

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0369  
**Date Prepared:** 2/28/2025



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

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

**CASE NO. GR-2024-0369**

Jefferson City, MO

February 2025

**Ameren Missouri**  
**Case No. GR-2024-0369**  
**Test Year 12 Months Ending March 31, 2024**  
**True-Up through December 31, 2024**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.10% Return	<u>D</u> 7.23% Return
1	Net Orig Cost Rate Base	\$483,849,766	\$483,849,766	\$483,849,766
2	Rate of Return	6.96%	7.10%	7.23%
3	Net Operating Income Requirement	\$33,695,298	\$34,338,818	\$34,977,500
4	Net Income Available	\$12,120,105	\$12,120,105	\$12,120,105
5	Additional Net Income Required	\$21,575,193	\$22,218,713	\$22,857,395
6	Income Tax Requirement			
7	Required Current Income Tax	\$7,124,863	\$7,326,921	\$7,527,460
8	Current Income Tax Available	\$350,502	\$350,502	\$350,502
9	Additional Current Tax Required	\$6,774,361	\$6,976,419	\$7,176,958
10	Revenue Requirement	\$28,349,554	\$29,195,132	\$30,034,353
11	Allowance for Known and Measureable Changes/True-Up Estimate	-\$1,392,574	-\$1,392,574	-\$1,392,574
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$26,956,980</b>	<b>\$27,802,558</b>	<b>\$28,641,779</b>

Ameren Missouri  
Case No. GR-2024-0369  
Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$850,482,740
2	Less Accumulated Depreciation Reserve		\$282,816,202
3	Net Plant In Service		<u>\$567,666,538</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$3,896,429
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas (Giacone)		\$6,758,487
8	Materials & Supplies (S. Ferguson)		\$2,373,372
9	Prepayments (S. Ferguson)		\$1,352,035
10	Pension Tracker - GR -2021-0241 (McMellen)		\$63,053
11	Expired & Expiring Amortizations in Rate Base (Amenthor)		\$111,509
12	Property Tax Tracker (Hardin)		<u>\$3,456,576</u>
13	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$10,218,603</u>
14	<b>SUBTRACT FROM NET PLANT</b>		
15	Federal Tax Offset	-0.3890%	-\$24,195
16	State Tax Offset	-0.3890%	-\$4,297
17	City Tax Offset	64.4055%	\$1,718
18	Interest Expense Offset	14.2329%	\$1,358,723
19	Contributions in Aid of Construction		\$0
20	Customer Advances for Construction (S. Ferguson)		\$604,055
21	Customer Deposits (S. Ferguson)		\$1,601,284
22	Pension Tracker - Current. (McMellen)		\$7,360,404
23	OPEB Tracker - GR-2021-0241 (McMellen)		\$148,741
24	PAYS Regulatory Asset & Liability (Amenthor)		\$744,120
25	OPEB Tracker - Current (McMellen)		\$2,129,235
26	Accumulated Deferred Income Tax (L. Ferguson)		<u>\$80,115,587</u>
27	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$94,035,375</u>
28	<b>Total Rate Base</b>		<u><u>\$483,849,766</u></u>

Ameren Missouri  
Case No. GR-2024-0369  
Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$7,268,912	P-2	\$45,334,420	\$52,603,332	100.0000%	\$0	\$52,603,332
3		TOTAL INTANGIBLE PLANT	\$7,268,912		\$45,334,420	\$52,603,332		\$0	\$52,603,332
4		TRANSMISSION PLANT							
5	365.000	Gas Transmission Land and Land Rights - TP	\$119,532	P-5	\$0	\$119,532	100.0000%	\$0	\$119,532
6	366.000	Structures & Improvements - TP	\$15,655	P-6	\$0	\$15,655	100.0000%	\$0	\$15,655
7	367.000	Mains - TP	\$7,970,698	P-7	\$0	\$7,970,698	100.0000%	\$0	\$7,970,698
8	369.000	Measuring and Regulating Station Equipment - TP	\$225,949	P-8	\$0	\$225,949	100.0000%	\$0	\$225,949
9		TOTAL TRANSMISSION PLANT	\$8,331,834		\$0	\$8,331,834		\$0	\$8,331,834
10		DISTRIBUTION PLANT							
11	374.000	Land and Land Rights - DP	\$4,418,920	P-11	\$70,860	\$4,489,780	100.0000%	\$0	\$4,489,780
12	375.000	Structures and Improvements - DP	\$184,148	P-12	\$0	\$184,148	100.0000%	\$0	\$184,148
13	376.000	Mains - DP	\$381,771,429	P-13	\$70,061,981	\$451,833,410	100.0000%	\$0	\$451,833,410
14	378.000	Meas. & Regulating Station Equip - General	\$8,060,347	P-14	\$0	\$8,060,347	100.0000%	\$0	\$8,060,347
15	379.000	Meas. & Regulating Station Equip - City Gate Services	\$694,105	P-15	\$0	\$694,105	100.0000%	\$0	\$694,105
16	380.000	Services	\$170,042,569	P-16	\$0	\$170,042,569	100.0000%	\$0	\$170,042,569
17	381.000	Meters - DP	\$36,806,565	P-17	-\$10,002,557	\$26,804,008	100.0000%	\$0	\$26,804,008
18	381.100	Meter Installation - DP	\$2,748,631	P-18	\$9,249,357	\$11,997,988	100.0000%	\$0	\$11,997,988
19	383.000	House Regulators - DP	\$25,762,770	P-19	\$0	\$25,762,770	100.0000%	\$0	\$25,762,770
20	385.000	Indust Measuring & Regulating Station Equip	\$1,398,191	P-20	\$0	\$1,398,191	100.0000%	\$0	\$1,398,191
21	387.000	Other Equipment	\$0	P-21	\$0	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$631,887,675		\$69,379,641	\$701,267,316		\$0	\$701,267,316
23		PRODUCTION PLANT							
24	305.000	Gas Production - Structures & Improvements	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	311.000	Structures and improvements - LPG Gas Equip	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	P-28	-\$2,444,789	-\$2,444,789	100.0000%	\$0	-\$2,444,789
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$2,444,789	-\$2,444,789		\$0	-\$2,444,789
30		GENERAL PLANT							
31	389.000	Land - Gen Plant	\$2,233,107	P-31	\$426,500	\$2,659,607	100.0000%	\$0	\$2,659,607
32	390.000	Structures - Gen Plant	\$17,175,458	P-32	\$18,844,482	\$36,019,940	100.0000%	\$0	\$36,019,940
33	391.000	Office Furniture & Equipment	\$2,287,515	P-33	\$7,548,623	\$9,836,138	100.0000%	\$0	\$9,836,138
34	391.200	Computers	\$3,135,358	P-34	\$5,153,534	\$8,288,892	100.0000%	\$0	\$8,288,892
35	392.000	Transportation Equipment	\$12,303,222	P-35	\$1,804,276	\$14,107,498	100.0000%	\$0	\$14,107,498
36	393.000	Stores Equipment	\$0	P-36	\$43,326	\$43,326	100.0000%	\$0	\$43,326
37	394.000	Tools, Shop, & Garage Equipment	\$4,524,367	P-37	\$905,081	\$5,429,448	100.0000%	\$0	\$5,429,448
38	395.000	Laboratory Equipment	\$77,065	P-38	\$16,136	\$93,201	100.0000%	\$0	\$93,201
39	396.000	Power Operated Equipment	\$5,184,269	P-39	\$0	\$5,184,269	100.0000%	\$0	\$5,184,269
40	397.000	Communications Equipment	\$556,440	P-40	\$8,305,293	\$8,861,733	100.0000%	\$0	\$8,861,733
41	398.000	Miscellaneous Equipment	\$58,223	P-41	\$142,772	\$200,995	100.0000%	\$0	\$200,995
42		TOTAL GENERAL PLANT	\$47,535,024		\$43,190,023	\$90,725,047		\$0	\$90,725,047
43		GENERAL PLANT - ALLOCATED							
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
45		TOTAL PLANT IN SERVICE	\$695,023,445		\$155,459,295	\$850,482,740		\$0	\$850,482,740

