

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2024-0369
Date Prepared: 5/2/2025



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
SURREBUTTAL/TRUE-UP 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

May 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>	<u>C</u>	<u>D</u>
		6.99% Return	7.12% Return	7.25% Return
1	Net Orig Cost Rate Base	\$481,812,744	\$481,812,744	\$481,812,744
2	Rate of Return	6.99%	7.12%	7.25%
3	Net Operating Income Requirement	\$33,697,983	\$34,324,340	\$34,950,696
4	Net Income Available	\$10,329,641	\$10,329,641	\$10,329,641
5	Additional Net Income Required	\$23,368,342	\$23,994,699	\$24,621,055
6	Income Tax Requirement			
7	Required Current Income Tax	\$7,049,055	\$7,245,724	\$7,442,393
8	Current Income Tax Available	-\$288,331	-\$288,331	-\$288,331
9	Additional Current Tax Required	\$7,337,386	\$7,534,055	\$7,730,724
10	Revenue Requirement	\$30,705,728	\$31,528,754	\$32,351,779
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$30,705,728	\$31,528,754	\$32,351,779

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		\$847,099,457
2	Less Accumulated Depreciation Reserve		\$278,627,004
3	Net Plant In Service		\$568,472,453
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,897,879
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas (Giacone)		\$7,730,383
8	Materials & Supplies (S. Ferguson)		\$2,388,223
9	Prepayments (S. Ferguson)		\$1,869,489
10	Pension Tracker - GR -2021-0241 (McMellen)		\$51,221
11	Property Tax Tracker (Hardin)		\$4,933,733
12	Expired & Expiring Amortization - Rate Base (Amenthor)		\$112,204
13	TOTAL ADD TO NET PLANT IN SERVICE		\$13,187,374
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	-0.3890%	-\$23,864
16	State Tax Offset	-0.3890%	-\$4,238
17	City Tax Offset	64.4055%	\$13,850
18	Interest Expense Offset	14.2329%	\$1,399,635
19	Contributions in Aid of Construction		\$0
20	Customer Advances for Construction (S. Ferguson)		\$604,055
21	Customer Deposits (S. Ferguson)		\$1,454,964
22	Pension Tracker - Current. (McMellen)		\$8,990,090
23	OPEB Tracker - GR-2021-0241 (McMellen)		\$120,859
24	PAYS Regulatory Asset & Liability (Amenthor)		\$824,190
25	OPEB Tracker - Current (McMellen)		\$2,668,440
26	Accumulated Deferred Income Tax (L. Ferguson)		\$83,799,102
27	TOTAL SUBTRACT FROM NET PLANT		\$99,847,083
28	Total Rate Base		\$481,812,744

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	\$46,023,629	\$53,292,541	100.0000%	\$0	\$53,292,541
3		TOTAL INTANGIBLE PLANT	\$7,268,912		\$46,023,629	\$53,292,541		\$0	\$53,292,541
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	\$73,438	\$89,093	100.0000%	\$0	\$89,093
7	367.000	Mains - TP	\$7,970,698	P-7	\$250,265	\$8,220,963	100.0000%	\$0	\$8,220,963
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		\$323,703	\$8,655,537		\$0	\$8,655,537
10		DISTRIBUTION PLANT							
11	374.000	Land and Land Rights - DP	\$4,418,920	P-11	\$4,806,188	\$9,225,108	100.0000%	\$0	\$9,225,108
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	\$48,458,259	\$430,229,688	100.0000%	\$0	\$430,229,688
14	378.000	Meas. & Regulating Station Equip - General	\$8,060,347	P-14	\$1,100,778	\$9,161,125	100.0000%	\$0	\$9,161,125
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	P-15	\$0	\$694,105	100.0000%	\$0	\$694,105
16	380.000	Services	\$170,042,569	P-16	\$3,491,215	\$173,533,784	100.0000%	\$0	\$173,533,784
17	381.000	Meters - DP	\$36,806,565	P-17	\$3,068,786	\$39,875,351	100.0000%	\$0	\$39,875,351
18	381.100	Meter Installation - DP	\$2,748,631	P-18	-\$2,748,631	\$0	100.0000%	\$0	\$0
19	383.000	House Regulators - DP	\$25,762,770	P-19	\$4,331,047	\$30,093,817	100.0000%	\$0	\$30,093,817
20	385.000	Indust Measuring & Regulating Station Equip	\$1,398,191	P-20	\$280,436	\$1,678,627	100.0000%	\$0	\$1,678,627
21	387.000	Other Equipment	\$0	P-21	\$0	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$631,887,675		\$62,788,078	\$694,675,753		\$0	\$694,675,753
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	\$465,042	\$2,698,149	100.0000%	\$0	\$2,698,149
32	390.000	Structures - Gen Plant	\$17,175,458	P-32	\$24,953,823	\$42,129,281	100.0000%	\$0	\$42,129,281
33	391.000	Office Furniture & Equipment	\$2,287,515	P-33	\$5,318,862	\$7,606,377	100.0000%	\$0	\$7,606,377
34	391.200	Computers	\$3,135,358	P-34	\$1,879,278	\$5,014,636	100.0000%	\$0	\$5,014,636
35	391.300	-	\$0		\$0	\$0	100.0000%		
36	392.000	Transportation Equipment	\$12,303,222	P-36	\$2,869,320	\$15,172,542	100.0000%	\$0	\$15,172,542
37	393.000	Stores Equipment	\$0	P-37	\$51,039	\$51,039	100.0000%	\$0	\$51,039
38	394.000	Tools, Shop, & Garage Equipment	\$4,524,367	P-38	\$1,175,095	\$5,699,462	100.0000%	\$0	\$5,699,462
39	395.000	Laboratory Equipment	\$77,065	P-39	\$88,198	\$165,263	100.0000%	\$0	\$165,263
40	396.000	Power Operated Equipment	\$5,184,269	P-40	-\$521,590	\$4,662,679	100.0000%	\$0	\$4,662,679
41	397.000	Communications Equipment	\$556,440	P-41	\$8,919,679	\$9,476,119	100.0000%	\$0	\$9,476,119
42	398.000	Miscellaneous Equipment	\$58,223	P-42	\$186,645	\$244,868	100.0000%	\$0	\$244,868
43		TOTAL GENERAL PLANT	\$47,535,024		\$45,385,391	\$92,920,415		\$0	\$92,920,415
44		GENERAL PLANT - ALLOCATED							
45		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
46		TOTAL PLANT IN SERVICE	\$695,023,445		\$152,076,012	\$847,099,457		\$0	\$847,099,457

