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

Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.96%	7.10%	7.23%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	-\$1,392,574	-\$1,392,574	-\$1,392,574
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$26,956,980	\$27,802,558	\$28,641,779

Accounting Schedule: 01 Sponsor: L. Ferguson Page: 1 of 1

Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 RATE BASE SCHEDULE

	<u>A</u>	_ <u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$850,482,740
2	Less Accumulated Depreciation Reserve		\$282,816,202
3	Net Plant In Service		\$567,666,538
4	ADD TO NET PLANT IN SERVICE		
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 \$444,500
11 12	Expired & Expiring Amortizations in Rate Base (Amenthor) Property Tax Tracker (Hardin)		\$111,509 \$2,456,576
13	TOTAL ADD TO NET PLANT IN SERVICE	∥ ⊩	\$3,456,576 \$10,218,603
13	TOTAL ADD TO NET PLANT IN SERVICE		φ10,210, 0 03
14	SUBTRACT FROM NET PLANT		
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)		\$80,115,587
27	TOTAL SUBTRACT FROM NET PLANT		\$94,035,375
28	Total Rate Base	п Ц	\$483,849,766

Accounting Schedule: 02 Sponsor: L. Ferguson Page: 1 of 1

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

Inches Account Plant Account Description Plant Number Adjustments Adjust										
Number Optional Plant Account Description Plant Number Adjustments Plant Allocations Adjustments Allocations Adjustments Allocations Adjustments Allocations Adjustments Allocations Allocations Adjustments Allocations Allocations Adjustments Allocations			<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>Н</u>	1
1 2 303.000 INTAMOBLE PLANT S7.269.912 P-2 \$45.334.420 \$52.693.332 100.0000% 50 \$52.693.332 30 30.000 30 \$52.693.332 30 30.000 30 30.000 30 \$52.693.332 30.000 30.0000 30 \$52.693.332 30.0000 30 \$52.693.332 30.000 30.0000 30 \$52.693.33	-		Plant Account Description			Adjustments				
3 30,300 Miscellaneous intanglible Pinatt \$7,269,812 \$2,343,420 \$52,693,332 \$30,000,000% \$30 \$52,603,332 \$35,000 \$	Nulliber		Train Account Description	liant	Number	Aujustinents	I lant	Allocations	Aujustillerits	Julisalctional
3 30,300 Miscellaneous intanglible Pinatt \$7,269,812 \$2,343,420 \$52,693,332 \$30,000,000% \$30 \$52,603,332 \$35,000 \$										
TOTAL INTANGIBLE PLANT										
TRANSMISSION PLANT S18,530 S119,532 P-5 S S119,532 P-5 S18,535 P-6 S19,532 P-5 S18,535 P-6 S19,535 P-7 S18,535		303.000	1		P-2			100.0000%		
5 365,000 Saf Transmission Land and Land Rights - TP	3		TOTAL INTANGIBLE PLANT	\$7,268,912		\$45,334,420	\$52,603,332		\$0	\$52,603,332
5 365,000 Saf Transmission Land and Land Rights - TP	4		TRANSMISSION PLANT							
8 368,000 Structures a Improvements - TP \$15,655 P-6 \$0 \$15,655 100,0000% \$0 \$15,656 \$0 \$320,000 \$0 \$15,656 \$0 \$320,000 \$0 \$15,656 \$0 \$320,000 \$0 \$15,656 \$0 \$0 \$15,656 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5	365.000	Gas Transmission Land and Land Rights -	\$119,532	P-5	\$0	\$119,532	100.0000%	\$0	\$119,532
367,000 Mains - TP			1 ==							
Section		1		, ,,,,,,	-	· ·				\$15,655
Equipment TP S8,331,834 S0 \$8,331,834 S0 \$8,341,831 S0 S0 \$8,441,831,431 S0 S0 S1,444 S0 S0 S1,444 S0 S0 S0 S1,444 S0 S0 S0 S1,444 S0 S0 S0 S1,444 S0 S0 S0 S2,444,834 S0 S0 S6,441,834 S0 S6,44		1					. , ,			
TOTAL TRANSMISSION PLANT	0	369.000		\$225,949	P-0	, \$U	\$225,949	100.0000%	, \$U	\$225,949
Distribution Plant	9			\$8,331,834		\$0	\$8.331.834		\$0	\$8,331,834
11 374.000 Land and Land Rights - DP S4.418,920 P-14 \$70,860 S4.488,780 100.0000% \$0 S4.488,781 11 376.000 Mins - DP \$381,1418 P-12 \$0 \$1381,418 100.0000% \$0 \$5184,148 100.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.0000% \$0 \$510.00000% \$0 \$510.00000% \$0 \$510.00000% \$0 \$510.00000% \$0 \$510.00000000000000000000000000000000000				, , , , , , , ,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
12 375,000 Mains - DP \$184,148 P-12 \$0 \$184,148 P-13 \$70,001,000 \$0 \$317,174,20 \$317,714,20 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$418,140 \$100,000 \$0 \$100,000 \$0 \$100,000 \$0 \$100,000 \$0 \$100,000	10									
376.000 Mains - DP S38,1771,429 P-13 \$70,061,961 \$451,833,410 100,0000% \$0 \$451,833,41		1						1		\$4,489,780
14 378.000 Meas. & Regulating Station Equip - General \$8.060,347 P-14 \$0 \$8,060,347 100,0000% \$0 \$8,060,347 \$100,0000% \$0 \$8,060,347 \$100,0000% \$0 \$8,060,347 \$100,0000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,00000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,000000% \$1,0000000% \$1,0000000% \$1,00000000% \$1,000000000% \$1,000000000000000000000000000000000000		1				, .				
15 379,000 Meas. & Regulating Station Equip - City Gate Services S170,042,569 P-16 \$0 \$170,042,569 Services S170,042,569 P-17 \$10,002,567 \$28,804,008 100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$100,0000% \$0 \$170,042,569 \$138,000 \$18,000 \$		1						1		. , ,
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Sate Services S170,042,569 P-16 S0 S170,042,569 100,0000% S0 S170,042,569 S170,042,569 S170,042,569 S2,762,770 S2,804,008 100,0000% S0 S2,804,008 S170,042,569 S1	15	379.000	Meas. & Regulating Station Equip - City	\$694.105	P-15	\$0	\$694.105	100.0000%	\$0	\$694.105
17 381,000 Meters - DP \$368,086,565 P-17 \$10,002,557 \$15,937,981 90,0000% 50 \$25,804,008 190,0000% 50 \$11,937,981 91,938,300 190,0000% 50 \$11,937,981 91,938,300 190,0000% 50 \$11,937,981 91,938,301 190,0000% 50 \$25,762,770 190,0				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , ,	*********		,	,,,,,,,
18	16	380.000	Services	\$170,042,569	P-16	\$0		100.0000%	\$0	\$170,042,569
383.000	17			\$36,806,565	P-17	-\$10,002,557	\$26,804,008		\$0	\$26,804,008
20 385.000 Indust Measuring & Regulating Station S1,398,191 P-20 S0 \$1,398,191 100,0000% \$0 \$1,398,191 22 387.000 Other Equipment S631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$631,887,675 \$701,267,316	18	1				\$9,249,357				\$11,997,988
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21 387.000 Other Equipment So So So So So So So S	20	385.000	, , , , , , , , , , , , , , , , , , , ,	\$1,398,191	P-20	\$0	\$1,398,191	100.0000%	\$0	\$1,398,191
TOTAL DISTRIBUTION PLANT \$631,887,675 \$69,379,641 \$701,267,316 \$0 \$701,267	24	297 000		•	D 24	£0	en.	100 0000%	£0	ęn.
PRODUCTION PLANT So P-24 So So 100.0000% So So So So So So So S		307.000			P-21			100.0000%		
