,418,800	P-141	\$0	\$75,418,800	100.0000%	\$0	\$75,418,800
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$10,112	P-142	\$0	\$10,112	100.0000%	\$0	\$10,112
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	P-143	\$0	\$58,927	100.0000%	\$0	\$58,927
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$103,007	P-144	\$0	\$103,007	100.0000%	\$0	\$103,007
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	P-145	\$0	\$16,270	100.0000%	\$0	\$16,270
146	347.000	Other Production Plant - High Prairie Wind	\$34,659,854	P-146	-\$34,659,854	\$0	100.0000%	\$0	\$0
147		BLANK SPACE	\$0	P-147	\$0	\$0	100.0000%	\$0	\$0
148	340.000	Land - Atchison Wind	\$865,701	P-148	\$0	\$865,701	100.0000%	\$0	\$865,701
149	341.400	Structures - Atchison Wind	\$31,710,620	P-149	\$0	\$31,710,620	100.0000%	\$0	\$31,710,620
150	344.400	Generators - Atchison Wind	\$431,739,884	P-150	\$0	\$431,739,884	100.0000%	\$0	\$431,739,884
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	P-151	\$0	\$52,603,037	100.0000%	\$0	\$52,603,037
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	P-152	\$0	\$10,992	100.0000%	\$0	\$10,992

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153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	P-153	\$0	\$61,002	100.0000%	\$0	\$61,002
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	P-154	\$0	\$9,051	100.0000%	\$0	\$9,051
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	P-155	\$0	\$8,135	100.0000%	\$0	\$8,135
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$18,020,932	P-156	-\$18,020,932	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$1,220,555,260		-\$52,680,786	\$1,167,874,474		\$0	\$1,167,874,474
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$8,593,052	P-160	\$0	\$8,593,052	100.0000%	\$0	\$8,593,052
161	341.000	Structures - Other	\$48,323,835	P-161	\$0	\$48,323,835	100.0000%	\$0	\$48,323,835
162	341.000	Structures - Solar (341-Solar)	\$3,208,465	P-162	\$0	\$3,208,465	100.0000%	\$0	\$3,208,465
163	342.000	Fuel Holders	\$48,575,465	P-163	\$0	\$48,575,465	100.0000%	\$0	\$48,575,465
164	344.000	Generators	\$1,015,024,116	P-164	\$0	\$1,015,024,116	100.0000%	\$0	\$1,015,024,116
165	344.000	Generators - Solar (344-Solar)	\$32,501,977	P-165	\$0	\$32,501,977	100.0000%	\$0	\$32,501,977
166	344.000	Generators - Turbines (344-Turbines)	\$8,139,830	P-166	\$0	\$8,139,830	100.0000%	\$0	\$8,139,830
167	345.000	Accessory Electric Equipment - Other	\$125,086,938	P-167	\$0	\$125,086,938	100.0000%	\$0	\$125,086,938
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	P-168	\$0	\$4,592,640	100.0000%	\$0	\$4,592,640
169	346.000	Misc. Power Plant Equipment - Other	\$10,083,200	P-169	\$0	\$10,083,200	100.0000%	\$0	\$10,083,200
170	346.210	Office Furniture - Other - Amortized	\$113,331	P-170	\$0	\$113,331	100.0000%	\$0	\$113,331
171	346.220	Office Equipment - Other - Amortized	\$471,660	P-171	\$0	\$471,660	100.0000%	\$0	\$471,660
172	346.230	Computers - Other - Amortized	\$1,266,678	P-172	\$0	\$1,266,678	100.0000%	\$0	\$1,266,678
173	347.000	Other Production Plant ARO - Other	\$931,853	P-173	-\$931,853	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$1,306,913,040		-\$931,853	\$1,305,981,187		\$0	\$1,305,981,187
175		TOTAL OTHER PRODUCTION	\$1,306,913,040		-\$931,853	\$1,305,981,187		\$0	\$1,305,981,187
176		TOTAL PRODUCTION PLANT	\$11,337,800,434		-\$750,788,348	\$10,587,012,086		\$0	\$10,587,012,086
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	350.000	Land/Land Rights - TP	\$62,627,326	P-179	\$0	\$62,627,326	100.0000%	\$0	\$62,627,326
180	352.000	Structures & Improvements - TP	\$9,583,084	P-180	\$0	\$9,583,084	100.0000%	\$0	\$9,583,084
181	353.000	Station Equipment - TP	\$509,984,214	P-181	\$0	\$509,984,214	100.0000%	\$0	\$509,984,214
182	354.000	Towers and Fixtures - TP	\$104,721,133	P-182	\$0	\$104,721,133	100.0000%	\$0	\$104,721,133
183	355.000	Poles and Fixtures - TP	\$758,706,351	P-183	\$0	\$758,706,351	100.0000%	\$0	\$758,706,351
184	356.000	Overhead Conductors & Devices - TP	\$438,086,834	P-184	\$0	\$438,086,834	100.0000%	\$0	\$438,086,834
185	359.000	Roads and Trails - TP	\$71,788	P-185	\$0	\$71,788	100.0000%	\$0	\$71,788
186		TOTAL TRANSMISSION PLANT	\$1,883,780,730		\$0	\$1,883,780,730		\$0	\$1,883,780,730
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$39,668,258	P-188	\$0	\$39,668,258	100.0000%	\$0	\$39,668,258
189	361.000	Structures & Improvements - DP	\$17,940,790	P-189	\$0	\$17,940,790	100.0000%	\$0	\$17,940,790
190	362.000	Station Equipment - DP	\$1,407,488,212	P-190	\$0	\$1,407,488,212	100.0000%	\$0	\$1,407,488,212
191	364.000	Poles, Towers, & Fixtures - DP	\$1,483,965,247	P-191	\$0	\$1,483,965,247	100.0000%	\$0	\$1,483,965,247
192	365.000	Overhead Conductors & Devices - DP	\$1,660,412,413	P-192	\$0	\$1,660,412,413	100.0000%	\$0	\$1,660,412,413
193	366.000	Underground Conduit - DP	\$720,164,487	P-193	\$0	\$720,164,487	100.0000%	\$0	\$720,164,487
194	367.000	Underground Conductors & Devices - DP	\$1,184,464,715	P-194	\$0	\$1,184,464,715	100.0000%	\$0	\$1,184,464,715
195	368.000	Line Transformers - DP	\$579,786,785	P-195	\$0	\$579,786,785	100.0000%	\$0	\$579,786,785
196	369.010	Services - Overhead - DP	\$231,312,687	P-196	\$0	\$231,312,687	100.0000%	\$0	\$231,312,687
197	369.020	Services - Underground - DP	\$194,946,058	P-197	\$0	\$194,946,058	100.0000%	\$0	\$194,946,058
198	370.000	Meters - DP	\$70,679,553	P-198	\$0	\$70,679,553	100.0000%	\$0	\$70,679,553
199	370.100	AMI Meters	\$176,290,865	P-199	\$0	\$176,290,865	100.0000%	\$0	\$176,290,865
200	371.000	Meter Installations - DP	\$164,613	P-200	\$0	\$164,613	100.0000%	\$0	\$164,613
201	373.000	Street Lighting and Signal Systems - DP	\$226,146,977	P-201	\$0	\$226,146,977	100.0000%	\$0	\$226,146,977
202		TOTAL DISTRIBUTION PLANT	\$7,993,431,660		\$0	\$7,993,431,660		\$0	\$7,993,431,660
203		INCENTIVE COMPENSATION CAPITALIZATION							
204	0.000	Incentive Compensation Capitalization Adj.	\$0	P-204	-\$57,509,144	-\$57,509,144	100.0000%	\$0	-\$57,509,144
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$57,509,144	-\$57,509,144		\$0	-\$57,509,144
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$16,238,696	P-207	-\$1,386,495	\$14,852,201	100.0000%	\$0	\$14,852,201

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208	390.000	Structures & Improvements - Misc. - GP	\$2,647,162	P-208	-\$126,842	\$2,520,320	100.0000%	\$0	\$2,520,320
209	390.000	Structures & Improvements - Large - GP	\$463,672,274	P-209	-\$15,583,163	\$448,089,111	100.0000%	\$0	\$448,089,111
210	390.500	Structures & Improvements - Training - GP	\$934,005	P-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$78,711,752	P-211	-\$2,886,872	\$75,824,880	100.0000%	\$0	\$75,824,880
212	391.100	Mainframe Computers - GP - Amortized	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$98,774,594	P-213	-\$3,733,435	\$95,041,159	100.0000%	\$0	\$95,041,159
214	391.300	Office Equipment - GP - Amortized	\$3,940,208	P-214	-\$129,169	\$3,811,039	100.0000%	\$0	\$3,811,039
215	392.000	Transportation Equipment - GP	\$178,447,360	P-215	\$0	\$178,447,360	100.0000%	\$0	\$178,447,360
216	392.500	Transportation Equipment - Training - GP	\$125,741	P-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$6,498,716	P-217	-\$14,385	\$6,484,331	100.0000%	\$0	\$6,484,331
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$39,223,284	P-218	-\$577,017	\$38,646,267	100.0000%	\$0	\$38,646,267
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	P-219	\$0	\$2,116,666	100.0000%	\$0	\$2,116,666
220	395.000	Laboratory Equipment - GP	\$8,028,985	P-220	-\$15,685	\$8,013,300	100.0000%	\$0	\$8,013,300
221	396.000	Power Operated Equipment - GP	\$20,058,809	P-221	\$0	\$20,058,809	100.0000%	\$0	\$20,058,809
222	397.000	Communication Equipment - GP - Amortized	\$180,134,221	P-222	\$0	\$180,134,221	100.0000%	\$0	\$180,134,221
223	397.500	Communication Equipment - Training - GP	\$12,326	P-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,858,955	P-224	-\$87,895	\$3,771,060	100.0000%	\$0	\$3,771,060
225	399.000	General Plant ARO	\$2,551,590	P-225	-\$2,551,590	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$1,105,975,344		-\$27,092,548	\$1,078,882,796		\$0	\$1,078,882,796
227		TOTAL PLANT IN SERVICE	\$23,101,572,669		-\$861,470,975	\$22,240,101,694		\$0	\$22,240,101,694

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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-3	Miscellaneous Intangibles	303.000		-\$26,080,935		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$26,065,825		\$0	
	2. Adjustment to remove investment related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$15,110		\$0	
P-17	Meramec ARO	317.000		-\$27,823,908		\$0
	1. To remove ARO & lease assets (Young)		-\$27,823,908		\$0	
P-31	Sioux ARO	317.000		-\$45,140,714		\$0
	1. To remove ARO & lease assets (Young)		-\$45,140,714		\$0	
P-41	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & lease assets (Young)		-\$374,371		\$0	
P-53	Labadie ARO	317.000		-\$9,272,298		\$0
	1. To remove ARO & lease assets (Young)		-\$9,272,298		\$0	
P-56	Land/Land Rights - Rush	310.000		-\$498,584		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$498,584		\$0	
P-57	Structures - Rush	311.000		-\$57,197,375		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$57,197,375		\$0	
P-58	Boiler Plant Equipment - Rush	312.000		-\$279,403,864		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$279,403,864		\$0	
P-59	Turbogenerator Units - Rush	314.000		-\$89,219,873		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$89,219,873		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment 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
P-60	Accessory Electric Equipment - Rush	315.000		-\$38,818,317		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$38,818,317		\$0	
P-61	Misc. Power Plant Equipment - Rush	316.000		-\$10,772,397		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$10,772,397		\$0	
P-62	Office Furniture - Rush Island - Amortized	316.210		-\$297,764		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$297,764		\$0	
P-63	Office Equipment - Rush Island - Amortized	316.220		-\$253,975		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$253,975		\$0	
P-64	Computers - Rush Island - Amortized	316.230		-\$686,086		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$686,086		\$0	
P-65	Rush Island ARO	317.000		-\$10,453,903		\$0
	1. To remove ARO & lease assets (Young)		-\$10,453,903		\$0	
P-78	Coal Car Leases (312.LEA)	312.000		-\$25,287,523		\$0
	1. To remove ARO & lease assets (Young)		-\$25,287,523		\$0	
P-92	Callaway ARO	326.000		-\$101,674,757		\$0
	1. To remove ARO & lease assets (Young)		-\$101,674,757		\$0	
P-146	Other Production Plant - High Prairie Wind	347.000		-\$34,659,854		\$0
	1. To remove ARO & lease assets (Young)		-\$34,659,854		\$0	
P-156	Other Production Plant - Atchison Wind - Amor	347.000		-\$18,020,932		\$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 remove ARO & lease assets (Young)		-\$18,020,932		\$0	
P-173	Other Production Plant ARO - Other	347.000		-\$931,853		\$0
	1. To remove ARO & lease assets (Young)		-\$931,853		\$0	
P-204	Incentive Compensation Capitalization Adj.			-\$57,509,144		\$0
	1. To remove disallowed incentive compensation (Young) POST DIRECT CHANGE		-\$57,509,144		\$0	
P-207	Land/Land Rights - GP	389.000		-\$1,386,495		\$0
	1. To remove ARO & lease assets (Young)		-\$1,003,503		\$0	
	2. To assign plant and reserve to gas utility (Young)		-\$382,992		\$0	
P-208	Structures & Improvements - Misc. - GP	390.000		-\$126,842		\$0
	1. To remove ARO & lease assets (Young)		-\$126,842		\$0	
P-209	Structures & Improvements - Large - GP	390.000		-\$15,583,163		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$15,583,163		\$0	
P-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$2,886,872		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$2,886,872		\$0	
P-213	Personal Computers - GP - Amortized	391.200		-\$3,733,435		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,733,435		\$0	
P-214	Office Equipment - GP - Amortized	391.300		-\$129,169		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$129,169		\$0	

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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-217	Stores Equipment - GP	393.000		-\$14,385		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$14,385		\$0	
P-218	Tools, Shop & Garage Equipment - GP - Trainin	394.000		-\$577,017		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$577,017		\$0	
P-220	Laboratory Equipment - GP	395.000		-\$15,685		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$15,685		\$0	
P-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$87,895		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$87,895		\$0	
P-225	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & lease assets (Young)		-\$2,551,590		\$0	
Total Plant Adjustments				-\$861,470,975		\$0

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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	\$107,757,467	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangibles	\$646,746,099	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$754,503,566		\$0		
5		PRODUCTION PLANT					
6		STEAM PRODUCTION					
7		MERAMEC STEAM PRODUCTION PLANT					
8	310.000	Land/Land Rights - Meramec	\$0	0.00%	\$0	0	0.00%
9	311.000	Structures - Meramec	\$903,858	10.90%	\$98,521	0	0.00%
10	312.000	Boiler Plant Equipment - Meramec	\$7,708,757	10.37%	\$799,398	0	0.00%
11	314.000	Turbogenerator Units - Meramec	\$0	5.92%	\$0	0	0.00%
12	315.000	Accessory Electric Equipment - Meramec	\$29,836	13.75%	\$4,102	0	0.00%
13	316.000	Misc. Power Plant Equipment - Meramec	\$35,128	27.91%	\$9,804	0	0.00%
14	316.210	Office Furniture - Meramec - Amortized	\$19,677	5.00%	\$984	0	0.00%
15	316.220	Office Equipment - Meramec - Amortized	\$0	6.67%	\$0	0	0.00%
16	316.230	Computers - Meramec - Amortized	\$94,842	20.00%	\$18,968	0	0.00%
17	317.000	Meramec ARO	\$0	0.00%	\$0	0	0.00%
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$8,792,098		\$931,777		
19		SIoux STEAM PRODUCTION PLANT					
20	182.000	Sioux Post Op - 2010	\$45,069,631	0.00%	\$0	0	0.00%
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	0.00%	\$0	0	0.00%
22	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0	0	0.00%
23	311.000	Structures - Sioux	\$82,750,079	5.89%	\$4,873,980	0	-1.00%
24	312.000	Boiler Plant Equipment - Sioux	\$1,082,299,668	7.00%	\$75,760,977	0	-2.00%
25	314.000	Turbogenerator Units - Sioux	\$172,380,460	6.27%	\$10,808,255	0	-1.00%
26	315.000	Accessory Electric Equipment - Sioux	\$142,452,692	7.09%	\$10,099,896	0	-1.00%
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,594,285	8.50%	\$1,495,514	0	0.00%
28	316.210	Office Furniture - Sioux - Amortized	\$1,564,728	5.00%	\$78,236	0	0.00%
29	316.220	Office Equipment - Sioux - Amortized	\$389,795	6.67%	\$25,999	0	0.00%
30	316.230	Computers - Sioux - Amortized	\$1,024,382	20.00%	\$204,876	0	0.00%
31	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,547,022,424		\$103,347,733		
33		VENICE STEAM PRODUCTION PLANT					
34	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
35	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
36	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
37	312.300	Coal Cars - Venice	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
39	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
40	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
41	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
43		LABADIE STEAM PRODUCTION UNIT					
44	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
45	311.000	Structures - Labadie	\$146,141,886	3.33%	\$4,866,525	0	-1.00%
46	312.000	Boiler Plant Equipment - Labadie	\$1,133,099,429	3.90%	\$44,190,878	0	-5.00%
47	314.000	Turbogenerator Units - Labadie	\$276,085,322	2.97%	\$8,199,734	0	-2.00%
48	315.000	Accessory Electric Equipment - Labadie	\$140,477,465	3.08%	\$4,326,706	0	-2.00%
49	316.000	Misc. Power Plant Equipment - Labadie	\$29,965,842	4.12%	\$1,234,593	0	-1.00%
50	316.210	Office Furniture - Labadie - Amortized	\$802,815	5.00%	\$40,141	0	0.00%

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51	316.220	Office Equipment - Labadie - Amortized	\$495,097	6.67%	\$33,023	0	0.00%
52	316.230	Computers - Labadie - Amortized	\$1,319,739	20.00%	\$263,948	0	0.00%
53	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,741,751,760		\$63,155,548		
55		RUSH ISLAND STEAM PRODUCTION PLANT					
56	310.000	Land/Land Rights - Rush	\$480,953	0.00%	\$0	0	0.00%
57	311.000	Structures - Rush	\$55,174,678	3.56%	\$1,964,219	0	-1.00%
58	312.000	Boiler Plant Equipment - Rush	\$269,523,178	4.12%	\$11,104,355	0	-4.00%
59	314.000	Turbogenerator Units - Rush	\$86,064,749	3.46%	\$2,977,840	0	-2.00%
60	315.000	Accessory Electric Equipment - Rush	\$37,445,567	3.58%	\$1,340,551	0	-2.00%
61	316.000	Misc. Power Plant Equipment - Rush	\$10,391,448	5.61%	\$582,960	0	-1.00%
62	316.210	Office Furniture - Rush Island - Amortized	\$287,234	5.00%	\$14,362	0	0.00%
63	316.220	Office Equipment - Rush Island - Amortized	\$244,994	6.67%	\$16,341	0	0.00%
64	316.230	Computers - Rush Island - Amortized	\$661,824	20.00%	\$132,365	0	0.00%
65	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$460,274,625		\$18,132,993		
67		COMMON STEAM PRODUCTION PLANT					
68	310.000	Land/Land Rights - Common	\$0	0.00%	\$0	0	0.00%
69	311.000	Structures - Common	\$1,976,445	15.07%	\$297,850	0	0.00%
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	13.13%	\$4,778,678	0	-2.00%
71	312.300	Coal Cars - Common	\$0	0.00%	\$0	0	0.00%
72	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
73	315.000	Accessory Electric Equipment - Common	\$3,129,975	14.91%	\$466,679	0	-1.00%
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	16.07%	\$2,785	0	0.00%
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$5,545,992		
76		COAL CARS					
77	312.030	Coal Car	\$75,849,275	0.14%	\$106,189	0	0.00%
78	312.000	Coal Car Leases (312.LEA)	\$0	0.00%	\$0	0	0.00%
79		TOTAL COAL CARS	\$75,849,275		\$106,189		
80		TOTAL STEAM PRODUCTION	\$3,875,209,042		\$191,220,232		
81		NUCLEAR PRODUCTION					
82		CALLAWAY NUCLEAR PRODUCTION PLANT					
83	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
84	321.000	Structures - Callaway	\$995,025,630	1.63%	\$16,218,918	0	-1.00%
85	322.000	Reactor Plant Equipment - Callaway	\$1,395,712,167	2.83%	\$39,498,654	0	-3.00%
86	323.000	Turbogenerator Units - Callaway	\$545,627,455	2.99%	\$16,314,261	0	-4.00%
87	324.000	Accessory Electric Equipment - Callaway	\$316,834,304	2.30%	\$7,287,189	0	-1.00%
88	325.000	Misc. Power Plant Equipment - Callaway	\$171,457,549	3.97%	\$6,806,865	0	0.00%
89	325.210	Office Furniture - Callaway - Amortized	\$18,183,282	5.00%	\$909,164	0	0.00%
90	325.220	Office Equipment - Callaway - Amortized	\$5,820,032	6.67%	\$388,196	0	0.00%
91	325.230	Computers - Callaway - Amortized	\$20,551,969	20.00%	\$4,110,394	0	0.00%
92	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
93	182.000	Callaway Post Operational Costs	\$116,730,946	0.00%	\$0	0	0.00%
94	182.000	Callaway License Extension	\$2,811,966	0.00%	\$0	0	0.00%
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,598,549,185		\$91,533,641		