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

<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-2	Miscellaneous Intangible Plant	303.000		\$46,023,629		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$5,891,634		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$40,132,597		\$0	
	3. To remove capital investment related to the paperless billing credit. (Nieto)		-\$602		\$0	
P-6	Structures & Improvements - TP	366.000		\$73,438		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$73,438		\$0	
P-7	Mains - TP	367.000		\$250,265		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$250,265		\$0	
P-11	Land and Land Rights - DP	374.000		\$4,806,188		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$4,806,188		\$0	
P-13	Mains - DP	376.000		\$48,458,259		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$48,458,259		\$0	
P-14	Meas. & Regulating Station Equip - General	378.000		\$1,100,778		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$1,100,778		\$0	
P-16	Services	380.000		\$3,491,215		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$3,491,215		\$0	
P-17	Meters - DP	381.000		\$3,068,786		\$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
	1. To include plant additions through December 31, 2024. (Hardin)		\$3,068,786		\$0	
P-18	Meter Installation - DP	381.100		-\$2,748,631		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		-\$2,748,631		\$0	
P-19	House Regulators - DP	383.000		\$4,331,047		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$4,331,047		\$0	
P-20	Indust Measuring & Regulating Station Equip	385.000		\$280,436		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$280,436		\$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		\$465,042		\$0
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$465,042		\$0	
P-32	Structures - Gen Plant	390.000		\$24,953,823		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$2,230,065		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$22,723,758		\$0	
P-33	Office Furniture & Equipment	391.000		\$5,318,862		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$932,673		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$4,386,189		\$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-34	Computers	391.200		\$1,879,278		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		-\$3,135,358		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$5,014,636		\$0	
P-36	Transportation Equipment	392.000		\$2,869,320		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$2,869,320		\$0	
P-37	Stores Equipment	393.000		\$51,039		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$51,039		\$0	
P-38	Tools, Shop, & Garage Equipment	394.000		\$1,175,095		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$225,889		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$949,206		\$0	
P-39	Laboratory Equipment	395.000		\$88,198		\$0
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		\$69,514		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$18,684		\$0	
P-40	Power Operated Equipment	396.000		-\$521,590		\$0
	1. To allocate plant in service from electric operations to gas operations. (Hardin)		-\$521,590		\$0	
P-41	Communications Equipment	397.000		\$8,919,679		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		\$8,919,679		\$0	

Ameren Missouri
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Test Year 12 Months Ending March 31, 2024
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-42	Miscellaneous Equipment	398.000		\$186,645		\$0
	1. To include plant additions through December 31, 2024. (Hardin)		-\$133		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Hardin)		\$186,778		\$0	
Total Plant Adjustments				<u>\$152,076.012</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	\$53,292,541	0.00%	\$0	0	20.00%
3		TOTAL INTANGIBLE PLANT	\$53,292,541		\$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	\$89,093	1.69%	\$1,506	0	-10.00%
7	367.000	Mains - TP	\$8,220,963	1.83%	\$150,444	0	-10.00%
8	369.000	Measuring and Regulating Station Equipment - TP	\$225,949	2.10%	\$4,745	0	-5.00%
9		TOTAL TRANSMISSION PLANT	\$8,655,537		\$156,695		
10		DISTRIBUTION PLANT					
11	374.000	Land and Land Rights - DP	\$9,225,108	0.00%	\$0	0	0.00%
12	375.000	Structures and Improvements - DP	\$184,148	2.10%	\$3,867	0	-5.00%
13	376.000	Mains - DP	\$430,229,688	1.75%	\$7,529,020	0	-5.00%
14	378.000	Meas. & Regulating Station Equip - General	\$9,161,125	2.33%	\$213,454	0	-5.00%
15	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.33%	\$16,173	0	-5.00%
16	380.000	Services	\$173,533,784	1.83%	\$3,175,668	0	-10.00%
17	381.000	Meters - DP	\$39,875,351	3.23%	\$1,287,974	0	3.00%
18	381.100	Meter Installation - DP	\$0	5.00%	\$0	0	0.00%
19	383.000	House Regulators - DP	\$30,093,817	2.66%	\$800,496	0	-25.00%
20	385.000	Indust Measuring & Regulating Station Equip	\$1,678,627	2.50%	\$41,966	0	0.00%
21	387.000	Other Equipment	\$0	0.00%	\$0	0	0.00%
22		TOTAL DISTRIBUTION PLANT	\$694,675,753		\$13,068,618		
23		PRODUCTION PLANT					
24	305.000	Gas Production - Structures & Improvements	\$0	0.00%	\$0	0	0.00%
25	311.000	Structures and improvements - LPG Gas Equip	\$0	0.00%	\$0	0	0.00%
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$2,444,789	2.13%	-\$52,074	0	0.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$2,444,789		-\$52,074		
30		GENERAL PLANT					
31	389.000	Land - Gen Plant	\$2,698,149	0.00%	\$0	0	0.00%
32	390.000	Structures - Gen Plant	\$42,129,281	2.76%	\$1,162,768	0	-5.00%
33	391.000	Office Furniture & Equipment	\$7,606,377	6.67%	\$507,345	0	0.00%
34	391.200	Computers	\$5,014,636	20.00%	\$1,002,927	0	0.00%
35	392.000	Transportation Equipment	\$15,172,542	6.54%	\$992,284	0	15.00%
36	393.000	Stores Equipment	\$51,039	5.00%	\$2,552	0	0.00%
37	394.000	Tools, Shop, & Garage Equipment	\$5,699,462	5.00%	\$284,973	0	0.00%
38	395.000	Laboratory Equipment	\$165,263	5.00%	\$8,263	0	0.00%
39	396.000	Power Operated Equipment	\$4,662,679	5.33%	\$248,521	0	20.00%
40	397.000	Communications Equipment	\$9,476,119	6.67%	\$632,057	0	0.00%
41	398.000	Miscellaneous Equipment	\$244,868	6.67%	\$16,333	0	0.00%
42		TOTAL GENERAL PLANT	\$92,920,415		\$4,858,023		

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
43		GENERAL PLANT - ALLOCATED					
44		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
45		Total Depreciation	<u>\$847,099,457</u>		<u>\$18,031,262</u>		