24 305.000 Gas Production - Structures & Improvements Impr			TO THE BIOTRIBOTION I EART	4001,007,070		403,073,041	ψ/01,207,010			Ψ101,201,010
Improvements Structures and improvements - LPG Gas Survictures - Gardinary - Survictures - Survictur	23		PRODUCTION PLANT							
Structures and improvements - LPG Gas Equip Foundation Structures Structure	24	305.000	Gas Production - Structures &	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
Equip TOTAL PRODUCTION PLANT \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			• • • • • • • • • • • • • • • • • • • •							
TOTAL PRODUCTION PLANT \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	25	311.000	·	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
INCENTIVE COMPENSATION	00		1				60			***
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-28 -\$2,444,789 -\$2,444,789 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -	26		TOTAL PRODUCTION PLANT	\$0		φυ	\$0		\$0	\$0
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-28 -\$2,444,789 -\$2,444,789 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -\$2,444,789 \$00,0000% \$0 -	27		INCENTIVE COMPENSATION							
Incentive Compensation Capitalization Adj. \$0 \$0 \$-\$2,444,789 \$-\$2,444,789 \$-\$2,444,789 \$0 \$-\$2,444,789 \$0 \$-\$2,444,789 \$0 \$-\$2,444,789 \$0 \$-\$2,444,789 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
CAPITALIZATION GENERAL PLANT S2,233,107 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 \$36,019,94 33 391.000 Computers \$3,135,358 P-34 \$5,153,534 \$8,288,892 100.0000% \$0 \$8,288,89 392.000 Transportation Equipment \$12,303,222 P-35 \$1,804,276 \$14,107,498 100.0000% \$0 \$41,107,49 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$10,100,1000%	28			\$0	P-28	-\$2,444,789	-\$2,444,789	100.0000%	\$0	-\$2,444,789
CAPITALIZATION GENERAL PLANT S2,233,107 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 \$36,019,94 33 391.000 Computers \$3,135,358 P-34 \$5,153,534 \$8,288,892 100.0000% \$0 \$8,288,89 392.000 Transportation Equipment \$12,303,222 P-35 \$1,804,276 \$14,107,498 100.0000% \$0 \$41,107,49 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$14,107,498 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$43,320 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$14,107,499 \$100.0000% \$0 \$10,100,1000%										
GENERAL PLANT	29			\$0		-\$2,444,789	-\$2,444,789		\$0	-\$2,444,789
31 389.000 Land - Gen Plant \$2,233,107 P-31 \$426,500 \$2,659,607 100.0000% \$0 \$2,659,60 32 390.000 Structures - Gen Plant \$17,175,458 P-32 \$18,844,482 \$36,019,940 100.0000% \$0 \$36,019,94 33 391.000 Office Furniture & Equipment \$2,287,515 P-33 \$7,548,623 \$9,836,138 100.0000% \$0 \$9,836,13 34 391.200 Computers \$3,135,358 P-34 \$5,153,534 \$8,288,892 100.0000% \$0 \$8,288,89 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			CAPITALIZATION							
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32 390.000 Structures - Gen Plant \$17,175,458 P-32 \$18,844,482 \$36,019,940 100.0000% \$0 \$36,019,94 33 391.000 Office Furniture & Equipment \$2,287,515 P-33 \$7,548,623 \$9,836,138 100.0000% \$0 \$9,836,13 34 391.200 Transportation Equipment \$12,303,222 P-35 \$1,804,276 \$14,107,498 100.0000% \$0 \$8,288,89 35 392.000 Transportation Equipment \$12,303,222 P-35 \$1,804,276 \$14,107,498 100.0000% \$0 \$14,107,49 36 393.000 Stores Equipment \$4,524,367 P-36 \$43,326 \$43,326 \$10.0000% \$0 \$43,426 38 395.000 Laboratory Equipment \$77,065 P-37 \$905,081 \$5,429,448 100.0000% \$0 \$5,429,44 39 396.000 Laboratory Equipment \$77,065 P-38 \$16,136 \$93,201 100.0000% \$0 \$5,184,269 40 397.000 Mi		380 000		\$2 222 407	P_34	\$42E E00	\$2 650 607	100 0000%	en.	\$2 650 607
33		1								
34 391.200 Computers \$3,135,358 P-34 \$5,153,534 \$8,288,892 100.0000% \$0 \$8,288,89 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 \$4,524,367 P-36 \$43,326<		1						1		\$9,836,138
35 392.000 393.000										\$8,288,892
36 393.000 Stores Equipment \$0 \$43,326 \$43,326 \$43,326 \$43,326 \$0.0000% \$0 \$43,32 37 394.000 395.000 \$0 \$43,326 \$905,081 \$5,429,448 \$0.0000% \$0 \$5,429,448 39 396.000 \$0 \$5,184,269 \$93,201 \$0 \$0 \$93,201 40 397.000 \$0 \$5,184,269 \$93,201 \$0 \$0 \$5,184,269 41 398.000 Miscellaneous Equipment \$556,440 \$44,524,367 \$43,326 \$90,725,047 \$0 \$0 \$5,429,448 42 \$90,725,047 \$0 \$5,184,269 \$93,201 \$0 \$0 \$0 \$5,184,269 41 398.000 Miscellaneous Equipment \$58,223 \$47,535,024 \$43,190,023 \$90,725,047 \$0 \$0 \$0 \$90,725,047 43 GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <td></td> <td>1</td> <td>ļ ·</td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td>\$14,107,498</td>		1	ļ ·					1		\$14,107,498
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 \$0 \$5,184,269 41 398.000 Miscellaneous Equipment \$556,440 P-40 \$8,305,293 \$8,861,733 \$200,995 42 TOTAL GENERAL PLANT \$47,535,024 P-41 \$142,772 \$200,995 \$0 \$90,725,047 43 GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$90,725,047 43 TOTAL GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$0				1 1 1 1 1				100.0000%		\$43,326
39 396.000 Power Operated Equipment \$5,184,269 P-39 \$0 \$5,184,269 \$8,861,733 \$0 \$5,184,269 \$8,861,733 \$0 \$8,861,733 \$0 \$8,861,733 \$0 \$8,861,733 \$0 \$8,861,733 \$0 \$8,861,733 \$0 \$0 \$0 \$8,861,733 \$0	37	1		\$4,524,367		\$905,081		100.0000%	\$0	\$5,429,448
40 397.000 398.000 Communications Equipment Miscellaneous Equipment TOTAL GENERAL PLANT \$555,440 \$55,223 \$142,772 \$200,995 \$100.0000% \$0 \$8,861,733 \$200,995 \$100.0000% \$0 \$8,861,73 \$200,995 \$100.0000% \$0 \$90,725,047 \$100.0000%								1		\$93,201
41 42 42 42 42 42 42 43 44 44 44 44 44 44 44 44 44 44 44 44		1				· ·		1		\$5,184,269
42 TOTAL GENERAL PLANT \$47,535,024 \$43,190,023 \$90,725,047 \$0 \$90,725,047 43 GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$0 \$0 \$0		1	• •	1						\$8,861,733
43		398.000			P-41			100.0000%		\$200,995 \$90,725,047
44 TOTAL GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$	42		IOIAL GENERAL PLANT	\$41,535,U24		\$43,190,023	\$90,725,047) ^{\$0}	φ90,725,047
44 TOTAL GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$	43		GENERAL PLANT - ALLOCATED							
45 TOTAL PLANT IN SERVICE \$695,023,445 \$155,459,295 \$850,482,740 \$0 \$850,482,740				\$0		\$0	\$0		\$0	\$0
45 TOTAL PLANT IN SERVICE \$695,023,445 \$155,459,295 \$850,482,740 \$0 \$850,482,740										
	45		TOTAL PLANT IN SERVICE	\$695,023,445		\$155,459,295	\$850,482,740		\$0	\$850,482,740