Ameren Missouri  
Case No. GR-2024-0369  
Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$45,334,420		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$6,037,553		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$35,393,137		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Hardin)		\$3,904,332		\$0	
	4. To remove capital investment related to the paperless billing credit. (Nieto)		-\$602		\$0	
P-11	Land and Land Rights - DP	374.000		\$70,860		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$70,860		\$0	
P-13	Mains - DP	376.000		\$70,061,981		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$70,061,981		\$0	
P-17	Meters - DP	381.000		-\$10,002,557		\$0
	1. Plant Reclass to correct account. (Hardin)		-\$10,002,557		\$0	
P-18	Meter Installation - DP	381.100		\$9,249,357		\$0
	1. Plant Reclass to correct account. (Hardin)		\$2,740,365		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		\$6,508,992		\$0	
P-28	Incentive Compensation Capitalization Adj.			-\$2,444,789		\$0
	1. To remove capitalized incentive compensation. (McMellen)		-\$2,444,789		\$0	
P-31	Land - Gen Plant	389.000		\$426,500		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$426,500		\$0	
P-32	<b>Structures - Gen Plant</b>	<b>390.000</b>		<b>\$18,844,482</b>		<b>\$0</b>
	1. Plant Reclass to correct account. (Hardin)		\$100,094		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		-\$92,610		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Hardin)		\$18,836,998		\$0	
P-33	<b>Office Furniture &amp; Equipment</b>	<b>391.000</b>		<b>\$7,548,623</b>		<b>\$0</b>
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$3,615,672		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$3,932,951		\$0	
P-34	<b>Computers</b>	<b>391.200</b>		<b>\$5,153,534</b>		<b>\$0</b>
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$447,325		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$4,706,209		\$0	
P-35	<b>Transportation Equipment</b>	<b>392.000</b>		<b>\$1,804,276</b>		<b>\$0</b>
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$1,804,276		\$0	
P-36	<b>Stores Equipment</b>	<b>393.000</b>		<b>\$43,326</b>		<b>\$0</b>
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$43,326		\$0	
P-37	<b>Tools, Shop, &amp; Garage Equipment</b>	<b>394.000</b>		<b>\$905,081</b>		<b>\$0</b>
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$905,081		\$0	

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**True-Up through December 31, 2024**  
**Adjustments to Plant in Service**

<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-38	<b>Laboratory Equipment</b>	395.000		\$16,136		\$0
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$16,136		\$0	
P-40	<b>Communications Equipment</b>	397.000		\$8,305,293		\$0
	1. Plant Reclass to correct account. (Hardin)		\$7,162,098		\$0	
	2. To include estimated plant additions through December 31, 2024. (Hardin)		\$1,143,195		\$0	
P-41	<b>Miscellaneous Equipment</b>	398.000		\$142,772		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$142,772		\$0	
<b>Total Plant Adjustments</b>				<u>\$155,459,295</u>		<u>\$0</u>