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

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	\$25,577,128	\$30,943,429	100.0000%	\$0	\$30,943,429
3		TOTAL INTANGIBLE PLANT	\$5,366,301		\$25,577,128	\$30,943,429		\$0	\$30,943,429
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	\$85,615	\$3,396,887	100.0000%	\$0	\$3,396,887
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		\$86,039	\$3,447,632		\$0	\$3,447,632
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	\$3,853	\$64,225	100.0000%	\$0	\$64,225
13	376.000	Mains - DP	\$121,176,922	R-13	\$4,069,802	\$125,246,724	100.0000%	\$0	\$125,246,724
14	378.000	Meas. & Regulating Station Equip - General	\$2,987,463	R-14	\$117,484	\$3,104,947	100.0000%	\$0	\$3,104,947
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	\$411,123	\$79,320,300	100.0000%	\$0	\$79,320,300
17	381.000	Meters - DP	\$7,052,219	R-17	\$429,802	\$7,482,021	100.0000%	\$0	\$7,482,021
18	381.100	Meter Installation - DP	\$25,826	R-18	-\$25,826	\$0	100.0000%	\$0	\$0
19	383.000	House Regulators - DP	\$7,472,967	R-19	-\$281,155	\$7,191,812	100.0000%	\$0	\$7,191,812
20	385.000	Indust Measuring & Regulating Station Equip	\$736,419	R-20	\$22,018	\$758,437	100.0000%	\$0	\$758,437
21	387.000	Other Equipment	-\$5,558	R-21	\$5,558	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$218,706,897		\$4,762,442	\$223,469,339		\$0	\$223,469,339
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	\$6,097,453	\$8,816,697	100.0000%	\$0	\$8,816,697
33	391.000	Office Furniture & Equipment	\$517,782	R-33	\$2,862,515	\$3,380,297	100.0000%	\$0	\$3,380,297
34	391.200	Computers	\$1,613,773	R-34	-\$350,086	\$1,263,687	100.0000%	\$0	\$1,263,687
35	391.300	-	\$0			\$0	100.0000%		
36	392.000	Transportation Equipment	\$5,083,036	R-36	-\$330,649	\$4,752,387	100.0000%	\$0	\$4,752,387
37	393.000	Stores Equipment	-\$1,579	R-37	\$12,862	\$11,283	100.0000%	\$0	\$11,283
38	394.000	Tools, Shop, & Garage Equipment	\$1,125,313	R-38	\$387,053	\$1,512,366	100.0000%	\$0	\$1,512,366
39	395.000	Laboratory Equipment	\$35,531	R-39	\$8,612	\$44,143	100.0000%	\$0	\$44,143
40	396.000	Power Operated Equipment	\$995,220	R-40	-\$118,567	\$876,653	100.0000%	\$0	\$876,653
41	397.000	Communications Equipment	\$263,927	R-41	\$461,782	\$725,709	100.0000%	\$0	\$725,709
42	398.000	Miscellaneous Equipment	\$3,894	R-42	\$50,045	\$53,939	100.0000%	\$0	\$53,939
43		TOTAL GENERAL PLANT	\$12,356,141		\$9,081,020	\$21,437,161		\$0	\$21,437,161
44		GENERAL PLANT - ALLOCATED							
45		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
46		TOTAL DEPRECIATION RESERVE	\$239,011,458		\$39,615,546	\$278,627,004		\$0	\$278,627,004

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$25,577,128		\$0
	1.To allocate reserve from electric operations to gas operations. (Hardin)		\$24,586,441		\$0	
	2.To include reserve on plant in service through December 31,2024. (Hardin)		\$991,243		\$0	
	3. To remove reserve related to capital investment for paperless billing. (Nieto)		-\$556		\$0	
R-7	Mains - TP	367.000		\$85,615		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$85,615		\$0	
R-8	Measuring and Regulating Station Equipment - TP	369.000		\$424		\$0
	1.To include 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		\$3,853		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$3,853		\$0	
R-13	Mains - DP	376.000		\$4,069,802		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$4,462,696		\$0	
	2.To redistribute negative reserve. (Bowman)		-\$392,894		\$0	
R-14	Meas. & Regulating Station Equip - General	378.000		\$117,484		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$117,484		\$0	
R-15	Meas. & Regulating Station Equip - City Gate	379.000		\$11,921		\$0

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$11,921		\$0	
R-16	Services	380.000		\$411,123		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$801,123		\$0	
	2.To redistribute negative reserve. (Bowman)		-\$390,000		\$0	
R-17	Meters - DP	381.000		\$429,802		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$429,802		\$0	
R-18	Meter Installation - DP	381.100		-\$25,826		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		-\$25,826		\$0	
R-19	House Regulators - DP	383.000		-\$281,155		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		-\$281,155		\$0	
R-20	Indust Measuring & Regulating Station Equip	385.000		\$22,018		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$22,018		\$0	
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

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To remove reserve associated with capitalized incentive compensation. (McMellen)		-\$670,557		\$0	
R-32	Structures - Gen Plant	390.000		\$6,097,453		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$371,071		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$5,726,382		\$0	
R-33	Office Furniture & Equipment	391.000		\$2,862,515		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$1,757,196		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,105,319		\$0	
R-34	Computers	391.200		-\$350,086		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		-\$1,613,773		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$1,263,687		\$0	
R-36	Transportation Equipment	392.000		-\$330,649		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		-\$330,649		\$0	
R-37	Stores Equipment	393.000		\$12,862		\$0
	1.To allocate reserve from electric operations to gas operations. (Hardin)		\$12,862		\$0	
R-38	Tools, Shop, & Garage Equipment	394.000		\$387,053		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$147,853		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$239,200		\$0	
R-39	Laboratory Equipment	395.000		\$8,612		\$0

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$3,904		\$0	
	2.To allocate reserve from electric operations to gas operations. (Hardin)		\$4,708		\$0	
R-40	Power Operated Equipment	396.000		-\$118,567		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		-\$118,567		\$0	
R-41	Communications Equipment	397.000		\$461,782		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$461,782		\$0	
R-42	Miscellaneous Equipment	398.000		\$50,045		\$0
	1.To include reserve on plant in service through December 31,2024. (Hardin)		\$2,977		\$0	
	2. To include estimated reserve on plant additions through December 31, 2024. (Hardin)		\$47,068		\$0	
Total Reserve Adjustments				\$39,615,546		\$0

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
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	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$19,892,038	39.42	12.01	27.41	0.075096	\$1,493,812
3	Pension and OPEBS	-\$5,788,165	39.42	15.70	23.72	0.064986	-\$376,150
4	Employee Benefits	\$2,975,347	39.42	17.65	21.77	0.059644	\$177,462
5	Incentive Compensation	\$1,944,829	39.42	250.80	-211.38	-0.579123	-\$1,126,295
6	Uncollectible	\$657,118	39.42	39.42	0.00	0.000000	\$0
7	Cash Vouchers	\$13,518,313	39.42	43.85	-4.43	-0.012137	-\$164,072
8	TOTAL OPERATION AND MAINT. EXPENSE	\$33,199,480					\$4,757
9	TAXES						
10	Property Tax	\$10,536,533	39.42	183.00	-143.58	-0.393370	-\$4,144,756
11	Employer Portion of FICA	\$1,059,515	39.42	9.38	30.04	0.082301	\$87,199
12	Federal and State Unemployment Tax	\$8,373	39.42	9.38	30.04	0.082301	\$689
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	\$22,413,706					-\$3,902,636
17	OTHER EXPENSES						
18	Gas Costs	\$0	0.00	0.00	0.00	0.000000	\$0
19	TOTAL OTHER EXPENSES	\$0					\$0
20	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,897,879
21	TAX OFFSET FROM RATE BASE						
22	Federal Tax Offset	\$6,134,805	39.42	38.00	1.42	0.003890	\$23,864
23	State Tax Offset	\$1,089,415	39.42	38.00	1.42	0.003890	\$4,238
24	City Tax Offset	\$21,504	39.42	274.50	-235.08	-0.644055	-\$13,850
25	Interest Expense Offset	\$9,833,798	39.42	91.37	-51.95	-0.142329	-\$1,399,635
26	TOTAL OFFSET FROM RATE BASE	\$17,079,522					-\$1,385,383
27	TOTAL CASH WORKING CAPITAL REQUIRED						-\$5,283,262

