

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Staff
Sponsoring Party: MO PSC Staff
Case No: ER-2022-0337
Date Prepared: `January 10, 2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
STAFF DIRECT - JANUARY 10, 2023
STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2022-0337

Jefferson City, MO

January 2023

Ameren Missouri
Case No. ER-2022-0337
Staff Direct Accounting Schedules
Updated through June 30, 2022
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.73% Return	<u>C</u> 6.86% Return	<u>D</u> 6.99% Return
1	Net Orig Cost Rate Base	\$10,417,049,958	\$10,417,049,958	\$10,417,049,958
2	Rate of Return	6.73%	6.86%	6.99%
3	Net Operating Income Requirement	\$701,275,803	\$714,817,968	\$728,255,963
4	Net Income Available	\$700,151,066	\$700,151,066	\$700,151,066
5	Additional Net Income Required	\$1,124,737	\$14,666,902	\$28,104,897
6	Income Tax Requirement			
7	Required Current Income Tax	\$89,277,467	\$93,532,534	\$97,754,872
8	Current Income Tax Available	\$88,924,065	\$88,924,065	\$88,924,065
9	Additional Current Tax Required	\$353,402	\$4,608,469	\$8,830,807
10	Revenue Requirement	\$1,478,139	\$19,275,371	\$36,935,704
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$127,600,000	\$127,600,000	\$127,600,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$129,078,139	\$146,875,371	\$164,535,704

Ameren Missouri
Case No. ER-2022-0337
Staff Direct Accounting Schedules
Updated through June 30, 2022
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$21,315,102,079
2	Less Accumulated Depreciation Reserve		\$8,657,872,531
3	Net Plant In Service		<u>\$12,657,229,548</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,001,210
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$291,496,962
8	Prepayments		\$16,608,702
9	Fuel Inventory-Oil		\$3,277,984
10	Fuel Inventory-Coal		\$100,407,676
11	Fuel Inventory-Gas		\$1,575,054
12	Fuel Inventory-Nuclear		\$164,831,639
13	FIN 48 Tracker Regulatory Liability		\$0
14	Net Extended Amortizations		\$198,317
15	Emission and Renewable Energy Credits (Rate Case)		\$266,931
16	PAYS Regulatory Asset		\$591,602
17	PISA A		\$45,667,194
18	PISA B		\$195,690,746
19	PISA C		<u>\$26,390,518</u>
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$812,002,115</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$189,249
23	State Tax Offset	0.2685%	\$60,388
24	City Tax Offset	65.0630%	\$363,165
25	Interest Expense Offset	14.8904%	\$28,882,234
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$20,376,756
28	Customer Advances for Construction		\$1,074,296
29	Pension Tracker Liability ER-2012-0166		\$29,071
30	Pension Tracker Liability ER-2014-0258		\$187,931
31	Pension Tracker Liability ER-2016-0179		\$179,931
32	Pension Tracker Liability ER-2019-0335		\$27,321,432
33	Pension Tracker ER-2021-0240		-\$9,801,675
34	Pension Tracker Liability-Current Pension		\$11,547,466
35	OPEB Tracker ER-2012-0166		-\$63,940
36	OPEB Tracker Liability ER-2014-0258		\$205,483
37	OPEB Tracker Liability ER-2016-0179		\$47,346
38	OPEB Tracker Liability ER-2019-0335		\$4,897,773
39	OPEB Tracker Liability ER-2021-0240		\$436,332
40	OPEB Tracker Liability-Current OPEB		\$4,559,466
41	Deferred Taxes		<u>\$2,961,689,001</u>

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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
42	TOTAL SUBTRACT FROM NET PLANT		\$3,052,181,705
43	Total Rate Base		<u>\$10,417,049,958</u>

Ameren Missouri
Case No. ER-2022-0337
Staff Direct Accounting Schedules
Updated through June 30, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$100,101,957	P-2	\$0	\$100,101,957	100.0000%	\$0	\$100,101,957
3	303.000	Miscellaneous Intangibles	\$595,329,665	P-3	-\$21,874,337	\$573,455,328	100.0000%	\$0	\$573,455,328
4		TOTAL INTANGIBLE PLANT	\$695,431,622		-\$21,874,337	\$673,557,285		\$0	\$673,557,285
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$272,391	P-8	-\$272,391	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	\$52,304,654	P-9	-\$52,304,654	\$0	100.0000%	\$0	\$0
10	312.000	Boiler Plant Equipment - Meramec	\$445,960,610	P-10	-\$445,960,610	\$0	100.0000%	\$0	\$0
11	314.000	Turbogenerator Units - Meramec	\$112,774,599	P-11	-\$112,774,599	\$0	100.0000%	\$0	\$0
12	315.000	Accessory Electric Equipment -	\$60,546,024	P-12	-\$60,546,024	\$0	100.0000%	\$0	\$0
13	316.000	Misc. Power Plant Equipment - Meramec	\$10,698,205	P-13	-\$10,698,205	\$0	100.0000%	\$0	\$0
14	316.210	Office Furniture - Meramec - Amortized	\$468,077	P-14	-\$468,077	\$0	100.0000%	\$0	\$0
15	316.220	Office Equipment - Meramec - Amortized	\$276,356	P-15	-\$276,356	\$0	100.0000%	\$0	\$0
16	316.230	Computers - Meramec - Amortized	\$762,337	P-16	-\$762,337	\$0	100.0000%	\$0	\$0
17	317.000	Meramec ARO	\$37,282,151	P-17	-\$37,282,151	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$721,345,404		-\$721,345,404	\$0		\$0	\$0
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$45,069,631	P-20	\$0	\$45,069,631	100.0000%	\$0	\$45,069,631
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	P-21	\$0	\$154,988	100.0000%	\$0	\$154,988
22	310.000	Land/Land Rights - Sioux	\$1,341,716	P-22	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
23	311.000	Structures - Sioux	\$68,244,137	P-23	\$0	\$68,244,137	100.0000%	\$0	\$68,244,137
24	312.000	Boiler Plant Equipment - Sioux	\$1,080,109,803	P-24	\$0	\$1,080,109,803	100.0000%	\$0	\$1,080,109,803
25	314.000	Turbogenerator Units - Sioux	\$173,536,837	P-25	\$0	\$173,536,837	100.0000%	\$0	\$173,536,837
26	315.000	Accessory Electric Equipment - Sioux	\$141,447,217	P-26	\$0	\$141,447,217	100.0000%	\$0	\$141,447,217
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,071,408	P-27	\$0	\$17,071,408	100.0000%	\$0	\$17,071,408
28	316.210	Office Furniture - Sioux - Amortized	\$1,565,523	P-28	\$0	\$1,565,523	100.0000%	\$0	\$1,565,523
29	316.220	Office Equipment - Sioux - Amortized	\$388,508	P-29	\$0	\$388,508	100.0000%	\$0	\$388,508
30	316.230	Computers - Sioux - Amortized	\$1,044,528	P-30	\$0	\$1,044,528	100.0000%	\$0	\$1,044,528
31	317.000	Sioux ARO	\$49,860,629	P-31	-\$49,860,629	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,579,834,925		-\$49,860,629	\$1,529,974,296		\$0	\$1,529,974,296
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	P-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$374,371	P-41	-\$374,371	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$13,364,165	P-44	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
45	311.000	Structures - Labadie	\$142,183,610	P-45	\$0	\$142,183,610	100.0000%	\$0	\$142,183,610
46	312.000	Boiler Plant Equipment - Labadie	\$1,111,359,888	P-46	\$0	\$1,111,359,888	100.0000%	\$0	\$1,111,359,888
47	314.000	Turbogenerator Units - Labadie	\$272,421,583	P-47	\$0	\$272,421,583	100.0000%	\$0	\$272,421,583
48	315.000	Accessory Electric Equipment - Labadie	\$136,127,661	P-48	\$0	\$136,127,661	100.0000%	\$0	\$136,127,661
49	316.000	Misc. Power Plant Equipment - Labadie	\$21,815,712	P-49	\$0	\$21,815,712	100.0000%	\$0	\$21,815,712
50	316.210	Office Furniture - Labadie - Amortized	\$776,531	P-50	\$0	\$776,531	100.0000%	\$0	\$776,531
51	316.220	Office Equipment - Labadie - Amortized	\$509,061	P-51	\$0	\$509,061	100.0000%	\$0	\$509,061
52	316.230	Computers - Labadie - Amortized	\$1,733,796	P-52	\$0	\$1,733,796	100.0000%	\$0	\$1,733,796
53	317.000	Labadie ARO	\$9,272,298	P-53	-\$9,272,298	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,709,564,305		-\$9,272,298	\$1,700,292,007		\$0	\$1,700,292,007
55		RUSH ISLAND STEAM PRODUCTION PLANT							

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56	310.000	Land/Land Rights - Rush	\$979,537	P-56	-\$556,377	\$423,160	100.0000%	\$0	\$423,160
57	311.000	Structures - Rush	\$116,480,500	P-57	-\$66,160,924	\$50,319,576	100.0000%	\$0	\$50,319,576
58	312.000	Boiler Plant Equipment - Rush	\$551,539,117	P-58	-\$313,274,218	\$238,264,899	100.0000%	\$0	\$238,264,899
59	314.000	Turbogenerator Units - Rush	\$173,595,564	P-59	-\$98,602,280	\$74,993,284	100.0000%	\$0	\$74,993,284
60	315.000	Accessory Electric Equipment - Rush	\$68,192,709	P-60	-\$38,733,459	\$29,459,250	100.0000%	\$0	\$29,459,250
61	316.000	Misc. Power Plant Equipment - Rush	\$21,299,157	P-61	-\$12,097,921	\$9,201,236	100.0000%	\$0	\$9,201,236
62	316.210	Office Furniture - Rush Island - Amortized	\$698,340	P-62	-\$396,657	\$301,683	100.0000%	\$0	\$301,683
63	316.220	Office Equipment - Rush Island - Amortized	\$489,210	P-63	-\$277,871	\$211,339	100.0000%	\$0	\$211,339
64	316.230	Computers - Rush Island - Amortized	\$1,445,580	P-64	-\$821,089	\$624,491	100.0000%	\$0	\$624,491
65	317.000	Rush Island ARO	\$10,453,903	P-65	-\$10,453,903	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$945,173,617		-\$541,374,699	\$403,798,918		\$0	\$403,798,918
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,976,445	P-69	\$0	\$1,976,445	100.0000%	\$0	\$1,976,445
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	P-70	\$0	\$36,395,109	100.0000%	\$0	\$36,395,109
71	312.300	Coal Cars - Common	\$0	P-71	\$0	\$0	100.0000%	\$0	\$0
72	314.000	Turbogenerator Units - Common	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	315.000	Accessory Electric Equipment - Common	\$3,129,975	P-73	\$0	\$3,129,975	100.0000%	\$0	\$3,129,975
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	P-74	\$0	\$17,331	100.0000%	\$0	\$17,331
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$0	\$41,518,860		\$0	\$41,518,860
76		COAL CARS							
77	312.030	Coal Car	\$76,788,445	P-77	\$0	\$76,788,445	100.0000%	\$0	\$76,788,445
78	312.000	Coal Car Leases (312.LEA)	\$25,287,523	P-78	-\$25,287,523	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$102,075,968		-\$25,287,523	\$76,788,445		\$0	\$76,788,445
80		TOTAL STEAM PRODUCTION	\$5,099,887,450		-\$1,347,514,924	\$3,752,372,526		\$0	\$3,752,372,526
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$9,793,885	P-83	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
84	321.000	Structures - Callaway	\$989,660,793	P-84	\$0	\$989,660,793	100.0000%	\$0	\$989,660,793
85	322.000	Reactor Plant Equipment - Callaway	\$1,394,550,860	P-85	\$0	\$1,394,550,860	100.0000%	\$0	\$1,394,550,860
86	323.000	Turbogenerator Units - Callaway	\$545,820,990	P-86	\$0	\$545,820,990	100.0000%	\$0	\$545,820,990
87	324.000	Accessory Electric Equipment - Callaway	\$314,732,082	P-87	\$0	\$314,732,082	100.0000%	\$0	\$314,732,082
88	325.000	Misc. Power Plant Equipment - Callaway	\$166,341,219	P-88	\$0	\$166,341,219	100.0000%	\$0	\$166,341,219
89	325.210	Office Furniture - Callaway - Amortized	\$17,726,196	P-89	\$0	\$17,726,196	100.0000%	\$0	\$17,726,196
90	325.220	Office Equipment - Callaway - Amortized	\$5,502,158	P-90	\$0	\$5,502,158	100.0000%	\$0	\$5,502,158
91	325.230	Computers - Callaway - Amortized	\$20,802,212	P-91	\$0	\$20,802,212	100.0000%	\$0	\$20,802,212
92	326.000	Callaway ARO	\$101,674,757	P-92	-\$101,674,757	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$116,730,946	P-93	\$0	\$116,730,946	100.0000%	\$0	\$116,730,946
94	182.000	Callaway License Extension	\$2,811,966	P-94	\$0	\$2,811,966	100.0000%	\$0	\$2,811,966
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,686,148,064		-\$101,674,757	\$3,584,473,307		\$0	\$3,584,473,307
96		TOTAL NUCLEAR PRODUCTION	\$3,686,148,064		-\$101,674,757	\$3,584,473,307		\$0	\$3,584,473,307
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	P-99	\$0	\$0	100.0000%	\$0	\$0
100	330.000	Land/Land Rights - Osage	\$10,543,391	P-100	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
101	331.000	Structures - Osage	\$13,335,727	P-101	\$0	\$13,335,727	100.0000%	\$0	\$13,335,727
102	332.000	Reservoirs - Osage	\$86,439,757	P-102	\$0	\$86,439,757	100.0000%	\$0	\$86,439,757
103	333.000	Water Wheels/Generators - Osage	\$66,783,703	P-103	\$0	\$66,783,703	100.0000%	\$0	\$66,783,703
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	P-104	\$0	\$30,675,812	100.0000%	\$0	\$30,675,812
105	335.000	Misc. Power Plant Equipment - Osage	\$3,011,853	P-105	\$0	\$3,011,853	100.0000%	\$0	\$3,011,853
106	335.210	Office Furniture - Osage - Amortized	\$411,637	P-106	\$0	\$411,637	100.0000%	\$0	\$411,637
107	335.220	Office Equipment - Osage - Amortized	\$121,397	P-107	\$0	\$121,397	100.0000%	\$0	\$121,397
108	335.230	Computers - Osage - Amortized	\$737,222	P-108	\$0	\$737,222	100.0000%	\$0	\$737,222