Ameren Missouri  
Case No. GR-2024-0369  
Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	303.000	Miscellaneous Intangible Plant	\$52,603,332	0.00%	\$0	0	20.00%
3		TOTAL INTANGIBLE PLANT	\$52,603,332		\$0		
4		TRANSMISSION PLANT					
5	365.000	Gas Transmission Land and Land Rights - TP	\$119,532	0.00%	\$0	0	0.00%
6	366.000	Structures & Improvements - TP	\$15,655	1.77%	\$277	0	-10.00%
7	367.000	Mains - TP	\$7,970,698	1.97%	\$157,023	0	-10.00%
8	369.000	Measuring and Regulating Station Equipment - TP	\$225,949	2.42%	\$5,468	0	-5.00%
9		TOTAL TRANSMISSION PLANT	\$8,331,834		\$162,768		
10		DISTRIBUTION PLANT					
11	374.000	Land and Land Rights - DP	\$4,489,780	0.00%	\$0	0	0.00%
12	375.000	Structures and Improvements - DP	\$184,148	2.31%	\$4,254	0	-5.00%
13	376.000	Mains - DP	\$451,833,410	1.94%	\$8,765,568	0	-5.00%
14	378.000	Meas. & Regulating Station Equip - General	\$8,060,347	2.49%	\$200,703	0	-5.00%
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.62%	\$18,186	0	-5.00%
16	380.000	Services	\$170,042,569	2.27%	\$3,859,966	0	-10.00%
17	381.000	Meters - DP	\$26,804,008	3.94%	\$1,056,078	0	3.00%
18	381.100	Meter Installation - DP	\$11,997,988	5.76%	\$691,084	0	0.00%
19	383.000	House Regulators - DP	\$25,762,770	3.27%	\$842,443	0	-25.00%
20	385.000	Indust Measuring & Regulating Station Equip	\$1,398,191	2.97%	\$41,526	0	0.00%
21	387.000	Other Equipment	\$0	0.00%	\$0	0	20.00%
22		TOTAL DISTRIBUTION PLANT	\$701,267,316		\$15,479,808		
23		PRODUCTION PLANT					
24	305.000	Gas Production - Structures & Improvements	\$0	0.00%	\$0	0	20.00%
25	311.000	Structures and improvements - LPG Gas Equip	\$0	0.00%	\$0	0	20.00%
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$2,444,789	2.49%	-\$60,875	0	20.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$2,444,789		-\$60,875		
30		GENERAL PLANT					
31	389.000	Land - Gen Plant	\$2,659,607	0.00%	\$0	0	20.00%
32	390.000	Structures - Gen Plant	\$36,019,940	3.00%	\$1,080,598	0	-5.00%
33	391.000	Office Furniture & Equipment	\$9,836,138	7.64%	\$751,481	0	0.00%
34	391.200	Computers	\$8,288,892	17.79%	\$1,474,594	0	0.00%
35	392.000	Transportation Equipment	\$14,107,498	7.22%	\$1,018,561	0	15.00%
36	393.000	Stores Equipment	\$43,326	5.08%	\$2,201	0	20.00%
37	394.000	Tools, Shop, & Garage Equipment	\$5,429,448	6.03%	\$327,396	0	0.00%
38	395.000	Laboratory Equipment	\$93,201	8.63%	\$8,043	0	0.00%
39	396.000	Power Operated Equipment	\$5,184,269	5.98%	\$310,019	0	20.00%
40	397.000	Communications Equipment	\$8,861,733	6.96%	\$616,777	0	0.00%
41	398.000	Miscellaneous Equipment	\$200,995	6.96%	\$13,989	0	0.00%
42		TOTAL GENERAL PLANT	\$90,725,047		\$5,603,659		



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**True-Up through December 31, 2024**  
**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
43		GENERAL PLANT - ALLOCATED					
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
45		<b>Total Depreciation</b>	<b><u>\$850,482,740</u></b>		<b><u>\$21,185,360</u></b>		

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

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Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$5,366,301	R-2	\$25,203,076	\$30,569,377	100.0000%	\$0	\$30,569,377
3		TOTAL INTANGIBLE PLANT	\$5,366,301		\$25,203,076	\$30,569,377		\$0	\$30,569,377
4		TRANSMISSION PLANT							
5	365.000	Gas Transmission Land and Land Rights - TP	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	366.000	Structures & Improvements - TP	\$3,497	R-6	\$0	\$3,497	100.0000%	\$0	\$3,497
7	367.000	Mains - TP	\$3,311,272	R-7	\$84,290	\$3,395,562	100.0000%	\$0	\$3,395,562
8	369.000	Measuring and Regulating Station Equipment - TP	\$46,824	R-8	\$424	\$47,248	100.0000%	\$0	\$47,248
9		TOTAL TRANSMISSION PLANT	\$3,361,593		\$84,714	\$3,446,307		\$0	\$3,446,307
10		DISTRIBUTION PLANT							
11	374.000	Land and Land Rights - DP	\$2,138	R-11	-\$2,138	\$0	100.0000%	\$0	\$0
12	375.000	Structures and Improvements - DP	\$60,372	R-12	\$3,854	\$64,226	100.0000%	\$0	\$64,226
13	376.000	Mains - DP	\$121,176,922	R-13	\$4,421,174	\$125,598,096	100.0000%	\$0	\$125,598,096
14	378.000	Meas. & Regulating Station Equip - General	\$2,987,463	R-14	\$133,601	\$3,121,064	100.0000%	\$0	\$3,121,064
15	379.000	Meas. & Regulating Station Equip - City Gate	\$288,952	R-15	\$11,921	\$300,873	100.0000%	\$0	\$300,873
16	380.000	Services	\$78,909,177	R-16	\$1,433,707	\$80,342,884	100.0000%	\$0	\$80,342,884
17	381.000	Meters - DP	\$7,052,219	R-17	\$726,670	\$7,778,889	100.0000%	\$0	\$7,778,889
18	381.100	Meter Installation - DP	\$25,826	R-18	\$450,792	\$476,618	100.0000%	\$0	\$476,618
19	383.000	House Regulators - DP	\$7,472,967	R-19	\$579,662	\$8,052,629	100.0000%	\$0	\$8,052,629
20	385.000	Indust Measuring & Regulating Station Equip	\$736,419	R-20	\$20,554	\$756,973	100.0000%	\$0	\$756,973
21	387.000	Other Equipment	-\$5,558	R-21	\$5,558	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$218,706,897		\$7,785,355	\$226,492,252		\$0	\$226,492,252
23		PRODUCTION PLANT							
24	305.000	Gas Production - Structures & Improvements	-\$19,504	R-24	\$19,504	\$0	100.0000%	\$0	\$0
25	311.000	Structures and improvements - LPG Gas Equip	-\$759,970	R-25	\$759,970	\$0	100.0000%	\$0	\$0
26		TOTAL PRODUCTION PLANT	-\$779,474		\$779,474	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$670,557	-\$670,557	100.0000%	\$0	-\$670,557
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$670,557	-\$670,557		\$0	-\$670,557
30		GENERAL PLANT							
31	389.000	Land - Gen Plant	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	390.000	Structures - Gen Plant	\$2,719,244	R-32	\$5,468,440	\$8,187,684	100.0000%	\$0	\$8,187,684
33	391.000	Office Furniture & Equipment	\$517,782	R-33	\$1,325,565	\$1,843,347	100.0000%	\$0	\$1,843,347
34	391.200	Computers	\$1,613,773	R-34	\$2,080,140	\$3,693,913	100.0000%	\$0	\$3,693,913
35	392.000	Transportation Equipment	\$5,083,036	R-35	\$457,566	\$5,540,602	100.0000%	\$0	\$5,540,602
36	393.000	Stores Equipment	-\$1,579	R-36	\$12,074	\$10,495	100.0000%	\$0	\$10,495
37	394.000	Tools, Shop, & Garage Equipment	\$1,125,313	R-37	\$421,899	\$1,547,212	100.0000%	\$0	\$1,547,212
38	395.000	Laboratory Equipment	\$35,531	R-38	\$7,387	\$42,918	100.0000%	\$0	\$42,918
39	396.000	Power Operated Equipment	\$995,220	R-39	\$225,127	\$1,220,347	100.0000%	\$0	\$1,220,347
40	397.000	Communications Equipment	\$263,927	R-40	\$580,889	\$844,816	100.0000%	\$0	\$844,816
41	398.000	Miscellaneous Equipment	\$3,894	R-41	\$43,595	\$47,489	100.0000%	\$0	\$47,489
42		TOTAL GENERAL PLANT	\$12,356,141		\$10,622,682	\$22,978,823		\$0	\$22,978,823
43		GENERAL PLANT - ALLOCATED							
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
45		TOTAL DEPRECIATION RESERVE	\$239,011,458		\$43,804,744	\$282,816,202		\$0	\$282,816,202