Case No. GR-2024-0369

Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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	
	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
	To include estimated plant additions through December 31, 2024. (Hardin)		\$70,061,981	.	\$0	,,
P-17	Meters - DP	381.000		-\$10,002,557		\$0
	Plant Reclass to correct account. (Hardin)		-\$10,002,557	\$10,002,001	\$0	***
P-18	Meter Installation - DP	381.100		\$9,249,357		\$0
			£2.740.20E	ψο,= ιο,σοι	60	***
	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
	To remove capitalized incentive compensation. (McMellen)		-\$2,444,789	. , ,	\$0	
P-31	Land - Gen Plant	389.000		\$426,500		\$0
P-31	Land - Gen Plant	389.000		\$426,500		

Accounting Schedule: 04 Sponsor: B. Hardin Page: 1 of 3

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	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Ámount	Ámount	Adjustments	Adjustments
	1. To allocate plant in service from electric		\$426,500		\$0	
	operations to gas operations. (Hardin)					
P-32	Structures - Gen Plant	390.000		\$18,844,482		\$0
	1. Plant Reclass to correct account. (Hardin)		\$100,094		\$0	
	2. To include estimated plant additions		-\$92,610		\$0	
	through December 31, 2024. (Hardin)		402,010			
	3. To allocate plant in service from electric		\$18,836,998		\$0	
	operations to gas operations. (Hardin)					
P-33	Office Furniture & Equipment	391.000		\$7,548,623		\$0
	1. To include estimated plant additions		\$3,615,672		\$0	
	through December 31, 2024. (Hardin)		\$3,013,072		90	
	an ough Boomson on, 2024. (maram)					
	2. To allocate plant in service from electric		\$3,932,951		\$0	
	operations to gas operations. (Hardin)					
P-34	Computers	391.200		\$5,153,534		\$0
	1. To include estimated plant additions		\$447,32 5		\$0	
	through December 31, 2024. (Hardin)		Ψ441,323		90	
	2. To allocate plant in service from electric		\$4,706,209		\$0	
	operations to gas operations. (Hardin)					
P-35	Transportation Equipment	392.000		\$1,804,276		\$0
	A To include actionated plant additions		£4 004 070			
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$1,804,276		\$0	
	through becember 51, 2024. (Hardin)					
P-36	Stores Equipment	393.000		\$43,326		\$0
	1. To include estimated plant additions		\$43,326		\$0	
	through December 31, 2024. (Hardin)		V 10,020			
P-37	Tools, Shop, & Garage Equipment	394.000		\$905,081		\$0
				, . , .		
	1. To include estimated plant additions		\$905,081		\$0	
	through December 31, 2024. (Hardin)					
	II	11 1	I	ļ	ı	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 2 of 3

Case No. GR-2024-0369

Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>		<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.	Plant In Carries Adjustment Description	Account Number	Adjustment Amount	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-38	Laboratory Equipment	395.000		\$16,136		\$0
	To allocate plant in service from electric operations to gas operations. (Hardin)		\$16,136		\$0	
P-40	Communications Equipment	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	Miscellaneous Equipment	398.000		\$142,772		\$0
	1. To include estimated plant additions through December 31, 2024. (Hardin)		\$142,772		\$0	
	Total Plant Adjustments	11		\$155,459,295		\$0