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96		TOTAL NUCLEAR PRODUCTION	\$3,598,549,185		\$91,533,641		
97		HYDRAULIC PRODUCTION					
98		OSAGE HYDRAULIC PRODUCTION PLANT					
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%
100	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
101	331.000	Structures - Osage	\$13,408,965	3.49%	\$467,973	0	-2.00%
102	332.000	Reservoirs - Osage	\$86,439,757	2.94%	\$2,541,329	0	-1.00%
103	333.000	Water Wheels/Generators - Osage	\$66,786,518	2.86%	\$1,910,094	0	-7.00%
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	2.97%	\$911,072	0	-1.00%
105	335.000	Misc. Power Plant Equipment - Osage	\$3,042,136	4.27%	\$129,899	0	0.00%
106	335.210	Office Furniture - Osage - Amortized	\$411,637	5.00%	\$20,582	0	0.00%
107	335.220	Office Equipment - Osage - Amortized	\$121,397	6.67%	\$8,097	0	0.00%
108	335.230	Computers - Osage - Amortized	\$707,546	20.00%	\$141,509	0	0.00%
109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	0.00%	\$0	0	0.00%
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,214,604		\$6,130,555		
111		KEOKUK HYDRAULIC PRODUCTION PLANT					
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
114	331.000	Structures - Keokuk	\$18,303,606	2.71%	\$496,028	0	-2.00%
115	332.000	Reservoirs - Keokuk	\$37,566,409	2.25%	\$845,244	0	-1.00%
116	333.000	Water Wheels/Generators - Keokuk	\$165,467,742	2.76%	\$4,566,910	0	-9.00%
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	2.53%	\$528,601	0	-1.00%
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,997,139	2.97%	\$148,415	0	0.00%
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	5.00%	\$4,140	0	0.00%
120	335.220	Office Equipment - Keokuk - Amortized	\$180,951	6.67%	\$12,069	0	0.00%
121	335.230	Computers - Keokuk - Amortized	\$717,301	20.00%	\$143,460	0	0.00%
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	1.14%	\$1,310	0	0.00%
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$255,557,974		\$6,746,177		
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT					
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
126	331.000	Structures - Taum Sauk	\$24,691,589	1.38%	\$340,744	0	-5.00%
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	2.40%	\$296,164	0	-3.00%
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,341,801	1.98%	\$2,244,168	0	-23.00%
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,470,422	1.70%	\$245,997	0	-3.00%
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,184,516	2.05%	\$106,283	0	0.00%
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	5.00%	\$7,173	0	0.00%
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	6.67%	\$41,582	0	0.00%
133	335.230	Computers - Taum Sauk - Amortized	\$119,506	20.00%	\$23,901	0	0.00%
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	1.25%	\$4,788	0	0.00%
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$171,625,620		\$3,310,800		
136		TOTAL HYDRAULIC PRODUCTION	\$639,398,198		\$16,187,532		

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137		WIND PRODUCTION					
138	340.000	Land - High Prairie Wind	\$614,396	0.00%	\$0	0	0.00%
139	341.400	Structures - High Prairie Wind	\$47,474,094	3.48%	\$1,652,098	0	0.00%
140	344.400	Generators - High Prairie Wind	\$527,170,446	3.66%	\$19,294,438	0	0.00%
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,418,800	3.66%	\$2,760,328	0	0.00%
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$10,112	2.63%	\$266	0	0.00%
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	5.00%	\$2,946	0	0.00%
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$103,007	6.67%	\$6,871	0	0.00%
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	20.00%	\$3,254	0	0.00%
146	347.000	Other Production Plant - High Prairie Wind	\$0	0.00%	\$0	0	0.00%
147		BLANK SPACE	\$0	0.00%	\$0	0	0.00%
148	340.000	Land - Atchison Wind	\$865,701	0.00%	\$0	0	0.00%
149	341.400	Structures - Atchison Wind	\$31,710,620	3.37%	\$1,068,648	0	0.00%
150	344.400	Generators - Atchison Wind	\$431,739,884	3.58%	\$15,456,288	0	0.00%
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	3.54%	\$1,862,148	0	0.00%
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	2.36%	\$259	0	0.00%
153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	6.67%	\$604	0	0.00%
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	20.00%	\$1,627	0	0.00%
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$0	0.00%	\$0	0	0.00%
157		TOTAL WIND PRODUCTION	\$1,167,874,474		\$42,112,825		
158		OTHER PRODUCTION					
159		OTHER PRODUCTION PLANT					
160	340.000	Land/Land Rights - Other	\$8,593,052	0.00%	\$0	0	0.00%
161	341.000	Structures - Other	\$48,323,835	2.43%	\$1,174,269	0	0.00%
162	341.000	Structures - Solar (341-Solar)	\$3,208,465	4.03%	\$129,301	0	0.00%
163	342.000	Fuel Holders	\$48,575,465	2.04%	\$990,939	0	0.00%
164	344.000	Generators	\$1,015,024,116	1.64%	\$16,646,396	0	0.00%
165	344.000	Generators - Solar (344-Solar)	\$32,501,977	5.13%	\$1,667,351	0	0.00%
166	344.000	Generators - Turbines (344-Turbines)	\$8,139,830	0.83%	\$67,561	0	0.00%
167	345.000	Accessory Electric Equipment - Other	\$125,086,938	1.68%	\$2,101,461	0	0.00%
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	4.13%	\$189,676	0	0.00%
169	346.000	Misc. Power Plant Equipment - Other	\$10,083,200	1.65%	\$166,373	0	0.00%
170	346.210	Office Furniture - Other - Amortized	\$113,331	5.00%	\$5,667	0	0.00%
171	346.220	Office Equipment - Other - Amortized	\$471,660	6.67%	\$31,460	0	0.00%
172	346.230	Computers - Other - Amortized	\$1,266,678	20.00%	\$253,336	0	0.00%
173	347.000	Other Production Plant ARO - Other	\$0	0.00%	\$0	0	0.00%
174		TOTAL OTHER PRODUCTION PLANT	\$1,305,981,187		\$23,423,790		
175		TOTAL OTHER PRODUCTION	\$1,305,981,187		\$23,423,790		
176		TOTAL PRODUCTION PLANT	\$10,587,012,086		\$364,478,020		
177		TRANSMISSION PLANT					
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%

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179	350.000	Land/Land Rights - TP	\$62,627,326	0.00%	\$0	0	0.00%
180	352.000	Structures & Improvements - TP	\$9,583,084	1.59%	\$152,371	0	0.00%
181	353.000	Station Equipment - TP	\$509,984,214	1.88%	\$9,587,703	0	0.00%
182	354.000	Towers and Fixtures - TP	\$104,721,133	2.78%	\$2,911,247	0	0.00%
183	355.000	Poles and Fixtures - TP	\$758,706,351	3.39%	\$25,720,145	0	0.00%
184	356.000	Overhead Conductors & Devices - TP	\$438,086,834	1.82%	\$7,973,180	0	0.00%
185	359.000	Roads and Trails - TP	\$71,788	0.00%	\$0	0	0.00%
186		TOTAL TRANSMISSION PLANT	\$1,883,780,730		\$46,344,646		
187		DISTRIBUTION PLANT					
188	360.000	Land/Land Rights - DP	\$39,668,258	0.00%	\$0	0	0.00%
189	361.000	Structures & Improvements - DP	\$17,940,790	1.74%	\$312,170	0	0.00%
190	362.000	Station Equipment - DP	\$1,407,488,212	1.83%	\$25,757,034	0	0.00%
191	364.000	Poles, Towers, & Fixtures - DP	\$1,483,965,247	3.78%	\$56,093,886	0	0.00%
192	365.000	Overhead Conductors & Devices - DP	\$1,660,412,413	2.26%	\$37,525,321	0	0.00%
193	366.000	Underground Conduit - DP	\$720,164,487	2.12%	\$15,267,487	0	0.00%
194	367.000	Underground Conductors & Devices - DP	\$1,184,464,715	2.58%	\$30,559,190	0	0.00%
195	368.000	Line Transformers - DP	\$579,786,785	1.98%	\$11,479,778	0	0.00%
196	369.010	Services - Overhead - DP	\$231,312,687	3.28%	\$7,587,056	0	0.00%
197	369.020	Services - Underground - DP	\$194,946,058	2.43%	\$4,737,189	0	0.00%
198	370.000	Meters - DP	\$70,679,553	23.80%	\$16,821,734	0	0.00%
199	370.100	AMI Meters	\$176,290,865	5.35%	\$9,431,561	0	0.00%
200	371.000	Meter Installations - DP	\$164,613	1.23%	\$2,025	0	0.00%
201	373.000	Stree Lighting and Signal Systems - DP	\$226,146,977	2.47%	\$5,585,830	0	0.00%
202		TOTAL DISTRIBUTION PLANT	\$7,993,431,660		\$221,160,261		
203		INCENTIVE COMPENSATION CAPITALIZATION					
204		Incentive Compensation Capitalization Adj.	-\$57,509,144	3.30%	-\$1,897,802	0	0.00%
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$57,509,144		-\$1,897,802		
206		GENERAL PLANT					
207	389.000	Land/Land Rights - GP	\$14,852,201	0.00%	\$0	0	0.00%
208	390.000	Structures & Improvements - Misc. - GP	\$2,520,320	4.07%	\$102,577	0	0.00%
209	390.000	Structures & Improvements - Large - GP	\$448,089,111	2.32%	\$10,395,667	0	0.00%
210	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
211	391.000	Office Furniture & Equipment - GP - Amortized	\$75,824,880	5.00%	\$3,791,244	0	0.00%
212	391.100	Mainframe Computers - GP - Amortized	\$0	0.00%	\$0	0	0.00%
213	391.200	Personal Computers - GP - Amortized	\$95,041,159	20.00%	\$19,008,232	0	0.00%
214	391.300	Office Equipment - GP - Amortized	\$3,811,039	6.67%	\$254,196	0	0.00%
215	392.000	Transportation Equipment - GP	\$178,447,360	5.88%	\$10,492,705	0	0.00%
216	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
217	393.000	Stores Equipment - GP	\$6,484,331	5.00%	\$324,217	0	0.00%
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$38,646,267	0.00%	\$0	0	0.00%
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	0.00%	\$0	0	0.00%
220	395.000	Laboratory Equipment - GP	\$8,013,300	5.00%	\$400,665	0	0.00%
221	396.000	Power Operated Equipment - GP	\$20,058,809	6.45%	\$1,293,793	0	0.00%
222	397.000	Communication Equipment - GP - Amortized	\$180,134,221	6.67%	\$12,014,953	0	0.00%
223	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,771,060	5.00%	\$188,553	0	0.00%
225	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
226		TOTAL GENERAL PLANT	\$1,078,882,796		\$58,266,802		
227		Total Depreciation	\$22,240,101,694		\$688,351,927		

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

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1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$34,738,027	R-2	\$0	\$34,738,027	100.0000%	\$0	\$34,738,027
3	303.000	Miscellaneous Intangibles	\$351,098,909	R-3	-\$13,579,207	\$337,519,702	100.0000%	\$0	\$337,519,702
4		TOTAL INTANGIBLE PLANT	\$385,836,936		-\$13,579,207	\$372,257,729		\$0	\$372,257,729
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	-\$2,433,761	R-9	\$0	-\$2,433,761	100.0000%	\$0	-\$2,433,761
10	312.000	Boiler Plant Equipment - Meramec	-\$1,464,993	R-10	\$0	-\$1,464,993	100.0000%	\$0	-\$1,464,993
11	314.000	Turbogenerator Units - Meramec	\$58,498	R-11	\$0	\$58,498	100.0000%	\$0	\$58,498
12	315.000	Accessory Electric Equipment -	-\$2,247,538	R-12	\$0	-\$2,247,538	100.0000%	\$0	-\$2,247,538
13	316.000	Misc. Power Plant Equipment - Meramec	-\$931,982	R-13	\$0	-\$931,982	100.0000%	\$0	-\$931,982
14	316.210	Office Furniture - Meramec - Amortized	-\$193,434	R-14	\$0	-\$193,434	100.0000%	\$0	-\$193,434
15	316.220	Office Equipment - Meramec - Amortized	-\$79,519	R-15	\$0	-\$79,519	100.0000%	\$0	-\$79,519
16	316.230	Computers - Meramec - Amortized	-\$108,827	R-16	\$0	-\$108,827	100.0000%	\$0	-\$108,827
17	317.000	Meramec ARO	\$23,332,955	R-17	-\$23,332,955	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$15,931,399		-\$23,332,955	-\$7,401,556		\$0	-\$7,401,556
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$24,396,627	R-20	\$36	\$24,396,663	100.0000%	\$0	\$24,396,663
21	182.000	Sioux Post Op - 2011 & 2012	\$72,686	R-21	\$0	\$72,686	100.0000%	\$0	\$72,686
22	310.000	Land/Land Rights - Sioux	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Structures - Sioux	\$33,496,137	R-23	\$34,714	\$33,530,851	100.0000%	\$0	\$33,530,851
24	312.000	Boiler Plant Equipment - Sioux	\$513,010,869	R-24	\$0	\$513,010,869	100.0000%	\$0	\$513,010,869
25	314.000	Turbogenerator Units - Sioux	\$87,690,202	R-25	\$0	\$87,690,202	100.0000%	\$0	\$87,690,202
26	315.000	Accessory Electric Equipment - Sioux	\$64,938,070	R-26	\$0	\$64,938,070	100.0000%	\$0	\$64,938,070
27	316.000	Misc. Power Plant Equipment - Sioux	\$6,669,653	R-27	\$0	\$6,669,653	100.0000%	\$0	\$6,669,653
28	316.210	Office Furniture - Sioux - Amortized	\$499,018	R-28	\$92,348	\$591,366	100.0000%	\$0	\$591,366
29	316.220	Office Equipment - Sioux - Amortized	\$364,445	R-29	-\$105,945	\$258,500	100.0000%	\$0	\$258,500
30	316.230	Computers - Sioux - Amortized	\$808,297	R-30	-\$21,116	\$787,181	100.0000%	\$0	\$787,181
31	317.000	Sioux ARO	\$34,888,838	R-31	-\$34,888,838	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$766,834,842		-\$34,888,801	\$731,946,041		\$0	\$731,946,041
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$209,194	R-41	-\$209,194	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$209,194		-\$209,194	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	311.000	Structures - Labadie	\$45,011,484	R-45	\$698,107	\$45,709,591	100.0000%	\$0	\$45,709,591
46	312.000	Boiler Plant Equipment - Labadie	\$363,864,096	R-46	\$0	\$363,864,096	100.0000%	\$0	\$363,864,096
47	314.000	Turbogenerator Units - Labadie	\$129,936,701	R-47	\$0	\$129,936,701	100.0000%	\$0	\$129,936,701
48	315.000	Accessory Electric Equipment - Labadie	\$58,357,973	R-48	\$0	\$58,357,973	100.0000%	\$0	\$58,357,973
49	316.000	Misc. Power Plant Equipment - Labadie	\$7,629,928	R-49	\$0	\$7,629,928	100.0000%	\$0	\$7,629,928
50	316.210	Office Furniture - Labadie - Amortized	\$324,325	R-50	\$36,657	\$360,982	100.0000%	\$0	\$360,982
51	316.220	Office Equipment - Labadie - Amortized	\$567,499	R-51	-\$323,023	\$244,476	100.0000%	\$0	\$244,476
52	316.230	Computers - Labadie - Amortized	\$1,023,314	R-52	-\$411,740	\$611,574	100.0000%	\$0	\$611,574
53	317.000	Labadie ARO	\$3,351,895	R-53	-\$3,351,895	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$610,067,215		-\$3,351,894	\$606,715,321		\$0	\$606,715,321
55		RUSH ISLAND STEAM PRODUCTION PLANT							

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56	310.000	Land/Land Rights - Rush	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	311.000	Structures - Rush	\$41,085,289	R-57	-\$21,080,109	\$20,005,180	100.0000%	\$0	\$20,005,180
58	312.000	Boiler Plant Equipment - Rush	\$218,084,062	R-58	-\$111,004,788	\$107,079,274	100.0000%	\$0	\$107,079,274
59	314.000	Turbogenerator Units - Rush	\$82,348,493	R-59	-\$41,915,383	\$40,433,110	100.0000%	\$0	\$40,433,110
60	315.000	Accessory Electric Equipment - Rush	\$29,506,593	R-60	-\$15,018,856	\$14,487,737	100.0000%	\$0	\$14,487,737
61	316.000	Misc. Power Plant Equipment - Rush	\$4,635,398	R-61	-\$2,359,418	\$2,275,980	100.0000%	\$0	\$2,275,980
62	316.210	Office Furniture - Rush Island - Amortized	\$261,071	R-62	-\$100,808	\$160,263	100.0000%	\$0	\$160,263
63	316.220	Office Equipment - Rush Island - Amortized	\$345,764	R-63	-\$241,150	\$104,614	100.0000%	\$0	\$104,614
64	316.230	Computers - Rush Island - Amortized	\$1,046,884	R-64	-\$332,088	\$714,796	100.0000%	\$0	\$714,796
65	317.000	Rush Island ARO	\$1,502,342	R-65	-\$1,502,342	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$378,815,896		-\$193,554,942	\$185,260,954		\$0	\$185,260,954
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	R-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,084,575	R-69	\$0	\$1,084,575	100.0000%	\$0	\$1,084,575
70	312.000	Boiler Plant Equipment - Common	\$23,042,476	R-70	\$0	\$23,042,476	100.0000%	\$0	\$23,042,476
71	312.300	Coal Cars - Common	\$0	R-71	\$0	\$0	100.0000%	\$0	\$0
72	314.000	Turbogenerator Units - Common	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	315.000	Accessory Electric Equipment -	\$1,768,422	R-73	\$0	\$1,768,422	100.0000%	\$0	\$1,768,422
74	316.000	Misc. Power Plant Equipment - Common	\$9,372	R-74	\$0	\$9,372	100.0000%	\$0	\$9,372
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$25,904,845		\$0	\$25,904,845		\$0	\$25,904,845
76		COAL CARS							
77	312.030	Coal Car	\$55,618,677	R-77	\$0	\$55,618,677	100.0000%	\$0	\$55,618,677
78	312.000	Coal Car Leases (312.LEA)	\$11,985,797	R-78	-\$11,985,797	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$67,604,474		-\$11,985,797	\$55,618,677		\$0	\$55,618,677
80		TOTAL STEAM PRODUCTION	\$1,865,367,865		-\$267,323,583	\$1,598,044,282		\$0	\$1,598,044,282
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	321.000	Structures - Callaway	\$657,279,955	R-84	-\$4,385,910	\$652,894,045	100.0000%	\$0	\$652,894,045
85	322.000	Reactor Plant Equipment - Callaway	\$668,364,166	R-85	\$0	\$668,364,166	100.0000%	\$0	\$668,364,166
86	323.000	Turbogenerator Units - Callaway	\$270,470,435	R-86	\$0	\$270,470,435	100.0000%	\$0	\$270,470,435
87	324.000	Accessory Electric Equipment - Callaway	\$163,097,783	R-87	\$0	\$163,097,783	100.0000%	\$0	\$163,097,783
88	325.000	Misc. Power Plant Equipment - Callaway	\$57,040,690	R-88	\$0	\$57,040,690	100.0000%	\$0	\$57,040,690
89	325.210	Office Furniture - Callaway - Amortized	\$5,842,719	R-89	\$694,559	\$6,537,278	100.0000%	\$0	\$6,537,278
90	325.220	Office Equipment - Callaway - Amortized	\$2,476,551	R-90	\$384,125	\$2,860,676	100.0000%	\$0	\$2,860,676
91	325.230	Computers - Callaway - Amortized	\$11,017,494	R-91	\$3,307,226	\$14,324,720	100.0000%	\$0	\$14,324,720
92	326.000	Callaway ARO	-\$3,225,975	R-92	\$3,225,975	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$109,970,614	R-93	\$0	\$109,970,614	100.0000%	\$0	\$109,970,614
94	182.000	Callaway License Extension	\$546,764	R-94	\$0	\$546,764	100.0000%	\$0	\$546,764
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,942,881,196		\$3,225,975	\$1,946,107,171		\$0	\$1,946,107,171
96		TOTAL NUCLEAR PRODUCTION	\$1,942,881,196		\$3,225,975	\$1,946,107,171		\$0	\$1,946,107,171
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,723,849	R-99	\$0	\$6,723,849	100.0000%	\$0	\$6,723,849
100	330.000	Land/Land Rights - Osage	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	331.000	Structures - Osage	\$1,777,975	R-101	-\$119	\$1,777,856	100.0000%	\$0	\$1,777,856
102	332.000	Reservoirs - Osage	\$25,520,314	R-102	\$0	\$25,520,314	100.0000%	\$0	\$25,520,314
103	333.000	Water Wheels/Generators - Osage	\$26,239,120	R-103	\$0	\$26,239,120	100.0000%	\$0	\$26,239,120
104	334.000	Accessory Electric Equipment - Osage	\$10,121,937	R-104	\$0	\$10,121,937	100.0000%	\$0	\$10,121,937
105	335.000	Misc. Power Plant Equipment - Osage	\$266,602	R-105	\$0	\$266,602	100.0000%	\$0	\$266,602
106	335.210	Office Furniture - Osage - Amortized	\$74,727	R-106	\$5,701	\$80,428	100.0000%	\$0	\$80,428
107	335.220	Office Equipment - Osage - Amortized	\$71,534	R-107	\$4,851	\$76,385	100.0000%	\$0	\$76,385
108	335.230	Computers - Osage - Amortized	\$618,068	R-108	-\$10,433	\$607,635	100.0000%	\$0	\$607,635