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109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	P-109	\$0	\$77,445	100.0000%	\$0	\$77,445
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,137,944		\$0	\$212,137,944		\$0	\$212,137,944
111		KEOKUK HYDRAULIC PRODUCTION PLANT							
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	P-112	\$0	\$0	100.0000%	\$0	\$0
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-113	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
114	331.000	Structures - Keokuk	\$15,450,888	P-114	\$0	\$15,450,888	100.0000%	\$0	\$15,450,888
115	332.000	Reservoirs - Keokuk	\$32,555,605	P-115	\$0	\$32,555,605	100.0000%	\$0	\$32,555,605
116	333.000	Water Wheels/Generators - Keokuk	\$163,525,899	P-116	\$0	\$163,525,899	100.0000%	\$0	\$163,525,899
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	P-117	\$0	\$20,893,306	100.0000%	\$0	\$20,893,306
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,550,326	P-118	\$0	\$4,550,326	100.0000%	\$0	\$4,550,326
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	P-119	\$0	\$82,796	100.0000%	\$0	\$82,796
120	335.220	Office Equipment - Keokuk - Amortized	\$198,494	P-120	\$0	\$198,494	100.0000%	\$0	\$198,494
121	335.230	Computers - Keokuk - Amortized	\$717,287	P-121	\$0	\$717,287	100.0000%	\$0	\$717,287
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	P-122	\$0	\$114,926	100.0000%	\$0	\$114,926
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$245,323,325		\$0	\$245,323,325		\$0	\$245,323,325
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-125	\$0	\$327,672	100.0000%	\$0	\$327,672
126	331.000	Structures - Taum Sauk	\$24,384,407	P-126	\$0	\$24,384,407	100.0000%	\$0	\$24,384,407
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	P-127	\$0	\$12,340,177	100.0000%	\$0	\$12,340,177
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,264,068	P-128	\$0	\$113,264,068	100.0000%	\$0	\$113,264,068
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,056,462	P-129	\$0	\$14,056,462	100.0000%	\$0	\$14,056,462
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,043,121	P-130	\$0	\$5,043,121	100.0000%	\$0	\$5,043,121
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	P-131	\$0	\$143,455	100.0000%	\$0	\$143,455
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	P-132	\$0	\$623,418	100.0000%	\$0	\$623,418
133	335.230	Computers - Taum Sauk - Amortized	\$117,642	P-133	\$0	\$117,642	100.0000%	\$0	\$117,642
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-134	\$0	\$383,064	100.0000%	\$0	\$383,064
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$170,683,486		\$0	\$170,683,486		\$0	\$170,683,486
136		TOTAL HYDRAULIC PRODUCTION	\$628,144,755		\$0	\$628,144,755		\$0	\$628,144,755
137		WIND PRODUCTION							
138	340.000	Land - High Prairie Wind	\$601,775	P-138	\$0	\$601,775	100.0000%	\$0	\$601,775
139	341.400	Structures - High Prairie Wind	\$44,395,368	P-139	\$0	\$44,395,368	100.0000%	\$0	\$44,395,368
140	344.400	Generators - High Prairie Wind	\$526,602,942	P-140	\$0	\$526,602,942	100.0000%	\$0	\$526,602,942
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,369,089	P-141	\$0	\$75,369,089	100.0000%	\$0	\$75,369,089
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$8,953	P-142	\$0	\$8,953	100.0000%	\$0	\$8,953
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	P-143	\$0	\$58,927	100.0000%	\$0	\$58,927
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$42,515	P-144	\$0	\$42,515	100.0000%	\$0	\$42,515
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	P-145	\$0	\$16,270	100.0000%	\$0	\$16,270
146	347.000	Other Production Plant - High Prairie Wind	\$34,659,854	P-146	-\$34,659,854	\$0	100.0000%	\$0	\$0
147		BLANK SPACE	\$0	P-147	\$0	\$0	100.0000%	\$0	\$0
148	340.000	Land - Atchison Wind	\$865,701	P-148	\$0	\$865,701	100.0000%	\$0	\$865,701
149	341.400	Structures - Atchison Wind	\$31,710,620	P-149	\$0	\$31,710,620	100.0000%	\$0	\$31,710,620
150	344.400	Generators - Atchison Wind	\$428,508,363	P-150	\$0	\$428,508,363	100.0000%	\$0	\$428,508,363
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	P-151	\$0	\$52,603,037	100.0000%	\$0	\$52,603,037
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	P-152	\$0	\$10,992	100.0000%	\$0	\$10,992

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153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	P-153	\$0	\$61,002	100.0000%	\$0	\$61,002
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	P-154	\$0	\$9,051	100.0000%	\$0	\$9,051
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	P-155	\$0	\$8,135	100.0000%	\$0	\$8,135
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$18,020,932	P-156	-\$18,020,932	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$1,213,553,526		-\$52,680,786	\$1,160,872,740		\$0	\$1,160,872,740
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$8,593,052	P-160	\$0	\$8,593,052	100.0000%	\$0	\$8,593,052
161	341.000	Structures - Other	\$49,053,690	P-161	\$0	\$49,053,690	100.0000%	\$0	\$49,053,690
162	341.000	Structures - Solar (341-Solar)	\$3,208,451	P-162	\$0	\$3,208,451	100.0000%	\$0	\$3,208,451
163	342.000	Fuel Holders	\$49,389,597	P-163	\$0	\$49,389,597	100.0000%	\$0	\$49,389,597
164	344.000	Generators	\$1,022,096,062	P-164	\$0	\$1,022,096,062	100.0000%	\$0	\$1,022,096,062
165	344.000	Generators - Solar (344-Solar)	\$27,742,161	P-165	\$0	\$27,742,161	100.0000%	\$0	\$27,742,161
166	344.000	Generators - Turbines (344-Turbines)	\$7,876,471	P-166	\$0	\$7,876,471	100.0000%	\$0	\$7,876,471
167	345.000	Accessory Electric Equipment - Other	\$126,721,302	P-167	\$0	\$126,721,302	100.0000%	\$0	\$126,721,302
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	P-168	\$0	\$4,592,640	100.0000%	\$0	\$4,592,640
169	346.000	Misc. Power Plant Equipment - Other	\$9,749,799	P-169	\$0	\$9,749,799	100.0000%	\$0	\$9,749,799
170	346.210	Office Furniture - Other - Amortized	\$306,675	P-170	\$0	\$306,675	100.0000%	\$0	\$306,675
171	346.220	Office Equipment - Other - Amortized	\$471,660	P-171	\$0	\$471,660	100.0000%	\$0	\$471,660
172	346.230	Computers - Other - Amortized	\$1,296,207	P-172	\$0	\$1,296,207	100.0000%	\$0	\$1,296,207
173	347.000	Other Production Plant ARO - Other	\$427,901	P-173	-\$427,901	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$1,311,525,668		-\$427,901	\$1,311,097,767		\$0	\$1,311,097,767
175		TOTAL OTHER PRODUCTION	\$1,311,525,668		-\$427,901	\$1,311,097,767		\$0	\$1,311,097,767
176		TOTAL PRODUCTION PLANT	\$11,939,259,463		-\$1,502,298,368	\$10,436,961,095		\$0	\$10,436,961,095
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	350.000	Land/Land Rights - TP	\$61,876,899	P-179	\$0	\$61,876,899	100.0000%	\$0	\$61,876,899
180	352.000	Structures & Improvements - TP	\$9,583,084	P-180	\$0	\$9,583,084	100.0000%	\$0	\$9,583,084
181	353.000	Station Equipment - TP	\$497,254,087	P-181	\$0	\$497,254,087	100.0000%	\$0	\$497,254,087
182	354.000	Towers and Fixtures - TP	\$107,563,720	P-182	\$0	\$107,563,720	100.0000%	\$0	\$107,563,720
183	355.000	Poles and Fixtures - TP	\$697,682,662	P-183	\$0	\$697,682,662	100.0000%	\$0	\$697,682,662
184	356.000	Overhead Conductors & Devices - TP	\$403,188,573	P-184	\$0	\$403,188,573	100.0000%	\$0	\$403,188,573
185	359.000	Roads and Trails - TP	\$71,788	P-185	\$0	\$71,788	100.0000%	\$0	\$71,788
186		TOTAL TRANSMISSION PLANT	\$1,777,220,813		\$0	\$1,777,220,813		\$0	\$1,777,220,813
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$38,640,820	P-188	\$0	\$38,640,820	100.0000%	\$0	\$38,640,820
189	361.000	Structures & Improvements - DP	\$17,888,557	P-189	\$0	\$17,888,557	100.0000%	\$0	\$17,888,557
190	362.000	Station Equipment - DP	\$1,334,747,977	P-190	\$0	\$1,334,747,977	100.0000%	\$0	\$1,334,747,977
191	364.000	Poles, Towers, & Fixtures - DP	\$1,413,522,087	P-191	\$0	\$1,413,522,087	100.0000%	\$0	\$1,413,522,087
192	365.000	Overhead Conductors & Devices - DP	\$1,591,244,141	P-192	\$0	\$1,591,244,141	100.0000%	\$0	\$1,591,244,141
193	366.000	Underground Conduit - DP	\$677,456,724	P-193	\$0	\$677,456,724	100.0000%	\$0	\$677,456,724
194	367.000	Underground Conductors & Devices - DP	\$1,090,869,413	P-194	\$0	\$1,090,869,413	100.0000%	\$0	\$1,090,869,413
195	368.000	Line Transformers - DP	\$559,136,556	P-195	\$0	\$559,136,556	100.0000%	\$0	\$559,136,556
196	369.010	Services - Overhead - DP	\$227,294,546	P-196	\$0	\$227,294,546	100.0000%	\$0	\$227,294,546
197	369.020	Services - Underground - DP	\$191,370,847	P-197	\$0	\$191,370,847	100.0000%	\$0	\$191,370,847
198	370.000	Meters - DP	\$82,064,367	P-198	\$0	\$82,064,367	100.0000%	\$0	\$82,064,367
199	370.100	AMI Meters	\$145,752,376	P-199	\$0	\$145,752,376	100.0000%	\$0	\$145,752,376
200	371.000	Meter Installations - DP	\$164,613	P-200	\$0	\$164,613	100.0000%	\$0	\$164,613
201	373.000	Street Lighting and Signal Systems - DP	\$216,079,876	P-201	\$0	\$216,079,876	100.0000%	\$0	\$216,079,876
202		TOTAL DISTRIBUTION PLANT	\$7,586,232,900		\$0	\$7,586,232,900		\$0	\$7,586,232,900
203		INCENTIVE COMPENSATION CAPITALIZATION							
204	0.000	Incentive Compensation Capitalization Adj.	\$0	P-204	-\$57,891,343	-\$57,891,343	100.0000%	\$0	-\$57,891,343
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$57,891,343	-\$57,891,343		\$0	-\$57,891,343
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$15,250,577	P-207	-\$1,897,470	\$13,353,107	100.0000%	\$0	\$13,353,107

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208	390.000	Structures & Improvements - Misc. - GP	\$3,778,890	P-208	-\$181,932	\$3,596,958	100.0000%	\$0	\$3,596,958
209	390.000	Structures & Improvements - Large - GP	\$370,340,515	P-209	-\$19,118,234	\$351,222,281	100.0000%	\$0	\$351,222,281
210	390.500	Structures & Improvements - Training - GP	\$934,005	P-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$60,017,020	P-211	-\$2,738,972	\$57,278,048	100.0000%	\$0	\$57,278,048
212	391.100	Mainframe Computers - GP - Amortized	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$83,000,068	P-213	-\$3,586,246	\$79,413,822	100.0000%	\$0	\$79,413,822
214	391.300	Office Equipment - GP - Amortized	\$3,988,473	P-214	-\$222,782	\$3,765,691	100.0000%	\$0	\$3,765,691
215	392.000	Transportation Equipment - GP	\$169,650,075	P-215	\$0	\$169,650,075	100.0000%	\$0	\$169,650,075
216	392.500	Transportation Equipment - Training - GP	\$125,741	P-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$6,212,314	P-217	-\$262,780	\$5,949,534	100.0000%	\$0	\$5,949,534
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$36,952,237	P-218	-\$1,563,081	\$35,389,156	100.0000%	\$0	\$35,389,156
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	P-219	\$0	\$2,116,666	100.0000%	\$0	\$2,116,666
220	395.000	Laboratory Equipment - GP	\$7,872,089	P-220	-\$332,984	\$7,539,105	100.0000%	\$0	\$7,539,105
221	396.000	Power Operated Equipment - GP	\$18,145,097	P-221	\$0	\$18,145,097	100.0000%	\$0	\$18,145,097
222	397.000	Communication Equipment - GP - Amortized	\$147,151,118	P-222	\$0	\$147,151,118	100.0000%	\$0	\$147,151,118
223	397.500	Communication Equipment - Training - GP	\$12,326	P-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,527,827	P-224	-\$149,228	\$3,378,599	100.0000%	\$0	\$3,378,599
225	399.000	General Plant ARO	\$2,551,590	P-225	-\$2,551,590	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$931,626,628		-\$32,605,299	\$899,021,329		\$0	\$899,021,329
227		TOTAL PLANT IN SERVICE	\$22,929,771,426		-\$1,614,669,347	\$21,315,102,079		\$0	\$21,315,102,079