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True-Up through December 31, 2024  
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$25,203,076		\$0
	1.To allocate reserve from electric operations to gas operations. (Hardin)		\$24,040,174		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$417,817		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$745,641		\$0	
	4. To remove reserve related to capital investment for paperless billing. (Nieto)		-\$556		\$0	
R-7	Mains - TP	367.000		\$84,290		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$84,290		\$0	
R-8	Measuring and Regulating Station Equipment - TP	369.000		\$424		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$424		\$0	
R-11	Land and Land Rights - DP	374.000		-\$2,138		\$0
	1.To redistribute negative reserve. (Bowman)		-\$2,138		\$0	
R-12	Structures and Improvements - DP	375.000		\$3,854		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$3,854		\$0	
R-13	Mains - DP	376.000		\$4,421,174		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$4,409,460		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$404,608		\$0	
	3.To redistribution negative reserve. (Bowman)		-\$392,894		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-14	Meas. & Regulating Station Equip - General	378.000		\$133,601		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$133,601		\$0	
R-15	Meas. & Regulating Station Equip - City Gate	379.000		\$11,921		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$11,921		\$0	
R-16	Services	380.000		\$1,433,707		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$1,823,707		\$0	
	2.To redistribute negative reserve. (Bowman)		-\$390,000		\$0	
R-17	Meters - DP	381.000		\$726,670		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		-\$179,976		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$906,646		\$0	
R-18	Meter Installation - DP	381.100		\$450,792		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$13,399		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$274,587		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$162,806		\$0	
R-19	House Regulators - DP	383.000		\$579,662		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$579,662		\$0	
R-20	Indust Measuring & Regulating Station Equip	385.000		\$20,554		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$20,554		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-21	Other Equipment	387.000		\$5,558		\$0
	1.To redistribute negative reserve. (Bowman)		\$5,558		\$0	
R-24	Gas Production - Structures & Improvements	305.000		\$19,504		\$0
	1.To redistribute negative reserve. (Bowman)		\$19,504		\$0	
R-25	Structures and improvements - LPG Gas Equip	311.000		\$759,970		\$0
	1.To redistribute negative reserve. (Bowman)		\$759,970		\$0	
R-28	Incentive Compensation Capitalization Adj.			-\$670,557		\$0
	1. To remove reserve associated with capitalized incentive compensation. (McMellen)		-\$670,557		\$0	
R-32	Structures - Gen Plant	390.000		\$5,468,440		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$402		\$0	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$370,561		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$201,033		\$0	
	4.To allocate reserve from electric operations to gas operations. (Hardin)		\$4,896,444		\$0	
R-33	Office Furniture & Equipment	391.000		\$1,325,565		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$114,433		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$188,810		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,022,322		\$0	
R-34	Computers	391.200		\$2,080,140		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$470,304		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$386,515		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,223,321		\$0	
R-35	Transportation Equipment	392.000		\$457,566		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$426,307		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$31,259		\$0	
R-36	Stores Equipment	393.000		\$12,074		\$0
	1.To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$812		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$11,262		\$0	
R-37	Tools, Shop, & Garage Equipment	394.000		\$421,899		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$169,664		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$16,970		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$235,265		\$0	
R-38	Laboratory Equipment	395.000		\$7,387		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$2,890		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$303		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$4,194		\$0	
R-39	Power Operated Equipment	396.000		\$225,127		\$0
	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$225,127		\$0	
R-40	Communications Equipment	397.000		\$580,889		\$0
	1. Reserve Reclass for plant moved to correct accounts. (Hardin)		\$166,175		\$0	
	2. To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$386,120		\$0	
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$28,594		\$0	
R-41	Miscellaneous Equipment	398.000		\$43,595		\$0
	1.To include estimated reserve on plant in service through December 31, 2024. (Hardin)		\$2,912		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$3,571		\$0	
	3. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$37,112		\$0	
<b>Total Reserve Adjustments</b>				<b>\$43,804,744</b>		<b>\$0</b>