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

	•	P		D	-		
Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
- Tullion	- Trainisoi			Huto		2.1.0	Juliugo
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 -	\$119,532	0.00%	\$0	0	0.00%
•		TP	VIII.0,002	0.007,0	, ,		0.0070
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	\$225,949	2.42%	\$5,468	0	-5.00%
9		Equipment - TP TOTAL TRANSMISSION PLANT	¢0 224 024		\$162,768		
9		TOTAL TRANSMISSION FLANT	\$8,331,834		\$162,766		
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	Maca & Bagulating Station Equip City	\$694,105	2.62%	\$18,186	0	-5.00%
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.02 70	\$10,100	١	-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	o	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	\$1,398,191	2.97%	\$41,526	0	0.00%
		Equip					
21 22	387.000	Other Equipment TOTAL DISTRIBUTION PLANT	\$0 \$701,267,316	0.00%	\$0 \$45,470,808	0	20.00%
22		TOTAL DISTRIBUTION PLANT	\$701,267,316		\$15,479,808		
23		PRODUCTION PLANT					
24	305.000	Gas Production - Structures &	\$0	0.00%	\$0	0	20.00%
		Improvements					
25	311.000	Structures and improvements - LPG Gas	\$0	0.00%	\$0	0	20.00%
00		Equip			<u> </u>		
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	-\$2,444,789		-\$60,875		
		CAPITALIZATION					
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 39	395.000 396.000	Laboratory Equipment Power Operated Equipment	\$93,201	8.63% 5.98%	\$8,043 \$310,019	0	0.00% 20.00%
39 40	396.000	Communications Equipment	\$5,184,269 \$8,861,733	6.96%	\$310,019 \$616,777	0	0.00%
41	398.000	Miscellaneous Equipment	\$200,995	6.96%	\$13,989	o	0.00%
42		TOTAL GENERAL PLANT	\$90,725,047		\$5,603,659	·	2.2270
	•		, , , -,,	•	, -,,	ı	

Accounting Schedule: 05 Sponsor: M. Bowman Page: 1 of 2

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	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
43 44		GENERAL PLANT - ALLOCATED TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
45	,	Total Depreciation	\$850,482,740	•	\$21,185,360		

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

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account	December 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	Total	Adjust.	A -11	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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
		TRANSMISSION DI ANT							
4 5	365.000	TRANSMISSION PLANT Gas Transmission Land and Land Rights -	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
3	303.000	TP	90	K-5	J 40	Ψ0	100.0000 /6	Ψ0	\$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	\$46,824	R-8	\$424	\$47,248	100.0000%	\$0	\$47,248
_		Equipment - TP							
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	\$288,952	R-15	\$11,921	\$300,873	100.0000%	\$0	\$300,873
40	200 000	Gate	£70 000 477	D 46	64 422 707	£00.242.004	400 00000/	60	¢00 242 004
16 17	380.000 381.000	Services Meters - DP	\$78,909,177 \$7,052,219	R-16 R-17	\$1,433,707 \$726,670	\$80,342,884 \$7,778,889	100.0000% 100.0000%	\$0 \$0	\$80,342,884 \$7,778,889
18	381.100	Meter Installation - DP	\$25,826	R-17	\$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	\$736,419	R-20	\$20,554	\$756,973	100.0000%	\$0	\$756,973
		Equip	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,,,,,,,,	**********		, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	205 200	PRODUCTION PLANT	640 504	D 04	640 504	**	400 00000/		
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	-\$759,970	R-25	\$759,970	\$0	100.0000%	\$0	\$0
	********	Equip	4.00,0.0		V. 55,5. 5		100.0000 %		
26		TOTAL PRODUCTION PLANT	-\$779,474		\$779,474	\$0		\$0	\$0
27		INCENTIVE COMPENSATION							
20		CAPITALIZATION	60	D 20	\$670 FF7	\$670 EE7	400 00000/		¢670 557
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$670,557	-\$670,557	100.0000%	\$0	-\$670,557
29		TOTAL INCENTIVE COMPENSATION	\$0		-\$670,557	-\$670,557		\$0	-\$670,557
		CAPITALIZATION	, , ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
30		GENERAL PLANT							
31	389.000	Land - Gen Plant	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32 33	390.000 391.000	Structures - Gen Plant Office Furniture & Equipment	\$2,719,244 \$517,792	R-32 R-33	\$5,468,440 \$1,325,565	\$8,187,684 \$1,843,347	100.0000% 100.0000%	\$0 \$0	\$8,187,684 \$1,843,347
33 34	391.000	Computers	\$517,782 \$1,613,773	R-34	\$1,325,365	\$3,693,913	100.0000%	\$0 \$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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	 Adjustment	Total Adjustment		Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	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	
	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	
	To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$404,608		\$0	
	3.To redistribution negative reserve. (Bowman)		-\$392,894		\$0	
				l		

Accounting Schedule: 07 Sponsor: B. Hardin Page: 1 of 5

Test Year 12 Months Ending March 31, 2024

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve				Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	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
	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
	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 Requiators - 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	

Accounting Schedule: 07 Sponsor: B. Hardin Page: 2 of 5

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

A Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Ámount	Ámount	Adjustments	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
11-2-4	Gas Froduction - Structures & Improvements	303.000		\$19,504		φυ
	1.To redistribute negative reserve. (Bowman)		\$19,504		\$0	
	Structures and improvements - LPG Gas Equip	311.000		\$759,970		\$0
R-25						
	1.To redistribute negative reserve. (Bowman)		\$759,970		\$0	
	in o realisting at the regulate reserve. (Bernman)		ψ100,010		4 0	
D 20	la constitue Constitue Constitue Constitue Adi			* 670 FF7		¢0
R-28	Incentive Compensation Capitalization Adj.			-\$670,557		\$0
	1. To remove reserve associated with capitalized		-\$670,557		\$0	
	incentive compensation. (McMellen)					
R-32	Structures - Gen Plant	390.000		\$5,468,440		\$0
	Reserve Reclass for plant moved to correct		\$402		\$0	
	accounts. (Hardin)		,		**	
	2 To include actimated recomp on plant in		\$270 FC4		60	
	2.To include estimated reserve on plant in service through December 31,2024. (Hardin)		\$370,561		\$0	
	oorriss unlough 2000m201 01,202 ii (tiai am)					
	3. To include estimated reserve on plant		\$201,033		\$0	
	additions through December 31, 2024. (Hardin)					
	4.To allocate reserve from electric operations to		\$4,896,444		\$0	
	gas operations. (Hardin)					
R-33	Office Furniture & Equipment	391.000		\$1,325,565		\$0
	1.To include estimated reserve on plant in		\$114,43 3		\$0	
	service through December 31,2024. (Hardin)		ļ,. 			
	2 To include activated access to the		#400.045		**	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$188,810		\$0	
	dadison through boothbor or, 2024. (rididill)					
	1		04.000.000			
	3.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,022,322		\$0	
	gus operations. (martin)					
B 2.1	2	004.000		00.000.110		
R-34	Computers	391.200		\$2,080,140		\$0
	ıı l	'	II .	ı	1	

Accounting Schedule: 07 Sponsor: B. Hardin Page: 3 of 5

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve				Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Namioor .	1.To include estimated reserve on plant in service through December 31,2024. (Hardin)	Number	\$470,304	Amount	\$0	Adjustments
	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	