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

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153	346.210	Office Furniture - Atchison Wind - Amortized	\$3,936	R-153	\$0	\$3,936	100.0000%	\$0	\$3,936
154	346.220	Office Equipment - Atchison Wind - Amortized	\$887	R-154	\$0	\$887	100.0000%	\$0	\$887
155	346.230	Computers - Atchison Wind - Amortized	\$1,494	R-155	\$0	\$1,494	100.0000%	\$0	\$1,494
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$1,095,185	R-156	-\$1,095,185	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$82,953,703		-\$3,446,392	\$79,507,311		\$0	\$79,507,311
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$0	R-160	\$0	\$0	100.0000%	\$0	\$0
161	341.000	Structures - Other	\$21,355,934	R-161	\$0	\$21,355,934	100.0000%	\$0	\$21,355,934
162	341.000	Structures - Solar (341-Solar)	\$755,186	R-162	\$0	\$755,186	100.0000%	\$0	\$755,186
163	342.000	Fuel Holders	\$19,909,395	R-163	\$0	\$19,909,395	100.0000%	\$0	\$19,909,395
164	344.000	Generators	\$605,453,008	R-164	\$0	\$605,453,008	100.0000%	\$0	\$605,453,008
165	344.000	Generators - Solar (344-Solar)	\$5,910,481	R-165	\$0	\$5,910,481	100.0000%	\$0	\$5,910,481
166	344.000	Generators - Turbines (344-Turbines)	\$5,787,136	R-166	\$0	\$5,787,136	100.0000%	\$0	\$5,787,136
167	345.000	Accessory Electric Equipment - Other	\$69,229,367	R-167	\$0	\$69,229,367	100.0000%	\$0	\$69,229,367
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$1,252,025	R-168	\$0	\$1,252,025	100.0000%	\$0	\$1,252,025
169	346.000	Misc. Power Plant Equipment - Other	\$6,226,713	R-169	\$0	\$6,226,713	100.0000%	\$0	\$6,226,713
170	346.210	Office Furniture - Other - Amortized	\$41,086	R-170	\$0	\$41,086	100.0000%	\$0	\$41,086
171	346.220	Office Equipment - Other - Amortized	\$287,079	R-171	\$0	\$287,079	100.0000%	\$0	\$287,079
172	346.230	Computers - Other - Amortized	\$806,658	R-172	\$0	\$806,658	100.0000%	\$0	\$806,658
173	347.000	Other Production Plant ARO - Other	\$21,527	R-173	-\$21,527	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$737,035,595		-\$21,527	\$737,014,068		\$0	\$737,014,068
175		TOTAL OTHER PRODUCTION	\$737,035,595		-\$21,527	\$737,014,068		\$0	\$737,014,068
176		TOTAL PRODUCTION PLANT	\$4,778,345,494		-\$267,565,528	\$4,510,779,966		\$0	\$4,510,779,966
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$11,693,391	R-178	\$0	\$11,693,391	100.0000%	\$0	\$11,693,391
179	350.000	Land/Land Rights - TP	\$0	R-179	\$0	\$0	100.0000%	\$0	\$0
180	352.000	Structures & Improvements - TP	\$2,839,204	R-180	\$0	\$2,839,204	100.0000%	\$0	\$2,839,204
181	353.000	Station Equipment - TP	\$93,609,400	R-181	\$0	\$93,609,400	100.0000%	\$0	\$93,609,400
182	354.000	Towers and Fixtures - TP	\$53,171,662	R-182	\$0	\$53,171,662	100.0000%	\$0	\$53,171,662
183	355.000	Poles and Fixtures - TP	\$184,960,768	R-183	\$0	\$184,960,768	100.0000%	\$0	\$184,960,768
184	356.000	Overhead Conductors & Devices - TP	\$113,219,142	R-184	\$0	\$113,219,142	100.0000%	\$0	\$113,219,142
185	359.000	Roads and Trails - TP	\$95,067	R-185	\$0	\$95,067	100.0000%	\$0	\$95,067
186		TOTAL TRANSMISSION PLANT	\$459,588,634		\$0	\$459,588,634		\$0	\$459,588,634
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$0	R-188	\$0	\$0	100.0000%	\$0	\$0
189	361.000	Structures & Improvements - DP	\$7,324,172	R-189	\$0	\$7,324,172	100.0000%	\$0	\$7,324,172
190	362.000	Station Equipment - DP	\$326,447,463	R-190	\$0	\$326,447,463	100.0000%	\$0	\$326,447,463
191	364.000	Poles, Towers, & Fixtures - DP	\$1,160,090,657	R-191	\$0	\$1,160,090,657	100.0000%	\$0	\$1,160,090,657
192	365.000	Overhead Conductors & Devices - DP	\$552,948,111	R-192	\$0	\$552,948,111	100.0000%	\$0	\$552,948,111
193	366.000	Underground Conduit - DP	\$139,753,411	R-193	\$0	\$139,753,411	100.0000%	\$0	\$139,753,411
194	367.000	Underground Conductors & Devices - DP	\$306,191,966	R-194	\$0	\$306,191,966	100.0000%	\$0	\$306,191,966
195	368.000	Line Transformers - DP	\$213,758,641	R-195	\$0	\$213,758,641	100.0000%	\$0	\$213,758,641
196	369.010	Services - Overhead - DP	\$297,992,118	R-196	\$0	\$297,992,118	100.0000%	\$0	\$297,992,118
197	369.020	Services - Underground - DP	\$151,390,861	R-197	\$0	\$151,390,861	100.0000%	\$0	\$151,390,861
198	370.000	Meters - DP	\$28,049,209	R-198	\$0	\$28,049,209	100.0000%	\$0	\$28,049,209
199	370.100	AMI Meters	\$10,783,522	R-199	\$0	\$10,783,522	100.0000%	\$0	\$10,783,522
200	371.000	Meter Installations - DP	\$171,047	R-200	\$0	\$171,047	100.0000%	\$0	\$171,047
201	373.000	Stree Lighting and Signal Systems - DP	\$89,232,694	R-201	\$0	\$89,232,694	100.0000%	\$0	\$89,232,694
202		TOTAL DISTRIBUTION PLANT	\$3,284,133,872		\$0	\$3,284,133,872		\$0	\$3,284,133,872
203		INCENTIVE COMPENSATION CAPITALIZATION							
204		Incentive Compensation Capitalization Adj.	\$0	R-204	-\$15,034,331	-\$15,034,331	100.0000%	\$0	-\$15,034,331
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$15,034,331	-\$15,034,331		\$0	-\$15,034,331
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$614,644	R-207	-\$614,644	\$0	100.0000%	\$0	\$0

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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
208	390.000	Structures & Improvements - Misc. - GP	\$2,919,955	R-208	-\$17,192	\$2,902,763	100.0000%	\$0	\$2,902,763
209	390.000	Structures & Improvements - Large - GP	\$56,782,533	R-209	-\$4,054,674	\$52,727,859	100.0000%	\$0	\$52,727,859
210	390.500	Structures & Improvements - Training - GP	\$934,005	R-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$23,646,926	R-211	-\$751,152	\$22,895,774	100.0000%	\$0	\$22,895,774
212	391.100	Mainframe Computers - GP - Amortized	\$0	R-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$39,293,234	R-213	-\$971,424	\$38,321,810	100.0000%	\$0	\$38,321,810
214	391.300	Office Equipment - GP - Amortized	\$2,243,794	R-214	-\$33,609	\$2,210,185	100.0000%	\$0	\$2,210,185
215	392.000	Transportation Equipment - GP	\$76,708,386	R-215	\$0	\$76,708,386	100.0000%	\$0	\$76,708,386
216	392.500	Transportation Equipment - Training - GP	\$125,741	R-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$2,287,951	R-217	-\$3,743	\$2,284,208	100.0000%	\$0	\$2,284,208
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$14,247,865	R-218	-\$150,137	\$14,097,728	100.0000%	\$0	\$14,097,728
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,117,640	R-219	\$0	\$2,117,640	100.0000%	\$0	\$2,117,640
220	395.000	Laboratory Equipment - GP	\$4,133,985	R-220	-\$4,081	\$4,129,904	100.0000%	\$0	\$4,129,904
221	396.000	Power Operated Equipment - GP	\$3,440,769	R-221	\$0	\$3,440,769	100.0000%	\$0	\$3,440,769
222	397.000	Communication Equipment - GP - Amortized	\$56,321,171	R-222	\$0	\$56,321,171	100.0000%	\$0	\$56,321,171
223	397.500	Communication Equipment - Training - GP	\$12,326	R-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$1,012,238	R-224	-\$22,870	\$989,368	100.0000%	\$0	\$989,368
225	399.000	General Plant ARO	\$927,015	R-225	-\$927,015	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$287,770,178		-\$7,550,541	\$280,219,637		\$0	\$280,219,637
227		TOTAL DEPRECIATION RESERVE	\$9,195,675,114		-\$303,729,607	\$8,891,945,507		\$0	\$8,891,945,507

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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-3	Miscellaneous Intangibles	303.000		-\$13,579,207		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$13,571,292		\$0	
	2. Adjustment to remove accumulated reserve related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$7,915		\$0	
R-17	Meramec ARO	317.000		-\$23,332,955		\$0
	1. To remove ARO & lease assets (Young)		-\$23,332,955		\$0	
R-20	Sioux Post Op - 2010	182.000		\$36		\$0
	1. To adjust reserve for Sioux construction accounting amortization (Young)		\$36		\$0	
R-23	Structures - Sioux	311.000		\$34,714		\$0
	1. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		\$34,714		\$0	
R-28	Office Furniture - Sioux - Amortized	316.210		\$92,348		\$0
	1. To correct amortization (Cunigan)		\$92,348		\$0	
R-29	Office Equipment - Sioux - Amortized	316.220		-\$105,945		\$0
	1. To correct amortization (Cunigan)		-\$105,945		\$0	
R-30	Computers - Sioux - Amortized	316.230		-\$21,116		\$0
	1. To correct amortization (Cunigan)		-\$21,116		\$0	
R-31	Sioux ARO	317.000		-\$34,888,838		\$0
	1. To remove ARO & lease assets (Young)		-\$34,888,838		\$0	
R-41	Venice ARO	317.000		-\$209,194		\$0
	1. To remove ARO & lease assets (Young)		-\$209,194		\$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-45	Structures - Labadie	311.000		\$698,107		\$0
	1. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		\$698,107		\$0	
R-50	Office Furniture - Labadie - Amortized	316.210		\$36,657		\$0
	1. To correct amortization (Cunigan)		\$36,657		\$0	
R-51	Office Equipment - Labadie - Amortized	316.220		-\$323,023		\$0
	1. To correct amortization (Cunigan)		-\$323,023		\$0	
R-52	Computers - Labadie - Amortized	316.230		-\$411,740		\$0
	1. To correct amortization (Cunigan)		-\$411,740		\$0	
R-53	Labadie ARO	317.000		-\$3,351,895		\$0
	1. To remove ARO & lease assets (Young)		-\$3,351,895		\$0	
R-57	Structures - Rush	311.000		-\$21,080,109		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$20,912,412		\$0	
	2. To offset adjustment of 316.21, 316.22 and 316.23 (Cunigan)		-\$167,697		\$0	
R-58	Boiler Plant Equipment - Rush	312.000		-\$111,004,788		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$111,004,788		\$0	
R-59	Turbogenerator Units - Rush	314.000		-\$41,915,383		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$41,915,383		\$0	
R-60	Accessory Electric Equipment - Rush	315.000		-\$15,018,856		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$15,018,856		\$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-61	Misc. Power Plant Equipment - Rush	316.000		-\$2,359,418		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$2,359,418		\$0	
R-62	Office Furniture - Rush Island - Amortized	316.210		-\$100,808		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$132,885		\$0	
	2. To correct amortization (Cunigan)		\$32,077		\$0	
R-63	Office Equipment - Rush Island - Amortized	316.220		-\$241,150		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$175,994		\$0	
	2. To correct amortization (Cunigan)		-\$65,156		\$0	
R-64	Computers - Rush Island - Amortized	316.230		-\$332,088		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$532,864		\$0	
	2. To correct amortization (Cunigan)		\$200,776		\$0	
R-65	Rush Island ARO	317.000		-\$1,502,342		\$0
	1. To remove ARO & lease assets (Young)		-\$1,502,342		\$0	
R-78	Coal Car Leases (312.LEA)	312.000		-\$11,985,797		\$0
	1. To remove ARO & lease assets (Young)		-\$11,985,797		\$0	
R-84	Structures - Callaway	321.000		-\$4,385,910		\$0
	1. Offset adjustment of 325.21, 325.22 and 325.23 (Cunigan)		-\$4,385,910		\$0	
R-89	Office Furniture - Callaway - Amortized	325.210		\$694,559		\$0
	1. To correct amortization (Cunigan)		\$694,559		\$0	
R-90	Office Equipment - Callaway - Amortized	325.220		\$384,125		\$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 correct amortization (Cunigan)		\$384,125		\$0	
R-91	Computers - Callaway - Amortized	325.230		\$3,307,226		\$0
	1. To correct amortization (Cunigan)		\$3,307,226		\$0	
R-92	Callaway ARO	326.000		\$3,225,975		\$0
	1. To remove ARO & lease assets (Young)		\$3,225,975		\$0	
R-101	Structures - Osage	331.000		-\$119		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		-\$119		\$0	
R-106	Office Furniture - Osage - Amortized	335.210		\$5,701		\$0
	1. To correct amortization (Cunigan)		\$5,701		\$0	
R-107	Office Equipment - Osage - Amortized	335.220		\$4,851		\$0
	1. To correct amortization (Cunigan)		\$4,851		\$0	
R-108	Computers - Osage - Amortized	335.230		-\$10,433		\$0
	1. To correct amortization (Cunigan)		-\$10,433		\$0	
R-114	Structures - Keokuk	331.000		-\$377,731		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		-\$377,731		\$0	
R-119	Office Furniture - Keokuk - Amortized	335.210		\$4,379		\$0
	1. To correct amortization (Cunigan)		\$4,379		\$0	
R-120	Office Equipment - Keokuk - Amortized	335.220		\$8,113		\$0
	1. To correct amortization (Cunigan)		\$8,113		\$0	
R-121	Computers - Keokuk - Amortized	335.230		\$365,238		\$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 correct amortization (Cunigan)		\$365,238		\$0	
R-126	Structures - Taum Sauk	331.000		\$273,764		\$0
	1. To offset adjustment for 335.21, 335.22 and 335.23 (Cunigan)		\$273,764		\$0	
R-131	Office Furniture - Taum Sauk - Amortized	335.210		\$5,059		\$0
	1. To correct amortization (Cunigan)		\$5,059		\$0	
R-132	Office Equipment - Tom Sauk - Amortized	335.220		-\$44,267		\$0
	1. To correct amortization (Cunigan)		-\$44,267		\$0	
R-133	Computers - Taum Sauk - Amortized	335.230		-\$234,556		\$0
	1. To correct amortization (Cunigan)		-\$234,556		\$0	
R-146	Other Production Plant - High Prairie Wind	347.000		-\$2,351,207		\$0
	1. To remove ARO & lease assets (Young)		-\$2,351,207		\$0	
R-156	Other Production Plant - Atchison Wind - Amo	347.000		-\$1,095,185		\$0
	1. To remove ARO & lease assets (Young)		-\$1,095,185		\$0	
R-173	Other Production Plant ARO - Other	347.000		-\$21,527		\$0
	1. To remove ARO & lease assets (Young)		-\$21,527		\$0	
R-204	Incentive Compensation Capitalization Adj.			-\$15,034,331		\$0
	1. To remove disallowed incentive compensation (Young) POST DIRECT CHANGE		-\$15,034,331		\$0	
R-207	Land/Land Rights - GP	389.000		-\$614,644		\$0
	1. To remove ARO & lease assets (Young)		-\$614,644		\$0	
	2. To assign plant and reserve to gas utility (Young)		\$0		\$0	

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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-208	Structures & Improvements - Misc. - GP	390.000		-\$17,192		\$0
	1. To remove ARO & lease assets (Young)		-\$17,192		\$0	
R-209	Structures & Improvements - Large - GP	390.000		-\$4,054,674		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$4,054,674		\$0	
R-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$751,152		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$751,152		\$0	
R-213	Personal Computers - GP - Amortized	391.200		-\$971,424		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$971,424		\$0	
R-214	Office Equipment - GP - Amortized	391.300		-\$33,609		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$33,609		\$0	
R-217	Stores Equipment - GP	393.000		-\$3,743		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,743		\$0	
R-218	Tools, Shop & Garage Equipment - GP - Traini	394.000		-\$150,137		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$150,137		\$0	
R-220	Laboratory Equipment - GP	395.000		-\$4,081		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$4,081		\$0	
R-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$22,870		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$22,870		\$0	

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-225	General Plant ARO	399.000		-\$927,015		\$0
	1. To remove ARO & lease assets (Young)		-\$927,015		\$0	
Total Reserve Adjustments				-\$303,729,607		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Withholdings	\$341,997,610	37.02	10.90	26.12	0.071562	\$24,474,033
3	Other Employee Benefits	\$49,464,325	37.02	17.65	19.37	0.053068	\$2,624,973
4	Pensions and OPEBs	-\$119,220,912	37.02	15.70	21.32	0.058411	-\$6,963,813
5	Fuel - Nuclear	\$67,293,890	37.02	15.21	21.81	0.059753	\$4,021,012
6	Fuel - Coal	\$435,622,053	37.02	14.43	22.59	0.061890	\$26,960,649
7	Fuel - Gas	\$45,242,108	37.02	40.72	-3.70	-0.010137	-\$458,619
8	Fuel - Oil	\$3,896,163	37.02	14.69	22.33	0.061178	\$238,359
9	Purchased Power	\$79,301,368	37.02	18.10	18.92	0.051836	\$4,110,666
10	Incentive Compensation POST DIRECT CHANGE	\$26,609,666	37.02	250.80	-213.78	-0.585699	-\$15,585,255
11	Uncollectibles Expense	\$7,957,557	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$755,046,347	37.02	42.25	-5.23	-0.014329	-\$10,819,059
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,693,210,175					\$28,602,946
14	TAXES						
15	FICA - Employer Portion	\$21,249,252	37.02	9.38	27.64	0.075726	\$1,609,121
16	Federal Unemployment Tax	\$183,286	37.02	9.38	27.64	0.075726	\$13,880
17	State Unemployment Tax	\$0	37.02	9.38	27.64	0.075726	\$0
18	Property Tax	\$170,509,624	37.02	183.00	-145.98	-0.399945	-\$68,194,472
19	Sales Tax	\$75,938,473	24.27	7.37	16.90	0.046301	\$3,516,027
20	Missouri and Iowa Use Tax	\$3,906,701	37.02	76.25	-39.23	-0.107479	-\$419,888
21	Illinois Use Tax	\$67,607	37.02	35.78	1.24	0.003397	\$230
22	Federal Excise Heavy Use Tax	\$22,458	37.02	-125.57	162.59	0.445452	\$10,004
23	Self Procured Insurance Tax	\$112,737	37.02	241.50	-204.48	-0.560219	-\$63,157
24	Ohio Commercial Activity Tax	\$1,111	37.02	-50.00	87.02	0.238411	\$265
25	Gross Receipts Taxes	\$145,597,305	24.27	26.99	-2.72	-0.007452	-\$1,084,991
26	TOTAL TAXES	\$417,588,554					-\$64,612,981
27	OTHER EXPENSES						
28	Decommissioning Fees	\$6,758,605	37.02	69.50	-32.48	-0.088986	-\$601,421
29	TOTAL OTHER EXPENSES	\$6,758,605					-\$601,421
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$36,611,456
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$65,213,610	37.02	38.00	-0.98	-0.002685	-\$175,099
33	State Tax Offset	\$21,561,932	37.02	38.00	-0.98	-0.002685	-\$57,894
34	City Tax Offset	\$534,954	37.02	274.50	-237.48	-0.650630	-\$348,057
35	Interest Expense Offset	\$209,397,218	37.02	91.37	-54.35	-0.148904	-\$31,180,083
36	TOTAL OFFSET FROM RATE BASE	\$296,707,714					-\$31,761,133
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$68,372,589