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Miscellaneous Intangibles	303.000		-\$21,874,337		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$21,859,227		\$0	
	2. Adjustment to remove investment related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$15,110		\$0	
P-8	Land/Land Rights - Meramec	310.000		-\$272,391		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$272,391		\$0	
P-9	Structures - Meramec	311.000		-\$52,304,654		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$52,304,654		\$0	
P-10	Boiler Plant Equipment - Meramec	312.000		-\$445,960,610		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$445,960,610		\$0	
P-11	Turbogenerator Units - Meramec	314.000		-\$112,774,599		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$112,774,599		\$0	
P-12	Accessory Electric Equipment - Meramec	315.000		-\$60,546,024		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$60,546,024		\$0	
P-13	Misc. Power Plant Equipment - Meramec	316.000		-\$10,698,205		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$10,698,205		\$0	
P-14	Office Furniture - Meramec - Amortized	316.210		-\$468,077		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$468,077		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-15	Office Equipment - Meramec - Amortized	316.220		-\$276,356		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$276,356		\$0	
P-16	Computers - Meramec - Amortized	316.230		-\$762,337		\$0
	1. To remove Meramec plant from test year due to plant retirement (Majors)		-\$762,337		\$0	
P-17	Meramec ARO	317.000		-\$37,282,151		\$0
	1. To remove ARO & lease assets (Young)		-\$37,282,151		\$0	
P-31	Sioux ARO	317.000		-\$49,860,629		\$0
	1. To remove ARO & lease assets (Young)		-\$49,860,629		\$0	
P-41	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & lease assets (Young)		-\$374,371		\$0	
P-53	Labadie ARO	317.000		-\$9,272,298		\$0
	1. To remove ARO & lease assets (Young)		-\$9,272,298		\$0	
P-56	Land/Land Rights - Rush	310.000		-\$556,377		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$556,377		\$0	
P-57	Structures - Rush	311.000		-\$66,160,924		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$66,160,924		\$0	
P-58	Boiler Plant Equipment - Rush	312.000		-\$313,274,218		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$313,274,218		\$0	
P-59	Turbogenerator Units - Rush	314.000		-\$98,602,280		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$98,602,280		\$0	
P-60	Accessory Electric Equipment - Rush	315.000		-\$38,733,459		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$38,733,459		\$0	
P-61	Misc. Power Plant Equipment - Rush	316.000		-\$12,097,921		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$12,097,921		\$0	
P-62	Office Furniture - Rush Island - Amortized	316.210		-\$396,657		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$396,657		\$0	
P-63	Office Equipment - Rush Island - Amortized	316.220		-\$277,871		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$277,871		\$0	
P-64	Computers - Rush Island - Amortized	316.230		-\$821,089		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$821,089		\$0	
P-65	Rush Island ARO	317.000		-\$10,453,903		\$0
	1. To remove ARO & lease assets (Young)		-\$10,453,903		\$0	
P-78	Coal Car Leases (312.LEA)	312.000		-\$25,287,523		\$0
	1. To remove ARO & lease assets (Young)		-\$25,287,523		\$0	
P-92	Callaway ARO	326.000		-\$101,674,757		\$0
	1. To remove ARO & lease assets (Young)		-\$101,674,757		\$0	
P-146	Other Production Plant - High Prairie Wind	347.000		-\$34,659,854		\$0
	1. To remove ARO & lease assets (Young)		-\$34,659,854		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-156	Other Production Plant - Atchison Wind - Amor	347.000		-\$18,020,932		\$0
	1. To remove ARO & lease assets (Young)		-\$18,020,932		\$0	
P-173	Other Production Plant ARO - Other	347.000		-\$427,901		\$0
	1. To remove ARO & lease assets (Young)		-\$427,901		\$0	
P-204	Incentive Compensation Capitalization Adj.			-\$57,891,343		\$0
	1. To remove disallowed incentive compensation (Young)		-\$57,891,343		\$0	
P-207	Land/Land Rights - GP	389.000		-\$1,897,470		\$0
	1. To remove ARO & lease assets (Young)		-\$1,003,503		\$0	
	2. To assign plant and reserve to gas utility (Young)		-\$893,967		\$0	
P-208	Structures & Improvements - Misc. - GP	390.000		-\$181,932		\$0
	1. To remove ARO & lease assets (Young)		-\$181,932		\$0	
P-209	Structures & Improvements - Large - GP	390.000		-\$19,118,234		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$19,118,234		\$0	
P-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$2,738,972		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$2,738,972		\$0	
P-213	Personal Computers - GP - Amortized	391.200		-\$3,586,246		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,586,246		\$0	
P-214	Office Equipment - GP - Amortized	391.300		-\$222,782		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$222,782		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-217	Stores Equipment - GP	393.000		-\$262,780		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$262,780		\$0	
P-218	Tools, Shop & Garage Equipment - GP - Trainin	394.000		-\$1,563,081		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$1,563,081		\$0	
P-220	Laboratory Equipment - GP	395.000		-\$332,984		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$332,984		\$0	
P-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$149,228		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$149,228		\$0	
P-225	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & lease assets (Young)		-\$2,551,590		\$0	
Total Plant Adjustments				-\$1,614,669,347		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Franchises and Consents	\$100,101,957	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangibles	\$573,455,328	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$673,557,285		\$0		
5		PRODUCTION PLANT					
6		STEAM PRODUCTION					
7		MERAMEC STEAM PRODUCTION PLANT					
8	310.000	Land/Land Rights - Meramec	\$0	0.00%	\$0	0	0.00%
9	311.000	Structures - Meramec	\$0	10.90%	\$0	0	0.00%
10	312.000	Boiler Plant Equipment - Meramec	\$0	10.37%	\$0	0	0.00%
11	314.000	Turbogenerator Units - Meramec	\$0	5.92%	\$0	0	0.00%
12	315.000	Accessory Electric Equipment - Meramec	\$0	13.75%	\$0	0	0.00%
13	316.000	Misc. Power Plant Equipment - Meramec	\$0	27.91%	\$0	0	0.00%
14	316.210	Office Furniture - Meramec - Amortized	\$0	5.00%	\$0	0	0.00%
15	316.220	Office Equipment - Meramec - Amortized	\$0	6.67%	\$0	0	0.00%
16	316.230	Computers - Meramec - Amortized	\$0	20.00%	\$0	0	0.00%
17	317.000	Meramec ARO	\$0	0.00%	\$0	0	0.00%
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$0		\$0		
19		SIoux STEAM PRODUCTION PLANT					
20	182.000	Sioux Post Op - 2010	\$45,069,631	0.00%	\$0	0	0.00%
21	182.000	Sioux Post Op - 2011 & 2012	\$154,988	0.00%	\$0	0	0.00%
22	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0	0	0.00%
23	311.000	Structures - Sioux	\$68,244,137	5.89%	\$4,019,580	0	-1.00%
24	312.000	Boiler Plant Equipment - Sioux	\$1,080,109,803	7.00%	\$75,607,686	0	-2.00%
25	314.000	Turbogenerator Units - Sioux	\$173,536,837	6.27%	\$10,880,760	0	-1.00%
26	315.000	Accessory Electric Equipment - Sioux	\$141,447,217	7.09%	\$10,028,608	0	-1.00%
27	316.000	Misc. Power Plant Equipment - Sioux	\$17,071,408	8.50%	\$1,451,070	0	0.00%
28	316.210	Office Furniture - Sioux - Amortized	\$1,565,523	5.00%	\$78,276	0	0.00%
29	316.220	Office Equipment - Sioux - Amortized	\$388,508	6.67%	\$25,913	0	0.00%
30	316.230	Computers - Sioux - Amortized	\$1,044,528	20.00%	\$208,906	0	0.00%
31	317.000	Sioux ARO	\$0	0.00%	\$0	0	0.00%
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$1,529,974,296		\$102,300,799		
33		VENICE STEAM PRODUCTION PLANT					
34	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
35	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
36	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
37	312.300	Coal Cars - Venice	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
39	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0	0.00%
40	316.000	Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
41	317.000	Venice ARO	\$0	0.00%	\$0	0	0.00%
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0		
43		LABADIE STEAM PRODUCTION UNIT					
44	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
45	311.000	Structures - Labadie	\$142,183,610	3.33%	\$4,734,714	0	-1.00%
46	312.000	Boiler Plant Equipment - Labadie	\$1,111,359,888	3.90%	\$43,343,036	0	-5.00%
47	314.000	Turbogenerator Units - Labadie	\$272,421,583	4.32%	\$11,768,612	0	-2.00%
48	315.000	Accessory Electric Equipment - Labadie	\$136,127,661	3.08%	\$4,192,732	0	-2.00%
49	316.000	Misc. Power Plant Equipment - Labadie	\$21,815,712	4.12%	\$898,807	0	-1.00%
50	316.210	Office Furniture - Labadie - Amortized	\$776,531	5.00%	\$38,827	0	0.00%

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51	316.220	Office Equipment - Labadie - Amortized	\$509,061	6.67%	\$33,954	0	0.00%
52	316.230	Computers - Labadie - Amortized	\$1,733,796	20.00%	\$346,759	0	0.00%
53	317.000	Labadie ARO	\$0	0.00%	\$0	0	0.00%
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,700,292,007		\$65,357,441		
55		RUSH ISLAND STEAM PRODUCTION PLANT					
56	310.000	Land/Land Rights - Rush	\$423,160	0.00%	\$0	0	0.00%
57	311.000	Structures - Rush	\$50,319,576	3.56%	\$1,791,377	0	-1.00%
58	312.000	Boiler Plant Equipment - Rush	\$238,264,899	4.12%	\$9,816,514	0	-4.00%
59	314.000	Turbogenerator Units - Rush	\$74,993,284	3.46%	\$2,594,768	0	-2.00%
60	315.000	Accessory Electric Equipment - Rush	\$29,459,250	3.58%	\$1,054,641	0	-2.00%
61	316.000	Misc. Power Plant Equipment - Rush	\$9,201,236	5.61%	\$516,189	0	-1.00%
62	316.210	Office Furniture - Rush Island - Amortized	\$301,683	5.00%	\$15,084	0	0.00%
63	316.220	Office Equipment - Rush Island - Amortized	\$211,339	6.67%	\$14,096	0	0.00%
64	316.230	Computers - Rush Island - Amortized	\$624,491	20.00%	\$124,898	0	0.00%
65	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$403,798,918		\$15,927,567		
67		COMMON STEAM PRODUCTION PLANT					
68	310.000	Land/Land Rights - Common	\$0	0.00%	\$0	0	0.00%
69	311.000	Structures - Common	\$1,976,445	15.07%	\$297,850	0	0.00%
70	312.000	Boiler Plant Equipment - Common	\$36,395,109	13.13%	\$4,778,678	0	-2.00%
71	312.300	Coal Cars - Common	\$0	0.00%	\$0	0	0.00%
72	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
73	315.000	Accessory Electric Equipment - Common	\$3,129,975	14.91%	\$466,679	0	-1.00%
74	316.000	Misc. Power Plant Equipment - Common	\$17,331	16.07%	\$2,785	0	0.00%
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$5,545,992		
76		COAL CARS					
77	312.030	Coal Car	\$76,788,445	0.14%	\$107,504	0	0.00%
78	312.000	Coal Car Leases (312.LEA)	\$0	0.00%	\$0	0	0.00%
79		TOTAL COAL CARS	\$76,788,445		\$107,504		
80		TOTAL STEAM PRODUCTION	\$3,752,372,526		\$189,239,303		
81		NUCLEAR PRODUCTION					
82		CALLAWAY NUCLEAR PRODUCTION PLANT					
83	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
84	321.000	Structures - Callaway	\$989,660,793	1.63%	\$16,131,471	0	-1.00%
85	322.000	Reactor Plant Equipment - Callaway	\$1,394,550,860	2.83%	\$39,465,789	0	-3.00%
86	323.000	Turbogenerator Units - Callaway	\$545,820,990	2.99%	\$16,320,048	0	-4.00%
87	324.000	Accessory Electric Equipment - Callaway	\$314,732,082	2.30%	\$7,238,838	0	-1.00%
88	325.000	Misc. Power Plant Equipment - Callaway	\$166,341,219	3.97%	\$6,603,746	0	0.00%
89	325.210	Office Furniture - Callaway - Amortized	\$17,726,196	5.00%	\$886,310	0	0.00%
90	325.220	Office Equipment - Callaway - Amortized	\$5,502,158	6.67%	\$366,994	0	0.00%
91	325.230	Computers - Callaway - Amortized	\$20,802,212	20.00%	\$4,160,442	0	0.00%
92	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
93	182.000	Callaway Post Operational Costs	\$116,730,946	0.00%	\$0	0	0.00%
94	182.000	Callaway License Extension	\$2,811,966	0.00%	\$0	0	0.00%
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,584,473,307		\$91,173,638		