Ameren Missouri
Case No. GR-2024-0369
Test Year 12 Months Ending March 31, 2024
True-Up through December 31, 2024
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	-\$63,391,617	\$80,987,345	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$60,729,300	\$756,444	\$59,972,856	-\$59,889,770	\$839,530	\$0	\$839,530	\$733,307	\$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	-\$1,189	\$53,269	\$0	\$53,269	\$37,692	\$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	-\$386,309	\$17,257,112	\$0	\$17,257,112	\$10,798,066	\$6,459,046
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,818,463	\$3,162,267	\$2,656,196	\$28,776	\$5,847,239	\$0	\$5,847,239	\$3,065,550	\$2,781,689
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$406,447	\$22,416	\$384,031	-\$70,475	\$335,972	\$0	\$335,972	\$21,731	\$314,241
9	TOTAL SALES EXPENSES	\$60,137	\$58,811	\$1,326	-\$1,798	\$58,339	\$0	\$58,339	\$57,013	\$1,326
10	TOTAL ADMIN. & GENERAL EXPENSES	\$16,016,336	\$7,679,582	\$8,336,754	-\$7,208,317	\$8,808,019	\$0	\$8,808,019	\$7,437,758	\$1,370,261
11	TOTAL DEPRECIATION EXPENSE	\$13,487,916	See Note (1)	See Note (1)	See Note (1)	\$13,487,916	\$4,779,085	\$18,267,001	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$989,913	\$0	\$989,913	\$7,836,026	\$8,825,939	\$0	\$8,825,939	\$0	\$8,825,939
13	TOTAL OTHER OPERATING EXPENSES	\$18,210,739	\$0	\$18,210,739	-\$6,588,061	\$11,622,678	\$0	\$11,622,678	\$0	\$11,622,678
14	TOTAL OPERATING EXPENSE	\$133,417,130	\$22,857,150	\$97,072,064	-\$66,281,117	\$67,136,013	\$4,779,085	\$71,915,098	\$22,151,117	\$31,496,980
15	NET INCOME BEFORE TAXES	\$10,961,832	\$0	\$0	\$0	\$77,242,949	-\$68,170,702	\$9,072,247	\$0	\$0
16	TOTAL INCOME TAXES	\$2,530,698	See Note (1)	See Note (1)	See Note (1)	\$2,530,698	-\$2,819,029	-\$288,331	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$258,593	See Note (1)	See Note (1)	See Note (1)	-\$258,593	-\$710,470	-\$969,063	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$8,689,727	\$0	\$0	\$0	\$74,970,844	-\$64,641,203	\$10,329,641	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$88,175,464	See note (1)	See note (1)	Rev-5	See note (1)	\$88,175,464	100.0000%	-\$40,526,423	\$47,649,041	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$42,541,758			Rev-6		\$42,541,758	100.0000%	-\$24,794,726	\$17,747,032		
Rev-7	489.000	Sm. Gen. Service	\$8,533,232			Rev-7		\$8,533,232	100.0000%	-\$7,124,243	\$1,408,989		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$7,341,009	\$7,341,009		
Rev-9		Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	489.000	Large Transportation	\$4,288,466			Rev-10		\$4,288,466	100.0000%	-\$10,187	\$4,278,279		
Rev-11	481.200	Interruptible	\$1,200,496			Rev-11		\$1,200,496	100.0000%	-\$781,302	\$419,194		
Rev-12	489.000	Special Contracts	\$389,059			Rev-12		\$389,059	100.0000%	-\$9,348	\$379,711		
Rev-13	487.000	Forfeited Discount	\$226,978			Rev-13		\$226,978	100.0000%	\$0	\$226,978		
Rev-14	488.000	Miscellaneous Service Revenue	-\$24,865			Rev-14		-\$24,865	100.0000%	\$81,495	\$56,630		
Rev-15	493.000	Rent From Gas Property	\$1,403,753			Rev-15		\$1,403,753	100.0000%	-\$49,317	\$1,354,436		
Rev-16	496.000	Provision for rate Refund	-\$2,481,425			Rev-16		-\$2,481,425	100.0000%	\$2,481,425	\$0		
Rev-17	495.000	Other Revenue	\$126,046			Rev-17		\$126,046	100.0000%	\$0	\$126,046		
Rev-18	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$144,378,962					\$144,378,962		-\$63,391,617	\$80,987,345		
Rev-20		TOTAL OPERATING REVENUES	\$144,378,962					\$144,378,962		-\$63,391,617	\$80,987,345		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$54,060,977	\$0	\$54,060,977	E-7	-\$54,060,977	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$6,914,447	\$0	\$6,914,447	E-9	-\$6,914,447	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$862,668	\$756,444	\$106,224	E-12	-\$23,138	\$839,530	100.0000%	\$0	\$839,530	\$733,307	\$106,223
13	808.100	Gas Withdrawn from Storage Debt.	\$10,225,182	\$0	\$10,225,182	E-13	\$1,108,792	\$11,333,974	100.0000%	\$0	\$11,333,974	\$0	\$11,333,974
14	808.200	Gas Delivered to Storage Credit	-\$11,333,974	\$0	-\$11,333,974	E-14	\$0	-\$11,333,974	100.0000%	\$0	-\$11,333,974	\$0	-\$11,333,974
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing, Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL GAS SUPPLY EXPENSES	\$60,729,300	\$756,444	\$59,972,856		-\$59,889,770	\$839,530		\$0	\$839,530	\$733,307	\$106,223
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		TRANSMISSION EXPENSES											
38	850.000	Operation Supervisoir & Engineering	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	852.000	Communication System Expenses	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	856.000	Mains Expense - Trans. Exp.	\$13,818	\$11,921	\$1,897	E-44	-\$364	\$13,454	100.0000%	\$0	\$13,454	\$11,557	\$1,897
45	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	860.000	Rents - Trans. Exp.	\$5,772	\$0	\$5,772	E-48	\$0	\$5,772	100.0000%	\$0	\$5,772	\$0	\$5,772
49	865.000	Gas Transmission Maintenance	\$34,813	\$26,960	\$7,853	E-49	-\$825	\$33,988	100.0000%	\$0	\$33,988	\$26,135	\$7,853
50	867.000	Gas Transmission Maintenance-Other Equipment	\$55	\$0	\$55	E-50	\$0	\$55	100.0000%	\$0	\$55	\$0	\$55
51		TOTAL TRANSMISSION EXPENSES	\$54,458	\$38,881	\$15,577		-\$1,189	\$53,269		\$0	\$53,269	\$37,692	\$15,577
52		PRODUCTION EXPENSES											
53		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		DISTRIBUTION EXPENSES											
55	870.000	Operation Supervisor & Engineering	\$837,358	\$755,564	\$81,794	E-55	-\$23,204	\$814,154	100.0000%	\$0	\$814,154	\$732,455	\$81,699
56	871.000	Distribution Load Dispatching	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-58	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
59	874.000	Mains & Service Expenses	\$6,830,523	\$3,789,685	\$3,040,838	E-59	\$87,285	\$6,917,808	100.0000%	\$0	\$6,917,808	\$3,673,776	\$3,244,032
60	875.000	Measuring & Regulating Station Expenses - General	\$238,679	\$166,911	\$71,768	E-60	-\$5,106	\$233,573	100.0000%	\$0	\$233,573	\$161,805	\$71,768
61	876.000	Measuring & Regulating Station Expenses - Industrial	\$165	\$0	\$165	E-61	\$0	\$165	100.0000%	\$0	\$165	\$0	\$165
62	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$25	\$0	\$25	E-62	\$0	\$25	100.0000%	\$0	\$25	\$0	\$25
63	878.000	Meter & House Regulator Expenses	\$953,036	\$791,550	\$161,486	E-63	-\$24,210	\$928,826	100.0000%	\$0	\$928,826	\$767,340	\$161,486
64	879.000	Customer Installations Expenses	\$307,938	\$263,688	\$44,250	E-64	-\$8,065	\$299,873	100.0000%	\$0	\$299,873	\$255,623	\$44,250
65	880.000	Other Expenses - Dist. Exp.	\$3,930,937	\$1,749,317	\$2,181,620	E-65	-\$53,686	\$3,877,251	100.0000%	\$0	\$3,877,251	\$1,695,814	\$2,181,437
66	881.000	Rents - Dist. Exp.	\$406	\$0	\$406	E-66	\$0	\$406	100.0000%	\$0	\$406	\$0	\$406
67	885.000	Maintenance Supervision and Engineering	\$20,519	\$0	\$20,519	E-67	-\$5,872	\$14,647	100.0000%	\$0	\$14,647	\$0	\$14,647
68	887.000	Maintenance of Mains	\$1,468,556	\$1,254,604	\$213,952	E-68	-\$99,604	\$1,368,952	100.0000%	\$0	\$1,368,952	\$1,216,231	\$152,721
69	889.000	Maintenance Measuring/reg station General	\$22,838	\$6,083	\$16,755	E-69	-\$4,981	\$17,857	100.0000%	\$0	\$17,857	\$5,897	\$11,960