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Staff True-Up Direct Accounting Schedules
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$3,308,905,054	See Note (1)	See Note (1)	See Note (1)	\$3,308,905,054	\$17,606,838	\$3,326,511,892	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762	\$123,102,570	\$1,254,736,928	\$0	\$1,254,736,928	\$211,328,204	\$1,043,408,724
3	TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303	\$761,403	\$118,848,506	\$0	\$118,848,506	\$6,338,630	\$112,509,876
4	TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514	-\$3,889,334	\$149,795,223	\$0	\$149,795,223	\$63,881,591	\$85,913,632
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159	\$7,900,455	\$55,468,305	\$0	\$55,468,305	\$21,902,158	\$33,566,147
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222	-\$67,830,817	\$20,168,653	\$0	\$20,168,653	\$7,397,008	\$12,771,645
7	TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224	\$11,217	\$489,780	\$0	\$489,780	\$298,800	\$190,980
8	TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725	-\$100,875,073	\$93,702,780	\$0	\$93,702,780	\$69,685,690	\$24,017,090
9	TOTAL DEPRECIATION EXPENSE	\$579,430,639	See Note (1)	See Note (1)	See Note (1)	\$579,430,639	\$103,787,206	\$683,217,845	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108	\$56,041,103	\$129,745,211	\$0	\$129,745,211	\$0	\$129,745,211
11	TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317	-\$142,642,221	\$192,706,096	\$0	\$192,706,096	\$0	\$192,706,096
12	TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334	-\$127,420,697	\$2,595,092,121	\$103,787,206	\$2,698,879,327	\$380,832,081	\$1,634,829,401
13	NET INCOME BEFORE TAXES	\$586,392,236	\$0	\$0	\$0	\$713,812,933	-\$86,180,368	\$627,632,565	\$0	\$0
14	TOTAL INCOME TAXES	-\$4,058,142	See Note (1)	See Note (1)	See Note (1)	-\$4,058,142	\$57,063,473	\$53,005,331	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$4,545,803	See Note (1)	See Note (1)	See Note (1)	\$4,545,803	-\$94,123,293	-\$89,577,490	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$585,904,575	\$0	\$0	\$0	\$713,325,272	-\$49,120,548	\$664,204,724	\$0	\$0

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

Ameren Missouri
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Residential, Commercial, Industrial	\$2,896,271,495			Rev-2		\$2,896,271,495	100.0000%	-\$182,605,984	\$2,713,665,511		
Rev-3	442.000	Blank1	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	442.000	Blank2	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$2,896,271,495					\$2,896,271,495		-\$182,605,984	\$2,713,665,511		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	441.000	Disposition of Allowances	\$40			Rev-7		\$40	100.0000%	-\$40	\$0		
Rev-8	444.000	Street Lighting	\$17,062,718			Rev-8		\$17,062,718	100.0000%	\$835,957	\$17,898,675		
Rev-9	445.000	Public Authorities	\$83,317			Rev-9		\$83,317	100.0000%	-\$1,754	\$81,563		
Rev-10	447.000	Sales for Resale Capacity	\$18,324,364			Rev-10		\$18,324,364	100.0000%	\$211,162,292	\$229,486,656		
Rev-11	447.000	Sales for Resale Energy	\$223,763,608			Rev-11		\$223,763,608	100.0000%	\$51,066,356	\$274,829,964		
Rev-12	449.000	Provision for Rate Refunds	-\$4,074,185			Rev-12		-\$4,074,185	100.0000%	\$4,074,185	\$0		
Rev-13	449.000	Federal Income Tax Rate Change - Stub Period	-\$19,691,369			Rev-13		-\$19,691,369	100.0000%	\$19,691,369	\$0		
Rev-14	450.000	Forfeited Discounts	\$7,191,994			Rev-14		\$7,191,994	100.0000%	-\$2,051,155	\$5,140,839		
Rev-15	451.000	Miscellaneous Service Revenues	\$3,249,520			Rev-15		\$3,249,520	100.0000%	-\$30,970	\$3,218,550		
Rev-16	454.000	Rent From Electric Property	\$33,219,693			Rev-16		\$33,219,693	100.0000%	\$6,512,718	\$39,732,411		
Rev-17	456.000	Transmission Revenue - MISO	\$40,537,107			Rev-17		\$40,537,107	100.0000%	\$0	\$40,537,107		
Rev-18	456.000	Transmission Revenue - NITS	\$212,551			Rev-18		\$212,551	100.0000%	\$0	\$212,551		
Rev-19	456.000	Transmission Revenue - Other	\$92,571,711			Rev-19		\$92,571,711	100.0000%	-\$91,046,136	\$1,525,575		
Rev-20	457.000	Other Revenues - Intercompany	\$182,490			Rev-20		\$182,490	100.0000%	\$0	\$182,490		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$412,633,559					\$412,633,559		\$200,212,822	\$612,846,381		
Rev-22		TOTAL OPERATING REVENUES	\$3,308,905,054					\$3,308,905,054		\$17,606,838	\$3,326,511,892		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	S&E - Labor	\$4,904,734	\$4,886,248	\$18,486	E-4	\$300,526	\$5,205,260	100.0000%	\$0	\$5,205,260	\$5,226,655	-\$21,395
5	501.000	Fuel and Fuel Handling	-\$14,381,886	\$4,232,069	-\$18,613,955	E-5	\$15,383,759	\$1,001,873	100.0000%	\$0	\$1,001,873	\$4,526,902	-\$3,525,029
6	501.000	Fuel for Baseload	\$350,012,474	\$0	\$350,012,474	E-6	-\$39,803,507	\$310,208,967	100.0000%	\$0	\$310,208,967	\$0	\$310,208,967
7	501.000	Fuel For Interchange	\$134,214,793	\$0	\$134,214,793	E-7	-\$15,262,940	\$118,951,853	100.0000%	\$0	\$118,951,853	\$0	\$118,951,853
8	502.000	Steam Expenses	\$12,690,604	\$9,579,913	\$3,110,691	E-8	\$641,757	\$13,332,361	100.0000%	\$0	\$13,332,361	\$10,247,311	\$3,085,050
9	502.000	Fuel Additives	\$6,979,470	\$0	\$6,979,470	E-9	-\$518,236	\$6,461,234	100.0000%	\$0	\$6,461,234	\$0	\$6,461,234
10	505.000	Electric Expenses	\$12,983,166	\$12,891,990	\$91,176	E-10	\$865,447	\$13,848,613	100.0000%	\$0	\$13,848,613	\$13,790,128	\$58,485
11	506.000	Misc. Steam Power Expenses	\$13,029,804	\$5,552,717	\$7,477,087	E-11	\$35,973	\$13,065,777	100.0000%	\$0	\$13,065,777	\$5,939,555	\$7,126,222
12	507.000	Rents	\$17,940	\$0	\$17,940	E-12	\$0	\$17,940	100.0000%	\$0	\$17,940	\$0	\$17,940
13	509.000	Allowances	\$8,241,338	\$0	\$8,241,338	E-13	-\$7,889,502	\$351,836	100.0000%	\$0	\$351,836	\$0	\$351,836
14		TOTAL OPERATION & MAINTENANCE EXPENSE	\$528,692,437	\$37,142,937	\$491,549,500		-\$46,246,723	\$482,445,714		\$0	\$482,445,714	\$39,730,551	\$442,715,163
15		TOTAL STEAM POWER GENERATION	\$528,692,437	\$37,142,937	\$491,549,500		-\$46,246,723	\$482,445,714		\$0	\$482,445,714	\$39,730,551	\$442,715,163
16		ELECTRIC MAINTENANCE EXPENSE											
17	510.000	Maint. Superv. & Engineering - SP	\$9,687,534	\$9,307,236	\$380,298	E-17	\$557,189	\$10,244,723	100.0000%	\$0	\$10,244,723	\$9,955,637	\$289,086
18	511.000	Maintenance of Structures - SP	\$7,924,881	\$2,722,566	\$5,202,315	E-18	-\$410,023	\$7,514,858	100.0000%	\$0	\$7,514,858	\$2,912,237	\$4,602,621
19	512.000	Maintenance of Boiler Plant - SP	\$45,180,739	\$17,669,050	\$27,511,689	E-19	-\$2,032,039	\$43,148,700	100.0000%	\$0	\$43,148,700	\$18,899,988	\$24,248,712
20	513.000	Maintenance of Electric Plant - SP	\$6,115,776	\$3,350,278	\$2,765,498	E-20	-\$84,036	\$6,031,740	100.0000%	\$0	\$6,031,740	\$3,583,680	\$2,448,060

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21	514.000	Maintenance of Misc. Steam Production Plant - SP	\$9,147,986	\$3,402,040	\$5,745,946	E-21	-\$247,500	\$8,900,486	100.0000%	\$0	\$8,900,486	\$3,639,048	\$5,261,438
22	407.000	Amortization of Meramec inventory	\$0	\$0	\$0	E-22	\$960,052	\$960,052	100.0000%	\$0	\$960,052	\$0	\$960,052
23		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$78,056,916	\$36,451,170	\$41,605,746		-\$1,256,357	\$76,800,559		\$0	\$76,800,559	\$38,990,590	\$37,809,969
24		NUCLEAR POWER GENERATION											
25		OPERATION - NUCLEAR											
26	517.000	Operation Superv. & Engineering - Labor	\$27,118,418	\$26,125,162	\$993,256	E-26	\$185,719	\$27,304,137	100.0000%	\$0	\$27,304,137	\$27,945,207	-\$641,070
27	517.000	Fuel Baseload	\$52,488,354	\$0	\$52,488,354	E-27	\$14,805,536	\$67,293,890	100.0000%	\$0	\$67,293,890	\$0	\$67,293,890
28	518.000	Fuel Interchange	\$26,818,956	\$0	\$26,818,956	E-28	-\$26,818,956	\$0	100.0000%	\$0	\$0	\$0	\$0
29	520.000	Steam Expense - NP	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	523.000	Operation Nuclear Electric Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	524.000	Misc. Nuclear Power Expenses	\$50,305,675	\$30,921,954	\$19,383,721	E-31	-\$372,009	\$49,933,666	100.0000%	\$0	\$49,933,666	\$33,076,174	\$16,857,492
32		TOTAL OPERATION - NUCLEAR	\$156,731,403	\$57,047,116	\$99,684,287		-\$12,199,710	\$144,531,693		\$0	\$144,531,693	\$61,021,381	\$83,510,312
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$13,101,373	\$12,738,724	\$362,649	E-34	\$3,106,130	\$16,207,503	100.0000%	\$0	\$16,207,503	\$13,626,184	\$2,581,319
35	529.000	Maintenance of Structures - NP	\$12,279,469	\$9,492,059	\$2,787,410	E-35	\$4,001,025	\$16,280,494	100.0000%	\$0	\$16,280,494	\$10,153,336	\$6,127,158
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$33,615,969	\$5,903,467	\$27,712,502	E-36	-\$5,946,592	\$27,669,377	100.0000%	\$0	\$27,669,377	\$6,314,740	\$21,354,637
37	531.000	Maintenance of Electric Plant - NP	\$4,612,445	\$2,491,034	\$2,121,411	E-37	\$988,969	\$5,601,414	100.0000%	\$0	\$5,601,414	\$2,664,575	\$2,936,839
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$5,480,180	\$2,013,979	\$3,466,201	E-38	\$2,783,949	\$8,264,129	100.0000%	\$0	\$8,264,129	\$2,154,286	\$6,109,843
39		TOTAL MAINTENANCE - NP	\$69,089,436	\$32,639,263	\$36,450,173		\$4,933,481	\$74,022,917		\$0	\$74,022,917	\$34,913,121	\$39,109,796
40		TOTAL NUCLEAR POWER GENERATION	\$225,820,839	\$89,686,379	\$136,134,460		-\$7,266,229	\$218,554,610		\$0	\$218,554,610	\$95,934,502	\$122,620,108
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Hydraulic Operation S&E	\$1,058,689	\$1,022,804	\$35,885	E-43	-\$22,487	\$1,036,202	100.0000%	\$0	\$1,036,202	\$1,094,059	-\$57,857
44	536.000	Water for Power	\$415,536	\$0	\$415,536	E-44	\$0	\$415,536	100.0000%	\$0	\$415,536	\$0	\$415,536
45	537.000	Hydraulic Expense	\$297,097	\$115,573	\$181,524	E-45	\$7,945	\$305,042	100.0000%	\$0	\$305,042	\$123,625	\$181,417
46	538.000	Electric Expense	\$1,624,937	\$1,566,719	\$58,218	E-46	\$105,413	\$1,730,350	100.0000%	\$0	\$1,730,350	\$1,675,867	\$54,483
47	539.000	Misc. Hydraulic Power	\$5,002,483	\$3,247,293	\$1,755,190	E-47	\$207,602	\$5,210,085	100.0000%	\$0	\$5,210,085	\$3,473,520	\$1,736,565
48		TOTAL OPERATION - HP	\$8,398,742	\$5,952,389	\$2,446,353		\$298,473	\$8,697,215		\$0	\$8,697,215	\$6,367,071	\$2,330,144
49		MAINTENANCE - HP											
50	541.000	Maintenance Superv. & Engineering - HP	\$799,047	\$789,014	\$10,033	E-50	\$47,793	\$846,840	100.0000%	\$0	\$846,840	\$843,982	\$2,858
51	542.000	Maintenance of Structures - HP	\$1,770,221	\$956,086	\$814,135	E-51	\$63,487	\$1,833,708	100.0000%	\$0	\$1,833,708	\$1,022,693	\$811,015
52	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$113,903	\$4,276	\$109,627	E-52	\$287	\$114,190	100.0000%	\$0	\$114,190	\$4,574	\$109,616
53	544.000	Maintenance of Electric Plant - HP	\$1,869,880	\$725,921	\$1,143,959	E-53	\$48,734	\$1,918,614	100.0000%	\$0	\$1,918,614	\$776,493	\$1,142,121
54	545.000	Maint. of Misc. Hydraulic Plant - HP	\$882,716	\$338,558	\$544,158	E-54	\$22,629	\$905,345	100.0000%	\$0	\$905,345	\$362,144	\$543,201
55		TOTAL MAINTENANCE - HP	\$5,435,767	\$2,813,855	\$2,621,912		\$182,930	\$5,618,697		\$0	\$5,618,697	\$3,009,886	\$2,608,811
56		TOTAL HYDRAULIC POWER GENERATION	\$13,834,509	\$8,766,244	\$5,068,265		\$481,403	\$14,315,912		\$0	\$14,315,912	\$9,376,957	\$4,938,955
57		OTHER POWER GENERATION											
58		OPERATION - OP											
59	546.000	S&E - OP	\$317,206	\$153,155	\$164,051	E-59	-\$11,005,333	-\$10,688,127	100.0000%	\$0	-\$10,688,127	\$163,825	-\$10,851,952
60	547.000	Fuel for Baseload - OP	\$13,183,923	\$0	\$13,183,923	E-60	\$19,624,026	\$32,807,949	100.0000%	\$0	\$32,807,949	\$0	\$32,807,949
61	547.000	Fuel for Interchange - OP	\$14,882,341	\$0	\$14,882,341	E-61	\$1,447,981	\$16,330,322	100.0000%	\$0	\$16,330,322	\$0	\$16,330,322

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62	548.000	Generation Expenses - Labor - OP	\$1,678,430	\$824,906	\$853,524	E-62	\$51,946	\$1,730,376	100.0000%	\$0	\$1,730,376	\$882,374	\$848,002
63	548.000	Misc. Other Power Generation Expense	\$10,904,686	\$1,622,819	\$9,281,867	E-63	-\$16,830	\$10,887,856	100.0000%	\$0	\$10,887,856	\$1,622,819	\$9,265,037
64	549.000	Rents and Other	\$5,570,588	\$0	\$5,570,588	E-64	-\$3,438,438	\$2,132,150	100.0000%	\$0	\$2,132,150	\$113,056	\$2,019,094
65		TOTAL OPERATION - OP	\$46,537,174	\$2,600,880	\$43,936,294		\$6,663,352	\$53,200,526		\$0	\$53,200,526	\$2,782,074	\$50,418,452
66		MAINTANENCE - OP											
67	551.000	Maint. Superv. & Engineering - OP	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	552.000	Maintenance of Structures - OP	\$1,066,133	\$153,723	\$912,410	E-68	\$9,586	\$1,075,719	100.0000%	\$0	\$1,075,719	\$164,432	\$911,287
69	553.000	Maint. Of Generating & Electric Plant - OP	\$14,264,513	\$2,155,829	\$12,108,684	E-69	\$137,994	\$14,402,507	100.0000%	\$0	\$14,402,507	\$2,306,018	\$12,096,489
70	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$1,066,760	\$125,222	\$941,538	E-70	\$7,798	\$1,074,558	100.0000%	\$0	\$1,074,558	\$133,946	\$940,612
71		TOTAL MAINTANENCE - OP	\$16,397,406	\$2,434,774	\$13,962,632		\$155,378	\$16,552,784		\$0	\$16,552,784	\$2,604,396	\$13,948,388
72		TOTAL OTHER POWER GENERATION	\$62,934,580	\$5,035,654	\$57,898,926		\$6,818,730	\$69,753,310		\$0	\$69,753,310	\$5,386,470	\$64,366,840
73		OTHER POWER SUPPLY EXPENSES											
74	555.100	Purchased Power for Baseload	\$71,902,804	\$0	\$71,902,804	E-74	\$29,197,756	\$101,100,560	100.0000%	\$0	\$101,100,560	\$0	\$101,100,560
75	555.200	Capacity Purchased for Baseload	\$13,304,991	\$0	\$13,304,991	E-75	\$204,961,110	\$218,266,101	100.0000%	\$0	\$218,266,101	\$0	\$218,266,101
76	555.300	Purchased Power for Interchange	\$5,991,534	\$0	\$5,991,534	E-76	\$34,182,112	\$40,173,646	100.0000%	\$0	\$40,173,646	\$0	\$40,173,646
77	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	557.000	System Control	\$2,604,476	\$2,604,476	\$0	E-78	\$149,641	\$2,754,117	100.0000%	\$0	\$2,754,117	\$2,785,921	-\$31,804
79	557.000	Other Expenses - OPE	\$128,491,272	\$17,877,736	\$110,613,536	E-79	-\$97,918,873	\$30,572,399	100.0000%	\$0	\$30,572,399	\$19,123,213	\$11,449,186
80		TOTAL OTHER POWER SUPPLY EXPENSES	\$222,295,077	\$20,482,212	\$201,812,865		\$170,571,746	\$392,866,823		\$0	\$392,866,823	\$21,909,134	\$370,957,689
81		TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762		\$123,102,570	\$1,254,736,928		\$0	\$1,254,736,928	\$211,328,204	\$1,043,408,724
82		TRANSMISSION EXPENSES											
83		OPERATION - TRANSMISSION EXP.											
84	560.000	Operation Supervision & Engineering - TE	\$574,349	\$489,204	\$85,145	E-84	\$21,592	\$595,941	100.0000%	\$0	\$595,941	\$523,285	\$72,656
85	561.000	Load Dispatching - TE	\$9,232,257	\$900,563	\$8,331,694	E-85	\$156,062	\$9,388,319	100.0000%	\$0	\$9,388,319	\$963,302	\$8,425,017
86	562.000	Station Expenses - TE	\$334,619	\$236,910	\$97,709	E-86	\$15,802	\$350,421	100.0000%	\$0	\$350,421	\$253,415	\$97,006
87	563.000	Overhead Line Expenses - TE	\$2,808	\$0	\$2,808	E-87	\$0	\$2,808	100.0000%	\$0	\$2,808	\$0	\$2,808
88	564.000	Underground Line Expenses - TE	\$82,944,091	\$0	\$82,944,091	E-88	\$0	\$82,944,091	100.0000%	\$0	\$82,944,091	\$0	\$82,944,091
89	565.000	Transmission of Electric By Others - TE	\$5,253,870	\$2,888,314	\$2,365,556	E-89	\$683,459	\$5,937,329	100.0000%	\$0	\$5,937,329	\$2,888,314	\$3,049,015
90	566.000	Misc. Transmission Expenses - TE	\$0	\$0	\$0	E-90	-\$36,175	-\$36,175	100.0000%	\$0	-\$36,175	\$201,218	-\$237,393
91	567.000	Rents - TE	\$3,220,235	\$0	\$3,220,235	E-91	\$0	\$3,220,235	100.0000%	\$0	\$3,220,235	\$0	\$3,220,235
92		TOTAL OPERATION - TRANSMISSION EXP.	\$101,562,229	\$4,514,991	\$97,047,238		\$840,740	\$102,402,969		\$0	\$102,402,969	\$4,829,534	\$97,573,435
93		MAINTANENCE - TRANSMISSION EXP.											
94	568.000	Maint. Supervision & Engineering - TE	\$130,826	\$116,362	\$14,464	E-94	\$6,835	\$137,661	100.0000%	\$0	\$137,661	\$124,469	\$13,192
95	569.000	Maintenance of Structures - TE	\$629,660	\$12,347	\$617,313	E-95	-\$2,838	\$626,822	100.0000%	\$0	\$626,822	\$13,207	\$613,615
96	570.000	Maintenance of Station Equipment - TE	\$1,378,080	\$803,323	\$574,757	E-96	\$53,121	\$1,431,201	100.0000%	\$0	\$1,431,201	\$859,288	\$571,913
97	571.000	Maintenance of Overhead Lines - TE	\$7,338,642	\$397,739	\$6,940,903	E-97	-\$39,027	\$7,299,615	100.0000%	\$0	\$7,299,615	\$425,448	\$6,874,167
98	573.000	Maint. Of Misc. Transmission Plant - TE	\$123,428	\$81,038	\$42,390	E-98	\$5,271	\$128,699	100.0000%	\$0	\$128,699	\$86,684	\$42,015
99	575.000	MISO Administrative Charges	\$6,924,238	\$0	\$6,924,238	E-99	-\$102,699	\$6,821,539	100.0000%	\$0	\$6,821,539	\$0	\$6,821,539
100		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$16,524,874	\$1,410,809	\$15,114,065		-\$79,337	\$16,445,537		\$0	\$16,445,537	\$1,509,096	\$14,936,441
101		TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303		\$761,403	\$118,848,506		\$0	\$118,848,506	\$6,338,630	\$112,509,876
102		DISTRIBUTION EXPENSES											