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96		TOTAL NUCLEAR PRODUCTION	\$3,584,473,307		\$91,173,638		
97		HYDRAULIC PRODUCTION					
98		OSAGE HYDRAULIC PRODUCTION PLANT					
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%
100	330.000	Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0	0.00%
101	331.000	Structures - Osage	\$13,335,727	3.49%	\$465,417	0	-2.00%
102	332.000	Reservoirs - Osage	\$86,439,757	3.92%	\$3,388,438	0	-1.00%
103	333.000	Water Wheels/Generators - Osage	\$66,783,703	2.86%	\$1,910,014	0	-7.00%
104	334.000	Accessory Electric Equipment - Osage	\$30,675,812	2.97%	\$911,072	0	-1.00%
105	335.000	Misc. Power Plant Equipment - Osage	\$3,011,853	4.27%	\$128,606	0	0.00%
106	335.210	Office Furniture - Osage - Amortized	\$411,637	5.00%	\$20,582	0	0.00%
107	335.220	Office Equipment - Osage - Amortized	\$121,397	6.67%	\$8,097	0	0.00%
108	335.230	Computers - Osage - Amortized	\$737,222	20.00%	\$147,444	0	0.00%
109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$77,445	0.00%	\$0	0	0.00%
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,137,944		\$6,979,670		
111		KEOKUK HYDRAULIC PRODUCTION PLANT					
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0	0.00%
113	330.000	Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0	0.00%
114	331.000	Structures - Keokuk	\$15,450,888	2.71%	\$418,719	0	-2.00%
115	332.000	Reservoirs - Keokuk	\$32,555,605	2.25%	\$732,501	0	-1.00%
116	333.000	Water Wheels/Generators - Keokuk	\$163,525,899	2.76%	\$4,513,315	0	-9.00%
117	334.000	Accessory Electric Equipment - Keokuk	\$20,893,306	2.53%	\$528,601	0	-1.00%
118	335.000	Misc. Power Plant Equipment - Keokuk	\$4,550,326	2.97%	\$135,145	0	0.00%
119	335.210	Office Furniture - Keokuk - Amortized	\$82,796	5.00%	\$4,140	0	0.00%
120	335.220	Office Equipment - Keokuk - Amortized	\$198,494	6.67%	\$13,240	0	0.00%
121	335.230	Computers - Keokuk - Amortized	\$717,287	20.00%	\$143,457	0	0.00%
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$114,926	1.14%	\$1,310	0	0.00%
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$245,323,325		\$6,490,428		
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT					
125	330.000	Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0	0.00%
126	331.000	Structures - Taum Sauk	\$24,384,407	1.38%	\$336,505	0	-5.00%
127	332.000	Reservoirs - Taum Sauk	\$12,340,177	19.47%	\$2,402,632	0	-3.00%
128	333.000	Water Wheels/Generators - Taum Sauk	\$113,264,068	1.98%	\$2,242,629	0	-23.00%
129	334.000	Accessory Electric Equipment - Taum Sauk	\$14,056,462	1.70%	\$238,960	0	-3.00%
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$5,043,121	2.05%	\$103,384	0	0.00%
131	335.210	Office Furniture - Taum Sauk - Amortized	\$143,455	5.00%	\$7,173	0	0.00%
132	335.220	Office Equipment - Tom Sauk - Amortized	\$623,418	6.67%	\$41,582	0	0.00%
133	335.230	Computers - Taum Sauk - Amortized	\$117,642	20.00%	\$23,528	0	0.00%
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	1.25%	\$4,788	0	0.00%
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$170,683,486		\$5,401,181		
136		TOTAL HYDRAULIC PRODUCTION	\$628,144,755		\$18,871,279		

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137		WIND PRODUCTION					
138	340.000	Land - High Prairie Wind	\$601,775	0.00%	\$0	0	0.00%
139	341.400	Structures - High Prairie Wind	\$44,395,368	3.48%	\$1,544,959	0	0.00%
140	344.400	Generators - High Prairie Wind	\$526,602,942	3.66%	\$19,273,668	0	0.00%
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$75,369,089	3.66%	\$2,758,509	0	0.00%
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$8,953	2.63%	\$235	0	0.00%
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$58,927	5.00%	\$2,946	0	0.00%
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$42,515	6.67%	\$2,836	0	0.00%
145	346.230	Computers - High Prairie Wind - Amortized	\$16,270	20.00%	\$3,254	0	0.00%
146	347.000	Other Production Plant - High Prairie Wind	\$0	0.00%	\$0	0	0.00%
147		BLANK SPACE	\$0	0.00%	\$0	0	0.00%
148	340.000	Land - Atchison Wind	\$865,701	0.00%	\$0	0	0.00%
149	341.400	Structures - Atchison Wind	\$31,710,620	3.37%	\$1,068,648	0	0.00%
150	344.400	Generators - Atchison Wind	\$428,508,363	3.58%	\$15,340,599	0	0.00%
151	345.400	Accessory Electric Equipment - Atchison Wind	\$52,603,037	3.54%	\$1,862,148	0	0.00%
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$10,992	2.36%	\$259	0	0.00%
153	346.210	Office Furniture - Atchison Wind - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
154	346.220	Office Equipment - Atchison Wind - Amortized	\$9,051	6.67%	\$604	0	0.00%
155	346.230	Computers - Atchison Wind - Amortized	\$8,135	20.00%	\$1,627	0	0.00%
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$0	0.00%	\$0	0	0.00%
157		TOTAL WIND PRODUCTION	\$1,160,872,740		\$41,863,342		
158		OTHER PRODUCTION					
159		OTHER PRODUCTION PLANT					
160	340.000	Land/Land Rights - Other	\$8,593,052	0.00%	\$0	0	0.00%
161	341.000	Structures - Other	\$49,053,690	2.43%	\$1,192,005	0	0.00%
162	341.000	Structures - Solar (341-Solar)	\$3,208,451	4.03%	\$129,301	0	0.00%
163	342.000	Fuel Holders	\$49,389,597	2.04%	\$1,007,548	0	0.00%
164	344.000	Generators	\$1,022,096,062	1.64%	\$16,762,375	0	0.00%
165	344.000	Generators - Solar (344-Solar)	\$27,742,161	5.13%	\$1,423,173	0	0.00%
166	344.000	Generators - Turbines (344-Turbines)	\$7,876,471	0.83%	\$65,375	0	0.00%
167	345.000	Accessory Electric Equipment - Other	\$126,721,302	1.68%	\$2,128,918	0	0.00%
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$4,592,640	4.13%	\$189,676	0	0.00%
169	346.000	Misc. Power Plant Equipment - Other	\$9,749,799	1.65%	\$160,872	0	0.00%
170	346.210	Office Furniture - Other - Amortized	\$306,675	5.00%	\$15,334	0	0.00%
171	346.220	Office Equipment - Other - Amortized	\$471,660	6.67%	\$31,460	0	0.00%
172	346.230	Computers - Other - Amortized	\$1,296,207	20.00%	\$259,241	0	0.00%
173	347.000	Other Production Plant ARO - Other	\$0	0.00%	\$0	0	0.00%
174		TOTAL OTHER PRODUCTION PLANT	\$1,311,097,767		\$23,365,278		
175		TOTAL OTHER PRODUCTION	\$1,311,097,767		\$23,365,278		
176		TOTAL PRODUCTION PLANT	\$10,436,961,095		\$364,512,840		
177		TRANSMISSION PLANT					
178	111.000	Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%

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179	350.000	Land/Land Rights - TP	\$61,876,899	0.00%	\$0	0	0.00%
180	352.000	Structures & Improvements - TP	\$9,583,084	1.59%	\$152,371	0	0.00%
181	353.000	Station Equipment - TP	\$497,254,087	1.88%	\$9,348,377	0	0.00%
182	354.000	Towers and Fixtures - TP	\$107,563,720	2.78%	\$2,990,271	0	0.00%
183	355.000	Poles and Fixtures - TP	\$697,682,662	3.39%	\$23,651,442	0	0.00%
184	356.000	Overhead Conductors & Devices - TP	\$403,188,573	1.82%	\$7,338,032	0	0.00%
185	359.000	Roads and Trails - TP	\$71,788	0.00%	\$0	0	0.00%
186		TOTAL TRANSMISSION PLANT	\$1,777,220,813		\$43,480,493		
187		DISTRIBUTION PLANT					
188	360.000	Land/Land Rights - DP	\$38,640,820	0.00%	\$0	0	0.00%
189	361.000	Structures & Improvements - DP	\$17,888,557	1.74%	\$311,261	0	0.00%
190	362.000	Station Equipment - DP	\$1,334,747,977	1.83%	\$24,425,888	0	0.00%
191	364.000	Poles, Towers, & Fixtures - DP	\$1,413,522,087	3.78%	\$53,431,135	0	0.00%
192	365.000	Overhead Conductors & Devices - DP	\$1,591,244,141	2.26%	\$35,962,118	0	0.00%
193	366.000	Underground Conduit - DP	\$677,456,724	2.12%	\$14,362,083	0	0.00%
194	367.000	Underground Conductors & Devices - DP	\$1,090,869,413	2.58%	\$28,144,431	0	0.00%
195	368.000	Line Transformers - DP	\$559,136,556	1.98%	\$11,070,904	0	0.00%
196	369.010	Services - Overhead - DP	\$227,294,546	3.28%	\$7,455,261	0	0.00%
197	369.020	Services - Underground - DP	\$191,370,847	2.43%	\$4,650,312	0	0.00%
198	370.000	Meters - DP	\$82,064,367	4.39%	\$3,602,626	0	0.00%
199	370.100	AMI Meters	\$145,752,376	5.35%	\$7,797,752	0	0.00%
200	371.000	Meter Installations - DP	\$164,613	1.23%	\$2,025	0	0.00%
201	373.000	Stree Lighting and Signal Systems - DP	\$216,079,876	2.47%	\$5,337,173	0	0.00%
202		TOTAL DISTRIBUTION PLANT	\$7,586,232,900		\$196,552,969		
203		INCENTIVE COMPENSATION CAPITALIZATION					
204		Incentive Compensation Capitalization Adj.	-\$57,891,343	3.30%	-\$1,910,414	0	0.00%
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$57,891,343		-\$1,910,414		
206		GENERAL PLANT					
207	389.000	Land/Land Rights - GP	\$13,353,107	0.00%	\$0	0	0.00%
208	390.000	Structures & Improvements - Misc. - GP	\$3,596,958	4.07%	\$146,396	0	0.00%
209	390.000	Structures & Improvements - Large - GP	\$351,222,281	2.32%	\$8,148,357	0	0.00%
210	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
211	391.000	Office Furniture & Equipment - GP - Amortized	\$57,278,048	5.00%	\$2,863,902	0	0.00%
212	391.100	Mainframe Computers - GP - Amortized	\$0	0.00%	\$0	0	0.00%
213	391.200	Personal Computers - GP - Amortized	\$79,413,822	20.00%	\$15,882,764	0	0.00%
214	391.300	Office Equipment - GP - Amortized	\$3,765,691	6.67%	\$251,172	0	0.00%
215	392.000	Transportation Equipment - GP	\$169,650,075	5.88%	\$9,975,424	0	0.00%
216	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
217	393.000	Stores Equipment - GP	\$5,949,534	5.00%	\$297,477	0	0.00%
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$35,389,156	0.00%	\$0	0	0.00%
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,116,666	0.00%	\$0	0	0.00%
220	395.000	Laboratory Equipment - GP	\$7,539,105	5.00%	\$376,955	0	0.00%
221	396.000	Power Operated Equipment - GP	\$18,145,097	6.45%	\$1,170,359	0	0.00%
222	397.000	Communication Equipment - GP - Amortized	\$147,151,118	6.67%	\$9,814,980	0	0.00%
223	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
224	398.000	Miscellaneous Equipment - GP - Amortized	\$3,378,599	5.00%	\$168,930	0	0.00%
225	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
226		TOTAL GENERAL PLANT	\$899,021,329		\$49,096,716		
227		Total Depreciation	\$21,315,102,079		\$651,732,604		