Case No. GR-2024-0369 Test Year 12 Months Ending March 31, 2024

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
- ramoo.	3.To allocate reserve from electric operations to gas operations. (Hardin)	ria	\$4,194	741104111	\$0	rajuotinonto
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
	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	
	Total Reserve Adjustments			\$43,804,744		\$0

Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Cash Working Capital

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
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	TOTAL OPERATION AND MAINT. EXPENSE	\$31,267,945					-\$228,625
9	TAXES						
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	TOTAL TAXES	\$22,001,889					-\$3,667,804
17	OTHER EXPENSES						
17	Gas Costs	60	0.00	0.00	0.00	0.000000	••
18 19	TOTAL OTHER EXPENSES	\$0 \$0	0.00	0.00	0.00	0.000000	\$0 \$0
19	IOIAL OTHER EXPENSES	\$0) ^{\$0}
20	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,896,429
	THE REAL PROPERTY OF THE PROPE						40,000,420
21	TAX OFFSET FROM RATE BASE						
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	TOTAL OFFSET FROM RATE BASE	\$16,873,277					-\$1,331,949
27	TOTAL CASH WORKING CAPITAL REQUIRED						-\$5,228,378

Lina	A	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u>	<u>F</u>	<u>G</u>	H MO Final Adi	<u> </u>	<u>J</u>
Line Number	Category Description	Total Test Year	Labor	Non Labor	Adjustments	Total Company Adjusted	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris. Non Labor
Number	Category Description	l ear	Laboi	NOII Labor	Aujustinents	Aujusteu	Aujustinents	Jurisuictional	Laboi	NOII 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	-\$7,726	\$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
10	HET OF ENATING INCOME	Ψ0,009,121	Ψ0	#0		Ψ13,313,410	-\psi 199,313	Ψ12,120,103	- 40	Ψυ

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

		•						
A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$40,652,951	-\$40,652,951
	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
	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
	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
	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
INOV-10	To adjust for the update period. (Irwin)	403.000	\$0	\$0	40	\$0	-\$27,823	-921,020
	in to dejact to the apadic period. (it will)		Ų.	Ų		•	V 27,020	
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		\$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
	To adjust intercompany rental revenue. (Burton)		\$0	\$0		\$0	-\$49,317	
Rev-16	Provision for rate Refund	496.000	\$0	\$0	\$0	\$0	\$2.494.405	62 404 405
K64-10		490.000			\$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

Accounting Schedule: 10 Sponsor: L. Ferguson Page: 1 of 10

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>į</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove purchased gas costs. (Burton)		\$0	-\$54,060,977		\$0	\$0	
E-9	Other Gas Purchases	805.000	\$0	-\$6,914,447	-\$6,914,447	\$0	\$0	\$0
	To remove purchased gas costs. (Burton)		\$0	-\$6,914,447		\$0	\$0	
E-12	Purchased Gas Expenses	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	Gas Withdrawn from Storage Debt.	808.100	\$0	\$1,108,792	\$1,108,792	\$0	\$0	\$0
	To remove purchased gas costs. (Burton)		\$0	\$1,108,792		\$0	\$0	
E-44	Mains Expense - Trans. Exp.	856.000	-\$1,566	\$0	-\$1,566	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$105	\$0		\$0	\$0	
	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	
	To remove severance payments from test year. (McMellen)		-\$9	\$0		\$0	\$0	
E-49	Gas Transmission Maintenance	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	Operation Supervisor & Engineering	870.000	-\$99,241	-\$95	-\$99,336	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,680	\$0		\$0	\$0	
	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	
	To remove severance payments from test year. (McMellen)		-\$552	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$95		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-59	Mains & Service Expenses	874.000	-\$497,765	-\$100,885	-\$598,650	\$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	Measuring & Regulating Station Expenses - General	875.000	-\$21,913	\$0	-\$21,913	\$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	Meter & House Regulator Expenses	878.000	-\$103,968	\$0	-\$103,968	\$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	Customer Installations Expenses	879.000	-\$34,636	\$0	-\$34,636	\$0	\$0	
	1.To annualize payroll expense (McMellen).		\$2,331	\$0		\$0	\$0	
	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	Other Expenses - Dist. Exp.	880.000	-\$229,768	-\$183	-\$229,951	\$0	\$0	
	1.To annualize payroll expense (McMellen).		\$15,466	\$0		\$0	\$0	
	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	

. <u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	н	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 4. To remove severance payments from test year.	Number	Labor -\$1,278	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	(McMellen)							
	5. To remove dues and donations. (Hardin)		\$0	-\$183		\$0	\$0	
E-68	Maintenance of Mains	887.000	-\$164,789	\$0	-\$164,789	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$11,092	\$0		\$0	\$0	
	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	Maintenance Measuring/reg station General	889.000	-\$799	\$0	-\$799	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$54	\$0		\$0	\$0	
	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	Maintenance of Meas. & Reg. Sta. Ind	890.000	-\$38,399	\$0	-\$38,399	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$2,585	\$0		\$0	\$0	
	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	Maintenance of Services	892.000	-\$83,621	\$0	-\$83,621	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5,629	\$0		\$0	\$0	
	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	
	To remove severance payments from test year. (McMellen)		-\$465	\$0		\$0	\$0	
E-72	Maintenance of Meters & House Regulators	893.000	-\$188,135	\$0	-\$188,135	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$12,664	\$0		\$0	\$0	
	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	
	I							