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												L + M = K	
103		OPERATION - DIST. EXPENSES											
104	580.000	Operation Supervision & Engineering - DE	\$7,715,408	\$6,924,138	\$791,270	E-104	-\$55,679	\$7,659,729	100.0000%	\$0	\$7,659,729	\$7,406,517	\$253,212
105	581.000	Load Dispatching - DE	\$1,843,830	\$1,692,921	\$150,909	E-105	\$104,963	\$1,948,793	100.0000%	\$0	\$1,948,793	\$1,810,861	\$137,932
106	582.000	Station Expenses - DE	\$2,779,866	\$1,627,482	\$1,152,384	E-106	\$108,482	\$2,888,348	100.0000%	\$0	\$2,888,348	\$1,740,863	\$1,147,485
107	583.000	Overhead Line Expenses - DE	\$3,695,836	\$2,924,144	\$771,692	E-107	\$397,657	\$4,093,493	100.0000%	\$0	\$4,093,493	\$3,341,729	\$751,764
108	583.200	Line Transformer Expenses - DE	\$7,556,419	\$3,069,931	\$4,486,488	E-108	\$0	\$7,556,419	100.0000%	\$0	\$7,556,419	\$3,069,931	\$4,486,488
109	584.100	Underground Line Expenses - DE	\$2,211,933	\$730,823	\$1,481,110	E-109	-\$112,638	\$2,099,295	100.0000%	\$0	\$2,099,295	\$877,364	\$1,221,931
110	584.200	Underground Transformer Expenses	\$3,413,303	\$1,372,639	\$2,040,664	E-110	\$0	\$3,413,303	100.0000%	\$0	\$3,413,303	\$1,372,639	\$2,040,664
111	585.000	Street Lighting & Signal System Expenses - DE	\$2,338,542	\$1,483,027	\$855,515	E-111	\$68,835	\$2,407,377	100.0000%	\$0	\$2,407,377	\$1,586,344	\$821,033
112	586.000	Meters - DE	\$6,432,713	\$5,450,204	\$982,509	E-112	\$357,238	\$6,789,951	100.0000%	\$0	\$6,789,951	\$5,829,900	\$960,051
113	587.000	Customer Install - DE	\$1,146,600	\$1,085,801	\$60,799	E-113	\$71,299	\$1,217,899	100.0000%	\$0	\$1,217,899	\$1,161,445	\$56,454
114	588.000	Miscellaneous - DE	\$25,156,198	\$5,958,279	\$19,197,919	E-114	-\$1,023,779	\$24,132,419	100.0000%	\$0	\$24,132,419	\$6,373,371	\$17,759,048
115	589.000	Rents - DE	\$398,486	\$0	\$398,486	E-115	\$0	\$398,486	100.0000%	\$0	\$398,486	\$0	\$398,486
116		TOTAL OPERATION - DIST. EXPENSES	\$64,689,134	\$32,319,389	\$32,369,745		-\$83,622	\$64,605,512		\$0	\$64,605,512	\$34,570,964	\$30,034,548
117		MAINTENANCE - DISTRIB. EXPENSES											
118	590.000	S&E Maintenance	\$960,569	\$917,671	\$42,898	E-118	\$47,977	\$1,008,546	100.0000%	\$0	\$1,008,546	\$981,602	\$26,944
119	591.000	Structures Maintenance	\$1,024,563	\$443,300	\$581,263	E-119	\$29,654	\$1,054,217	100.0000%	\$0	\$1,054,217	\$474,183	\$580,034
120	592.000	Station Equipment Maintenance	\$12,124,482	\$7,794,894	\$4,329,588	E-120	\$516,682	\$12,641,164	100.0000%	\$0	\$12,641,164	\$8,337,936	\$4,303,228
121	593.000	Overhead Lines Maintenance	\$66,802,090	\$14,683,701	\$52,118,389	E-121	-\$4,635,172	\$62,166,918	100.0000%	\$0	\$62,166,918	\$15,706,661	\$46,460,257
122	594.000	Underground Lines Maintenance	\$3,202,237	\$1,670,880	\$1,531,357	E-122	\$110,044	\$3,312,281	100.0000%	\$0	\$3,312,281	\$1,787,284	\$1,524,997
123	595.000	Line Transformers Maintenance	\$482,752	\$246,331	\$236,421	E-123	\$16,468	\$499,220	100.0000%	\$0	\$499,220	\$263,492	\$235,728
124	596.000	Street Light & Signals Maintenance	\$628,796	\$412,408	\$216,388	E-124	\$27,413	\$656,209	100.0000%	\$0	\$656,209	\$441,139	\$215,070
125	597.000	Meters Maintenance	\$582,175	\$516,765	\$65,410	E-125	\$34,265	\$616,440	100.0000%	\$0	\$616,440	\$552,766	\$63,674
126	598.000	Misc. Plant Maintenance	\$3,187,759	\$715,704	\$2,472,055	E-126	\$46,957	\$3,234,716	100.0000%	\$0	\$3,234,716	\$765,564	\$2,469,152
127		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$88,995,423	\$27,401,654	\$61,593,769		-\$3,805,712	\$85,189,711		\$0	\$85,189,711	\$29,310,627	\$55,879,084
128		TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514		-\$3,889,334	\$149,795,223		\$0	\$149,795,223	\$63,881,591	\$85,913,632
129		CUSTOMER ACCOUNTS EXPENSE											
130	901.000	Supervision - CAE	\$852,892	\$852,892	\$0	E-130	-\$189,738	\$663,154	100.0000%	\$0	\$663,154	\$912,310	-\$249,156
131	902.000	Meter Reading Expenses - CAE	\$11,326,220	\$272,643	\$11,053,577	E-131	-\$4,283,834	\$7,042,386	100.0000%	\$0	\$7,042,386	\$291,637	\$6,750,749
132	903.000	Customer Records & Collection Expenses - CAE	\$30,984,971	\$19,348,308	\$11,636,663	E-132	\$8,693,995	\$39,678,966	100.0000%	\$0	\$39,678,966	\$20,696,234	\$18,982,732
133	904.000	Uncollectible Accts - CAE	\$4,277,560	\$0	\$4,277,560	E-133	\$3,679,997	\$7,957,557	100.0000%	\$0	\$7,957,557	\$0	\$7,957,557
134	905.000	Misc. Customer Accounts Expense	\$126,207	\$1,848	\$124,359	E-134	\$35	\$126,242	100.0000%	\$0	\$126,242	\$1,977	\$124,265
135		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159		\$7,900,455	\$55,468,305		\$0	\$55,468,305	\$21,902,158	\$33,566,147
136		CUSTOMER SERVICE & INFO. EXP.											
137	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
138	907.000	Supervision - CSIE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	908.000	Customer Assistance Expenses - CSIE	\$82,648,059	\$6,580,386	\$76,067,673	E-139	-\$67,325,662	\$15,322,397	100.0000%	\$0	\$15,322,397	\$7,038,817	\$8,283,580
140	909.000	Informational & Instructional Advertising Expense	\$3,834,738	\$0	\$3,834,738	E-140	-\$463,435	\$3,371,303	100.0000%	\$0	\$3,371,303	\$0	\$3,371,303
141	910.000	Misc. Customer Service & Informational Expense	\$1,516,673	\$334,862	\$1,181,811	E-141	-\$41,720	\$1,474,953	100.0000%	\$0	\$1,474,953	\$358,191	\$1,116,762
142		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222		-\$67,830,817	\$20,168,653		\$0	\$20,168,653	\$7,397,008	\$12,771,645
143		SALES EXPENSES											
144	911.000	Supervision - SE	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145	912.000	Demonstrating & Selling Expenses - SE	\$287,760	\$89,997	\$197,763	E-145	-\$83	\$286,927	100.0000%	\$0	\$286,927	\$96,267	\$190,660
146	913.000	Advertising Expenses - SE	\$189,342	\$189,342	\$0	E-146	\$12,050	\$201,392	100.0000%	\$0	\$201,392	\$202,533	-\$1,141
147	916.000	Misc. Sales Expenses - SE	\$1,461	\$0	\$1,461	E-147	\$0	\$1,461	100.0000%	\$0	\$1,461	\$0	\$1,461
148		TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224		\$11,217	\$489,780		\$0	\$489,780	\$298,800	\$190,980

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												L + M = K	
149		ADMIN. & GENERAL EXPENSES											
150		OPERATION- ADMIN. & GENERAL EXP.											
151	920.000	Administrative & General Salaries - AGE	\$68,310,646	\$59,589,085	\$8,721,561	E-151	-\$2,272,548	\$66,038,098	100.0000%	\$0	\$66,038,098	\$63,740,439	\$2,297,659
152	921.000	Office Supplies & Expenses - AGE	\$33,871,065	-\$119,999	\$33,991,064	E-152	\$945,354	\$34,816,419	100.0000%	\$0	\$34,816,419	-\$128,359	\$34,944,778
153	922.000	Administrative Expenses Transferred - Credit	-\$13,453,846	\$136,193	-\$13,590,039	E-153	-\$33,428	-\$13,487,274	100.0000%	\$0	-\$13,487,274	\$145,681	-\$13,632,955
154	923.000	Outside Services Employed	\$34,724,748	\$36,196	\$34,688,552	E-154	-\$6,867,484	\$27,857,264	100.0000%	\$0	\$27,857,264	\$38,718	\$27,818,546
155	924.000	Property Insurance	\$5,828,381	\$0	\$5,828,381	E-155	\$3,197,536	\$9,025,917	100.0000%	\$0	\$9,025,917	\$0	\$9,025,917
156	925.000	Injuries and Damages	\$12,130,792	\$2,803,832	\$9,326,960	E-156	\$2,275,284	\$14,406,076	100.0000%	\$0	\$14,406,076	\$2,999,165	\$11,406,911
157	926.000	Employee Pensions and Benefits	\$11,600,091	\$24	\$11,600,067	E-157	-\$100,919,306	-\$89,319,215	100.0000%	\$0	-\$89,319,215	\$24	-\$89,319,239
158	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-158	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
159	928.000	Regulatory Commission Expenses	\$19,239,144	\$1,298,171	\$17,940,973	E-159	\$1,618,501	\$20,857,645	100.0000%	\$0	\$20,857,645	\$1,388,610	\$19,469,035
160	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
161	930.100	General Expense - Gen. Advertising Expense	\$15,775	\$0	\$15,775	E-161	-\$9,225	\$6,550	100.0000%	\$0	\$6,550	\$0	\$6,550
162	930.200	General Expense - Misc.	\$7,539,009	\$284,837	\$7,254,172	E-162	-\$1,625,240	\$5,913,769	100.0000%	\$0	\$5,913,769	\$304,681	\$5,609,088
163	931.000	Rents - AGE	\$10,475,902	\$0	\$10,475,902	E-163	\$2,767,097	\$13,242,999	100.0000%	\$0	\$13,242,999	\$0	\$13,242,999
164		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$190,283,070	\$64,028,339	\$126,254,731		-\$100,923,459	\$89,359,611		\$0	\$89,359,611	\$68,488,959	\$20,870,652
165		MAINT., ADMIN. & GENERAL EXP.											
166	935.000	Maintenance of General Plant	\$4,294,783	\$1,118,789	\$3,175,994	E-166	\$48,386	\$4,343,169	100.0000%	\$0	\$4,343,169	\$1,196,731	\$3,146,438
167		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,294,783	\$1,118,789	\$3,175,994		\$48,386	\$4,343,169		\$0	\$4,343,169	\$1,196,731	\$3,146,438
168		TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725		-\$100,875,073	\$93,702,780		\$0	\$93,702,780	\$69,685,690	\$24,017,090
169		DEPRECIATION EXPENSE											
170	403.000	Depreciation Expense, Dep. Exp.	\$633,653,244	See note (1)	See note (1)	E-170	See note (1)	\$633,653,244	100.0000%	\$42,805,996	\$676,459,240	See note (1)	See note (1)
171	403.065	Nuclear Decommissioning	\$6,758,605			E-171		\$6,758,605	100.0000%	\$0	\$6,758,605		
172	403.000	Depreciation - PISA	\$915,389			E-172		\$915,389	100.0000%	-\$915,389	\$0		
173	403.000	Depreciation - PISA - Period 2	-\$29,844,335			E-173		-\$29,844,335	100.0000%	\$29,844,335	\$0		
174	403.000	Depreciation - PISA - Period 3	-\$32,052,264			E-174		-\$32,052,264	100.0000%	\$32,052,264	\$0		
175		TOTAL DEPRECIATION EXPENSE	\$579,430,639	\$0	\$0		\$0	\$579,430,639		\$103,787,206	\$683,217,845	\$0	\$0
176		AMORTIZATION EXPENSE											
177	404.003	Transmission Amortization Expenses	\$431,252	\$0	\$431,252	E-177	\$0	\$431,252	100.0000%	\$0	\$431,252	\$0	\$431,252
178	404.002	Hydraulic Amortization Expenses	\$755,715	\$0	\$755,715	E-178	\$0	\$755,715	100.0000%	\$0	\$755,715	\$0	\$755,715
179	404.009	Intangible Amortization	\$74,227,986	\$0	\$74,227,986	E-179	\$17,306,127	\$91,534,113	100.0000%	\$0	\$91,534,113	\$0	\$91,534,113
180	404.000	Amortization - Cloud Implementation Costs	\$6,596,034	\$0	\$6,596,034	E-180	-\$6,596,034	\$0	100.0000%	\$0	\$0	\$0	\$0
181	404.000	Amortization - Cloud Costs - PISA - Period 3	-\$2,150,393	\$0	-\$2,150,393	E-181	\$2,150,393	\$0	100.0000%	\$0	\$0	\$0	\$0
182	404.000	Amortization - PISA	\$422,904	\$0	\$422,904	E-182	\$2,150,147	\$2,573,051	100.0000%	\$0	\$2,573,051	\$0	\$2,573,051
183	404.000	Amortization - PISA - Period 2	-\$14,949,497	\$0	-\$14,949,497	E-183	\$24,899,874	\$9,950,377	100.0000%	\$0	\$9,950,377	\$0	\$9,950,377
184	404.000	Amortization - PISA - Period 3	-\$16,305,970	\$0	-\$16,305,970	E-184	\$25,352,142	\$9,046,172	100.0000%	\$0	\$9,046,172	\$0	\$9,046,172
185	404.000	AMI Software Amortization Deferral	-\$75,636	\$0	-\$75,636	E-185	\$75,636	\$0	100.0000%	\$0	\$0	\$0	\$0
186	407.300	Amortization - Regulatory - Callaway Post Operations	\$92,656	\$0	\$92,656	E-186	\$0	\$92,656	100.0000%	\$0	\$92,656	\$0	\$92,656
187	407.300	Callaway Post Op Amortization	\$3,687,468	\$0	\$3,687,468	E-187	\$0	\$3,687,468	100.0000%	\$0	\$3,687,468	\$0	\$3,687,468
188	407.327	Charge Ahead Corridor Regulatory Debit	\$51,306	\$0	\$51,306	E-188	\$853,329	\$904,635	100.0000%	\$0	\$904,635	\$0	\$904,635
189	407.349	Amortization - R/C Low Income Assist Surcharge - 2009	\$1,083,333	\$0	\$1,083,333	E-189	\$916,667	\$2,000,000	100.0000%	\$0	\$2,000,000	\$0	\$2,000,000
190	407.000	Amortization - Energy Efficiency Contra - 2014	-\$2,946	\$0	-\$2,946	E-190	\$2,946	\$0	100.0000%	\$0	\$0	\$0	\$0
191	407.383	Amortization - Sioux Scrubber Construction	\$2,150,998	\$0	\$2,150,998	E-191	\$376,471	\$2,527,469	100.0000%	\$0	\$2,527,469	\$0	\$2,527,469
192	407.384	Amortization - Sioux Scrubber Construction - Contra	-\$956,654	\$0	-\$956,654	E-192	\$956,654	\$0	100.0000%	\$0	\$0	\$0	\$0