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

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Updated through June 30, 2022
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	302.000	Franchises and Consents	\$32,561,409	R-2	\$0	\$32,561,409	100.0000%	\$0	\$32,561,409
3	303.000	Miscellaneous Intangibles	\$303,515,140	R-3	-\$11,152,339	\$292,362,801	100.0000%	\$0	\$292,362,801
4		TOTAL INTANGIBLE PLANT	\$336,076,549		-\$11,152,339	\$324,924,210		\$0	\$324,924,210
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		MERAMEC STEAM PRODUCTION PLANT							
8	310.000	Land/Land Rights - Meramec	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	311.000	Structures - Meramec	\$48,068,341	R-9	-\$47,202,152	\$866,189	100.0000%	\$0	\$866,189
10	312.000	Boiler Plant Equipment - Meramec	\$418,452,362	R-10	-\$410,911,871	\$7,540,491	100.0000%	\$0	\$7,540,491
11	314.000	Turbogenerator Units - Meramec	\$109,633,588	R-11	-\$107,657,996	\$1,975,592	100.0000%	\$0	\$1,975,592
12	315.000	Accessory Electric Equipment -	\$55,274,234	R-12	-\$54,278,195	\$996,039	100.0000%	\$0	\$996,039
13	316.000	Misc. Power Plant Equipment - Meramec	\$8,757,095	R-13	-\$8,599,293	\$157,802	100.0000%	\$0	\$157,802
14	316.210	Office Furniture - Meramec - Amortized	\$242,310	R-14	-\$237,944	\$4,366	100.0000%	\$0	\$4,366
15	316.220	Office Equipment - Meramec - Amortized	\$188,557	R-15	-\$185,159	\$3,398	100.0000%	\$0	\$3,398
16	316.230	Computers - Meramec - Amortized	\$499,647	R-16	-\$490,643	\$9,004	100.0000%	\$0	\$9,004
17	317.000	Meramec ARO	\$27,632,057	R-17	-\$27,632,057	\$0	100.0000%	\$0	\$0
18		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$668,748,191		-\$657,195,310	\$11,552,881		\$0	\$11,552,881
19		SIoux STEAM PRODUCTION PLANT							
20	182.000	Sioux Post Op - 2010	\$22,667,019	R-20	\$36	\$22,667,055	100.0000%	\$0	\$22,667,055
21	182.000	Sioux Post Op - 2011 & 2012	\$72,686	R-21	\$0	\$72,686	100.0000%	\$0	\$72,686
22	310.000	Land/Land Rights - Sioux	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Structures - Sioux	\$33,288,611	R-23	\$0	\$33,288,611	100.0000%	\$0	\$33,288,611
24	312.000	Boiler Plant Equipment - Sioux	\$476,697,439	R-24	\$0	\$476,697,439	100.0000%	\$0	\$476,697,439
25	314.000	Turbogenerator Units - Sioux	\$84,907,912	R-25	\$0	\$84,907,912	100.0000%	\$0	\$84,907,912
26	315.000	Accessory Electric Equipment - Sioux	\$59,133,442	R-26	\$0	\$59,133,442	100.0000%	\$0	\$59,133,442
27	316.000	Misc. Power Plant Equipment - Sioux	\$5,547,495	R-27	\$0	\$5,547,495	100.0000%	\$0	\$5,547,495
28	316.210	Office Furniture - Sioux - Amortized	\$460,693	R-28	\$0	\$460,693	100.0000%	\$0	\$460,693
29	316.220	Office Equipment - Sioux - Amortized	\$355,087	R-29	\$0	\$355,087	100.0000%	\$0	\$355,087
30	316.230	Computers - Sioux - Amortized	\$752,465	R-30	\$0	\$752,465	100.0000%	\$0	\$752,465
31	317.000	Sioux ARO	\$38,562,114	R-31	-\$38,562,114	\$0	100.0000%	\$0	\$0
32		TOTAL SIoux STEAM PRODUCTION PLANT	\$722,444,963		-\$38,562,078	\$683,882,885		\$0	\$683,882,885
33		VENICE STEAM PRODUCTION PLANT							
34	310.000	Land/Land Rights - Venice	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	311.000	Structures - Venice	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Venice	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	312.300	Coal Cars - Venice	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbogenerator Units - Venice	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	315.000	Accessory Electric Equipment - Venice	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	316.000	Misc. Power Plant Equipment - Venice	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	317.000	Venice ARO	\$204,958	R-41	-\$204,958	\$0	100.0000%	\$0	\$0
42		TOTAL VENICE STEAM PRODUCTION PLANT	\$204,958		-\$204,958	\$0		\$0	\$0
43		LABADIE STEAM PRODUCTION UNIT							
44	310.000	Land/Land Rights - Labadie	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	311.000	Structures - Labadie	\$43,388,057	R-45	\$0	\$43,388,057	100.0000%	\$0	\$43,388,057
46	312.000	Boiler Plant Equipment - Labadie	\$355,835,976	R-46	\$0	\$355,835,976	100.0000%	\$0	\$355,835,976
47	314.000	Turbogenerator Units - Labadie	\$126,702,592	R-47	\$0	\$126,702,592	100.0000%	\$0	\$126,702,592
48	315.000	Accessory Electric Equipment - Labadie	\$56,715,321	R-48	\$0	\$56,715,321	100.0000%	\$0	\$56,715,321
49	316.000	Misc. Power Plant Equipment - Labadie	\$6,766,350	R-49	\$0	\$6,766,350	100.0000%	\$0	\$6,766,350
50	316.210	Office Furniture - Labadie - Amortized	\$312,864	R-50	\$0	\$312,864	100.0000%	\$0	\$312,864
51	316.220	Office Equipment - Labadie - Amortized	\$607,394	R-51	\$0	\$607,394	100.0000%	\$0	\$607,394
52	316.230	Computers - Labadie - Amortized	\$1,890,660	R-52	\$0	\$1,890,660	100.0000%	\$0	\$1,890,660
53	317.000	Labadie ARO	\$3,036,345	R-53	-\$3,036,345	\$0	100.0000%	\$0	\$0
54		TOTAL LABADIE STEAM PRODUCTION UNIT	\$595,255,559		-\$3,036,345	\$592,219,214		\$0	\$592,219,214
55		RUSH ISLAND STEAM PRODUCTION PLANT							

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56	310.000	Land/Land Rights - Rush	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	311.000	Structures - Rush	\$41,513,995	R-57	-\$23,579,949	\$17,934,046	100.0000%	\$0	\$17,934,046
58	312.000	Boiler Plant Equipment - Rush	\$206,910,377	R-58	-\$117,525,094	\$89,385,283	100.0000%	\$0	\$89,385,283
59	314.000	Turbogenerator Units - Rush	\$79,907,287	R-59	-\$45,387,339	\$34,519,948	100.0000%	\$0	\$34,519,948
60	315.000	Accessory Electric Equipment - Rush	\$28,247,247	R-60	-\$16,044,436	\$12,202,811	100.0000%	\$0	\$12,202,811
61	316.000	Misc. Power Plant Equipment - Rush	\$4,132,362	R-61	-\$2,347,182	\$1,785,180	100.0000%	\$0	\$1,785,180
62	316.210	Office Furniture - Rush Island - Amortized	\$359,552	R-62	-\$204,226	\$155,326	100.0000%	\$0	\$155,326
63	316.220	Office Equipment - Rush Island - Amortized	\$336,709	R-63	-\$191,251	\$145,458	100.0000%	\$0	\$145,458
64	316.230	Computers - Rush Island - Amortized	\$1,040,270	R-64	-\$590,873	\$449,397	100.0000%	\$0	\$449,397
65	317.000	Rush Island ARO	\$1,336,062	R-65	-\$1,336,062	\$0	100.0000%	\$0	\$0
66		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$363,783,861		-\$207,206,412	\$156,577,449		\$0	\$156,577,449
67		COMMON STEAM PRODUCTION PLANT							
68	310.000	Land/Land Rights - Common	\$0	R-68	\$0	\$0	100.0000%	\$0	\$0
69	311.000	Structures - Common	\$1,017,277	R-69	\$0	\$1,017,277	100.0000%	\$0	\$1,017,277
70	312.000	Boiler Plant Equipment - Common	\$21,928,786	R-70	\$0	\$21,928,786	100.0000%	\$0	\$21,928,786
71	312.300	Coal Cars - Common	\$1,663,567	R-71	\$0	\$1,663,567	100.0000%	\$0	\$1,663,567
72	314.000	Turbogenerator Units - Common	\$8,701	R-72	\$0	\$8,701	100.0000%	\$0	\$8,701
73	315.000	Accessory Electric Equipment -	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	316.000	Misc. Power Plant Equipment - Common	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75		TOTAL COMMON STEAM PRODUCTION PLANT	\$24,618,331		\$0	\$24,618,331		\$0	\$24,618,331
76		COAL CARS							
77	312.030	Coal Car	\$56,438,947	R-77	\$0	\$56,438,947	100.0000%	\$0	\$56,438,947
78	312.000	Coal Car Leases (312.LEA)	\$9,558,391	R-78	-\$9,558,391	\$0	100.0000%	\$0	\$0
79		TOTAL COAL CARS	\$65,997,338		-\$9,558,391	\$56,438,947		\$0	\$56,438,947
80		TOTAL STEAM PRODUCTION	\$2,441,053,201		-\$915,763,494	\$1,525,289,707		\$0	\$1,525,289,707
81		NUCLEAR PRODUCTION							
82		CALLAWAY NUCLEAR PRODUCTION PLANT							
83	320.000	Land/Land Rights - Callaway	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	321.000	Structures - Callaway	\$651,846,069	R-84	\$0	\$651,846,069	100.0000%	\$0	\$651,846,069
85	322.000	Reactor Plant Equipment - Callaway	\$652,126,633	R-85	\$0	\$652,126,633	100.0000%	\$0	\$652,126,633
86	323.000	Turbogenerator Units - Callaway	\$265,733,785	R-86	\$0	\$265,733,785	100.0000%	\$0	\$265,733,785
87	324.000	Accessory Electric Equipment - Callaway	\$160,123,135	R-87	\$0	\$160,123,135	100.0000%	\$0	\$160,123,135
88	325.000	Misc. Power Plant Equipment - Callaway	\$52,549,826	R-88	\$0	\$52,549,826	100.0000%	\$0	\$52,549,826
89	325.210	Office Furniture - Callaway - Amortized	\$5,633,625	R-89	\$0	\$5,633,625	100.0000%	\$0	\$5,633,625
90	325.220	Office Equipment - Callaway - Amortized	\$2,346,575	R-90	\$0	\$2,346,575	100.0000%	\$0	\$2,346,575
91	325.230	Computers - Callaway - Amortized	\$11,521,272	R-91	\$0	\$11,521,272	100.0000%	\$0	\$11,521,272
92	326.000	Callaway ARO	-\$5,627,170	R-92	\$5,627,170	\$0	100.0000%	\$0	\$0
93	182.000	Callaway Post Operational Costs	\$108,126,880	R-93	\$0	\$108,126,880	100.0000%	\$0	\$108,126,880
94	182.000	Callaway License Extension	\$494,828	R-94	\$0	\$494,828	100.0000%	\$0	\$494,828
95		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,904,875,458		\$5,627,170	\$1,910,502,628		\$0	\$1,910,502,628
96		TOTAL NUCLEAR PRODUCTION	\$1,904,875,458		\$5,627,170	\$1,910,502,628		\$0	\$1,910,502,628
97		HYDRAULIC PRODUCTION							
98		OSAGE HYDRAULIC PRODUCTION PLANT							
99	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$6,671,132	R-99	\$0	\$6,671,132	100.0000%	\$0	\$6,671,132
100	330.000	Land/Land Rights - Osage	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	331.000	Structures - Osage	\$1,557,127	R-101	\$0	\$1,557,127	100.0000%	\$0	\$1,557,127
102	332.000	Reservoirs - Osage	\$24,271,259	R-102	\$0	\$24,271,259	100.0000%	\$0	\$24,271,259
103	333.000	Water Wheels/Generators - Osage	\$25,277,408	R-103	\$0	\$25,277,408	100.0000%	\$0	\$25,277,408
104	334.000	Accessory Electric Equipment - Osage	\$9,652,597	R-104	\$0	\$9,652,597	100.0000%	\$0	\$9,652,597
105	335.000	Misc. Power Plant Equipment - Osage	\$197,790	R-105	\$0	\$197,790	100.0000%	\$0	\$197,790
106	335.210	Office Furniture - Osage - Amortized	\$64,436	R-106	\$0	\$64,436	100.0000%	\$0	\$64,436
107	335.220	Office Equipment - Osage - Amortized	\$67,485	R-107	\$0	\$67,485	100.0000%	\$0	\$67,485
108	335.230	Computers - Osage - Amortized	\$576,742	R-108	\$0	\$576,742	100.0000%	\$0	\$576,742

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109	336.000	Roads, Railroads, Bridges - SQ Curve - Osage	\$120,885	R-109	\$0	\$120,885	100.0000%	\$0	\$120,885
110		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$68,456,861		\$0	\$68,456,861		\$0	\$68,456,861
111		KEOKUK HYDRAULIC PRODUCTION PLANT							
112	111.000	Accum. Amortization of Land Appraisal Studies - Keokuk	\$4,680,092	R-112	\$0	\$4,680,092	100.0000%	\$0	\$4,680,092
113	330.000	Land/Land Rights - Keokuk	\$0	R-113	\$0	\$0	100.0000%	\$0	\$0
114	331.000	Structures - Keokuk	\$2,176,708	R-114	\$0	\$2,176,708	100.0000%	\$0	\$2,176,708
115	332.000	Reservoirs - Keokuk	\$8,516,106	R-115	\$0	\$8,516,106	100.0000%	\$0	\$8,516,106
116	333.000	Water Wheels/Generators - Keokuk	\$36,098,684	R-116	\$0	\$36,098,684	100.0000%	\$0	\$36,098,684
117	334.000	Accessory Electric Equipment - Keokuk	\$5,272,488	R-117	\$0	\$5,272,488	100.0000%	\$0	\$5,272,488
118	335.000	Misc. Power Plant Equipment - Keokuk	\$955,616	R-118	\$0	\$955,616	100.0000%	\$0	\$955,616
119	335.210	Office Furniture - Keokuk - Amortized	\$59,970	R-119	\$0	\$59,970	100.0000%	\$0	\$59,970
120	335.220	Office Equipment - Keokuk - Amortized	\$89,331	R-120	\$0	\$89,331	100.0000%	\$0	\$89,331
121	335.230	Computers - Keokuk - Amortized	\$144,120	R-121	\$0	\$144,120	100.0000%	\$0	\$144,120
122	336.000	Roads, Railroads, Bridges - SQ Curve - Keokuk	\$81,936	R-122	\$0	\$81,936	100.0000%	\$0	\$81,936
123		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$58,075,051		\$0	\$58,075,051		\$0	\$58,075,051
124		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
125	330.000	Land/Land Rights - Taum Sauk	\$0	R-125	\$0	\$0	100.0000%	\$0	\$0
126	331.000	Structures - Taum Sauk	\$5,304,454	R-126	\$0	\$5,304,454	100.0000%	\$0	\$5,304,454
127	332.000	Reservoirs - Taum Sauk	-\$5,622,072	R-127	\$0	-\$5,622,072	100.0000%	\$0	-\$5,622,072
128	333.000	Water Wheels/Generators - Taum Sauk	\$14,195,427	R-128	\$0	\$14,195,427	100.0000%	\$0	\$14,195,427
129	334.000	Accessory Electric Equipment - Taum Sauk	\$2,620,189	R-129	\$0	\$2,620,189	100.0000%	\$0	\$2,620,189
130	335.000	Misc. Power Plant Equipment - Taum Sauk	\$266,308	R-130	\$0	\$266,308	100.0000%	\$0	\$266,308
131	335.210	Office Furniture - Taum Sauk - Amortized	\$55,168	R-131	\$0	\$55,168	100.0000%	\$0	\$55,168
132	335.220	Office Equipment - Tom Sauk - Amortized	\$523,507	R-132	\$0	\$523,507	100.0000%	\$0	\$523,507
133	335.230	Computers - Taum Sauk - Amortized	\$300,214	R-133	\$0	\$300,214	100.0000%	\$0	\$300,214
134	336.000	Roads, Railroads, Bridges - Taum Sauk	\$106,767	R-134	\$0	\$106,767	100.0000%	\$0	\$106,767
135		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$17,749,962		\$0	\$17,749,962		\$0	\$17,749,962
136		TOTAL HYDRAULIC PRODUCTION	\$144,281,874		\$0	\$144,281,874		\$0	\$144,281,874
137		WIND PRODUCTION							
138	340.000	Land - High Prairie Wind	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139	341.400	Structures - High Prairie Wind	\$2,137,393	R-139	\$0	\$2,137,393	100.0000%	\$0	\$2,137,393
140	344.400	Generators - High Prairie Wind	\$29,296,797	R-140	\$0	\$29,296,797	100.0000%	\$0	\$29,296,797
141	345.400	Accessory Electric Equipment - High Prairie Wind	\$4,172,979	R-141	\$0	\$4,172,979	100.0000%	\$0	\$4,172,979
142	346.400	Misc. Power Plant Equipment - High Prairie Wind	\$1,350	R-142	\$0	\$1,350	100.0000%	\$0	\$1,350
143	346.210	Office Furniture - High Prairie Wind - Amortized	\$2,970	R-143	\$0	\$2,970	100.0000%	\$0	\$2,970
144	346.220	Office Equipment - High Prairie Wind - Amortized	\$1,460	R-144	\$0	\$1,460	100.0000%	\$0	\$1,460
145	346.230	Computers - High Prairie Wind - Amortized	\$1,348	R-145	\$0	\$1,348	100.0000%	\$0	\$1,348
146	347.000	Other Production Plant - High Prairie Wind	\$1,774,267	R-146	-\$1,774,267	\$0	100.0000%	\$0	\$0
147		BLANK SPACE	\$0	R-147	\$0	\$0	100.0000%	\$0	\$0
148	340.000	Land - Atchison Wind	\$0	R-148	\$0	\$0	100.0000%	\$0	\$0
149	341.400	Structures - Atchison Wind	\$1,560,143	R-149	\$0	\$1,560,143	100.0000%	\$0	\$1,560,143
150	344.400	Generators - Atchison Wind	\$18,448,866	R-150	\$0	\$18,448,866	100.0000%	\$0	\$18,448,866
151	345.400	Accessory Electric Equipment - Atchison Wind	\$2,819,620	R-151	\$0	\$2,819,620	100.0000%	\$0	\$2,819,620
152	346.400	Misc. Power Plant Equipment - Atchison Wind	\$575	R-152	\$0	\$575	100.0000%	\$0	\$575