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	G	Н	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 4. To remove severance payments from test year.	Number	Labor -\$1,046	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	(McMellen)							
E-76	Supervision - Cust. Acct. Exp.	901.000	-\$56,702	\$742	-\$55,960	\$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	Meter Reading Expenses	902.000	-\$26,174	-\$109,769	-\$135,943	\$0	\$0	\$(
	1.To annualize payroll expense (McMellen).		\$1,762	\$0		\$0	\$0	
	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	Customer Records & Collection Expenses	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 inlcude 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	Uncollectible Amounts	904.000	\$0	-\$55,737	-\$55,737	\$0	\$0	\$(
	To normalize bad debt expense. (Burton)		\$0	-\$55,737		\$0	\$0	
E-80	Misc. Customer Accounts Expense	905.000	-\$3	\$0	-\$3	\$0	\$0	\$(
	1.To annualize payroll expense (McMellen).		\$0	\$0		\$0	\$0	
	2. To adjust long term incentive compensation. (McMellen)		-\$3	\$0		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	l l
Income Adj.	-	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-84	Customer Assistance Expenses	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	Informational & Instructional Advertising Expenses	909.000	\$0	-\$1,105	-\$1,105	\$0	\$0	\$0
	To remove institutional advertising expense. (Hardin)		\$0	-\$1,112		\$0	\$0	
	2. To adjust AMS allocation factors. (Amenthor)		\$0	\$7		\$0	\$0	
E-86	Misc. Customer Service & Info. Expenses	910.000	\$0	\$5	\$5	\$0	\$0	\$0
	To adjust AMS allocation factors. (Amenthor)		\$0	\$5		\$0	\$0	
E-90	Demostrating & Selling Expenses	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	Advertising Expenses	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	Admin. & General Salaries	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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove severance payments from test year. (McMellen)		-\$5,559	\$0		\$0	\$0	
E-96	Office Supplies & Expenses	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	Outside Services Employed	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	Property Insurance	924.000	\$0	\$1,297	\$1,297	\$0	\$0	\$0
	To annualize property insurance expense. (Burton)		\$0	\$1,297		\$0	\$0	
E-100	Injuries & Damages	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	Emplyee Pensions & Benefits	926.000	\$0	-\$6,673,900	-\$6,673,900	\$0	\$0	\$0
	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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$88		\$0	\$0	
E-103	Regulatory Commission Expenses	928.000	-\$1,322	-\$48,542	-\$49,864	\$0	\$0	\$0
	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	General Advertisting Expenses	930.100	-\$924	-\$105,667	-\$106,591	\$0	\$0	\$0
	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	Rents - Admin. Gen. Exp.	931.000	\$0	\$47,981	\$47,981	\$0	\$0	\$0
	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	Admin and Mte-Structure & Improvement	935.000	-\$6,332	-\$265	-\$6,597	\$0	\$0	\$(
	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	

Α	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	G	<u>H</u>	
A Income	₽	<u>U</u>	Company	<u>⊑</u> Company	<u>r</u> Company	<u>G</u> Jurisdictional	<u>п</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Decemention	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment	Adjustment	Adjustments Total
Number	Income Adjustment Description 4. To remove severance payments from test year.	Number	-\$35	\$0	TOTAL	Labor \$0	Non Labor \$0	IOIAI
	(McMellen)							
	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
			•	•••			40.470.000	. , ,
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,173,988	
	2. To eliminate annualized depreciation on power operated		\$0	\$0		\$0	-\$595,264	
	equipment and transportation equipment charged to O&M. (Hardin)							
E-115	AMI Software Amortization Deferral	404.000	\$0	\$186,318	\$186,318	\$0	\$0	\$0
	4. To appreciate AMI software deferred amountination (Values)		*0	¢40¢ 240		*0	¢0	
	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
			***	£4.247.004		***	***	
	To adjust intangible amortization expense. (Amenthor)		\$0	\$4,347,994		\$0	\$0	
E-117	Amoutivation Evacos Tracker Box Credit	407.000	¢0	¢457.472	¢457 472	¢0	¢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 440	Amandination France Tracker Box Dakit	407.000	***	£4 CO7	64 607	***	**	**
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	
F 440	A of a constant and a constant a	407.000	•	004 440	004 440	•	•	•
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		\$0	\$21,116		\$0	\$0	
	tracker over 3 years. (L. Ferguson)							
E-120	Covid-19 AAO Amortization	407.000	60	\$33.418	\$33.418	\$0	\$0	\$0
L-120	COVID-19 AAO AMORTIZATION	407.000	\$0	\$33,410	\$33,410	\$ 0	φu	ψU
	1. To amortization the COVID-19 AAO over a five year		\$0	\$33,418		\$0	\$0	
	period. (Amenthor)							
E-121	Reg Credit Over/Under Collection - Non-Rate Base	407.000	\$0	-\$32,090	-\$32,090	\$0	\$0	\$0
L-121	reg orealt overronder consection - Non-Nate Base	407.000			-\$32,090			
	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
_ 122		407.000		·	-400,001			3 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
					Ţ., IOZ, IOZ			
	To amortize property tax Tracker. (Hardin)		\$0	\$1,152,192		\$0	\$0	
			•	A /	.			
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	
	•	. '			'			

A	<u>B</u>	<u>c</u>	D	E	F	G	н	1
Income	<u>u</u>	<u> </u>	Company	<u>⊢</u> Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-128	Property Taxes	408.011	\$0	-\$50.022	-\$50,022	\$0	\$0	\$0
E-120	Property raxes	400.011	ψU	-#30,022	-\$50,022	φU	ΨU	ψU
	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
	A T. A P. C It		••			••	07.444.740	
	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	
							. , .,	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$61,529,826	-\$61,529,826
	Total Operating & Maint. Expense		-\$3,004,206	-\$67,625,485	-\$70,629,691	\$0	\$5,669,487	\$5,669,487