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70	890.000	Maintenance of Meas. & Reg. Sta. Ind	\$319,960	\$292,353	\$27,607	E-70	-\$16,843	\$303,117	100.0000%	\$0	\$303,117	\$283,411	\$19,706
71	892.000	Maintenance of Services	\$953,405	\$636,642	\$316,763	E-71	-\$101,048	\$852,357	100.0000%	\$0	\$852,357	\$617,170	\$235,187
72	893.000	Maintenance of Meters & House Regulators	\$1,614,095	\$1,432,352	\$181,743	E-72	-\$95,822	\$1,518,273	100.0000%	\$0	\$1,518,273	\$1,388,544	\$129,729
73	894.000	Maintenance of Other Equipment	\$144,981	\$0	\$144,981	E-73	-\$35,153	\$109,828	100.0000%	\$0	\$109,828	\$0	\$109,828
74		TOTAL DISTRIBUTION EXPENSES	\$17,643,421	\$11,138,749	\$6,504,672		-\$386,309	\$17,257,112		\$0	\$17,257,112	\$10,798,066	\$6,459,046
75		CUSTOMER ACCOUNTS EXPENSE											
76	901.000	Supervision - Cust. Acct. Exp.	\$376,356	\$431,703	-\$55,347	E-76	-\$12,461	\$363,895	100.0000%	\$0	\$363,895	\$418,500	-\$54,605
77	902.000	Meter Reading Expenses	\$393,925	\$199,275	\$194,650	E-77	-\$202,427	\$191,498	100.0000%	\$0	\$191,498	\$193,179	-\$1,681
78	903.000	Customer Records & Collection Expenses	\$3,757,359	\$2,531,265	\$1,226,094	E-78	\$859,758	\$4,617,117	100.0000%	\$0	\$4,617,117	\$2,453,847	\$2,163,270
79	904.000	Uncollectible Amounts	\$1,273,212	\$0	\$1,273,212	E-79	-\$616,094	\$657,118	100.0000%	\$0	\$657,118	\$0	\$657,118
80	905.000	Misc. Customer Accounts Expense	\$17,611	\$24	\$17,587	E-80	\$0	\$17,611	100.0000%	\$0	\$17,611	\$24	\$17,587
81		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,818,463	\$3,162,267	\$2,656,196		\$28,776	\$5,847,239		\$0	\$5,847,239	\$3,065,550	\$2,781,689
82		CUSTOMER SERVICE & INFO. EXP.											
83	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	908.000	Customer Assistance Expenses	\$390,080	\$22,416	\$367,664	E-84	-\$69,375	\$320,705	100.0000%	\$0	\$320,705	\$21,731	\$298,974
85	909.000	Informational & Instructional Advertising Expenses	\$11,255	\$0	\$11,255	E-85	-\$1,105	\$10,150	100.0000%	\$0	\$10,150	\$0	\$10,150
86	910.000	Misc. Customer Service & Info. Expenses	\$5,112	\$0	\$5,112	E-86	\$5	\$5,117	100.0000%	\$0	\$5,117	\$0	\$5,117
87		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$406,447	\$22,416	\$384,031		-\$70,475	\$335,972		\$0	\$335,972	\$21,731	\$314,241
88		SALES EXPENSES											
89	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	912.000	Demonstrating & Selling Expenses	\$23,119	\$22,222	\$897	E-90	-\$678	\$22,441	100.0000%	\$0	\$22,441	\$21,544	\$897
91	913.000	Advertising Expenses	\$36,589	\$36,589	\$0	E-91	-\$1,120	\$35,469	100.0000%	\$0	\$35,469	\$35,469	\$0
92	916.000	Misc. Sales Expenses	\$429	\$0	\$429	E-92	\$0	\$429	100.0000%	\$0	\$429	\$0	\$429
93		TOTAL SALES EXPENSES	\$60,137	\$58,811	\$1,326		-\$1,798	\$58,339		\$0	\$58,339	\$57,013	\$1,326
94		ADMIN. & GENERAL EXPENSES											
95	920.000	Admin. & General Salaries	\$6,685,321	\$7,609,328	-\$924,007	E-95	-\$280,856	\$6,404,465	100.0000%	\$0	\$6,404,465	\$7,369,651	-\$965,186
96	921.000	Office Supplies & Expenses	\$2,047,776	\$3,965	\$2,043,811	E-96	-\$25,520	\$2,022,256	100.0000%	\$0	\$2,022,256	\$3,843	\$2,018,413
97	922.000	Admin. Expenses Transferred - Credit	-\$676,980	\$0	-\$676,980	E-97	\$0	-\$676,980	100.0000%	\$0	-\$676,980	\$0	-\$676,980
98	923.000	Outside Services Employed	\$2,328,308	\$609	\$2,327,699	E-98	-\$11,367	\$2,316,941	100.0000%	\$0	\$2,316,941	\$591	\$2,316,350
99	924.000	Property Insurance	\$0	\$0	\$0	E-99	\$1,248	\$1,248	100.0000%	\$0	\$1,248	\$0	\$1,248
100	925.000	Injuries & Damages	\$1,496,761	\$350	\$1,496,411	E-100	\$109,043	\$1,605,804	100.0000%	\$0	\$1,605,804	\$339	\$1,605,465
101	926.000	Employee Pensions & Benefits	\$1,915,491	\$0	\$1,915,491	E-101	-\$6,891,066	-\$4,975,575	100.0000%	\$0	-\$4,975,575	\$0	-\$4,975,575
102	927.000	Franchise Requirements	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103	928.000	Regulatory Commission Expenses	\$550,102	\$10,073	\$540,029	E-103	-\$48,849	\$501,253	100.0000%	\$0	\$501,253	\$9,766	\$491,487
104	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	930.100	General Advertising Expenses	\$701,292	\$7,048	\$694,244	E-105	-\$105,882	\$595,410	100.0000%	\$0	\$595,410	\$6,833	\$588,577
106	930.200	Misc. General Expenses	\$0	\$0	\$0	E-106	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
107	931.000	Rents - Admin. Gen. Exp.	\$779,608	\$0	\$779,608	E-107	\$46,671	\$826,279	100.0000%	\$0	\$826,279	\$0	\$826,279
108	935.000	Admin and Mte-Structure & Improvement	\$188,657	\$48,209	\$140,448	E-108	-\$1,739	\$186,918	100.0000%	\$0	\$186,918	\$46,735	\$140,183
109		TOTAL ADMIN. & GENERAL EXPENSES	\$16,016,336	\$7,679,582	\$8,336,754		-\$7,208,317	\$8,808,019		\$0	\$8,808,019	\$7,437,758	\$1,370,261
110		DEPRECIATION EXPENSE											
111	403.000	Depreciation Expense, Dep. Exp.	\$12,011,372	See note (1)	See note (1)	E-111	See note (1)	\$12,011,372	100.0000%	\$4,779,085	\$16,790,457	See note (1)	See note (1)
112	403.090	Depreciation- gen plant appropriated	\$1,476,544			E-112		\$1,476,544	100.0000%	\$0	\$1,476,544		
113		TOTAL DEPRECIATION EXPENSE	\$13,487,916	\$0	\$0		\$0	\$13,487,916		\$4,779,085	\$18,267,001	\$0	\$0