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153	346.210	Office Furniture - Atchison Wind - Amortized	\$2,411	R-153	\$0	\$2,411	100.0000%	\$0	\$2,411
154	346.220	Office Equipment - Atchison Wind - Amortized	\$586	R-154	\$0	\$586	100.0000%	\$0	\$586
155	346.230	Computers - Atchison Wind - Amortized	\$681	R-155	\$0	\$681	100.0000%	\$0	\$681
156	347.000	Other Production Plant - Atchison Wind - Amortized	\$792,939	R-156	-\$792,939	\$0	100.0000%	\$0	\$0
157		TOTAL WIND PRODUCTION	\$61,014,385		-\$2,567,206	\$58,447,179		\$0	\$58,447,179
158		OTHER PRODUCTION							
159		OTHER PRODUCTION PLANT							
160	340.000	Land/Land Rights - Other	\$0	R-160	\$0	\$0	100.0000%	\$0	\$0
161	341.000	Structures - Other	\$22,078,444	R-161	\$0	\$22,078,444	100.0000%	\$0	\$22,078,444
162	341.000	Structures - Solar (341-Solar)	\$672,732	R-162	\$0	\$672,732	100.0000%	\$0	\$672,732
163	342.000	Fuel Holders	\$20,446,610	R-163	\$0	\$20,446,610	100.0000%	\$0	\$20,446,610
164	344.000	Generators	\$612,815,098	R-164	\$0	\$612,815,098	100.0000%	\$0	\$612,815,098
165	344.000	Generators - Solar (344-Solar)	\$4,951,753	R-165	\$0	\$4,951,753	100.0000%	\$0	\$4,951,753
166	344.000	Generators - Turbines (344-Turbines)	\$6,113,563	R-166	\$0	\$6,113,563	100.0000%	\$0	\$6,113,563
167	345.000	Accessory Electric Equipment - Other	\$70,812,757	R-167	\$0	\$70,812,757	100.0000%	\$0	\$70,812,757
168	345.000	Accessory Electric Equipment - Solar (345-Solar)	\$1,157,187	R-168	\$0	\$1,157,187	100.0000%	\$0	\$1,157,187
169	346.000	Misc. Power Plant Equipment - Other	\$6,180,209	R-169	\$0	\$6,180,209	100.0000%	\$0	\$6,180,209
170	346.210	Office Furniture - Other - Amortized	\$231,195	R-170	\$0	\$231,195	100.0000%	\$0	\$231,195
171	346.220	Office Equipment - Other - Amortized	\$271,350	R-171	\$0	\$271,350	100.0000%	\$0	\$271,350
172	346.230	Computers - Other - Amortized	\$746,595	R-172	\$0	\$746,595	100.0000%	\$0	\$746,595
173	347.000	Other Production Plant ARO - Other	\$6,059	R-173	-\$6,059	\$0	100.0000%	\$0	\$0
174		TOTAL OTHER PRODUCTION PLANT	\$746,483,552		-\$6,059	\$746,477,493		\$0	\$746,477,493
175		TOTAL OTHER PRODUCTION	\$746,483,552		-\$6,059	\$746,477,493		\$0	\$746,477,493
176		TOTAL PRODUCTION PLANT	\$5,297,708,470		-\$912,709,589	\$4,384,998,881		\$0	\$4,384,998,881
177		TRANSMISSION PLANT							
178	111.000	Accum. Amortization of Electric Plant - TP	\$11,475,000	R-178	\$0	\$11,475,000	100.0000%	\$0	\$11,475,000
179	350.000	Land/Land Rights - TP	\$0	R-179	\$0	\$0	100.0000%	\$0	\$0
180	352.000	Structures & Improvements - TP	\$2,762,060	R-180	\$0	\$2,762,060	100.0000%	\$0	\$2,762,060
181	353.000	Station Equipment - TP	\$93,301,344	R-181	\$0	\$93,301,344	100.0000%	\$0	\$93,301,344
182	354.000	Towers and Fixtures - TP	\$53,759,209	R-182	\$0	\$53,759,209	100.0000%	\$0	\$53,759,209
183	355.000	Poles and Fixtures - TP	\$176,585,343	R-183	\$0	\$176,585,343	100.0000%	\$0	\$176,585,343
184	356.000	Overhead Conductors & Devices - TP	\$111,134,617	R-184	\$0	\$111,134,617	100.0000%	\$0	\$111,134,617
185	359.000	Roads and Trails - TP	\$95,067	R-185	\$0	\$95,067	100.0000%	\$0	\$95,067
186		TOTAL TRANSMISSION PLANT	\$449,112,640		\$0	\$449,112,640		\$0	\$449,112,640
187		DISTRIBUTION PLANT							
188	360.000	Land/Land Rights - DP	\$0	R-188	\$0	\$0	100.0000%	\$0	\$0
189	361.000	Structures & Improvements - DP	\$7,181,982	R-189	\$0	\$7,181,982	100.0000%	\$0	\$7,181,982
190	362.000	Station Equipment - DP	\$316,633,053	R-190	\$0	\$316,633,053	100.0000%	\$0	\$316,633,053
191	364.000	Poles, Towers, & Fixtures - DP	\$1,145,946,600	R-191	\$0	\$1,145,946,600	100.0000%	\$0	\$1,145,946,600
192	365.000	Overhead Conductors & Devices - DP	\$550,465,123	R-192	\$0	\$550,465,123	100.0000%	\$0	\$550,465,123
193	366.000	Underground Conduit - DP	\$134,125,746	R-193	\$0	\$134,125,746	100.0000%	\$0	\$134,125,746
194	367.000	Underground Conductors & Devices - DP	\$296,362,645	R-194	\$0	\$296,362,645	100.0000%	\$0	\$296,362,645
195	368.000	Line Transformers - DP	\$208,644,250	R-195	\$0	\$208,644,250	100.0000%	\$0	\$208,644,250
196	369.010	Services - Overhead - DP	\$294,539,668	R-196	\$0	\$294,539,668	100.0000%	\$0	\$294,539,668
197	369.020	Services - Underground - DP	\$148,995,793	R-197	\$0	\$148,995,793	100.0000%	\$0	\$148,995,793
198	370.000	Meters - DP	\$33,481,390	R-198	\$0	\$33,481,390	100.0000%	\$0	\$33,481,390
199	370.100	AMI Meters	\$6,648,930	R-199	\$0	\$6,648,930	100.0000%	\$0	\$6,648,930
200	371.000	Meter Installations - DP	\$170,076	R-200	\$0	\$170,076	100.0000%	\$0	\$170,076
201	373.000	Stree Lighting and Signal Systems - DP	\$88,307,251	R-201	\$0	\$88,307,251	100.0000%	\$0	\$88,307,251
202		TOTAL DISTRIBUTION PLANT	\$3,231,502,507		\$0	\$3,231,502,507		\$0	\$3,231,502,507
203		INCENTIVE COMPENSATION CAPITALIZATION							
204		Incentive Compensation Capitalization Adj.	\$0	R-204	-\$15,056,161	-\$15,056,161	100.0000%	\$0	-\$15,056,161
205		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$15,056,161	-\$15,056,161		\$0	-\$15,056,161
206		GENERAL PLANT							
207	389.000	Land/Land Rights - GP	\$532,634	R-207	-\$563,856	-\$31,222	100.0000%	\$0	-\$31,222

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
208	390.000	Structures & Improvements - Misc. - GP	\$4,021,900	R-208	-\$173,145	\$3,848,755	100.0000%	\$0	\$3,848,755
209	390.000	Structures & Improvements - Large - GP	\$66,284,389	R-209	-\$3,421,825	\$62,862,564	100.0000%	\$0	\$62,862,564
210	390.500	Structures & Improvements - Training - GP	\$934,005	R-210	\$0	\$934,005	100.0000%	\$0	\$934,005
211	391.000	Office Furniture & Equipment - GP - Amortized	\$22,690,971	R-211	-\$1,035,538	\$21,655,433	100.0000%	\$0	\$21,655,433
212	391.100	Mainframe Computers - GP - Amortized	\$0	R-212	\$0	\$0	100.0000%	\$0	\$0
213	391.200	Personal Computers - GP - Amortized	\$39,933,145	R-213	-\$1,725,421	\$38,207,724	100.0000%	\$0	\$38,207,724
214	391.300	Office Equipment - GP - Amortized	\$2,275,759	R-214	-\$127,116	\$2,148,643	100.0000%	\$0	\$2,148,643
215	392.000	Transportation Equipment - GP	\$75,639,995	R-215	\$0	\$75,639,995	100.0000%	\$0	\$75,639,995
216	392.500	Transportation Equipment - Training - GP	\$125,741	R-216	\$0	\$125,741	100.0000%	\$0	\$125,741
217	393.000	Stores Equipment - GP	\$2,271,899	R-217	-\$96,101	\$2,175,798	100.0000%	\$0	\$2,175,798
218	394.000	Tools, Shop & Garage Equipment - GP - Training	\$13,766,451	R-218	-\$582,321	\$13,184,130	100.0000%	\$0	\$13,184,130
219	394.500	Tools, Shop, & Garage Equipment - GP - Training	\$2,118,225	R-219	\$0	\$2,118,225	100.0000%	\$0	\$2,118,225
220	395.000	Laboratory Equipment - GP	\$4,053,789	R-220	-\$171,472	\$3,882,317	100.0000%	\$0	\$3,882,317
221	396.000	Power Operated Equipment - GP	\$3,132,935	R-221	\$0	\$3,132,935	100.0000%	\$0	\$3,132,935
222	397.000	Communication Equipment - GP - Amortized	\$51,609,237	R-222	\$0	\$51,609,237	100.0000%	\$0	\$51,609,237
223	397.500	Communication Equipment - Training - GP	\$12,326	R-223	\$0	\$12,326	100.0000%	\$0	\$12,326
224	398.000	Miscellaneous Equipment - GP - Amortized	\$922,886	R-224	-\$39,038	\$883,848	100.0000%	\$0	\$883,848
225	399.000	General Plant ARO	\$883,107	R-225	-\$883,107	\$0	100.0000%	\$0	\$0
226		TOTAL GENERAL PLANT	\$291,209,394		-\$8,818,940	\$282,390,454		\$0	\$282,390,454
227		TOTAL DEPRECIATION RESERVE	\$9,605,609,560		-\$947,737,029	\$8,657,872,531		\$0	\$8,657,872,531