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True-Up through December 31, 2024  
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	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$19,615,311	39.42	12.01	27.41	0.075096	\$1,473,031
3	Pension and OPEBS	-\$5,788,165	39.42	15.70	23.72	0.064986	-\$376,150
4	Employee Benefits	\$2,766,758	39.42	17.65	21.77	0.059644	\$165,021
5	Incentive Compensation	\$2,340,807	39.42	250.80	-211.38	-0.579123	-\$1,355,615
6	Uncollectible	\$1,217,475	39.42	39.42	0.00	0.000000	\$0
7	Cash Vouchers	\$11,115,759	39.42	43.85	-4.43	-0.012137	-\$134,912
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$31,267,945</b>					<b>-\$228,625</b>
9	<b>TAXES</b>						
10	Property Tax	\$9,971,594	39.42	183.00	-143.58	-0.393370	-\$3,922,526
11	Employer Portion of FICA	\$1,212,395	39.42	9.38	30.04	0.082301	\$99,781
12	Federal and State Unemployment Tax	\$8,615	39.42	9.38	30.04	0.082301	\$709
13	Self Procured Insurance Tax	\$18,758	39.42	241.50	-202.08	-0.553644	-\$10,385
14	Sales Tax	\$3,738,993	24.21	4.50	19.71	0.054000	\$201,906
15	Gross Receipts Tax	\$7,051,534	24.21	26.14	-1.93	-0.005288	-\$37,289
16	<b>TOTAL TAXES</b>	<b>\$22,001,889</b>					<b>-\$3,667,804</b>
17	<b>OTHER EXPENSES</b>						
18	Gas Costs	\$0	0.00	0.00	0.00	0.000000	\$0
19	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
20	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$3,896,429</b>
21	<b>TAX OFFSET FROM RATE BASE</b>						
22	Federal Tax Offset	\$6,219,754	39.42	38.00	1.42	0.003890	\$24,195
23	State Tax Offset	\$1,104,500	39.42	38.00	1.42	0.003890	\$4,297
24	City Tax Offset	\$2,667	39.42	274.50	-235.08	-0.644055	-\$1,718
25	Interest Expense Offset	\$9,546,356	39.42	91.37	-51.95	-0.142329	-\$1,358,723
26	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$16,873,277</b>					<b>-\$1,331,949</b>
27	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$5,228,378</b>



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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 OTHER OPERATING REVENUES	\$144,378,962	See Note (1)	See Note (1)	See Note (1)	\$144,378,962	-\$61,529,826	\$82,849,136	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$60,729,300	\$756,444	\$59,972,856	-\$59,965,990	\$763,310	\$0	\$763,310	\$657,087	\$106,223
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$54,458	\$38,881	\$15,577	-\$5,108	\$49,350	\$0	\$49,350	\$33,773	\$15,577
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$17,643,421	\$11,138,749	\$6,504,672	-\$1,564,197	\$16,079,224	\$0	\$16,079,224	\$9,675,715	\$6,403,509
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,818,463	\$3,162,267	\$2,656,196	\$183,559	\$6,002,022	\$0	\$6,002,022	\$2,746,914	\$3,255,108
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$406,447	\$22,416	\$384,031	-\$66,062	\$340,385	\$0	\$340,385	\$19,472	\$320,913
9	TOTAL SALES EXPENSES	\$60,137	\$58,811	\$1,326	-\$7,226	\$52,411	\$0	\$52,411	\$51,085	\$1,326
10	TOTAL ADMIN. & GENERAL EXPENSES	\$16,016,336	\$7,679,582	\$8,336,754	-\$8,035,093	\$7,981,243	\$0	\$7,981,243	\$6,668,898	\$1,312,345
11	TOTAL DEPRECIATION EXPENSE	\$13,487,916	See Note (1)	See Note (1)	See Note (1)	\$13,487,916	\$8,578,724	\$22,066,640	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$989,913	\$0	\$989,913	\$5,830,803	\$6,820,716	\$0	\$6,820,716	\$0	\$6,820,716
13	TOTAL OTHER OPERATING EXPENSES	\$18,210,739	\$0	\$18,210,739	-\$6,999,877	\$11,210,862	\$0	\$11,210,862	\$0	\$11,210,862
14	TOTAL OPERATING EXPENSE	\$133,417,130	\$22,857,150	\$97,072,064	-\$70,629,691	\$62,787,439	\$8,578,724	\$71,366,163	\$19,852,944	\$29,446,579
15	NET INCOME BEFORE TAXES	\$10,961,832	\$0	\$0	\$0	\$81,591,523	-\$70,108,550	\$11,482,973	\$0	\$0
16	TOTAL INCOME TAXES	\$2,530,698	See Note (1)	See Note (1)	See Note (1)	\$2,530,698	-\$2,180,196	\$350,502	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$258,593	See Note (1)	See Note (1)	See Note (1)	-\$258,593	-\$729,041	-\$987,634	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$8,689,727	\$0	\$0	\$0	\$79,319,418	-\$67,199,313	\$12,120,105	\$0	\$0

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

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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
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$40,652,951	-\$40,652,951
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$995,263	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$41,589,945	
	3. To remove Unbilled Revenue. (Burton)		\$0	\$0		\$0	\$5,088,000	
	4. To remove gross receipts revenue. (Burton)		\$0	\$0		\$0	-\$4,709,155	
	5. To remove WNAR. (Burton)		\$0	\$0		\$0	-\$437,088	
	6. To remove DCA. (Burton)		\$0	\$0		\$0	-\$26	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$24,828,915	-\$24,828,915
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$1,367,057	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$26,117,258	
	3. To remove Unbilled Revenue. (Burton)		\$0	\$0		\$0	\$2,761,000	
	4. To remove gross receipts revenue. (Burton)		\$0	\$0		\$0	-\$2,839,714	
Rev-7	Sm. Gen. Service	489.000	\$0	\$0	\$0	\$0	-\$925,280	-\$925,280
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$925,280	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	\$3,251,241	\$3,251,241
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$3,251,241	
Rev-10	Large Transportation	489.000	\$0	\$0	\$0	\$0	-\$27,823	-\$27,823
	1. To adjust for the update period. (Irwin)		\$0	\$0		\$0	-\$27,823	
Rev-11	Interruptible	481.200	\$0	\$0	\$0	\$0	-\$781,302	-\$781,302
	1. To adjust for the update period. (Irwin)		\$0	\$0		\$0	\$224,492	
	2. To Remove PGA Revenue. (Burton)		\$0	\$0		\$0	-\$796,853	
	3. To adjust billing units. (Ferguson)		\$0	\$0		\$0	-\$208,941	
Rev-12	Special Contracts	489.000	\$0	\$0	\$0	\$0	-\$9,348	-\$9,348
	1.To adjust for the update period. (Irwin)		\$0	\$0		\$0	-\$9,348	
Rev-14	Miscellaneous Service Revenue	488.000	\$0	\$0	\$0	\$0	\$12,444	\$12,444
	1.To annualize PAYS revenue. (Amenthor)		\$0	\$0		\$0	\$12,444	
Rev-15	Rent From Gas Property	493.000	\$0	\$0	\$0	\$0	-\$49,317	-\$49,317
	1. To adjust intercompany rental revenue. (Burton)		\$0	\$0		\$0	-\$49,317	
Rev-16	Provision for rate Refund	496.000	\$0	\$0	\$0	\$0	\$2,481,425	\$2,481,425
	1.To Eliminate the provision for rate refunds. (Burton)		\$0	\$0		\$0	\$2,481,425	
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$54,060,977	-\$54,060,977	\$0	\$0	\$0