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		A	В	C	D	_	E
Number	Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.96%	<u>E</u> 7 10%	<u>F</u> 7 23%
TOTAL NET INCOME BEFORE TAXES	_	Description	_				
ADD TO NET INCOME BEFORE TAXES South Depreciation Expense S22,066,640 S22,067,040 S22,070,040 S22,070,		-					
Book Depreciation Expense	1	TOTAL NET INCOME BEFORE TAXES		\$11,482,973	\$39,832,527	\$40,678,105	\$41,517,326
Book Depreciation Expense	_						
## Depreciation charged to O&M \$733,316 \$733,316 \$733,316 \$5,483,554 \$5,483,554 \$5,483,554 \$5,483,555 \$5,4				600 000 040	\$00.000.040	\$00.000.040	¢00.000.040
Standard							
SUBT.FROM NET INC. BEFORE TAXES \$28,283,610 \$28,283,							
SUBT.FROM NET INC. BEFORE TAXES							\$28,283,610
8 Interest Expense calculated at the Rate of 9 Tax Straight-Line Depreciation 1 TOTAL SUBT. FROM NET INC. BEFORE TAXES 10 TOTAL SUBT. FROM NET INC. BEFORE TAXES 11 NET TAXABLE INCOME 12 PROVISION FOR FED. INCOME TAX 13 Net Taxable Inc Fed. Inc. Tax 14 Deduct filts out income Tax at the Rate of 15 Deduct City inc. Tax at the Rate of 16 Deduct City inc. Tax at the Rate of 17 PROVISION FOR MO. INCOME TAX 18 Net Taxable Income Tax Credits 18 Subtract Federal Income Tax Credits 29 PROVISION FOR MO. INCOME TAX 20 PROVISION FOR MO. INCOME TAX 21 Net Taxable income - MO. Inc. Tax 22 Deduct Federal Income Tax Credits 23 Subtract Federal Income Tax Credits 24 Missouri Income Tax at the Rate of 25 Deduct Federal Income Tax Credits 26 Missouri Income Tax at the Rate of 27 PROVISION FOR MO. INCOME TAX 28 Net Taxable income - MO. Inc. Tax 29 Deduct Federal Income Tax Credits 31 Subtract Federal Income Tax Credits 32 Deduct City Income Tax Credits 33 Subtract Federal Income Tax Credits 34 Subtract Federal Income Tax Credits 35 Subtract Federal Income Tax Credits 36 Subtract Federal Income Tax Credits 37 Subtract Federal Income Tax Credits 38 Subtract City Income Tax Credits 39 Deduct Federal Income Tax Credits 30 Deduct Federal Income Tax Credits 31 Subtract Federal Fed				, ,, ,,,,,	, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,, ,,,,	, ,, ,,,,
9 Tax Straight-Line Depreciation 10 TOTAL SUBT. RCOM NET INC. BEFORE TAXES 11 NET TAXABLE INCOME 12 PROVISION FOR FED. INCOME TAX 13 Net Taxable Inc Fed. Inc. Tax 14 Deduct Missouri Income Tax at the Rate of 100.000% 555,673 51,074,123 51,104,500 51,134,64 51,000 51,134,64 51,000 51,00							
TOTAL SUBT. FROM NET INC. BEFORE TAXES \$38,216,856 \$31,584,08 \$31,544,859 \$3	8	Interest Expense calculated at the Rate of	1.9730%	\$9,546,356	\$9,546,356	\$9,546,356	\$9,546,356
11 NET TAXABLE INCOME	9	Tax Straight-Line Depreciation		\$28,670,500	\$28,670,500	\$28,670,500	\$28,670,500
PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax S1,549,727 S29,899,281 S30,744,859 S11,584,08 S22,484 S23,09 S29,617,875 S30,426,33 S1,492,921 S28,803,293 S29,617,875 S30,426,33 S31,513 S6,048,692 S6,219,754 S6,389,53 S0,048,692 S6,219,754 S6,389,53 S1,044,694 S2,686,21 S1,094,777 S1,094,777 S29,899,281 S1,094,777	10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$38,216,856	\$38,216,856	\$38,216,856	\$38,216,856
PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax S1,549,727 S29,899,281 S30,744,859 S11,584,08 S22,484 S23,09 S29,617,875 S30,426,33 S1,482,921 S28,803,293 S29,617,875 S30,426,33 S31,513 S6,048,692 S6,219,754 S6,389,53 S0,041,074,123 S1,004,500 S1,134,64 S2,046 S2,04							
13	11	NET TAXABLE INCOME		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
13							
Deduct Missouri Income Tax at the Rate of 100,000% S55,673 S1,074,123 S1,104,500 S1,134,64 S23,09 S6,219,754 S6,389,53 S1,074,123 S2,1865 S22,484 S23,09 S6,219,754 S6,389,53 S0,426,33 S0,426,34 S0,4	12	PROVISION FOR FED. INCOME TAX					
Deduct City Income Tax A	13	Net Taxable Inc Fed. Inc. Tax		\$1,549,727	\$29,899,281	\$30,744,859	\$31,584,080
Federal Taxable Income - Fed. Inc. Tax \$1,492,921 \$28,803,293 \$29,617,875 \$30,426,33 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$6,048,692 \$6,219,754 \$6,389,53 \$31,513 \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 \$31,94,76 \$3,194,76 \$	14	Deduct Missouri Income Tax at the Rate of	100.000%	\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
Federal Income Tax at the Rate of Subtract Federal Income Tax Credits Subtract Federal Income Tax Credits Subtract Federal Income Tax Salas	15	_		\$1,133			\$23,098
Subtract Federal Income Tax Credits Net Federal Income Tax Salasian S		Federal Taxable Income - Fed. Inc. Tax		\$1,492,921	\$28,803,293	\$29,617,875	\$30,426,333
Net Federal Income Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53	17		21.000%	\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
20 PROVISION FOR MO. INCOME TAX 21 Net Taxable Income - MO. Inc. Tax 22 Deduct Federal Income Tax at the Rate of 23 Deduct Federal Income Tax at the Rate of 24 Missouri Taxable Income - MO. Inc. Tax 25 Subtract Missouri Income Tax at the Rate of 26 Missouri Income Tax at the Rate of 27 PROVISION FOR CITY INCOME TAX 28 Net Taxable Income Tax at the Rate of 39 Deduct Federal Income Tax at the Rate of 30 Missouri Income Tax at the Rate of 31 Deduct Federal Income Tax at the Rate of 32 Subtract Missouri Income Tax at the Rate of 33 Deduct Federal Income Tax at the Rate of 34 .000% 35 .673 30 Deduct Missouri Income Tax - City Inc. Tax 36 Deduct Missouri Income Tax - City Inc. Tax 37 Subtract City Income Tax - City Inc. Tax 38 .55 .673 39 City Taxable Income 30 Subtract City Income Tax - City Inc. Tax 30 Deduct Missouri Income Tax - City Inc. Tax 30 Deduct Missouri Income Tax - City Inc. Tax 31 Subtract City Income Tax - City Inc. Tax 32 Subtract City Income Tax - City Inc. Tax 33 City Tax Credit 34 City Income Tax at the Rate of 35 SUMMARY OF CURRENT INCOME TAX 36 Federal Income Tax 37 State Income Tax 38 Summary OF CURRENT INCOME TAX 39 TOTAL SUMMARY OF CURRENT INCOME TAX 30 City Income Tax 31 State Income Tax 31 State Income Tax 32 State Income Tax 33 City Taxable Income Tax 34 State Income Tax 35 Summary OF CURRENT INCOME TAX 36 Federal Income Tax 37 State Income Tax 38 Summary OF CURRENT INCOME TAX 39 TOTAL SUMMARY OF CURRENT INCOME TAX 30 Deferred Income Tax 31 State Income Tax 31 State Income Tax 32 State Income Tax 33 State Income Tax 34 State Income Tax 35 State Income Tax 36 State Income Tax 37 State Income Tax 38 State Income Tax 39 TOTAL SUMMARY OF CURRENT INCO	18	Subtract Federal Income Tax Credits					
Net Taxable Income - MO. Inc. Tax S1,549,727 S29,899,281 S30,744,859 S31,584,08 S2,194,765 S2,1	19	Net Federal Income Tax		\$313,513	\$6,048,692	\$6,219,754	\$6,389,530