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-3	Miscellaneous Intangibles	303.000		-\$11,152,339		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$11,144,424		\$0	
	2. Adjustment to remove acculated reserve related to paperless bill credit per stipulation in ER-2019-0335 (Lyons)		-\$7,915		\$0	
R-9	Structures - Meramec	311.000		-\$47,202,152		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$47,202,152		\$0	
R-10	Boiler Plant Equipment - Meramec	312.000		-\$410,911,871		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$410,911,871		\$0	
R-11	Turbogenerator Units - Meramec	314.000		-\$107,657,996		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$107,657,996		\$0	
R-12	Accessory Electric Equipment - Meramec	315.000		-\$54,278,195		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$54,278,195		\$0	
R-13	Misc. Power Plant Equipment - Meramec	316.000		-\$8,599,293		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$8,599,293		\$0	
R-14	Office Furniture - Meramec - Amortized	316.210		-\$237,944		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$237,944		\$0	
R-15	Office Equipment - Meramec - Amortized	316.220		-\$185,159		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$185,159		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-16	Computers - Meramec - Amortized	316.230		-\$490,643		\$0
	1. To remove Meramec reserve from test year due to plant retirement (Majors)		-\$490,643		\$0	
R-17	Meramec ARO	317.000		-\$27,632,057		\$0
	1. To remove ARO & lease assets (Young)		-\$27,632,057		\$0	
R-20	Sioux Post Op - 2010	182.000		\$36		\$0
	1. To adjust reserve for Sioux construction accounting amortization (Young)		\$36		\$0	
R-31	Sioux ARO	317.000		-\$38,562,114		\$0
	1. To remove ARO & lease assets (Young)		-\$38,562,114		\$0	
R-41	Venice ARO	317.000		-\$204,958		\$0
	1. To remove ARO & lease assets (Young)		-\$204,958		\$0	
R-53	Labadie ARO	317.000		-\$3,036,345		\$0
	1. To remove ARO & lease assets (Young)		-\$3,036,345		\$0	
R-57	Structures - Rush	311.000		-\$23,579,949		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$23,579,949		\$0	
R-58	Boiler Plant Equipment - Rush	312.000		-\$117,525,094		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$117,525,094		\$0	
R-59	Turbogenerator Units - Rush	314.000		-\$45,387,339		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$45,387,339		\$0	
R-60	Accessory Electric Equipment - Rush	315.000		-\$16,044,436		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$16,044,436		\$0	
R-61	Misc. Power Plant Equipment - Rush	316.000		-\$2,347,182		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$2,347,182		\$0	
R-62	Office Furniture - Rush Island - Amortized	316.210		-\$204,226		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$204,226		\$0	
R-63	Office Equipment - Rush Island - Amortized	316.220		-\$191,251		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$191,251		\$0	
R-64	Computers - Rush Island - Amortized	316.230		-\$590,873		\$0
	1. To reduce plant and reserve to reflect reduced availability (Eubanks)		-\$590,873		\$0	
R-65	Rush Island ARO	317.000		-\$1,336,062		\$0
	1. To remove ARO & lease assets (Young)		-\$1,336,062		\$0	
R-78	Coal Car Leases (312.LEA)	312.000		-\$9,558,391		\$0
	1. To remove ARO & lease assets (Young)		-\$9,558,391		\$0	
R-92	Callaway ARO	326.000		\$5,627,170		\$0
	1. To remove ARO & lease assets (Young)		\$5,627,170		\$0	
R-146	Other Production Plant - High Prairie Wind	347.000		-\$1,774,267		\$0
	1. To remove ARO & lease assets (Young)		-\$1,774,267		\$0	
R-156	Other Production Plant - Atchison Wind - Amo	347.000		-\$792,939		\$0
	1. To remove ARO & lease assets (Young)		-\$792,939		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-173	Other Production Plant ARO - Other	347.000		-\$6,059		\$0
	1. To remove ARO & lease assets (Young)		-\$6,059		\$0	
R-204	Incentive Compensation Capitalization Adj.			-\$15,056,161		\$0
	1. To remove disallowed incentive compensation (Young)		-\$15,056,161		\$0	
R-207	Land/Land Rights - GP	389.000		-\$563,856		\$0
	1. To remove ARO & lease assets (Young)		-\$532,634		\$0	
	2. To assign plant and reserve to gas utility (Young)		-\$31,222		\$0	
R-208	Structures & Improvements - Misc. - GP	390.000		-\$173,145		\$0
	1. To remove ARO & lease assets (Young)		-\$173,145		\$0	
R-209	Structures & Improvements - Large - GP	390.000		-\$3,421,825		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$3,421,825		\$0	
R-211	Office Furniture & Equipment - GP - Amortized	391.000		-\$1,035,538		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$1,035,538		\$0	
R-213	Personal Computers - GP - Amortized	391.200		-\$1,725,421		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$1,725,421		\$0	
R-214	Office Equipment - GP - Amortized	391.300		-\$127,116		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$127,116		\$0	
R-217	Stores Equipment - GP	393.000		-\$96,101		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$96,101		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-218	Tools, Shop & Garage Equipment - GP - Traini	394.000		-\$582,321		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$582,321		\$0	
R-220	Laboratory Equipment - GP	395.000		-\$171,472		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$171,472		\$0	
R-224	Miscellaneous Equipment - GP - Amortized	398.000		-\$39,038		\$0
	1. To assign plant and reserve to gas utility (Young)		-\$39,038		\$0	
R-225	General Plant ARO	399.000		-\$883,107		\$0
	1. To remove ARO & lease assets (Young)		-\$883,107		\$0	
Total Reserve Adjustments				-\$947,737,029		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Withholdings	\$324,184,773	37.02	10.90	26.12	0.071562	\$23,199,311
3	Other Employee Benefits	\$46,437,434	37.02	17.65	19.37	0.053068	\$2,464,342
4	Pensions and OPEBs	-\$49,059,298	37.02	15.70	21.32	0.058411	-\$2,865,603
5	Fuel - Nuclear	\$61,253,898	37.02	15.21	21.81	0.059753	\$3,660,104
6	Fuel - Coal	\$450,258,602	37.02	14.43	22.59	0.061890	\$27,866,505
7	Fuel - Gas	\$57,083,923	37.02	40.72	-3.70	-0.010137	-\$578,660
8	Fuel - Oil	\$3,961,478	37.02	14.69	22.33	0.061178	\$242,355
9	Purchased Power	\$52,268,942	37.02	18.10	18.92	0.051836	\$2,709,413
10	Incentive Compensation	\$26,297,754	37.02	250.80	-213.78	-0.585699	-\$15,402,568
11	Uncollectibles Expense	\$8,174,196	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$853,347,992	37.02	42.25	-5.23	-0.014329	-\$12,227,623
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,834,209,694					\$29,067,576
14	TAXES						
15	FICA - Employer Portion	\$20,030,864	37.02	9.38	27.64	0.075726	\$1,516,857
16	Federal Unemployment Tax	\$180,912	37.02	9.38	27.64	0.075726	\$13,700
17	State Unemployment Tax	\$0	37.02	9.38	27.64	0.075726	\$0
18	Property Tax	\$166,404,878	37.02	183.00	-145.98	-0.399945	-\$66,552,799
19	Sales Tax	\$75,938,473	24.27	9.31	14.96	0.040986	\$3,112,414
20	Missouri and Iowa Use Tax	\$3,906,701	37.02	76.25	-39.23	-0.107479	-\$419,888
21	Illinois Use Tax	\$67,607	37.02	35.78	1.24	0.003397	\$230
22	Federal Excise Heavy Use Tax	\$22,458	37.02	-125.57	162.59	0.445452	\$10,004
23	Self Procured Insurance Tax	\$112,737	37.02	241.50	-204.48	-0.560219	-\$63,157
24	Ohio Commercial Activity Tax	\$1,111	37.02	-50.00	87.02	0.238411	\$265
25	Gross Receipts Taxes	\$145,597,305	24.27	26.99	-2.72	-0.007452	-\$1,084,991
26	TOTAL TAXES	\$412,263,046					-\$63,467,365
27	OTHER EXPENSES						
28	Decommissioning Fees	\$6,758,605	37.02	69.50	-32.48	-0.088986	-\$601,421
29	TOTAL OTHER EXPENSES	\$6,758,605					-\$601,421
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,001,210
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$70,483,625	37.02	38.00	-0.98	-0.002685	-\$189,249
33	State Tax Offset	\$22,490,734	37.02	38.00	-0.98	-0.002685	-\$60,388
34	City Tax Offset	\$558,175	37.02	274.50	-237.48	-0.650630	-\$363,165
35	Interest Expense Offset	\$193,965,470	37.02	91.37	-54.35	-0.148904	-\$28,882,234
36	TOTAL OFFSET FROM RATE BASE	\$287,498,004					-\$29,495,036
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$64,496,246

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$3,308,905,054	See Note (1)	See Note (1)	See Note (1)	\$3,308,905,054	\$160,020,326	\$3,468,925,380	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762	\$214,124,831	\$1,345,759,189	\$0	\$1,345,759,189	\$201,443,648	\$1,144,315,541
3	TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303	\$1,641,784	\$119,728,887	\$0	\$119,728,887	\$6,042,149	\$113,686,738
4	TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514	-\$5,806,320	\$147,878,237	\$0	\$147,878,237	\$60,893,627	\$86,984,610
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159	\$7,565,448	\$55,133,298	\$0	\$55,133,298	\$20,877,717	\$34,255,581
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222	-\$73,693,014	\$14,306,456	\$0	\$14,306,456	\$7,051,025	\$7,255,431
7	TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224	-\$3,044	\$475,519	\$0	\$475,519	\$284,824	\$190,695
8	TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725	-\$43,649,745	\$150,928,108	\$0	\$150,928,108	\$66,426,250	\$84,501,858
9	TOTAL DEPRECIATION EXPENSE	\$579,430,639	See Note (1)	See Note (1)	See Note (1)	\$579,430,639	\$67,807,283	\$647,237,922	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108	\$26,198,695	\$99,902,803	\$0	\$99,902,803	\$0	\$99,902,803
11	TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317	-\$147,967,730	\$187,380,587	\$0	\$187,380,587	\$0	\$187,380,587
12	TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334	-\$21,589,095	\$2,700,923,723	\$67,807,283	\$2,768,731,006	\$363,019,240	\$1,758,473,844
13	NET INCOME BEFORE TAXES	\$586,392,236	\$0	\$0	\$0	\$607,981,331	\$92,213,043	\$700,194,374	\$0	\$0
14	TOTAL INCOME TAXES	-\$4,058,142	See Note (1)	See Note (1)	See Note (1)	-\$4,058,142	\$92,982,207	\$88,924,065	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$4,545,803	See Note (1)	See Note (1)	See Note (1)	\$4,545,803	-\$93,426,560	-\$88,880,757	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$585,904,575	\$0	\$0	\$0	\$607,493,670	\$92,657,396	\$700,151,066	\$0	\$0

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

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Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Residential, Commercial, Industrial	\$2,896,271,495			Rev-2		\$2,896,271,495	100.0000%	-\$197,851,759	\$2,698,419,736		
Rev-3	442.000	Blank1	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	442.000	Blank2	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$2,896,271,495					\$2,896,271,495		-\$197,851,759	\$2,698,419,736		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	441.000	Disposition of Allowances	\$40			Rev-7		\$40	100.0000%	-\$40	\$0		
Rev-8	444.000	Street Lighting	\$17,062,718			Rev-8		\$17,062,718	100.0000%	\$1,492,890	\$18,555,608		
Rev-9	445.000	Public Authorities	\$83,317			Rev-9		\$83,317	100.0000%	-\$2,285	\$81,032		
Rev-10	447.000	Sales for Resale Capacity	\$18,324,364			Rev-10		\$18,324,364	100.0000%	\$229,432,568	\$247,756,932		
Rev-11	447.000	Sales for Resale Energy	\$223,763,608			Rev-11		\$223,763,608	100.0000%	\$194,648,363	\$418,411,971		
Rev-12	449.000	Provision for Rate Refunds	-\$4,074,185			Rev-12		-\$4,074,185	100.0000%	\$4,074,185	\$0		
Rev-13	449.000	Federal Income Tax Rate Change - Stub Period	-\$19,691,369			Rev-13		-\$19,691,369	100.0000%	\$19,691,369	\$0		
Rev-14	450.000	Forfeited Discounts	\$7,191,994			Rev-14		\$7,191,994	100.0000%	-\$2,514,799	\$4,677,195		
Rev-15	451.000	Miscellaneous Service Revenues	\$3,249,520			Rev-15		\$3,249,520	100.0000%	-\$43,970	\$3,205,550		
Rev-16	454.000	Rent From Electric Property	\$33,219,693			Rev-16		\$33,219,693	100.0000%	-\$1,540,960	\$31,678,733		
Rev-17	456.000	Transmission Revenue - MISO	\$40,537,107			Rev-17		\$40,537,107	100.0000%	\$0	\$40,537,107		
Rev-18	456.000	Transmission Revenue - NITS	\$212,551			Rev-18		\$212,551	100.0000%	\$0	\$212,551		
Rev-19	456.000	Transmission Revenue - Other	\$92,571,711			Rev-19		\$92,571,711	100.0000%	-\$87,365,236	\$5,206,475		
Rev-20	457.000	Other Revenues - Intercompany	\$182,490			Rev-20		\$182,490	100.0000%	\$0	\$182,490		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$412,633,559					\$412,633,559		\$357,872,085	\$770,505,644		
Rev-22		TOTAL OPERATING REVENUES	\$3,308,905,054					\$3,308,905,054		\$160,020,326	\$3,468,925,380		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	S&E - Labor	\$4,904,734	\$4,886,248	\$18,486	E-4	\$49,627	\$4,954,361	100.0000%	\$0	\$4,954,361	\$4,982,186	-\$27,825
5	501.000	Fuel and Fuel Handling	-\$14,381,886	\$4,232,069	-\$18,613,955	E-5	\$15,169,795	\$787,909	100.0000%	\$0	\$787,909	\$4,315,163	-\$3,527,254
6	501.000	Fuel for Baseload	\$350,012,474	\$0	\$350,012,474	E-6	-\$29,631,975	\$320,380,499	100.0000%	\$0	\$320,380,499	\$0	\$320,380,499
7	501.000	Fuel For Interchange	\$134,214,793	\$0	\$134,214,793	E-7	-\$11,362,593	\$122,852,200	100.0000%	\$0	\$122,852,200	\$0	\$122,852,200
8	502.000	Steam Expenses	\$12,690,604	\$9,579,913	\$3,110,691	E-8	\$157,411	\$12,848,015	100.0000%	\$0	\$12,848,015	\$9,768,008	\$3,080,007
9	502.000	Fuel Additives	\$6,979,470	\$0	\$6,979,470	E-9	\$46,434	\$7,025,904	100.0000%	\$0	\$7,025,904	\$0	\$7,025,904
10	505.000	Electric Expenses	\$12,983,166	\$12,891,990	\$91,176	E-10	\$213,909	\$13,197,075	100.0000%	\$0	\$13,197,075	\$13,145,116	\$51,959
11	506.000	Misc. Steam Power Expenses	\$13,029,804	\$5,552,717	\$7,477,087	E-11	-\$247,296	\$12,782,508	100.0000%	\$0	\$12,782,508	\$5,661,741	\$7,120,767
12	507.000	Rents	\$17,940	\$0	\$17,940	E-12	\$0	\$17,940	100.0000%	\$0	\$17,940	\$0	\$17,940
13	509.000	Allowances	\$8,241,338	\$0	\$8,241,338	E-13	-\$2,890,841	\$5,350,497	100.0000%	\$0	\$5,350,497	\$0	\$5,350,497
14		TOTAL OPERATION & MAINTENANCE EXPENSE	\$528,692,437	\$37,142,937	\$491,549,500		-\$28,495,529	\$500,196,908		\$0	\$500,196,908	\$37,872,214	\$462,324,694
15		TOTAL STEAM POWER GENERATION	\$528,692,437	\$37,142,937	\$491,549,500		-\$28,495,529	\$500,196,908		\$0	\$500,196,908	\$37,872,214	\$462,324,694
16		ELECTRIC MAINTENANCE EXPENSE											
17	510.000	Maint. Superv. & Engineering - SP	\$9,687,534	\$9,307,236	\$380,298	E-17	\$79,543	\$9,767,077	100.0000%	\$0	\$9,767,077	\$9,489,978	\$277,099
18	511.000	Maintenance of Structures - SP	\$7,924,881	\$2,722,566	\$5,202,315	E-18	-\$600,498	\$7,324,383	100.0000%	\$0	\$7,324,383	\$2,776,022	\$4,548,361
19	512.000	Maintenance of Boiler Plant - SP	\$45,180,739	\$17,669,050	\$27,511,689	E-19	-\$3,212,574	\$41,968,165	100.0000%	\$0	\$41,968,165	\$18,015,970	\$23,952,195
20	513.000	Maintenance of Electric Plant - SP	\$6,115,776	\$3,350,278	\$2,765,498	E-20	-\$280,957	\$5,834,819	100.0000%	\$0	\$5,834,819	\$3,416,059	\$2,418,760
21	514.000	Maintenance of Misc. Steam Production Plant - SP	\$9,147,986	\$3,402,040	\$5,745,946	E-21	-\$461,923	\$8,686,063	100.0000%	\$0	\$8,686,063	\$3,468,837	\$5,217,226