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114		AMORTIZATION EXPENSE											
115	404.000	AMI Software Amortization Deferral	\$119,911	\$0	\$119,911	E-115	\$186,318	\$306,229	100.0000%	\$0	\$306,229	\$0	\$306,229
116	404.000	Amortization Expense Intangible	\$1,135,660	\$0	\$1,135,660	E-116	\$5,596,119	\$6,731,779	100.0000%	\$0	\$6,731,779	\$0	\$6,731,779
117	407.000	Amortization Excess Tracker Reg Credit	-\$157,473	\$0	-\$157,473	E-117	\$157,473	\$0	100.0000%	\$0	\$0	\$0	\$0
118	407.000	Amortization Excess Tracker Reg Debit	\$1,627	\$0	\$1,627	E-118	-\$1,627	\$0	100.0000%	\$0	\$0	\$0	\$0
119	407.000	Amortization of Excess Tracker	\$0	\$0	\$0	E-119	\$32,747	\$32,747	100.0000%	\$0	\$32,747	\$0	\$32,747
120	407.000	Covid-19 AAO Amortization	\$5,688	\$0	\$5,688	E-120	\$33,418	\$39,106	100.0000%	\$0	\$39,106	\$0	\$39,106
121	407.000	Reg Credit Over/Under Collection - Non-Rate Base	-\$145,500	\$0	-\$145,500	E-121	\$149,599	\$4,099	100.0000%	\$0	\$4,099	\$0	\$4,099
122	407.000	Over/under Collection - Rate Base	\$0	\$0	\$0	E-122	\$37,401	\$37,401	100.0000%	\$0	\$37,401	\$0	\$37,401
123	407.000	Reg Debit-Critical Needs Programs	\$30,000	\$0	\$30,000	E-123	\$0	\$30,000	100.0000%	\$0	\$30,000	\$0	\$30,000
124	407.000	Amortization of Property Tax Tracker	\$0	\$0	\$0	E-124	\$1,644,578	\$1,644,578	100.0000%	\$0	\$1,644,578	\$0	\$1,644,578
125		TOTAL AMORTIZATION EXPENSE	\$989,913	\$0	\$989,913		\$7,836,026	\$8,825,939		\$0	\$8,825,939	\$0	\$8,825,939
126		OTHER OPERATING EXPENSES											
127	408.010	Payroll Taxes	\$1,119,331	\$0	\$1,119,331	E-127	-\$51,444	\$1,067,887	100.0000%	\$0	\$1,067,887	\$0	\$1,067,887
128	408.011	Property Taxes	\$10,021,616	\$0	\$10,021,616	E-128	\$514,917	\$10,536,533	100.0000%	\$0	\$10,536,533	\$0	\$10,536,533
129	408.012	Gross Receipts Tax	\$7,051,534	\$0	\$7,051,534	E-129	-\$7,051,534	\$0	100.0000%	\$0	\$0	\$0	\$0
130	408.013	Miscellaneous Taxes	\$18,258	\$0	\$18,258	E-130	\$0	\$18,258	100.0000%	\$0	\$18,258	\$0	\$18,258
131		TOTAL OTHER OPERATING EXPENSES	\$18,210,739	\$0	\$18,210,739		-\$6,588,061	\$11,622,678		\$0	\$11,622,678	\$0	\$11,622,678
132		TOTAL OPERATING EXPENSE	\$133,417,130	\$22,857,150	\$97,072,064		-\$66,281,117	\$67,136,013		\$4,779,085	\$71,915,098	\$22,151,117	\$31,496,980
133		NET INCOME BEFORE TAXES	\$10,961,832					\$77,242,949		-\$68,170,702	\$9,072,247		
134		INCOME TAXES											
135	409.000	Current Income Taxes	\$2,530,698	See note (1)	See note (1)	E-135	See note (1)	\$2,530,698	100.0000%	-\$2,819,029	-\$288,331	See note (1)	See note (1)
136		TOTAL INCOME TAXES	\$2,530,698					\$2,530,698		-\$2,819,029	-\$288,331		
137		DEFERRED INCOME TAXES											
138	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$6,173,700	See note (1)	See note (1)	E-138	See note (1)	\$6,173,700	100.0000%	-\$7,126,142	-\$952,442	See note (1)	See note (1)
139	411.000	Amortization of Deferred ITC	-\$6,432,293			E-139		-\$6,432,293	100.0000%	\$6,415,672	-\$16,621		
140		TOTAL DEFERRED INCOME TAXES	-\$258,593					-\$258,593		-\$710,470	-\$969,063		
141		NET OPERATING INCOME	\$8,689,727					\$74,970,844		-\$64,641,203	\$10,329,641		

(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	-\$40,526,423	-\$40,526,423
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,121,791	
	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	-\$24,794,726	-\$24,794,726
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$1,401,246	
	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	-\$7,124,243	-\$7,124,243
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$7,124,243	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	\$7,341,009	\$7,341,009
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$7,341,009	
Rev-10	Large Transportation	489.000	\$0	\$0	\$0	\$0	-\$10,187	-\$10,187
	1. To adjust for the update period. (Irwin)		\$0	\$0		\$0	-\$27,823	
	2. To adjust for rate switching for General Service and Standard Transportation. (Reynolds)		\$0	\$0		\$0	\$17,636	
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	\$81,495	\$81,495
	1.To annualize PAYS revenue. (Amenthor)		\$0	\$0		\$0	\$81,495	
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	