Net Taxable Income - MO. Inc. Tax S1,549,727 S29,899,281 S30,744,859 S31,584,08 S2,194,765 S2,1							
Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax							
Deduct City Income Tax - MO. Inc. Tax \$1,133 \$21,865 \$22,484 \$23,09 \$25,000 \$27,612,498 \$28,366,21 \$25 \$25 \$26 Missouri Taxable Income - MO. Inc. Tax \$1,331,837 \$26,853,070 \$27,612,498 \$28,366,21 \$26 Missouri Income Tax at the Rate of \$4.000% \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 \$27 PROVISION FOR CITY INCOME TAX \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 \$28,953 \$28			= 0.000/				
Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits Missouri Income Tax Credits Missouri Income Tax at the Rate of Missouri Income Tax - City Inc. Tax Sind Missouri Income Tax - City Income Tax Sind Missouri Income Tax Sind M			50.000%				
Subtract Missouri Income Tax Credits Missouri Income Tax at the Rate of 4.000% \$55,673 \$1,074,123 \$1,104,500 \$1,134,64		· · · · · · · · · · · · · · · · · · ·					
Missouri Income Tax at the Rate of 4.000% \$55,673 \$1,074,123 \$1,104,500 \$1,134,64				\$1,391,837	\$26,853,070	\$27,612,498	\$28,366,217
27 PROVISION FOR CITY INCOME TAX \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 28 Net Taxable Income - City Inc. Tax \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 29 Deduct Federal Income Tax - City Inc. Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 30 Deduct Missouri Income Tax - City Inc. Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 31 City Taxable Income \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90 32 Subtract City Income Tax Credits \$19,817			4.0000/	655.070	£4.074.400	64 404 500	64 404 640
Net Taxable Income - City Inc. Tax \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 \$20 Deduct Federal Income Tax - City Inc. Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 \$30 Deduct Missouri Income Tax - City Inc. Tax \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90 \$32 Subtract City Income Tax Credits \$19,817	26	Missouri income Tax at the Rate of	4.000%	\$55,673	\$1,074,123	\$1,104,500	\$1,134,649
Net Taxable Income - City Inc. Tax \$1,549,727 \$29,899,281 \$30,744,859 \$31,584,08 \$20 Deduct Federal Income Tax - City Inc. Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 \$30 Deduct Missouri Income Tax - City Inc. Tax \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90 \$32 Subtract City Income Tax Credits \$19,817	27	PROVISION FOR CITY INCOME TAX					
Deduct Federal Income Tax - City Inc. Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 \$310,074,123 \$1,104,500 \$1,134,64 \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90				\$1.549.727	\$29.899.281	\$30.744.859	\$31.584.080
30 Deduct Missouri Income Tax - City Inc. Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 31 City Taxable Income \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90 32 Subtract City Income Tax Credits \$19,817 \$		1					
31 City Taxable Income \$1,180,541 \$22,776,466 \$23,420,605 \$24,059,90 32 Subtract City Income Tax Credits \$19,817		_		' '			
Subtract City Income Tax Credits \$19,817		=					
Signature Sign		Subtract City Income Tax Credits		, , , .	, , -,	, ., .,	, ,,.
34 City Income Tax at the Rate of 0.096% -\$18,684 \$2,048 \$2,667 \$3,28 35 SUMMARY OF CURRENT INCOME TAX \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 37 State Income Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 38 City Income Tax \$3,28 \$2,048 \$2,667 \$3,28 39 TOTAL SUMMARY OF CURRENT INCOME TAX \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 40 DEFERRED INCOME TAXES \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 41 Deferred Income Taxes - Def. Inc. Tax. -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$987,634<				\$19,817	\$19,817	\$19,817	\$19,817
36 Federal Income Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 37 State Income Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 38 City Income Tax -\$18,684 \$2,048 \$2,667 \$3,28 39 TOTAL SUMMARY OF CURRENT INCOME TAX \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 40 DEFERRED INCOME TAXES -\$971,013	34		0.096%				\$3,281
36 Federal Income Tax \$313,513 \$6,048,692 \$6,219,754 \$6,389,53 37 State Income Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 38 City Income Tax -\$18,684 \$2,048 \$2,667 \$3,28 39 TOTAL SUMMARY OF CURRENT INCOME TAX \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 40 DEFERRED INCOME TAXES -\$971,013							
37 State Income Tax \$55,673 \$1,074,123 \$1,104,500 \$1,134,64 38 City Income Tax -\$18,684 \$2,048 \$2,667 \$3,28 39 TOTAL SUMMARY OF CURRENT INCOME TAX \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 40 DEFERRED INCOME TAXES -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$987,634							
38 City Income Tax -\$18,684 \$2,048 \$2,667 \$3,28 39 TOTAL SUMMARY OF CURRENT INCOME TAX \$350,502 \$7,124,863 \$7,326,921 \$7,527,46 40 DEFERRED INCOME TAXES -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$971,013 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$987,634 -\$987,		1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					. , ,
39 TOTAL SUMMARY OF CURRENT INCOME TAX 40 DEFERRED INCOME TAXES 41 Deferred Income Taxes - Def. Inc. Tax. 42 Amortization of Deferred ITC 43 TOTAL DEFERRED INCOME TAXES 44 TOTAL DEFERRED INCOME TAXES 45 -\$987,634 -\$987,634 -\$987,634 -\$987,634 -\$987,634							\$1,134,649
40 DEFERRED INCOME TAXES 41 Deferred Income Taxes - Def. Inc. Tax. 42 Amortization of Deferred ITC 43 TOTAL DEFERRED INCOME TAXES 44 -\$987,634 45 -\$987,634 46 -\$987,634 47 -\$987,634 48 -\$987,634 49 -\$987,634		1 3					\$3,281
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	39	TOTAL SUMMARY OF CURRENT INCOME TAX		\$350,502	\$7,124,863	\$7,326,921	\$7,527,460
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	40	DEEEDBED INCOME TAYES					
42 Amortization of Deferred ITC -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$16,621 -\$987,634 -\$987,634 -\$987,634 -\$987,634 -\$987,634 -\$987,634				-\$974.042	-\$974.042	-\$974.042	_¢071 በ42
43 TOTAL DEFERRED INCOME TAXES -\$987,634 -\$987,634 -\$987,634 -\$987,634				1 . 1			
			ŀ				-\$987,634
44 TOTAL INCOME TAX -\$637.132 \$6.137.229 \$6.330.287 \$6.530.82							
	44	TOTAL INCOME TAX		-\$637,132	\$6,137,229	\$6,339,287	\$6,539,826

Accounting Schedule: 11 Sponsor: L. Ferguson Page: 1 of 1

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

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.39%	Cost of Capital 9.64%	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	TOTAL CAPITALIZATION	\$14,678,862,721	100.00%		6.964%	7.097%	7.229%
8	PreTax Cost of Capital				8.525%	8.700%	8.874%