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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
	1. To remove purchased gas costs. (Burton)		\$0	-\$54,060,977		\$0	\$0	
E-9	<b>Other Gas Purchases</b>	805.000	\$0	-\$6,914,447	-\$6,914,447	\$0	\$0	\$0
	1. To remove purchased gas costs. (Burton)		\$0	-\$6,914,447		\$0	\$0	
E-12	<b>Purchased Gas Expenses</b>	807.000	-\$99,357	-\$1	-\$99,358	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,688	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,668	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$99,824	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$553	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$1		\$0	\$0	
E-13	<b>Gas Withdrawn from Storage Debt.</b>	808.100	\$0	\$1,108,792	\$1,108,792	\$0	\$0	\$0
	1. To remove purchased gas costs. (Burton)		\$0	\$1,108,792		\$0	\$0	
E-44	<b>Mains Expense - Trans. Exp.</b>	856.000	-\$1,566	\$0	-\$1,566	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$105	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$89	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$1,573	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$9	\$0		\$0	\$0	
E-49	<b>Gas Transmission Maintenance</b>	865.000	-\$3,542	\$0	-\$3,542	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$238	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$202	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$3,558	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$20	\$0		\$0	\$0	
E-55	<b>Operation Supervisor &amp; Engineering</b>	870.000	-\$99,241	-\$95	-\$99,336	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,680	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,661	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$99,708	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$552	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$95		\$0	\$0	

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E-59	<b>Mains &amp; Service Expenses</b>	874.000	-\$497,765	-\$100,885	-\$598,650	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$33,505	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$28,394	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$500,107	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$2,769	\$0		\$0	\$0	
	5. To decrease depreciation expense charged to O&M. (Hardin)		\$0	-\$100,885		\$0	\$0	
E-60	<b>Measuring &amp; Regulating Station Expenses - General</b>	875.000	-\$21,913	\$0	-\$21,913	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$1,476	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,251	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$22,026	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$112	\$0		\$0	\$0	
E-63	<b>Meter &amp; House Regulator Expenses</b>	878.000	-\$103,968	\$0	-\$103,968	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,998	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5,931	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$104,457	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$578	\$0		\$0	\$0	
E-64	<b>Customer Installations Expenses</b>	879.000	-\$34,636	\$0	-\$34,636	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$2,331	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,976	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$34,798	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$193	\$0		\$0	\$0	
E-65	<b>Other Expenses - Dist. Exp.</b>	880.000	-\$229,768	-\$183	-\$229,951	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$15,466	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$13,107	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$230,849	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$1,278	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$183		\$0	\$0	
E-68	<b>Maintenance of Mains</b>	887.000	-\$164,789	\$0	-\$164,789	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$11,092	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$9,400	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$165,564	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$917	\$0		\$0	\$0	
E-69	<b>Maintenance Measuring/reg station General</b>	889.000	-\$799	\$0	-\$799	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$54	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$46	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$803	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$4	\$0		\$0	\$0	
E-70	<b>Maintenance of Meas. &amp; Reg. Sta. Ind</b>	890.000	-\$38,399	\$0	-\$38,399	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$2,585	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$2,190	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$38,580	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$214	\$0		\$0	\$0	
E-71	<b>Maintenance of Services</b>	892.000	-\$83,621	\$0	-\$83,621	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5,629	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$4,770	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$84,015	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$465	\$0		\$0	\$0	
E-72	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$188,135	\$0	-\$188,135	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$12,664	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$10,732	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$189,021	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$1,046	\$0		\$0	\$0	
E-76	<b>Supervision - Cust. Acct. Exp.</b>	901.000	-\$56,702	\$742	-\$55,960	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$3,817	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$3,234	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$56,970	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$315	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	\$742		\$0	\$0	
E-77	<b>Meter Reading Expenses</b>	902.000	-\$26,174	-\$109,769	-\$135,943	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$1,762	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$1,493	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$26,297	\$0		\$0	\$0	
	4. To include Meter reads adjustment. (Young)		\$0	-\$108,682		\$0	\$0	
	5. To remove severance payments from test year. (McMellen)		-\$146	\$0		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$1,087		\$0	\$0	
E-78	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$332,474	\$763,676	\$431,202	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$22,379	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$18,965	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$334,039	\$0		\$0	\$0	
	4. To include customer convenience fees. (Bailey)		\$0	\$611,377		\$0	\$0	
	5. To include interest on customer deposits. (S. Ferguson)		\$0	\$152,122		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$1,849	\$0		\$0	\$0	
	7. To adjust AMS allocation factors. (Amenthor)		\$0	\$177		\$0	\$0	
E-79	<b>Uncollectible Amounts</b>	904.000	\$0	-\$55,737	-\$55,737	\$0	\$0	\$0
	1. To normalize bad debt expense. (Burton)		\$0	-\$55,737		\$0	\$0	
E-80	<b>Misc. Customer Accounts Expense</b>	905.000	-\$3	\$0	-\$3	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$0	\$0		\$0	\$0	
	2. To adjust long term incentive compensation. (McMellen)		-\$3	\$0		\$0	\$0	