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												L + M = K	
193	407.385	Amortization - Sioux Scrubber Construction - 2011	\$7,902	\$0	\$7,902	E-193	\$1,384	\$9,286	100.0000%	\$0	\$9,286	\$0	\$9,286
194	407.386	Amortization - Sioux Scrubber Construction - Contra 2011	-\$6,222	\$0	-\$6,222	E-194	\$6,222	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.397	Regulatory Debit - Extended Regulatory Amortization - Rate Base	\$6,197	\$0	\$6,197	E-195	-\$6,197	\$0	100.0000%	\$0	\$0	\$0	\$0
196	407.000	Amortization - Energy Efficiency Contra - 2009	-\$33	\$0	-\$33	E-196	\$33	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.000	Amortization - Energy Efficiency Contra - 2011	-\$102	\$0	-\$102	E-197	\$102	\$0	100.0000%	\$0	\$0	\$0	\$0
198	407.000	Amortization - Callaway Nuclear License	\$103,872	\$0	\$103,872	E-198	\$0	\$103,872	100.0000%	\$0	\$103,872	\$0	\$103,872
199	407.000	Regulatory Debit - Critical Needs Program	\$20,833	\$0	\$20,833	E-199	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
200	407.000	COVID-19 AAO Amortization	\$82,170	\$0	\$82,170	E-200	\$1,665,062	\$1,747,232	100.0000%	\$0	\$1,747,232	\$0	\$1,747,232
201	407.000	Equity Issuance Costs Regulatory Debit	\$7,024,791	\$0	\$7,024,791	E-201	-\$6,769,344	\$255,447	100.0000%	\$0	\$255,447	\$0	\$255,447
202	407.000	Meramec Retirement Regulatory Debit	\$1,015,302	\$0	\$1,015,302	E-202	\$11,168,317	\$12,183,619	100.0000%	\$0	\$12,183,619	\$0	\$12,183,619
203	407.000	MEEIA Ordered Adjustments	\$127,171	\$0	\$127,171	E-203	-\$127,171	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.000	MEEIA Program Cost Expense	\$19,373,018	\$0	\$19,373,018	E-204	-\$19,373,018	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.000	MEEIA Program Cost Expense - Unbilled	-\$2,046,643	\$0	-\$2,046,643	E-205	\$2,046,643	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.000	RESRAM Margin Debits	\$754,794	\$0	\$754,794	E-206	-\$754,794	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.000	Regulatory Debit Rehousing Pilot Program	\$20,833	\$0	\$20,833	E-207	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
208	407.000	Regulatory Debit - RESRAM	\$416,361	\$0	\$416,361	E-208	-\$416,361	\$0	100.0000%	\$0	\$0	\$0	\$0
209	407.000	RESRAM Revenue Debits	\$19,028,787	\$0	\$19,028,787	E-209	-\$19,028,787	\$0	100.0000%	\$0	\$0	\$0	\$0
210	407.000	Amortization - 2015 Storm Tracker	-\$519,446	\$0	-\$519,446	E-210	\$519,446	\$0	100.0000%	\$0	\$0	\$0	\$0
211	407.000	Amortization Excess Tracker Regulatory Debit 2	\$5,645,633	\$0	\$5,645,633	E-211	-\$5,645,633	\$0	100.0000%	\$0	\$0	\$0	\$0
212	407.496	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	-\$3,500,162	\$0	-\$3,500,162	E-212	-\$871,418	-\$4,371,580	100.0000%	\$0	-\$4,371,580	\$0	-\$4,371,580
213	407.497	Regulatory Credit - Extended Regulatory Amort - Rate Base	-\$922,691	\$0	-\$922,691	E-213	\$976,402	\$53,711	100.0000%	\$0	\$53,711	\$0	\$53,711
214	407.000	COVID-19 AAO Regulatory Credit	\$483,537	\$0	\$483,537	E-214	-\$483,537	\$0	100.0000%	\$0	\$0	\$0	\$0
215	407.000	Equity Issuance Costs Regulatory Credit	-\$7,024,791	\$0	-\$7,024,791	E-215	\$7,024,791	\$0	100.0000%	\$0	\$0	\$0	\$0
216	407.000	Amortization Excess Tracker Regulatory Credit	-\$618,224	\$0	-\$618,224	E-216	-\$5,798,505	-\$6,416,729	100.0000%	\$0	-\$6,416,729	\$0	-\$6,416,729
217	407.000	Meramec Retirement Regulatory Credit	-\$6,091,810	\$0	-\$6,091,810	E-217	\$6,091,810	\$0	100.0000%	\$0	\$0	\$0	\$0
218	407.000	MEEIA Ordered Adjustments - Regulatory Credit	-\$10,345	\$0	-\$10,345	E-218	\$10,345	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.000	RESRAM Depreciation/PTC	-\$4,953,481	\$0	-\$4,953,481	E-219	\$4,953,481	\$0	100.0000%	\$0	\$0	\$0	\$0
220	407.000	RESRAM Margin	-\$4,954,291	\$0	-\$4,954,291	E-220	\$4,954,291	\$0	100.0000%	\$0	\$0	\$0	\$0
221	407.000	RESRAM Energy Sales Credits	-\$711,593	\$0	-\$711,593	E-221	\$711,593	\$0	100.0000%	\$0	\$0	\$0	\$0
222	407.000	Regulatory Credit - RESRAM	-\$334,769	\$0	-\$334,769	E-222	\$334,769	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.000	RESRAM Revenue Credits	-\$3,771,046	\$0	-\$3,771,046	E-223	\$3,771,046	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.000	Amortization of Customer Affordability Study (New for ER-2022-0337)	\$0	\$0	\$0	E-224	\$2,177,445	\$2,177,445	100.0000%	\$0	\$2,177,445	\$0	\$2,177,445
225		TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108		\$56,041,103	\$129,745,211		\$0	\$129,745,211	\$0	\$129,745,211
226		OTHER OPERATING EXPENSES											
227	408.010	Payroll Taxes	\$20,760,765	\$0	\$20,760,765	E-227	\$1,163,291	\$21,924,056	100.0000%	\$0	\$21,924,056	\$0	\$21,924,056
228	408.011	Ad Valorem Taxes	\$168,717,831	\$0	\$168,717,831	E-228	\$1,791,793	\$170,509,624	100.0000%	\$0	\$170,509,624	\$0	\$170,509,624
229	408.012	Gross Receipts Tax	\$145,597,305	\$0	\$145,597,305	E-229	-\$145,597,305	\$0	100.0000%	\$0	\$0	\$0	\$0
230	408.013	Missouri Franchise Taxes/Misc.	\$272,416	\$0	\$272,416	E-230	\$0	\$272,416	100.0000%	\$0	\$272,416	\$0	\$272,416
231		TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317		-\$142,642,221	\$192,706,096		\$0	\$192,706,096	\$0	\$192,706,096
232		TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334		-\$127,420,697	\$2,595,092,121		\$103,787,206	\$2,698,879,327	\$380,832,081	\$1,634,829,401
233		NET INCOME BEFORE TAXES	\$586,392,236					\$713,812,933		-\$86,180,368	\$627,632,565		
234		INCOME TAXES											

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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
235	409.000	Current Income Taxes	<u>-\$4,058,142</u>	See note (1)	See note (1)	E-235	See note (1)	<u>-\$4,058,142</u>	100.0000%	<u>\$57,063,473</u>	<u>\$53,005,331</u>	See note (1)	See note (1)
236		TOTAL INCOME TAXES	<u>-\$4,058,142</u>					<u>-\$4,058,142</u>		<u>\$57,063,473</u>	<u>\$53,005,331</u>		
237		DEFERRED INCOME TAXES											
238	410.000	Deferred Income Taxes - Def. Inc. Tax.	<u>\$417,040,652</u>	See note (1)	See note (1)	E-238	See note (1)	<u>\$417,040,652</u>	100.0000%	<u>-\$502,493,396</u>	<u>-\$85,452,744</u>	See note (1)	See note (1)
239	411.000	Amortization of Deferred ITC	<u>-\$412,494,849</u>			E-239		<u>-\$412,494,849</u>	100.0000%	<u>\$408,370,103</u>	<u>-\$4,124,746</u>		
240		TOTAL DEFERRED INCOME TAXES	<u>\$4,545,803</u>					<u>\$4,545,803</u>		<u>-\$94,123,293</u>	<u>-\$89,577,490</u>		
241		NET OPERATING INCOME	<u>\$585,904,575</u>					<u>\$713,325,272</u>		<u>-\$49,120,548</u>	<u>\$664,204,724</u>		

(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	Residential, Commercial, Industrial	440.000	\$0	\$0	\$0	\$0	-\$182,605,984	-\$182,605,984
	1. Blank		\$0	\$0		\$0	\$0	
	2. Adjustment to restate test year revenues associated with paperless bill credit (Lvons)		\$0	\$0		\$0	\$529,692	
	3. Residential (1M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$59,103,181	
	4. Small General Service (2M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$17,822,690	
	5. Large General Service (3M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$37,639,429	
	6. Small Primary Service (4M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$16,395,078	
	7. Large Primary Service (11M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$11,279,605	
	8. Residential (1M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$39,051,438	
	9. Small General Service (2M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,155,356	
	10. Large General Service (3M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$20,664,150	
	11. Small Primary Service (4M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,683,623	
	12. Large Primary Service (11M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,368,624	
	13. Residential (1M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$62,531,329	
	14. Small General Service (2M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$16,359,702	
	15. Large General Service (3M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$34,412,805	
	16. Small Primary Service (4M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$14,425,313	
	17. Large Primary Service (11M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$5,794,226	
	18. Residential (1M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$571,135	
	19. Small General Service (2M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$4,456,434	
	20. Large General Service (3M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$927,419	
	21. Small Primary Service (4M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$0	
	22. Large Primary Service (11M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$0	
	23. Residential (1M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,086,000	
	24. Small General Service (2M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,107,000	
	25. Large General Service (3M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$4,265,000	
	26. Residential (1M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$452,464	
	27. Small General Service (2M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$134,687	
	28. Large General Service (3M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$403,904	
	29. Small Primary Service (4M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$234,529	
	30. Large Primary Service (11M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$300,484	
	31. Residential (1M) update period adjustment (Cox)		\$0	\$0		\$0	\$36,766,652	
	32. Small General Service (2M) update period adjustment (Cox)		\$0	\$0		\$0	\$9,499,924	
	33. Large General Service (3M) update period adjustment (Cox)		\$0	\$0		\$0	\$14,986,823	
	34. Small Primary Service (4M) update period adjustment (Cox)		\$0	\$0		\$0	\$6,480,369	
	35. Large Primary Service (11M) update period adjustment (Cox)		\$0	\$0		\$0	\$4,244,098	
	36. Large General Service (3M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	\$1,140	
	37. Small Primary Service (4M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	-\$2,629,291	
	38. Large Primary Service (11M) rate switcher and large customer annualization		\$0	\$0		\$0	\$1,677,473	
	39. Residential (1M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$24,066,225	

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	40. Small General Service (2M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,524,480	
	41. Large General Service (3M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,275,441	
	42. Small Primary Service (4M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$1,559,752	
	43. Large Primary Service (11M) weather and days adjustment		\$0	\$0		\$0	-\$785,375	
	44. Residential (1M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$8,936,618	
	45. Small General Service (2M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$2,291,334	
	46. Large General Service (3M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$6,061,761	
	47. Small Primary Service (4M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$1,130,557	
	48. Large Primary Service (11M) MEEIA adjustment		\$0	\$0		\$0	-\$78,268	
	49. Residential (1M) Growth adjustment (Cox)		\$0	\$0		\$0	\$6,832,351	
	50. Small General Service (2M) Growth adjustment (Cox)		\$0	\$0		\$0	\$2,029,391	
	51. Large General Service (3M) Growth adjustment (Cox)		\$0	\$0		\$0	\$156,500	
	52. Small Primary Service (4M) Growth adjustment (Cox)		\$0	\$0		\$0	\$1,207,813	
	53. Small General Service (2M) - Rate Switcher & Large Customer Annualization (Cox)		\$0	\$0		\$0	\$15,622	
	54. Residential (1M) - To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$5,465,768	
	55. Small General Service (2M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	-\$1,936,415	
	56. Large General Service (3M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,741,094	
	57. Small Primary Service (4M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,663,513	
	58. Residential (1M) Community Solar (Cox)		\$0	\$0		\$0	\$459,924	
	59. Small General Service (2M) Community Solar (Cox)		\$0	\$0		\$0	\$25,407	
	60. Residential (1M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$83,777,621	
	61. Small General Service (2M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$17,801,454	
	62. Large General Service (3M) Rate Change Annualization		\$0	\$0		\$0	\$32,954,771	
	63. Small Primary Service (4M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$13,864,963	
	64. Large Primary Service (11M) Rate Change Annualization		\$0	\$0		\$0	\$11,678,119	
	65. Residential (1M) Low income charge (Cox)		\$0	\$0		\$0	-\$1,821,671	
	66. Small General Service (2M) Low income charge (Cox)		\$0	\$0		\$0	-\$310,452	
	67. Large General Service (3M) Low income charge (Cox)		\$0	\$0		\$0	-\$264,677	
	68. Small Primary Service (4M) Low income charge (Cox)		\$0	\$0		\$0	-\$16,464	
	69. Large General Service (3M) EDI Adjustment		\$0	\$0		\$0	-\$482,414	
	70. Small Primary Service (4M) EDI Adjustment		\$0	\$0		\$0	-\$179,990	
	71. Large Primary Service (11M) EDI Adjustment		\$0	\$0		\$0	-\$61,598	
	72. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$387,245	
	73. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$157,948	
	74. To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$57,663	
	75. Large Primary Service (11M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$2,059,090	
Rev-7	Disposition of Allowances	441.000	\$0	\$0	\$0	\$0	-\$40	-\$40
	6. To remove disposition of allowances (Majors)		\$0	\$0		\$0	-\$40	
Rev-8	Street Lighting	444.000	\$0	\$0	\$0	\$0	\$835,957	\$835,957
	1. Lighting (5M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	-\$620,005	
	2. Lighting (5M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$1,450,302	
	3. Lighting (5M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$296,702	
	4. Lighting (5M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	\$28,000	
	5. Lighting (5M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$5,270	

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	6. Lighting (5M) update period adjustment (Cox)		\$0	\$0		\$0	\$874,654	
	7. Lighting (6M) update period adjustment (Cox)		\$0	\$0		\$0	\$17,243	
	8. Lighting (6M metered) update period adjustment (Cox)		\$0	\$0		\$0	\$12,866	
	9. Lighting (5M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$2,074,994	
	10. Lighting (6M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$65,733	
	11. Lighting (6M metered) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$134,746	
Rev-9	Public Authorities	445.000	\$0	\$0	\$0	\$0	-\$1,754	-\$1,754
	1. MSD (13M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$8,332	
	2. MSD (13M) update period adjustment (Cox)		\$0	\$0		\$0	\$1,649	
	3. MSD (13M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$4,398	
	4. MSD (13M) To adjust to test year billed revenues (Cox/Luebbert)		\$0	\$0		\$0	\$531	
Rev-10	Sales for Resale Capacity	447.000	\$0	\$0	\$0	\$0	\$211,162,292	\$211,162,292
	1. To adjust capacity sales (Lyons) POST DIRECT CHANGE		\$0	\$0		\$0	\$210,055,006	
	2. To adjust capacity sales for High Prairie (Lyons)		\$0	\$0		\$0	\$1,107,286	
Rev-11	Sales for Resale Energy	447.000	\$0	\$0	\$0	\$0	\$51,066,356	\$51,066,356
	1. Adjustment to reflect change in SPP non-energy revenue through June 30, 2022 (Lyons)		\$0	\$0		\$0	-\$1,855	
	2. To include lost off system sales revenue due to the High Prairie curtailment (Eubanks) POST DIRECT CHANGE		\$0	\$0		\$0	\$14,526,194	
	3. To annualize off system sales - Energy (Lyons) POST DIRECT CHANGE		\$0	\$0		\$0	\$30,720,123	
	4. To annualize off system sales for other cities (Lyons)		\$0	\$0		\$0	-\$17,974	
	5. To adjust real-time forecast deviation (Lange)		\$0	\$0		\$0	\$5,969,248	
	6. To annualize MISO Day 2 revenue (Lyons)		\$0	\$0		\$0	\$300,801	
	7. To annualize MISO Ancillary revenue (Lyons)		\$0	\$0		\$0	-\$430,181	
Rev-12	Provision for Rate Refunds	449.000	\$0	\$0	\$0	\$0	\$4,074,185	\$4,074,185
	1. To adjust other electric revenues. (Cox)		\$0	\$0		\$0	\$0	
	2. To remove test year provision for rate refunds (Majors)		\$0	\$0		\$0	\$4,074,185	
Rev-13	Federal Income Tax Rate Change - Stub Period	449.000	\$0	\$0	\$0	\$0	\$19,691,369	\$19,691,369
	1. To remove test year provision for rate refunds (Majors)		\$0	\$0		\$0	\$19,691,369	
Rev-14	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$2,051,155	-\$2,051,155
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$317,245	
	2. To annualize forfeited discount revenue (Majors)		\$0	\$0		\$0	-\$1,733,910	
Rev-15	Miscellaneous Service Revenues	451.000	\$0	\$0	\$0	\$0	-\$30,970	-\$30,970
	1. To include an annual amount of PAYS revenue (Lyons)		\$0	\$0		\$0	\$37,782	
	2. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$68,752	
Rev-16	Rent From Electric Property	454.000	\$0	\$0	\$0	\$0	\$6,512,718	\$6,512,718
	1. To remove test year coal refinement revenues (Young)		\$0	\$0		\$0	-\$311,395	
	2. To include software lease revenue (Nieto)		\$0	\$0		\$0	-\$705,434	
	3. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$607,536	
	4. To annualize building rent revenue (Majors)		\$0	\$0		\$0	\$8,511,818	
	5. To remove Bank of America rent revenue (Majors)		\$0	\$0		\$0	-\$374,735	
Rev-19	Transmission Revenue - Other	456.000	\$0	\$0	\$0	\$0	-\$91,046,136	-\$91,046,136
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$33,077	
	2. To adjust Transmission Revenues (Lyons)		\$0	\$0		\$0	-\$3,062,579	
	3. To remove NEIL insurance recoveries (Majors)		\$0	\$0		\$0	-\$87,950,480	
E-4	S&E - Labor	500.000	\$340,407	-\$39,881	\$300,526	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$38,437		\$0	\$0	

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	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$340,407	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,444		\$0	\$0	
E-5	Fuel and Fuel Handling	501.000	\$294,833	\$15,088,926	\$15,383,759	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$15,100,236		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10,059		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$294,833	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,251		\$0	\$0	
E-6	Fuel for Baseload	501.000	\$0	-\$39,803,507	-\$39,803,507	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	-\$39,803,507		\$0	\$0	
E-7	Fuel For Interchange	501.000	\$0	-\$15,262,940	-\$15,262,940	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$15,262,940		\$0	\$0	
E-8	Steam Expenses	502.000	\$667,398	-\$25,641	\$641,757	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$22,810		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$667,398	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,831		\$0	\$0	
E-9	Fuel Additives	502.000	\$0	-\$518,236	-\$518,236	\$0	\$0	\$0
	1. To annualize fuel additive expense (Young)		\$0	-\$518,236		\$0	\$0	
E-10	Electric Expenses	505.000	\$898,138	-\$32,691	\$865,447	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$28,882		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$898,138	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$3,809		\$0	\$0	
E-11	Misc. Steam Power Expenses	506.000	\$386,838	-\$350,865	\$35,973	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$244,410		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$30,809		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$386,838	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,641		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$74,005		\$0	\$0	
E-13	Allowances	509.000	\$0	-\$7,889,502	-\$7,889,502	\$0	\$0	\$0
	1. To include lost RECs due to High Prairie curtailment (Eubanks)		\$0	-\$2,890,841		\$0	\$0	
	2. To include an annualized level of Renewable Energy Credit costs (LVons)		\$0	-\$4,998,661		\$0	\$0	
E-17	Maint. Superv. & Engineering - SP	510.000	\$648,401	-\$91,212	\$557,189	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$44,768		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$43,694		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$648,401	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,750		\$0	\$0	
E-18	Maintenance of Structures - SP	511.000	\$189,671	-\$599,694	-\$410,023	\$0	\$0	\$0