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E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$54,060,977	-\$54,060,977	\$0	\$0	\$0
	1. 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
	1. To remove purchased gas costs. (Burton)		\$0	-\$6,914,447		\$0	\$0	
E-12	Purchased Gas Expenses	807.000	-\$23,137	-\$1	-\$23,138	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$15,846	\$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)		-\$32,762	\$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
	1. To remove purchased gas costs. (Burton)		\$0	\$1,108,792		\$0	\$0	
E-44	Mains Expense - Trans. Exp.	856.000	-\$364	\$0	-\$364	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$250	\$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)		-\$516	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$9	\$0		\$0	\$0	
E-49	Gas Transmission Maintenance	865.000	-\$825	\$0	-\$825	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$565	\$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)		-\$1,168	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$20	\$0		\$0	\$0	
E-55	Operation Supervisor & Engineering	870.000	-\$23,109	-\$95	-\$23,204	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$15,828	\$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)		-\$32,724	\$0		\$0	\$0	

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	4. To remove severance payments from test year. (McMellen)		-\$552	\$0		\$0	\$0	
	5. To remove dues and donations. (Hardin)		\$0	-\$95		\$0	\$0	
E-59	Mains & Service Expenses	874.000	-\$115,909	\$203,194	\$87,285	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$79,386	\$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)		-\$164,132	\$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	\$203,194		\$0	\$0	
E-60	Measuring & Regulating Station Expenses - General	875.000	-\$5,106	\$0	-\$5,106	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$3,496	\$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)		-\$7,229	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$122	\$0		\$0	\$0	
E-63	Meter & House Regulator Expenses	878.000	-\$24,210	\$0	-\$24,210	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$16,581	\$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)		-\$34,282	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$578	\$0		\$0	\$0	
E-64	Customer Installations Expenses	879.000	-\$8,065	\$0	-\$8,065	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$5,524	\$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)		-\$11,420	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$193	\$0		\$0	\$0	
E-65	Other Expenses - Dist. Exp.	880.000	-\$53,503	-\$183	-\$53,686	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$36,645	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$13,107	\$0		\$0	\$0	

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	3. To adjust long term incentive compensation.(McMellen)		-\$75,763	\$0		\$0	\$0	
	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-67	Maintenance Supervision and Engineering	885.000	\$0	-\$5,872	-\$5,872	\$0	\$0	\$0
	1. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$5,872		\$0	\$0	
E-68	Maintenance of Mains	887.000	-\$38,373	-\$61,231	-\$99,604	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$26,281	\$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)		-\$54,337	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$917	\$0		\$0	\$0	
	5. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$61,231		\$0	\$0	
E-69	Maintenance Measuring/reg station General	889.000	-\$186	-\$4,795	-\$4,981	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$127	\$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)		-\$263	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$4	\$0		\$0	\$0	
	5. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$4,795		\$0	\$0	
E-70	Maintenance of Meas. & Reg. Sta. Ind	890.000	-\$8,942	-\$7,901	-\$16,843	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$6,124	\$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)		-\$12,662	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$214	\$0		\$0	\$0	
	5. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$7,901		\$0	\$0	
E-71	Maintenance of Services	892.000	-\$19,472	-\$81,576	-\$101,048	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$13,336	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$4,770	\$0		\$0	\$0	

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	3. To adjust long term incentive compensation.(McMellen)		-\$27,573	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$465	\$0		\$0	\$0	
	5. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$81,576		\$0	\$0	
E-72	Maintenance of Meters & House Regulators	893.000	-\$43,808	-\$52,014	-\$95,822	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$30,005	\$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)		-\$62,035	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$1,046	\$0		\$0	\$0	
	5. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$52,014		\$0	\$0	
E-73	Maintenance of Other Equipment	894.000	\$0	-\$35,153	-\$35,153	\$0	\$0	\$0
	1. To adjust non-labor distribution maintenance expense. (Amenthor)		\$0	-\$35,153		\$0	\$0	
E-76	Supervision - Cust. Acct. Exp.	901.000	-\$13,203	\$742	-\$12,461	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$9,043	\$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)		-\$18,697	\$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	-\$6,096	-\$196,331	-\$202,427	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$4,174	\$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)		-\$8,631	\$0		\$0	\$0	
	4. To include Meter reads adjustment. (Young)		\$0	-\$195,244		\$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	-\$77,418	\$937,176	\$859,758	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$53,025	\$0		\$0	\$0	

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	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$18,965	\$0		\$0	\$0	
	3. To adjust long term incentive compensation. (McMellen)		-\$109,629	\$0		\$0	\$0	
	4. To include customer convenience fees. (Bailey)		\$0	\$809,690		\$0	\$0	
	5. To include interest on customer deposits. (S. Ferguson)		\$0	\$127,309		\$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	-\$616,094	-\$616,094	\$0	\$0	\$0
	1. To normalize bad debt expense. (Burton)		\$0	-\$616,094		\$0	\$0	
E-84	Customer Assistance Expenses	908.000	-\$685	-\$68,690	-\$69,375	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$470	\$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)		-\$971	\$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	-\$68,688		\$0	\$0	
E-85	Informational & Instructional Advertising Expenses	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	Misc. Customer Service & Info. Expenses	910.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To adjust AMS allocation factors. (Amenthor)		\$0	\$5		\$0	\$0	
E-90	Demonstrating & Selling Expenses	912.000	-\$678	\$0	-\$678	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$466	\$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)		-\$962	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$16	\$0		\$0	\$0	
E-91	Advertising Expenses	913.000	-\$1,120	\$0	-\$1,120	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$766	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$274	\$0		\$0	\$0	

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	3. To adjust long term incentive compensation.(McMellen)		-\$1,585	\$0		\$0	\$0	
	4. To remove severance payments from test year. (McMellen)		-\$27	\$0		\$0	\$0	
E-95	Admin. & General Salaries	920.000	-\$239,677	-\$41,179	-\$280,856	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$159,400	\$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)		-\$329,560	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Amenthor)		\$0	-\$41,179		\$0	\$0	
	5. To normalize exceptional performance bonus (EPB) expense. (McMellen)		-\$6,946	\$0		\$0	\$0	
	6. To remove severance payments from test year. (McMellen)		-\$5,559	\$0		\$0	\$0	
E-96	Office Supplies & Expenses	921.000	-\$122	-\$25,398	-\$25,520	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$83	\$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)		-\$172	\$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	-\$18	-\$11,349	-\$11,367	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$13	\$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)		-\$26	\$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	\$1,248	\$1,248	\$0	\$0	\$0
	1. To annualize property insurance expense. (Burton)		\$0	\$1,248		\$0	\$0	
E-100	Injuries & Damages	925.000	-\$11	\$109,054	\$109,043	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$7	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$3	\$0		\$0	\$0	