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E-84	<b>Customer Assistance Expenses</b>	908.000	-\$2,944	-\$62,018	-\$64,962	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$198	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$168	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$2,958	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$16	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$2		\$0	\$0	
	6. To include PAYS amortization (Amenthor)		\$0	-\$62,016		\$0	\$0	
E-85	<b>Informational &amp; Instructional Advertising Expenses</b>	909.000	\$0	-\$1,105	-\$1,105	\$0	\$0	\$0
	1. To remove institutional advertising expense. (Hardin)		\$0	-\$1,112		\$0	\$0	
	2. To adjust AMS allocation factors. (Amenthor)		\$0	\$7		\$0	\$0	
E-86	<b>Misc. Customer Service &amp; Info. Expenses</b>	910.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Amenthor)		\$0	\$5		\$0	\$0	
E-90	<b>Demonstrating &amp; Selling Expenses</b>	912.000	-\$2,919	\$0	-\$2,919	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$196	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$166	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$2,933	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$16	\$0		\$0	\$0	
E-91	<b>Advertising Expenses</b>	913.000	-\$4,807	\$0	-\$4,807	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$323	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$274	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$4,829	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$27	\$0		\$0	\$0	
E-95	<b>Admin. &amp; General Salaries</b>	920.000	-\$1,001,459	-\$41,179	-\$1,042,638	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$67,276	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$57,012	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$1,004,167	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Amenthor)		\$0	-\$41,179		\$0	\$0	
	5. To normalize exceptional performance bonus (EPB) expense. (McMellen)		-\$1,997	\$0		\$0	\$0	

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	6. To remove severance payments from test year. (McMellen)		-\$5,559	\$0		\$0	\$0	
E-96	<b>Office Supplies &amp; Expenses</b>	921.000	-\$521	-\$25,398	-\$25,919	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$35	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$30	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$523	\$0		\$0	\$0	
	4. To remove electric costs allocated to gas. (Burton)		\$0	-\$14,369		\$0	\$0	
	5. To remove severance payments from test year. (McMellen)		-\$3	\$0		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$11,029		\$0	\$0	
E-98	<b>Outside Services Employed</b>	923.000	-\$80	-\$11,349	-\$11,429	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$5	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$80	\$0		\$0	\$0	
	4. To remove electric costs allocated to gas. (Burton)		\$0	-\$3,260		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$8,089		\$0	\$0	
E-99	<b>Property Insurance</b>	924.000	\$0	\$1,297	\$1,297	\$0	\$0	\$0
	1. To annualize property insurance expense. (Burton)		\$0	\$1,297		\$0	\$0	
E-100	<b>Injuries &amp; Damages</b>	925.000	-\$46	-\$167,387	-\$167,433	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$3	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$3	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$46	\$0		\$0	\$0	
	4. To annualize property insurance expense. (Burton)		\$0	\$172,977		\$0	\$0	
	5. To normalize injuries and damages. (Bailey)		\$0	-\$340,360		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$4		\$0	\$0	
E-101	<b>Employee Pensions &amp; Benefits</b>	926.000	\$0	-\$6,673,900	-\$6,673,900	\$0	\$0	\$0
	1. To annualize medical and Benefit (McMellen)		\$0	\$49,033		\$0	\$0	
	2. To normalize non-qualified pension expense. (McMellen)		\$0	-\$17,820		\$0	\$0	
	3. To rebase Pension & OPEB Tracker. (McMellen)		\$0	-\$5,221,050		\$0	\$0	
	4. To amortize Pension & OPEB Tracker. (McMellen)		\$0	-\$1,480,319		\$0	\$0	
	5. To remove Electric Vehicle incentives. (Amenthor)		\$0	-\$3,656		\$0	\$0	



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	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$88		\$0	\$0	
E-103	<b>Regulatory Commission Expenses</b>	<b>928.000</b>	<b>-\$1,322</b>	<b>-\$48,542</b>	<b>-\$49,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1.To annualize payroll expense (McMellen).		\$89	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$75	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$1,329	\$0		\$0	\$0	
	4. To include share rate case expense. (Hardin)		\$0	\$69,435		\$0	\$0	
	5. To include costs related to the depreciation rate study.(Hardin)		\$0	\$3,629		\$0	\$0	
	6. To annualize PSC assessment. (Amenthor)		\$0	-\$121,610		\$0	\$0	
	7. To remove severance payments from test year. (McMellen)		-\$7	\$0		\$0	\$0	
	8. To adjust AMS allocation factors. (Amenthor)		\$0	\$4		\$0	\$0	
E-105	<b>General Advertisting Expenses</b>	<b>930.100</b>	<b>-\$924</b>	<b>-\$105,667</b>	<b>-\$106,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1.To annualize payroll expense (McMellen).		\$62	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$51	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$930	\$0		\$0	\$0	
	4. To adjust board of directors expense. (Hardin)		\$0	-\$49,593		\$0	\$0	
	5. To remove electric costs allocated to gas. (Burton)		\$0	-\$17,562		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$5	\$0		\$0	\$0	
	7. To remove dues and donations. (Hardin)		\$0	-\$27,825		\$0	\$0	
	8.To remove institutional advertising expense and promotional items. (Hardin)		\$0	-\$5,110		\$0	\$0	
	9. To adjust AMS allocation factors. (Amenthor)		\$0	-\$5,577		\$0	\$0	
E-107	<b>Rents - Admin. Gen. Exp.</b>	<b>931.000</b>	<b>\$0</b>	<b>\$47,981</b>	<b>\$47,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize software rental expense. (Amenthor)		\$0	-\$470		\$0	\$0	
	2. To adjust AMS allocation factors. (Amenthor)		\$0	-\$40		\$0	\$0	
	3. To adjust intercompany rental expense. (Burton)		\$0	\$48,491		\$0	\$0	
E-108	<b>Admin and Mte-Structure &amp; Improvement</b>	<b>935.000</b>	<b>-\$6,332</b>	<b>-\$265</b>	<b>-\$6,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1.To annualize payroll expense (McMellen).		\$426	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$361	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$6,362	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$35	\$0		\$0	\$0	
	5. To adjust AMS allocation factors. (Amenthor)		\$0	-\$265		\$0	\$0	
E-111	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$8,578,724	\$8,578,724
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,173,988	
	2. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M. (Hardin)		\$0	\$0		\$0	-\$595,264	
E-115	AMI Software Amortization Deferral	404.000	\$0	\$186,318	\$186,318	\$0	\$0	\$0
	1. To annualize AMI software deferral amortization. (Young)		\$0	\$186,318		\$0	\$0	
E-116	Amortization Expense Intangible	404.000	\$0	\$4,347,994	\$4,347,994	\$0	\$0	\$0
	1. To adjust intangible amortization expense. (Amenthor)		\$0	\$4,347,994		\$0	\$0	
E-117	Amortization Excess Tracker Reg Credit	407.000	\$0	\$157,473	\$157,473	\$0	\$0	\$0
	1. To remove test year amortization expense. (L. Ferguson)		\$0	\$157,473		\$0	\$0	
E-118	Amortization Excess Tracker Reg Debit	407.000	\$0	-\$1,627	-\$1,627	\$0	\$0	\$0
	1. To remove test year amortization expense. (L. Ferguson)		\$0	-\$1,627		\$0	\$0	
E-119	Amortization of Excess Tracker	407.000	\$0	\$21,116	\$21,116	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (L. Ferguson)		\$0	\$21,116		\$0	\$0	
E-120	Covid-19 AAO Amortization	407.000	\$0	\$33,418	\$33,418	\$0	\$0	\$0
	1. To amortization the COVID-19 AAO over a five year period. (Amenthor)		\$0	\$33,418		\$0	\$0	
E-121	Reg Credit Over/Under Collection - Non-Rate Base	407.000	\$0	-\$32,090	-\$32,090	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	-\$32,090		\$0	\$0	
E-122	Over/under Collection - Rate Base	407.000	\$0	-\$33,991	-\$33,991	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	-\$33,991		\$0	\$0	
E-124	Amortization of Property Tax Tracker	407.000	\$0	\$1,152,192	\$1,152,192	\$0	\$0	\$0
	1. To amortize property tax Tracker. (Hardin)		\$0	\$1,152,192		\$0	\$0	
E-127	Payroll Taxes	408.010	\$0	\$101,679	\$101,679	\$0	\$0	\$0
	1. To annualize payroll taxes. (McMellen)		\$0	\$101,679		\$0	\$0	