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	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$591,210		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$7,680		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$189,671	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$804		\$0	\$0	
E-19	Maintenance of Boiler Plant - SP	512.000	\$1,230,938	-\$3,262,977	-\$2,032,039	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$4,944		\$0	\$0	
	2. To include non-labor power plant maintenance (Nieto)		\$0	-\$3,213,714		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$48,986		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,230,938	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$5,221		\$0	\$0	
E-20	Maintenance of Electric Plant - SP	513.000	\$233,402	-\$317,438	-\$84,036	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$307,301		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,147		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$233,402	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$990		\$0	\$0	
E-21	Maintenance of Misc. Steam Production Plant - SP	514.000	\$237,008	-\$484,508	-\$247,500	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$473,918		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,585		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$237,008	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,005		\$0	\$0	
E-22	Amortization of Meramec inventory	407.000	\$0	\$960,052	\$960,052	\$0	\$0	\$0
	1. To include a 5-year amortization of Meramec obsolete inventory (Majors)		\$0	\$960,052		\$0	\$0	
E-26	Operation Superv. & Engineering - Labor	517.000	\$1,820,045	-\$1,634,326	\$185,719	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$1,382,637		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$243,969		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,820,045	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$7,720		\$0	\$0	
E-27	Fuel Baseload	517.000	\$0	\$14,805,536	\$14,805,536	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	\$14,805,536		\$0	\$0	
E-28	Fuel Interchange	518.000	\$0	-\$26,818,956	-\$26,818,956	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$26,818,956		\$0	\$0	
E-31	Misc. Nuclear Power Expenses	524.000	\$2,154,220	-\$2,526,229	-\$372,009	\$0	\$0	\$0
	1. To normalize nuclear waste disposal expense (Young)		\$0	\$122,049		\$0	\$0	
	2. To remove refuel amortization from the test year (Nieto)		\$0	-\$2,487,522		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$23,851		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$103,919		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$2,154,220	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$9,137		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$23,849		\$0	\$0	
E-34	Maint. Superv. & Engineering - NP	528.000	\$887,460	\$2,218,670	\$3,106,130	\$0	\$0	\$0
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$2,316,543		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$3,733		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$90,376		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$887,460	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$3,764		\$0	\$0	
E-35	Maintenance of Structures - NP	529.000	\$661,277	\$3,339,748	\$4,001,025	\$0	\$0	\$0
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$3,375,177		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$63		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$32,561		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$661,277	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$2,805		\$0	\$0	
E-36	Maint. Of Reactor Plant Equipment - NP	530.000	\$411,273	-\$6,357,865	-\$5,946,592	\$0	\$0	\$0
	1. To remove refuel amortization from the test year (Nieto)		\$0	-\$25,399,687		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$19,064,629		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$104		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,959		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$411,273	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$1,744		\$0	\$0	
E-37	Maintenance of Electric Plant - NP	531.000	\$173,541	\$815,428	\$988,969	\$0	\$0	\$0
	1. To remove non-labor maintenance associated with unplanned Callaway outage from test year (Nieto)		\$0	-\$967,928		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$1,793,533		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$127		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$9,314		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$173,541	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$736		\$0	\$0	
E-38	Maint. Of Misc. Nuclear Plant - NP	532.000	\$140,307	\$2,643,642	\$2,783,949	\$0	\$0	\$0
	1. To annualize NRC fee (Young)		\$0	\$59,693		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto) INCLUDES OVERTIME LABOR		\$0	\$2,593,288		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$1		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$8,743		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$140,307	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$595		\$0	\$0	
E-43	Hydraulic Operation S&E	535.000	\$71,255	-\$93,742	-\$22,487	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$83,048		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10,392		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$71,255	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$302		\$0	\$0	
E-45	Hydraulic Expense	537.000	\$8,052	-\$107	\$7,945	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$73		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,052	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$34		\$0	\$0	
E-46	Electric Expense	538.000	\$109,148	-\$3,735	\$105,413	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,272		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$109,148	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$463		\$0	\$0	
E-47	Misc. Hydraulic Power	539.000	\$226,227	-\$18,625	\$207,602	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,903		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$226,227	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$960		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$10,762		\$0	\$0	
E-50	Maintenance Superv. & Engineering - HP	541.000	\$54,968	-\$7,175	\$47,793	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,942		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$54,968	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$233		\$0	\$0	
E-51	Maintenance of Structures - HP	542.000	\$66,607	-\$3,120	\$63,487	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,837		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$66,607	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$283		\$0	\$0	
E-52	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$298	-\$11	\$287	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$10		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$298	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1		\$0	\$0	

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E-53	Maintenance of Electric Plant - HP	544.000	\$50,572	-\$1,838	\$48,734	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,624		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$50,572	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$214		\$0	\$0	
E-54	Maint. of Misc. Hydraulic Plant - HP	545.000	\$23,586	-\$957	\$22,629	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$857		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$23,586	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$100		\$0	\$0	
E-59	S&E - OP	546.000	\$10,670	-\$11,016,003	-\$11,005,333	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$47,453		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,389		\$0	\$0	
	3. To adjust for lost PTCs for High Prairie curtailment (Eubanks)		\$0	-\$14,754,013		\$0	\$0	
	4. To adjust High Prairie and Atchison wind O&M (Lyons)		\$0	\$3,786,897		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$10,670	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$45		\$0	\$0	
E-60	Fuel for Baseload - OP	547.000	\$0	\$19,624,026	\$19,624,026	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	\$19,624,026		\$0	\$0	
E-61	Fuel for Interchange - OP	547.000	\$0	\$1,447,981	\$1,447,981	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	\$1,447,981		\$0	\$0	
E-62	Generation Expenses - Labor - OP	548.000	\$57,468	-\$5,522	\$51,946	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$5,278		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$57,468	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$244		\$0	\$0	
E-63	Misc. Other Power Generation Expense	548.000	\$0	-\$16,830	-\$16,830	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$16,830		\$0	\$0	
E-64	Rents and Other	549.000	\$113,056	-\$3,551,494	-\$3,438,438	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$116,892		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$113,056	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$480		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$470		\$0	\$0	
	5. To remove test year O&M for renewables transition subsequently transferred to account 183 (Huck Finn and Boomtown development) (Lyons) POST DIRECT ADDITION		\$0	-\$3,433,652		\$0	\$0	
E-68	Maintenance of Structures - OP	552.000	\$10,709	-\$1,123	\$9,586	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,078		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$10,709	\$0		\$0	\$0	

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	3. To remove severance payments from the test year (Giacone)		\$0	-\$45		\$0	\$0	
E-69	Maint. Of Generating & Electric Plant - OP	553.000	\$150,189	-\$12,195	\$137,994	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$11,558		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$150,189	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$637		\$0	\$0	
E-70	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$8,724	-\$926	\$7,798	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$889		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,724	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$37		\$0	\$0	
E-74	Purchased Power for Baseload	555.100	\$0	\$29,197,756	\$29,197,756	\$0	\$0	\$0
	1. Adjustment to reflect change in SPP non-energy expense through June 30, 2022 (Lvons)		\$0	\$133,222		\$0	\$0	
	2. To annualize baseload purchased power expense (Lvons)		\$0	-\$4,836,341		\$0	\$0	
	3. To annualize MISO Day 2 expense (Lvons)		\$0	\$33,900,875		\$0	\$0	
E-75	Capacity Purchased for Baseload	555.200	\$0	\$204,961,110	\$204,961,110	\$0	\$0	\$0
	1. To adjust capacity purchased (Lvons) POST DIRECT CHANGE		\$0	\$204,961,110		\$0	\$0	
E-76	Purchased Power for interchange	555.300	\$0	\$34,182,112	\$34,182,112	\$0	\$0	\$0
	1. To annualize interchange purchased power expense (Lvons)		\$0	\$33,951,324		\$0	\$0	
	2. To annualize MISO Ancillary expense (Lvons)		\$0	\$230,788		\$0	\$0	
E-78	System Control	557.000	\$181,445	-\$31,804	\$149,641	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$31,034		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$181,445	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$770		\$0	\$0	
E-79	Other Expenses - OPE	557.000	\$1,245,477	-\$99,164,350	-\$97,918,873	\$0	\$0	\$0
	1. Adjustment to rebase RES AAO (Lvons)		\$0	\$1,080,349		\$0	\$0	
	2. Adjustment to remove test year RES amortizations based on Case No. ER-2019-0335 (Lvons)		\$0	\$3,351,829		\$0	\$0	
	3. Adjustment to include annual RES amortization based on Case No. ER-2021-0240 (Lvons)		\$0	-\$272,715		\$0	\$0	
	4. Adjustment to include annual RES amortization based on Case No. ER-2022-0337 (Lvons) POST DIRECT CHANGE		\$0	\$366,516		\$0	\$0	
	5. To remove long term incentive compensation expense (Young)		\$0	-\$661,693		\$0	\$0	
	6. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$176,231		\$0	\$0	
	7. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,245,477	\$0		\$0	\$0	
	8. To remove severance payments from the test year (Giacone)		\$0	-\$5,283		\$0	\$0	
	9. To remove test year FAC recoveries (Majors) POST DIRECT ADDITION		\$0	-\$102,847,122		\$0	\$0	
E-84	Operation Supervision & Engineering - TE	560.000	\$34,081	-\$12,489	\$21,592	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,505		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,596		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$34,081	\$0		\$0	\$0	

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	4. To remove severance payments from the test year (Giacone)		\$0	-\$145		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	-\$3,243		\$0	\$0	
E-85	Load Dispatching - TE	561.000	\$62,739	\$93,323	\$156,062	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,712		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,828		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$62,739	\$0		\$0	\$0	
	4. To adjust Transmission Expense (Lyons)		\$0	\$116,683		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$266		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	-\$12,554		\$0	\$0	
E-86	Station Expenses - TE	562.000	\$16,505	-\$703	\$15,802	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$633		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$16,505	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$70		\$0	\$0	
E-89	Transmission of Electric By Others - TE	565.000	\$0	\$683,459	\$683,459	\$0	\$0	\$0
	1. ADJUSTMENT REMOVED - POST DIRECT CHANGE		\$0	\$0		\$0	\$0	
	2. To reset Mark Twain amortization in Case No. ER-2022-0337 (Lyons)		\$0	-\$146,590		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$25,787		\$0	\$0	
	4. To adjust Transmission Expense (Lyons)		\$0	\$855,836		\$0	\$0	
E-90	Misc. Transmission Expenses - TE	566.000	\$201,218	-\$237,393	-\$36,175	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$200,105		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$201,218	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$853		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$23,670		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$1,536		\$0	\$0	
	6. To remove test year FERC ROE litigation expenses (Majors)		\$0	-\$10,426		\$0	\$0	
	7. To normalize Vegetation Management Expenses (Majors)		\$0	-\$803		\$0	\$0	
E-94	Maint. Supervision & Engineering - TE	568.000	\$8,107	-\$1,272	\$6,835	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$866		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$8,107	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$34		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$286		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	-\$86		\$0	\$0	
E-95	Maintenance of Structures - TE	569.000	\$860	-\$3,698	-\$2,838	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$23		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$860	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$4		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$3,671		\$0	\$0	

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E-96	Maintenance of Station Equipment - TE	570.000	\$55,965	-\$2,844	\$53,121	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$4		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,603		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$55,965	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$237		\$0	\$0	
E-97	Maintenance of Overhead Lines - TE	571.000	\$27,709	-\$66,736	-\$39,027	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,592		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$27,709	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$118		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$78		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	-\$63,948		\$0	\$0	
E-98	Maint. Of Misc. Transmission Plant - TE	573.000	\$5,646	-\$375	\$5,271	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$351		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$5,646	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$24		\$0	\$0	
E-99	MISO Administrative Charges	575.000	\$0	-\$102,699	-\$102,699	\$0	\$0	\$0
	1. To annualize MISO Admin fees (Lyons)		\$0	-\$102,699		\$0	\$0	
E-104	Operation Supervision & Engineering - DE	580.000	\$482,379	-\$538,058	-\$55,679	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$485,042		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$55,703		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$482,379	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,046		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$5,112		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$3		\$0	\$0	
	7. To normalize infrastructure inspection expenses (Majors)		\$0	-\$376		\$0	\$0	
E-105	Load Dispatching - DE	581.000	\$117,940	-\$12,977	\$104,963	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$12,477		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$117,940	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$500		\$0	\$0	
E-106	Station Expenses - DE	582.000	\$113,381	-\$4,899	\$108,482	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,418		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$113,381	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$481		\$0	\$0	
E-107	Overhead Line Expenses - DE	583.000	\$417,585	-\$19,928	\$397,657	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$18,157		\$0	\$0	

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	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$417,585	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,771		\$0	\$0	
E-109	Underground Line Expenses - DE	584.100	\$146,541	-\$259,179	-\$112,638	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$7,288		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$146,541	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$622		\$0	\$0	
	4. To normalize infrastructure inspection expenses (Majors)		\$0	-\$251,269		\$0	\$0	
E-111	Street Lighting & Signal System Expenses - DE	585.000	\$103,317	-\$34,482	\$68,835	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$3,422		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$103,317	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$438		\$0	\$0	
	4. To normalize infrastructure inspection expenses (Majors)		\$0	-\$30,622		\$0	\$0	
E-112	Meters - DE	586.000	\$379,696	-\$22,458	\$357,238	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,848		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$379,696	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,610		\$0	\$0	
E-113	Customer Install - DE	587.000	\$75,644	-\$4,345	\$71,299	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,024		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$75,644	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$321		\$0	\$0	
E-114	Miscellaneous - DE	588.000	\$415,092	-\$1,438,871	-\$1,023,779	\$0	\$0	\$0
	1. To annualize depreciation of power operated and transportation equipment (Young)		\$0	-\$709,025		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$62,611		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$42,978		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$415,092	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$1,761		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,286		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$3,993		\$0	\$0	
	8. To normalize AMR read fees (Majors)		\$0	-\$224,460		\$0	\$0	
	9. To normalize infrastructure inspection expenses (Majors)		\$0	-\$397,317		\$0	\$0	
	10. To normalize Vegetation Management Expenses (Majors)		\$0	-\$12		\$0	\$0	
E-118	S&E Maintenance	590.000	\$63,931	-\$15,954	\$47,977	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$10,135		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$6,190		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$63,931	\$0		\$0	\$0	

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	4. To remove severance payments from the test year (Giacone)		\$0	-\$271		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$646		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$4		\$0	\$0	
E-119	Structures Maintenance	591.000	\$30,883	-\$1,229	\$29,654	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,098		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$30,883	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$131		\$0	\$0	
E-120	Station Equipment Maintenance	592.000	\$543,042	-\$26,360	\$516,682	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$24,057		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$543,042	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,303		\$0	\$0	
E-121	Overhead Lines Maintenance	593.000	\$1,022,960	-\$5,658,132	-\$4,635,172	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$1,295		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$42,589		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,022,960	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$4,339		\$0	\$0	
	5. To include a normalized level of storm restoration expense (Majors)		\$0	-\$5,254,684		\$0	\$0	
	6. To normalize Vegetation Management Expenses (Majors)		\$0	-\$355,225		\$0	\$0	
E-122	Underground Lines Maintenance	594.000	\$116,404	-\$6,360	\$110,044	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$5,866		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$116,404	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$494		\$0	\$0	
E-123	Line Transformers Maintenance	595.000	\$17,161	-\$693	\$16,468	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$620		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$17,161	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$73		\$0	\$0	
E-124	Street Light & Signals Maintenance	596.000	\$28,731	-\$1,318	\$27,413	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,196		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$28,731	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$122		\$0	\$0	
E-125	Meters Maintenance	597.000	\$36,001	-\$1,736	\$34,265	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,583		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$36,001	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$153		\$0	\$0	

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E-126	Misc. Plant Maintenance	598.000	\$49,860	-\$2,903	\$46,957	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$3		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,735		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$49,860	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$211		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$46		\$0	\$0	
E-130	Supervision - CAE	901.000	\$59,418	-\$249,156	-\$189,738	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$237,177		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$11,727		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$59,418	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$252		\$0	\$0	
E-131	Meter Reading Expenses - CAE	902.000	\$18,994	-\$4,302,828	-\$4,283,834	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$936		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$651		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$18,994	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$81		\$0	\$0	
	5. To normalize AMR read fees (Majors)		\$0	-\$4,301,160		\$0	\$0	
E-132	Customer Records & Collection Expenses - CAE	903.000	\$1,347,926	\$7,346,069	\$8,693,995	\$0	\$0	\$0
	1. To include call center costs (Nieto)		\$0	\$910,875		\$0	\$0	
	2. To include customer convenience fees (Nieto)		\$0	\$4,638,495		\$0	\$0	
	3. To include customer deposit interest (Majors)		\$0	\$1,883,557		\$0	\$0	
	4. To remove long term incentive compensation expense (Young)		\$0	-\$17,790		\$0	\$0	
	5. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$63,834		\$0	\$0	
	6. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$1,347,926	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$5,717		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	\$483		\$0	\$0	
E-133	Uncollectible Accts - CAE	904.000	\$0	\$3,679,997	\$3,679,997	\$0	\$0	\$0
	1. To normalize bad debt expense (Majors)		\$0	\$3,679,997		\$0	\$0	
E-134	Misc. Customer Accounts Expense	905.000	\$129	-\$94	\$35	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$86		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$19		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$129	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$12		\$0	\$0	
E-139	Customer Assistance Expenses - CSIE	908.000	\$458,431	-\$67,784,093	-\$67,325,662	\$0	\$0	\$0
	1. To eliminate solar costs during the test year (Lvons)		\$0	-\$978,081		\$0	\$0	
	2. To include an annual amortization of the PAYS regulatory asset (Lvons)		\$0	\$74,006		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$266,889		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$46,057		\$0	\$0	
	5. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$458,431	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$1,944		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	\$97		\$0	\$0	
	8. To remove MEEIA program cost recovered in the MEEIA surcharge (Majors)		\$0	-\$68,607,208		\$0	\$0	
	9. To include an annualized amortization of solar (Lyons)		\$0	\$1,337,650		\$0	\$0	
	10. To include an annualized level of solar rebates (Lyons)		\$0	\$704,333		\$0	\$0	
E-140	Informational & Instructional Advertising Expense	909.000	\$0	-\$463,435	-\$463,435	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$464,051		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$616		\$0	\$0	
E-141	Misc. Customer Service & Informational Expense	910.000	\$23,329	-\$65,049	-\$41,720	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$63,079		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,905		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$23,329	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$99		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$34		\$0	\$0	
E-145	Demonstrating & Selling Expenses - SE	912.000	\$6,270	-\$7,103	-\$833	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$546		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$6,270	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$27		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$6,530		\$0	\$0	
E-146	Advertising Expenses - SE	913.000	\$13,191	-\$1,141	\$12,050	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$1,085		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$13,191	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$56		\$0	\$0	
E-151	Administrative & General Salaries - AGE	920.000	\$4,151,354	-\$6,423,902	-\$2,272,548	\$0	\$0	\$0
	1. To normalize exceptional performance bonus expense (Young)		\$0	-\$38,987		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$5,702,223		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$647,193		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$4,151,354	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$17,608		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$237,814		\$0	\$0	
	7. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$255,705		\$0	\$0	
E-152	Office Supplies & Expenses - AGE	921.000	-\$8,360	\$953,714	\$945,354	\$0	\$0	\$0
	1. To include non-labor software maintenance costs (Nieto)		\$0	\$354,119		\$0	\$0	
	2. To include non-labor cybersecurity costs (Nieto)		\$0	\$88,924		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	\$4		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	\$439		\$0	\$0	
	5. To remove expired Great American lease costs from the test year (Giacone)		\$0	-\$15,241		\$0	\$0	
	6. To normalize sales and use tax audit expense over 3 years consistent with ER-2021-0240 (Giacone) POST-DIRECT CHANGE		\$0	\$384,022		\$0	\$0	
	7. To normalize depreciation study expense over 5 years (Giacone)		\$0	-\$47,884		\$0	\$0	
	8. To adjust payroll expense as of 12/31/2022 (Amenthor)		-\$8,360	\$0		\$0	\$0	
	9. To remove severance payments from the test year (Giacone)		\$0	\$35		\$0	\$0	
	10. To remove advertising expense from the test year (Nieto)		\$0	-\$16,970		\$0	\$0	
	11. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$3,045		\$0	\$0	
	12. To adjust AMS allocation factors (Majors)		\$0	\$214,978		\$0	\$0	
	13. To remove dues and donations from the test year (Nieto)		\$0	-\$7,353		\$0	\$0	
	14. To remove Sunset Hills O&M expense (Majors)		\$0	-\$4,395		\$0	\$0	
	15. To normalize Vegetation Management Expenses (Majors)		\$0	-\$9		\$0	\$0	
E-153	Administrative Expenses Transferred - Credit	922.000	\$9,488	-\$42,916	-\$33,428	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$40,790		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,086		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$9,488	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$40		\$0	\$0	
E-154	Outside Services Employed	923.000	\$2,522	-\$6,870,006	-\$6,867,484	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$230		\$0	\$0	
	2. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$2,522	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$11		\$0	\$0	
	4. To remove advertising expense from the test year (Nieto)		\$0	-\$12,072		\$0	\$0	
	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$5,113		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$108,718		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$88,943		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$39,322		\$0	\$0	
	9. To remove test year costs of customer affordability study so it can be amortized (Majors)		\$0	-\$6,273,971		\$0	\$0	
	10. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$569,288		\$0	\$0	
E-155	Property Insurance	924.000	\$0	\$3,197,536	\$3,197,536	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	\$3,233,268		\$0	\$0	
	2. To adjust Meramec insurance expense (Nieto)		\$0	-\$35,858		\$0	\$0	
	3. To adjust AMS allocation factors (Majors)		\$0	\$126		\$0	\$0	
E-156	Injuries and Damages	925.000	\$195,333	\$2,079,951	\$2,275,284	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	\$2,286,237		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$197,463		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$31,033		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$195,333	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$828		\$0	\$0	