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	3. To adjust long term incentive compensation. (McMellen)		-\$15	\$0		\$0	\$0	
	4. To annualize property insurance expense. (Burton)		\$0	\$436,230		\$0	\$0	
	5. To normalize injuries and damages. (Bailey)		\$0	-\$327,172		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$4		\$0	\$0	
E-101	Employee Pensions & Benefits	926.000	\$0	-\$6,891,066	-\$6,891,066	\$0	\$0	\$0
	1. To annualize employee benefits. (McMellen)		\$0	\$257,622		\$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	-\$1,906,074		\$0	\$0	
	5. To remove Electric Vehicle incentives. (Amenthor)		\$0	-\$3,656		\$0	\$0	
	6. To adjust AMS allocation factors. (Amenthor)		\$0	-\$88		\$0	\$0	
E-103	Regulatory Commission Expenses	928.000	-\$307	-\$48,542	-\$48,849	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$211	\$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)		-\$436	\$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	-\$215	-\$105,667	-\$105,882	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$148	\$0		\$0	\$0	
	2. To remove earnings based short-term incentive compensation. (McMellen)		-\$53	\$0		\$0	\$0	
	3. To adjust long term incentive compensation.(McMellen)		-\$305	\$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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-107	Rents - Admin. Gen. Exp.	931.000	\$0	\$46,671	\$46,671	\$0	\$0	\$0
	1. To annualize software rental expense. (Amenthor)		\$0	-\$1,780		\$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	-\$1,474	-\$265	-\$1,739	\$0	\$0	\$0
	1.To annualize payroll expense (McMellen).		\$1,010	\$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)		-\$2,088	\$0		\$0	\$0	
	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	\$4,779,085	\$4,779,085
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,019,890	
	2. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M. (Hardin)		\$0	\$0		\$0	-\$1,240,805	
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	\$5,596,119	\$5,596,119	\$0	\$0	\$0
	1. To adjust intangible amortization expense. (Amenthor)		\$0	\$5,596,239		\$0	\$0	
	2. To remove test year amortization for software for paperless bill credit. (Nieto)		\$0	-\$120		\$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	\$32,747	\$32,747	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (L. Ferguson)		\$0	\$32,747		\$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	

Ameren Missouri
Case No. GR-2024-0369
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-121	Reg Credit Over/Under Collection - Non-Rate Base	407.000	\$0	\$149,599	\$149,599	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	\$149,599		\$0	\$0	
E-122	Over/under Collection - Rate Base	407.000	\$0	\$37,401	\$37,401	\$0	\$0	\$0
	1. To adjust over/under regulatory amortization. (Amenthor)		\$0	\$37,401		\$0	\$0	
E-124	Amortization of Property Tax Tracker	407.000	\$0	\$1,644,578	\$1,644,578	\$0	\$0	\$0
	1. To amortize property tax Tracker. (Hardin)		\$0	\$1,644,578		\$0	\$0	
E-127	Payroll Taxes	408.010	\$0	-\$51,444	-\$51,444	\$0	\$0	\$0
	1. To annualize payroll taxes. (McMellen)		\$0	-\$51,444		\$0	\$0	
E-128	Property Taxes	408.011	\$0	\$514,917	\$514,917	\$0	\$0	\$0
	1. To annualize property taxes. (Hardin)		\$0	\$514,917		\$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	-\$2,819,029	-\$2,819,029
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,819,029	
E-138	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$7,126,142	-\$7,126,142
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$7,126,142	
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	-\$63,391,617	-\$63,391,617
Total Operating & Maint. Expense			-\$706,033	-\$65,575,084	-\$66,281,117	\$0	\$1,249,586	\$1,249,586

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 6.99% Return	E 7.12% Return	F 7.25% Return
1	TOTAL NET INCOME BEFORE TAXES		\$9,072,247	\$39,777,975	\$40,601,001	\$41,424,026
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,267,001	\$18,267,001	\$18,267,001	\$18,267,001
4	Depreciation charged to O&M		\$203,194	\$203,194	\$203,194	\$203,194
5	Intangible Amortization		\$6,731,899	\$6,731,899	\$6,731,899	\$6,731,899
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$25,202,094	\$25,202,094	\$25,202,094	\$25,202,094
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.0410%	\$9,833,798	\$9,833,798	\$9,833,798	\$9,833,798
9	Tax Straight-Line Depreciation		\$25,644,347	\$25,644,347	\$25,644,347	\$25,644,347
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$35,478,145	\$35,478,145	\$35,478,145	\$35,478,145
11	NET TAXABLE INCOME		-\$1,203,804	\$29,501,924	\$30,324,950	\$31,147,975
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$1,203,804	\$29,501,924	\$30,324,950	\$31,147,975
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$43,246	\$1,059,848	\$1,089,415	\$1,118,982
15	Deduct City Inc Tax - Fed. Inc. Tax		-\$880	\$21,575	\$22,177	\$22,779
16	Federal Taxable Income - Fed. Inc. Tax		-\$1,159,678	\$28,420,501	\$29,213,358	\$30,006,214
17	Federal Income Tax at the Rate of	21.000%	-\$243,532	\$5,968,305	\$6,134,805	\$6,301,305
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		-\$243,532	\$5,968,305	\$6,134,805	\$6,301,305
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		-\$1,203,804	\$29,501,924	\$30,324,950	\$31,147,975
22	Deduct Federal Income Tax at the Rate of	50.000%	-\$121,766	\$2,984,153	\$3,067,403	\$3,150,653
23	Deduct City Income Tax - MO. Inc. Tax		-\$880	\$21,575	\$22,177	\$22,779
24	Missouri Taxable Income - MO. Inc. Tax		-\$1,081,158	\$26,496,196	\$27,235,370	\$27,974,543
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	4.000%	-\$43,246	\$1,059,848	\$1,089,415	\$1,118,982
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		-\$1,203,804	\$29,501,924	\$30,324,950	\$31,147,975
29	Deduct Federal Income Tax - City Inc. Tax		-\$243,532	\$5,968,305	\$6,134,805	\$6,301,305
30	Deduct Missouri Income Tax - City Inc. Tax		-\$43,246	\$1,059,848	\$1,089,415	\$1,118,982
31	City Taxable Income		-\$917,026	\$22,473,771	\$23,100,730	\$23,727,688
32	Subtract City Income Tax Credits					
33	City Tax Credit		\$673	\$673	\$673	\$673
34	City Income Tax at the Rate of	0.096%	-\$1,553	\$20,902	\$21,504	\$22,106
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		-\$243,532	\$5,968,305	\$6,134,805	\$6,301,305
37	State Income Tax		-\$43,246	\$1,059,848	\$1,089,415	\$1,118,982
38	City Income Tax		-\$1,553	\$20,902	\$21,504	\$22,106
39	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$288,331	\$7,049,055	\$7,245,724	\$7,442,393
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		-\$952,442	-\$952,442	-\$952,442	-\$952,442
42	Amortization of Deferred ITC		-\$16,621	-\$16,621	-\$16,621	-\$16,621
43	TOTAL DEFERRED INCOME TAXES		-\$969,063	-\$969,063	-\$969,063	-\$969,063
44	TOTAL INCOME TAX		-\$1,257,394	\$6,079,992	\$6,276,661	\$6,473,330

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		B	C	D	E	F	G
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.49%	Weighted Cost of Capital 9.74%	Weighted Cost of Capital 9.99%
1	Common Stock	\$7,917,158,442	51.96%		4.931%	5.061%	5.191%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,827,509	0.54%	4.18%	0.022%	0.022%	0.022%
4	Long Term Debt	\$7,238,591,436	47.50%	4.30%	2.041%	2.041%	2.041%
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	<u>\$15,237,577,387</u>	<u>100.00%</u>		<u>6.994%</u>	<u>7.124%</u>	<u>7.254%</u>
8	PreTax Cost of Capital				8.549%	8.720%	8.891%