Ameren Missouri  
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Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Adjustments to Income Statement Detail

A 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-128	Property Taxes	408.011	\$0	-\$50,022	-\$50,022	\$0	\$0	\$0
	1. To annualize property taxes. (Hardin)		\$0	-\$50,022		\$0	\$0	
E-129	Gross Receipts Tax	408.012	\$0	-\$7,051,534	-\$7,051,534	\$0	\$0	\$0
	1. To remove gross receipts taxes. (Burton)		\$0	-\$7,051,534		\$0	\$0	
E-135	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$2,180,196	-\$2,180,196
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,180,196	
E-138	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$7,144,713	-\$7,144,713
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$7,144,713	
E-139	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$6,415,672	\$6,415,672
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$6,415,672	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$61,529,826</b>	<b>-\$61,529,826</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$3,004,206</b>	<b>-\$67,625,485</b>	<b>-\$70,629,691</b>	<b>\$0</b>	<b>\$5,669,487</b>	<b>\$5,669,487</b>

Ameren Missouri  
Case No. GR-2024-0369  
Test Year 12 Months Ending March 31, 2024  
True-Up through December 31, 2024  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.10% Return	F 7.23% Return
1	TOTAL NET INCOME BEFORE TAXES		\$11,482,973	\$39,832,527	\$40,678,105	\$41,517,326
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$22,066,640	\$22,066,640	\$22,066,640	\$22,066,640
4	Depreciation charged to O&M		\$733,316	\$733,316	\$733,316	\$733,316
5	Intangible Amortization		\$5,483,654	\$5,483,654	\$5,483,654	\$5,483,654
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$28,283,610	\$28,283,610	\$28,283,610	\$28,283,610
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.9730%	\$9,546,356	\$9,546,356	\$9,546,356	\$9,546,356
9	Tax Straight-Line Depreciation		\$28,670,500	\$28,670,500	\$28,670,500	\$28,670,500
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$38,216,856	\$38,216,856	\$38,216,856	\$38,216,856
11	NET TAXABLE INCOME		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
15	Deduct City Inc Tax - Fed. Inc. Tax		\$1,133	\$21,865	\$22,484	\$23,098
16	Federal Taxable Income - Fed. Inc. Tax		\$1,492,921	\$28,803,293	\$29,617,875	\$30,426,333
17	Federal Income Tax at the Rate of	21.000%	\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
22	Deduct Federal Income Tax at the Rate of	50.000%	\$156,757	\$3,024,346	\$3,109,877	\$3,194,765
23	Deduct City Income Tax - MO. Inc. Tax		\$1,133	\$21,865	\$22,484	\$23,098
24	Missouri Taxable Income - MO. Inc. Tax		\$1,391,837	\$26,853,070	\$27,612,498	\$28,366,217
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	4.000%	\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
29	Deduct Federal Income Tax - City Inc. Tax		\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
30	Deduct Missouri Income Tax - City Inc. Tax		\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
31	City Taxable Income		\$1,180,541	\$22,776,466	\$23,420,605	\$24,059,901
32	Subtract City Income Tax Credits					
33	City Tax Credit		\$19,817	\$19,817	\$19,817	\$19,817
34	City Income Tax at the Rate of	0.096%	-\$18,684	\$2,048	\$2,667	\$3,281
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
37	State Income Tax		\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
38	City Income Tax		-\$18,684	\$2,048	\$2,667	\$3,281
39	TOTAL SUMMARY OF CURRENT INCOME TAX		\$350,502	\$7,124,863	\$7,326,921	\$7,527,460
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		-\$971,013	-\$971,013	-\$971,013	-\$971,013
42	Amortization of Deferred ITC		-\$16,621	-\$16,621	-\$16,621	-\$16,621
43	TOTAL DEFERRED INCOME TAXES		-\$987,634	-\$987,634	-\$987,634	-\$987,634
44	TOTAL INCOME TAX		-\$637,132	\$6,137,229	\$6,339,287	\$6,539,826

**Ameren Missouri**  
**Case No. GR-2024-0369**  
**Test Year 12 Months Ending March 31, 2024**  
**True-Up through December 31, 2024**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.39%	F Weighted Cost of Capital 9.64%	G Weighted Cost of Capital 9.89%
1	Common Stock	\$7,766,772,623	52.91%		4.968%	5.101%	5.233%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,827,509	0.56%	4.18%	0.023%	0.023%	0.023%
4	Long Term Debt	\$6,830,262,589	46.53%	4.24%	1.973%	1.973%	1.973%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$14,678,862,721</b>	<b>100.00%</b>		<b>6.964%</b>	<b>7.097%</b>	<b>7.229%</b>
8	PreTax Cost of Capital				8.525%	8.700%	8.874%