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	6. To adjust AMS allocation factors (Majors)		\$0	\$23,038		\$0	\$0	
E-157	Employee Pensions and Benefits	926.000	\$0	-\$100,919,306	-\$100,919,306	\$0	\$0	\$0
	1. To eliminate electric vehicle incentive costs (Lyons)		\$0	-\$26,081		\$0	\$0	
	2. To adjust test year for employee benefits as of 12/31/2022 (Amenthor)		\$0	\$752,330		\$0	\$0	
	3. To adjust test year for a normalized level of SERP cash payments (Giacone)		\$0	-\$1,125,090		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	\$125		\$0	\$0	
	5. To adjust pension amortizations (all layers and current) (Giacone)		\$0	-\$378,969		\$0	\$0	
	6. To adjust OPEB amortizations (all layers and current) (Giacone)		\$0	-\$2,079,387		\$0	\$0	
	7. To rebase pension expense (Giacone)		\$0	-\$75,930,576		\$0	\$0	
	8. To rebase OPEB expense (Giacone)		\$0	-\$22,131,660		\$0	\$0	
	9. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$0	\$2		\$0	\$0	
E-159	Regulatory Commission Expenses	928.000	\$90,439	\$1,528,062	\$1,618,501	\$0	\$0	\$0
	1. To annualize the amount of PSC assessment expense (Majors)		\$0	\$1,145,423		\$0	\$0	
	2. To annualize NRC fees (Young)		\$0	\$962,558		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$189,074		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$20,625		\$0	\$0	
	5. To split discretionary rate case expense 50/50 and normalize over 2 years (Giacone)		\$0	-\$369,686		\$0	\$0	
	6. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$90,439	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$384		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	-\$150		\$0	\$0	
E-161	General Expense - Gen. Advertising Expense	930.100	\$0	-\$9,225	-\$9,225	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$9,225		\$0	\$0	
E-162	General Expense - Misc.	930.200	\$19,844	-\$1,645,084	-\$1,625,240	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$7,777		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$2,124		\$0	\$0	
	3. To remove luxury hotel and private flight costs from the test year (Giacone)		\$0	-\$421,695		\$0	\$0	
	4. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$19,844	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$84		\$0	\$0	
	6. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$6,731		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	-\$1,962		\$0	\$0	
	8. To remove dues and donations from the test year (Nieto)		\$0	-\$1,218,173		\$0	\$0	
E-163	Rents - AGE	931.000	\$0	\$2,767,097	\$2,767,097	\$0	\$0	\$0
	1. To include software rental expense (Nieto)		\$0	-\$31,627		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$561		\$0	\$0	
	3. To annualize building rental expense (Majors)		\$0	\$3,347,643		\$0	\$0	
	4. To remove Bank of America rental expense (Majors)		\$0	-\$549,480		\$0	\$0	
E-166	Maintenance of General Plant	935.000	\$77,942	-\$29,556	\$48,386	\$0	\$0	\$0
	1. To remove incentive compensation expense (Young)		\$0	-\$394		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young) POST DIRECT CHANGE		\$0	-\$4,374		\$0	\$0	
	3. To adjust payroll expense as of 12/31/2022 (Amenthor)		\$77,942	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$331		\$0	\$0	

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	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$34		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,666		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$19,653		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$8,504		\$0	\$0	
E-170	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$42,805,996	\$42,805,996
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$54,698,683	
	2. To remove annualized coal car depreciation modeled in 501 fuel expense (Young)		\$0	\$0		\$0	-\$106,189	
	3. To remove annualized depreciation expense booked to 588 (Young)		\$0	\$0		\$0	-\$11,786,498	
E-172	Depreciation - PISA	403.000	\$0	\$0	\$0	\$0	-\$915,389	-\$915,389
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	-\$915,389	
E-173	Depreciation - PISA - Period 2	403.000	\$0	\$0	\$0	\$0	\$29,844,335	\$29,844,335
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$29,844,335	
E-174	Depreciation - PISA - Period 3	403.000	\$0	\$0	\$0	\$0	\$32,052,264	\$32,052,264
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$32,052,264	
E-179	Intangible Amortization	404.009	\$0	\$17,306,127	\$17,306,127	\$0	\$0	\$0
	1. Adjustment to remove intangible amortization associated with paperless bill credit per stipulation in ER-2019-0335 (Lvons)		\$0	-\$3,022		\$0	\$0	
	2. To annualize amortization of intangible plant (Young)		\$0	\$17,309,149		\$0	\$0	
E-180	Amortization - Cloud Implementation Costs	404.000	\$0	-\$6,596,034	-\$6,596,034	\$0	\$0	\$0
	1. To remove test year Cloud Implementation Costs (Young)		\$0	-\$6,596,034		\$0	\$0	
E-181	Amortization - Cloud Costs - PISA - Period 3	404.000	\$0	\$2,150,393	\$2,150,393	\$0	\$0	\$0
	1. To remove test year PISA Cloud Costs (Lvons)		\$0	\$2,150,393		\$0	\$0	
E-182	Amortization - PISA	404.000	\$0	\$2,150,147	\$2,150,147	\$0	\$0	\$0
	1. To include PISA A deferral over 20 years (Nieto)		\$0	\$2,573,051		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	-\$422,904		\$0	\$0	
E-183	Amortization - PISA - Period 2	404.000	\$0	\$24,899,874	\$24,899,874	\$0	\$0	\$0
	1. To include PISA B deferral over 20 years (Nieto)		\$0	\$9,950,377		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	\$14,949,497		\$0	\$0	
E-184	Amortization - PISA - Period 3	404.000	\$0	\$25,352,142	\$25,352,142	\$0	\$0	\$0
	1. To include PISA C deferral over 20 years (Nieto)		\$0	\$9,046,172		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	\$16,305,970		\$0	\$0	
E-185	AMI Software Amortization Deferral	404.000	\$0	\$75,636	\$75,636	\$0	\$0	\$0
	1. To remove test year AMI Software Amortization Deferral costs (Lvons)		\$0	\$75,636		\$0	\$0	
E-188	Charge Ahead Corridor Regulatory Debit	407.327	\$0	\$853,329	\$853,329	\$0	\$0	\$0
	1. To adjust annual charge ahead amortization for regulatory asset established in Case No. ER-2021-0240 (Lvons)		\$0	\$564,365		\$0	\$0	
	2. To include amortization for charge ahead costs incurred Oct. 2021 through June 30, 2022 (Lvons)		\$0	\$288,964		\$0	\$0	
E-189	Amortization - R/C Low Income Assist Surcharge - 2009	407.349	\$0	\$916,667	\$916,667	\$0	\$0	\$0
	1. To reflect annual amount approved in Case No. ER-2021-0240 for Keeping Current and Keeping Cool program (Lvons)		\$0	\$916,667		\$0	\$0	
E-190	Amortization - Enerov Efficiency Contra - 2014	407.000	\$0	\$2,946	\$2,946	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,946		\$0	\$0	
E-191	Amortization - Sioux Scrubber Construction	407.383	\$0	\$376,471	\$376,471	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$376,471		\$0	\$0	
E-192	Amortization - Sioux Scrubber Construction - Contra	407.384	\$0	\$956,654	\$956,654	\$0	\$0	\$0

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	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$956,654		\$0	\$0	
E-193	Amortization - Sioux Scrubber Construction - 2011	407.385	\$0	\$1,384	\$1,384	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$1,384		\$0	\$0	
E-194	Amortization - Sioux Scrubber Construction - Contra 2011	407.386	\$0	\$6,222	\$6,222	\$0	\$0	\$0
	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$6,222		\$0	\$0	
E-195	Regulatory Debit - Extended Regulatory Amortization - Rate Base	407.397	\$0	-\$6,197	-\$6,197	\$0	\$0	\$0
	1. To remove test year extended amortization expense (Young)		\$0	-\$6,197		\$0	\$0	
E-196	Amortization - Energy Efficiency Contra - 2009	407.000	\$0	\$33	\$33	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$33		\$0	\$0	
E-197	Amortization - Energy Efficiency Contra - 2011	407.000	\$0	\$102	\$102	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$102		\$0	\$0	
E-199	Regulatory Debit - Critical Needs Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize Critical Needs Program funding (Majors)		\$0	\$229,167		\$0	\$0	
E-200	COVID-19 AAO Amortization	407.000	\$0	\$1,665,062	\$1,665,062	\$0	\$0	\$0
	1. To reflect the COVID annual amortization set in Case No. ER-2021-0240 (Lvons)		\$0	\$1,665,062		\$0	\$0	
E-201	Equity Issuance Costs Regulatory Debit	407.000	\$0	-\$6,769,344	-\$6,769,344	\$0	\$0	\$0
	1. To reflect the Equity Issuance annual amortization set in Case No. ER-2021-0240 (Lvons)		\$0	-\$6,769,344		\$0	\$0	
E-202	Meramec Retirement Regulatory Debit	407.000	\$0	\$11,168,317	\$11,168,317	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$11,168,317		\$0	\$0	
E-203	MEEIA Ordered Adjustments	407.000	\$0	-\$127,171	-\$127,171	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$127,171		\$0	\$0	
E-204	MEEIA Program Cost Expense	407.000	\$0	-\$19,373,018	-\$19,373,018	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$19,373,018		\$0	\$0	
E-205	MEEIA Program Cost Expense - Unbilled	407.000	\$0	\$2,046,643	\$2,046,643	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,046,643		\$0	\$0	
E-206	RESRAM Margin Debits	407.000	\$0	-\$754,794	-\$754,794	\$0	\$0	\$0
	1. To remove test year RESRAM margin debits (Lvons)		\$0	-\$754,794		\$0	\$0	
E-207	Regulatory Debit Rehousing Pilot Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize rehousing pilot program consistent with the Stipulation and Agreement in Case No. ER-2021-0240 (Majors)		\$0	\$229,167		\$0	\$0	
E-208	Regulatory Debit - RESRAM	407.000	\$0	-\$416,361	-\$416,361	\$0	\$0	\$0
	1. To remove test year Regulatory Debit RESRAM (Lyons)		\$0	-\$416,361		\$0	\$0	
E-209	RESRAM Revenue Debits	407.000	\$0	-\$19,028,787	-\$19,028,787	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue debits (Lyons)		\$0	-\$19,028,787		\$0	\$0	
E-210	Amortization - 2015 Storm Tracker	407.000	\$0	\$519,446	\$519,446	\$0	\$0	\$0
	1. To remove test year ER-2016-0179 storm tracker amortization (Young)		\$0	\$519,446		\$0	\$0	
E-211	Amortization Excess Tracker Regulatory Debit 2	407.000	\$0	-\$5,645,633	-\$5,645,633	\$0	\$0	\$0
	1. To remove test year Excess Tracker Regulatory Debit amount (Young)		\$0	-\$5,645,633		\$0	\$0	
E-212	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	407.496	\$0	-\$871,418	-\$871,418	\$0	\$0	\$0
	1. To amortize balance of extended amortizations non-rate base (Young)		\$0	-\$871,418		\$0	\$0	

Ameren Missouri
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-213	Regulatory Credit - Extended Regulatory Amort - Rate Base	407.497	\$0	\$976,402	\$976,402	\$0	\$0	\$0
	1. To amortize balance of extended amortizations rate base (Young)		\$0	\$976,402		\$0	\$0	
E-214	COVID-19 AAO Regulatory Credit	407.000	\$0	-\$483,537	-\$483,537	\$0	\$0	\$0
	1. To remove test year balance for COVID costs (Lvons)		\$0	-\$483,537		\$0	\$0	
E-215	Equity Issuance Costs Regulatory Credit	407.000	\$0	\$7,024,791	\$7,024,791	\$0	\$0	\$0
	1. To remove test year balance for Equity Issuance costs (Lvons)		\$0	\$7,024,791		\$0	\$0	
E-216	Amortization Excess Tracker Regulatory Credit	407.000	\$0	-\$5,798,505	-\$5,798,505	\$0	\$0	\$0
	1. To adjust the amortization of EDIT (Young)		\$0	-\$5,798,505		\$0	\$0	
E-217	Meramec Retirement Regulatory Credit	407.000	\$0	\$6,091,810	\$6,091,810	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$6,091,810		\$0	\$0	
E-218	MEEIA Ordered Adjustments - Regulatory Credit	407.000	\$0	\$10,345	\$10,345	\$0	\$0	\$0
	1. To remove test year MEEIA Ordered Adjustments Regulatory Credit amount (Lvons)		\$0	\$10,345		\$0	\$0	
E-219	RESRAM Depreciation/PTC	407.000	\$0	\$4,953,481	\$4,953,481	\$0	\$0	\$0
	1. To remove test year RESRAM Depreciation/PTC (Lyons)		\$0	\$4,953,481		\$0	\$0	
E-220	RESRAM Margin	407.000	\$0	\$4,954,291	\$4,954,291	\$0	\$0	\$0
	1. To remove test year RESRAM Margin (Lyons)		\$0	\$4,954,291		\$0	\$0	
E-221	RESRAM Energy Sales Credits	407.000	\$0	\$711,593	\$711,593	\$0	\$0	\$0
	1. To remove test year RESRAM Energy Sales Credits (Lvons)		\$0	\$711,593		\$0	\$0	
E-222	Regulatory Credit - RESRAM	407.000	\$0	\$334,769	\$334,769	\$0	\$0	\$0
	1. To remove test year Regulatory Credit RESRAM (Lyons)		\$0	\$334,769		\$0	\$0	
E-223	RESRAM Revenue Credits	407.000	\$0	\$3,771,046	\$3,771,046	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue Credits (Lyons)		\$0	\$3,771,046		\$0	\$0	
E-224	Amortization of Customer Affordability Study (New for ER-2022-0337)	407.000	\$0	\$2,177,445	\$2,177,445	\$0	\$0	\$0
	1. To amortize the customer affordability study over 5 years (Majors)		\$0	\$2,177,445		\$0	\$0	
E-227	Payroll Taxes	408.010	\$0	\$1,163,291	\$1,163,291	\$0	\$0	\$0
	1. To annualize payroll tax expense (Amenthor)		\$0	\$1,163,291		\$0	\$0	
E-228	Ad Valorem Taxes	408.011	\$0	\$1,791,793	\$1,791,793	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Lyons)		\$0	\$1,791,793		\$0	\$0	
E-229	Gross Receipts Tax	408.012	\$0	-\$145,597,305	-\$145,597,305	\$0	\$0	\$0
	1. To remove test year Gross Receipts Tax expense (Majors)		\$0	-\$145,597,305		\$0	\$0	
E-235	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$57,063,473	\$57,063,473
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$57,063,473	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$502,493,396	-\$502,493,396
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$502,493,396	
	No Adjustment		\$0	\$0		\$0	\$0	
E-239	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$408,370,103	\$408,370,103
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$408,370,103	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$17,606,838	\$17,606,838
Total Operating & Maint. Expense			\$24,803,236	-\$152,223,933	-\$127,420,697	\$0	\$66,727,386	\$66,727,386

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.74% Return	E 6.87% Return	F 7.00% Return
1	TOTAL NET INCOME BEFORE TAXES		\$627,632,565	\$751,873,069	\$771,117,243	\$790,213,384
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$683,217,845	\$683,217,845	\$683,217,845	\$683,217,845
4	Book Depreciation Charged to O&M		\$3,466,765	\$3,466,765	\$3,466,765	\$3,466,765
5	Transmission Amortization		\$431,252	\$431,252	\$431,252	\$431,252
6	Hydraulic Amortization		\$755,715	\$755,715	\$755,715	\$755,715
7	Callaway Post Operational Costs		\$3,780,124	\$3,780,124	\$3,780,124	\$3,780,124
8	Intangible Amortization		\$91,534,113	\$91,534,113	\$91,534,113	\$91,534,113
9	Non-Deductible Parking Expense		\$353,625	\$353,625	\$353,625	\$353,625
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$783,539,439	\$783,539,439	\$783,539,439	\$783,539,439
11	SUBT. FROM NET INC. BEFORE TAXES					
12	Interest Expense calculated at the Rate of	1.8590%	\$209,397,218	\$209,397,218	\$209,397,218	\$209,397,218
13	Tax Straight-Line Depreciation		\$764,603,832	\$764,603,832	\$764,603,832	\$764,603,832
14	Nuclear Decommissioning		\$6,758,605	\$6,758,605	\$6,758,605	\$6,758,605
15	RSU Awards		\$0	\$0	\$0	\$0
16	Production Income Deduction		\$0	\$0	\$0	\$0
17	Preferred Dividend Deduction		\$692,120	\$692,120	\$692,120	\$692,120
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$981,451,775	\$981,451,775	\$981,451,775	\$981,451,775
19	NET TAXABLE INCOME		\$429,720,229	\$553,960,733	\$573,204,907	\$592,301,048
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$429,720,229	\$553,960,733	\$573,204,907	\$592,301,048
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$16,408,152	\$20,870,706	\$21,561,932	\$22,247,840
23	Deduct City Inc Tax - Fed. Inc. Tax		\$445,003	\$556,687	\$573,987	\$591,153
24	Federal Taxable Income - Fed. Inc. Tax		\$412,867,074	\$532,533,340	\$551,068,988	\$569,462,055
25	Federal Income Tax at the Rate of	21.00%	\$86,702,086	\$111,832,001	\$115,724,487	\$119,587,032
26	Subtract Federal Income Tax Credits					
27	Research Credit		\$1,912,652	\$1,912,652	\$1,912,652	\$1,912,652
28	Empowerment Zone Credit		\$46,808	\$46,808	\$46,808	\$46,808
29	Fuel Tax Credit		\$73,981	\$73,981	\$73,981	\$73,981
30	Alternative Fuel Property Credit		\$58,678	\$58,678	\$58,678	\$58,678
31	Qualified Electric Vehicle Credit		\$22,500	\$22,500	\$22,500	\$22,500
32	City Earnings Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
33	Production Tax Credit		\$48,357,225	\$48,357,225	\$48,357,225	\$48,357,225
34	Net Federal Income Tax		\$36,191,209	\$61,321,124	\$65,213,610	\$69,076,155
35	PROVISION FOR MO. INCOME TAX					
36	Net Taxable Income - MO. Inc. Tax		\$429,720,229	\$553,960,733	\$573,204,907	\$592,301,048
37	Deduct Federal Income Tax at the Rate of	50.000%	\$18,095,605	\$30,660,562	\$32,606,805	\$34,538,078
38	Deduct City Income Tax - MO. Inc. Tax		\$445,003	\$556,687	\$573,987	\$591,153
39	Missouri Taxable Income - MO. Inc. Tax		\$411,179,621	\$522,743,484	\$540,024,115	\$557,171,817
40	Subtract Missouri Income Tax Credits					
41	City Earnings Tax Credits		\$39,033	\$39,033	\$39,033	\$39,033
42	Missouri Income Tax at the Rate of	4.000%	\$16,408,152	\$20,870,706	\$21,561,932	\$22,247,840
43	PROVISION FOR CITY INCOME TAX					
44	Net Taxable Income - City Inc. Tax		\$429,720,229	\$553,960,733	\$573,204,907	\$592,301,048
45	Deduct Federal Income Tax - City Inc. Tax		\$36,191,209	\$61,321,124	\$65,213,610	\$69,076,155
46	Deduct Missouri Income Tax - City Inc. Tax		\$16,408,152	\$20,870,706	\$21,561,932	\$22,247,840
47	City Taxable Income		\$377,120,868	\$471,768,903	\$486,429,365	\$500,977,053
48	Subtract City Income Tax Credits					
49	City Earning Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
50	City Income Tax at the Rate of	0.118%	\$405,970	\$517,654	\$534,954	\$552,120
51	SUMMARY OF CURRENT INCOME TAX					
52	Federal Income Tax		\$36,191,209	\$61,321,124	\$65,213,610	\$69,076,155
53	State Income Tax		\$16,408,152	\$20,870,706	\$21,561,932	\$22,247,840
54	City Income Tax		\$405,970	\$517,654	\$534,954	\$552,120
55	TOTAL SUMMARY OF CURRENT INCOME TAX		\$53,005,331	\$82,709,484	\$87,310,496	\$91,876,115
56	DEFERRED INCOME TAXES					
57	Deferred Income Taxes - Def. Inc. Tax.		-\$85,452,744	-\$85,452,744	-\$85,452,744	-\$85,452,744
58	Amortization of Deferred ITC		-\$4,124,746	-\$4,124,746	-\$4,124,746	-\$4,124,746
59	TOTAL DEFERRED INCOME TAXES		-\$89,577,490	-\$89,577,490	-\$89,577,490	-\$89,577,490
60	TOTAL INCOME TAX		-\$36,572,159	-\$6,868,006	-\$2,266,994	\$2,298,625

Ameren Missouri
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.34%	F Weighted Cost of Capital 9.59%	G Weighted Cost of Capital 9.84%
1	Common Stock	\$6,347,120,000	51.91%		4.849%	4.979%	5.108%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$80,760,000	0.66%	4.18%	0.028%	0.028%	0.028%
4	Long Term Debt	\$5,798,450,000	47.43%	3.92%	1.859%	1.859%	1.859%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,226,330,000	100.00%		6.736%	6.866%	6.995%
8	PreTax Cost of Capital				7.592%	7.766%	7.938%