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22	515.000	Maintenance of Steam Production Plant - SP	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$78,056,916	\$36,451,170	\$41,605,746		-\$4,476,409	\$73,580,507		\$0	\$73,580,507	\$37,166,866	\$36,413,641
24		NUCLEAR POWER GENERATION											
25		OPERATION - NUCLEAR											
26	517.000	Operation Superv. & Engineering - Labor	\$27,118,418	\$26,125,162	\$993,256	E-26	-\$1,161,295	\$25,957,123	100.0000%	\$0	\$25,957,123	\$26,638,113	-\$680,990
27	517.000	Fuel Baseload	\$52,488,354	\$0	\$52,488,354	E-27	\$8,765,544	\$61,253,898	100.0000%	\$0	\$61,253,898	\$0	\$61,253,898
28	518.000	Fuel Interchange	\$26,818,956	\$0	\$26,818,956	E-28	-\$26,818,956	\$0	100.0000%	\$0	\$0	\$0	\$0
29	520.000	Steam Expense - NP	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	523.000	Operation Nuclear Electric Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	524.000	Misc. Nuclear Power Expenses	\$50,305,675	\$30,921,954	\$19,383,721	E-31	-\$1,939,737	\$48,365,938	100.0000%	\$0	\$48,365,938	\$31,529,086	\$16,836,852
32		TOTAL OPERATION - NUCLEAR	\$156,731,403	\$57,047,116	\$99,684,287		-\$21,154,444	\$135,576,959		\$0	\$135,576,959	\$58,167,199	\$77,409,760
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$13,101,373	\$12,738,724	\$362,649	E-34	\$362,886	\$13,464,259	100.0000%	\$0	\$13,464,259	\$12,988,841	\$475,418
35	529.000	Maintenance of Structures - NP	\$12,279,469	\$9,492,059	\$2,787,410	E-35	\$1,881,535	\$14,161,004	100.0000%	\$0	\$14,161,004	\$9,678,429	\$4,482,575
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$33,615,969	\$5,903,467	\$27,712,502	E-36	-\$8,041,133	\$25,574,836	100.0000%	\$0	\$25,574,836	\$6,019,378	\$19,555,458
37	531.000	Maintenance of Electric Plant - NP	\$4,612,445	\$2,491,034	\$2,121,411	E-37	\$391,002	\$5,003,447	100.0000%	\$0	\$5,003,447	\$2,539,944	\$2,463,503
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$5,480,180	\$2,013,979	\$3,466,201	E-38	\$2,248,296	\$7,728,476	100.0000%	\$0	\$7,728,476	\$2,053,522	\$5,674,954
39		TOTAL MAINTENANCE - NP	\$69,089,436	\$32,639,263	\$36,450,173		-\$3,157,414	\$65,932,022		\$0	\$65,932,022	\$33,280,114	\$32,651,908
40		TOTAL NUCLEAR POWER GENERATION	\$225,820,839	\$89,686,379	\$136,134,460		-\$24,311,858	\$201,508,981		\$0	\$201,508,981	\$91,447,313	\$110,061,668
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Hydraulic Operation S&E	\$1,058,689	\$1,022,804	\$35,885	E-43	-\$75,344	\$983,345	100.0000%	\$0	\$983,345	\$1,042,886	-\$59,541
44	536.000	Water for Power	\$415,536	\$0	\$415,536	E-44	\$0	\$415,536	100.0000%	\$0	\$415,536	\$0	\$415,536
45	537.000	Hydraulic Expense	\$297,097	\$115,573	\$181,524	E-45	\$2,130	\$299,227	100.0000%	\$0	\$299,227	\$117,842	\$181,385
46	538.000	Electric Expense	\$1,624,937	\$1,566,719	\$58,218	E-46	\$26,268	\$1,651,205	100.0000%	\$0	\$1,651,205	\$1,597,481	\$53,724
47	539.000	Misc. Hydraulic Power	\$5,002,483	\$3,247,293	\$1,755,190	E-47	\$43,543	\$5,046,026	100.0000%	\$0	\$5,046,026	\$3,311,051	\$1,734,975
48		TOTAL OPERATION - HP	\$8,398,742	\$5,952,389	\$2,446,353		-\$3,403	\$8,395,339		\$0	\$8,395,339	\$6,069,260	\$2,326,079
49		MAINTANENCE - HP											
50	541.000	Maintenance Superv. & Engineering - HP	\$799,047	\$789,014	\$10,033	E-50	\$7,172	\$806,219	100.0000%	\$0	\$806,219	\$804,506	\$1,713
51	542.000	Maintenance of Structures - HP	\$1,770,221	\$956,086	\$814,135	E-51	\$15,069	\$1,785,290	100.0000%	\$0	\$1,785,290	\$974,858	\$810,432
52	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$113,903	\$4,276	\$109,627	E-52	\$71	\$113,974	100.0000%	\$0	\$113,974	\$4,360	\$109,614
53	544.000	Mainenance of Electric Plant - HP	\$1,869,880	\$725,921	\$1,143,959	E-53	\$12,048	\$1,881,928	100.0000%	\$0	\$1,881,928	\$740,174	\$1,141,754
54	545.000	Maint. of Misc. Hydraulic Plant - HP	\$882,716	\$338,558	\$544,158	E-54	\$5,505	\$888,221	100.0000%	\$0	\$888,221	\$345,205	\$543,016
55		TOTAL MAINTANENCE - HP	\$5,435,767	\$2,813,855	\$2,621,912		\$39,865	\$5,475,632		\$0	\$5,475,632	\$2,869,103	\$2,606,529
56		TOTAL HYDRAULIC POWER GENERATION	\$13,834,509	\$8,766,244	\$5,068,265		\$36,462	\$13,870,971		\$0	\$13,870,971	\$8,938,363	\$4,932,608
57		OTHER POWER GENERATION											
58		OPERATION - OP											
59	546.000	S&E - OP	\$317,206	\$153,155	\$164,051	E-59	-\$12,363,886	-\$12,046,680	100.0000%	\$0	-\$12,046,680	\$156,162	-\$12,202,842
60	547.000	Fuel for Baseload - OP	\$13,183,923	\$0	\$13,183,923	E-60	\$28,308,190	\$41,492,113	100.0000%	\$0	\$41,492,113	\$0	\$41,492,113
61	547.000	Fuel for Interchange - OP	\$14,882,341	\$0	\$14,882,341	E-61	\$4,670,947	\$19,553,288	100.0000%	\$0	\$19,553,288	\$0	\$19,553,288
62	548.000	Generation Expenses - Labor - OP	\$1,678,430	\$824,906	\$853,524	E-62	\$9,764	\$1,688,194	100.0000%	\$0	\$1,688,194	\$841,102	\$847,092
63	548.000	Misc. Other Power Generation Expense	\$10,904,686	\$1,622,819	\$9,281,867	E-63	-\$19,253	\$10,885,433	100.0000%	\$0	\$10,885,433	\$1,622,819	\$9,262,614
64	549.000	Rents and Other	\$5,570,588	\$0	\$5,570,588	E-64	-\$86,277	\$5,484,311	100.0000%	\$0	\$5,484,311	\$31,863	\$5,452,448

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65		TOTAL OPERATION - OP	\$46,537,174	\$2,600,880	\$43,936,294		\$20,519,485	\$67,056,659		\$0	\$67,056,659	\$2,651,946	\$64,404,713
66		MAINTANENCE - OP											
67	551.000	Maint. Superv. & Engineering - OP	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	552.000	Maintenance of Structures - OP	\$1,066,133	\$153,723	\$912,410	E-68	\$1,711	\$1,067,844	100.0000%	\$0	\$1,067,844	\$156,741	\$911,103
69	553.000	Maint. Of Generating & Electric Plant - OP	\$14,264,513	\$2,155,829	\$12,108,684	E-69	\$28,073	\$14,292,586	100.0000%	\$0	\$14,292,586	\$2,198,157	\$12,094,429
70	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$1,066,760	\$125,222	\$941,538	E-70	\$1,382	\$1,068,142	100.0000%	\$0	\$1,068,142	\$127,681	\$940,461
71		TOTAL MAINTANENCE - OP	\$16,397,406	\$2,434,774	\$13,962,632		\$31,166	\$16,428,572		\$0	\$16,428,572	\$2,482,579	\$13,945,993
72		TOTAL OTHER POWER GENERATION	\$62,934,580	\$5,035,654	\$57,898,926		\$20,550,651	\$83,485,231		\$0	\$83,485,231	\$5,134,525	\$78,350,706
73		OTHER POWER SUPPLY EXPENSES											
74	555.100	Purchased Power for Baseload	\$71,902,804	\$0	\$71,902,804	E-74	-\$5,302,946	\$66,599,858	100.0000%	\$0	\$66,599,858	\$0	\$66,599,858
75	555.200	Capacity Purchased for Baseload	\$13,304,991	\$0	\$13,304,991	E-75	\$220,540,358	\$233,845,349	100.0000%	\$0	\$233,845,349	\$0	\$233,845,349
76	555.300	Purchased Power for Interchange	\$5,991,534	\$0	\$5,991,534	E-76	\$33,690,006	\$39,681,540	100.0000%	\$0	\$39,681,540	\$0	\$39,681,540
77	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	557.000	System Control	\$2,604,476	\$2,604,476	\$0	E-78	\$14,388	\$2,618,864	100.0000%	\$0	\$2,618,864	\$2,655,613	-\$36,749
79	557.000	Other Expenses - OPE	\$128,491,272	\$17,877,736	\$110,613,536	E-79	\$1,879,708	\$130,370,980	100.0000%	\$0	\$130,370,980	\$18,228,754	\$112,142,226
80		TOTAL OTHER POWER SUPPLY EXPENSES	\$222,295,077	\$20,482,212	\$201,812,865		\$250,821,514	\$473,116,591		\$0	\$473,116,591	\$20,884,367	\$452,232,224
81		TOTAL POWER PRODUCTION EXPENSES	\$1,131,634,358	\$197,564,596	\$934,069,762		\$214,124,831	\$1,345,759,189		\$0	\$1,345,759,189	\$201,443,648	\$1,144,315,541
82		TRANSMISSION EXPENSES											
83		OPERATION - TRANSMISSION EXP.											
84	560.000	Operation Supervision & Engineering - TE	\$574,349	\$489,204	\$85,145	E-84	-\$3,490	\$570,859	100.0000%	\$0	\$570,859	\$498,809	\$72,050
85	561.000	Load Dispatching - TE	\$9,232,257	\$900,563	\$8,331,694	E-85	\$381,751	\$9,614,008	100.0000%	\$0	\$9,614,008	\$918,245	\$8,695,763
86	562.000	Station Expenses - TE	\$334,619	\$236,910	\$97,709	E-86	\$3,814	\$338,433	100.0000%	\$0	\$338,433	\$241,562	\$96,871
87	563.000	Overhead Line Expenses - TE	\$2,808	\$0	\$2,808	E-87	\$0	\$2,808	100.0000%	\$0	\$2,808	\$0	\$2,808
88	564.000	Underground Line Expenses - TE	\$82,944,091	\$0	\$82,944,091	E-88	\$0	\$82,944,091	100.0000%	\$0	\$82,944,091	\$0	\$82,944,091
89	565.000	Transmission of Electric By Others - TE	\$5,253,870	\$2,888,314	\$2,365,556	E-89	\$1,332,769	\$6,586,639	100.0000%	\$0	\$6,586,639	\$2,888,314	\$3,698,325
90	566.000	Misc. Transmission Expenses - TE	\$0	\$0	\$0	E-90	-\$179,275	-\$179,275	100.0000%	\$0	-\$179,275	\$56,710	-\$235,985
91	567.000	Rents - TE	\$3,220,235	\$0	\$3,220,235	E-91	\$0	\$3,220,235	100.0000%	\$0	\$3,220,235	\$0	\$3,220,235
92		TOTAL OPERATION - TRANSMISSION EXP.	\$101,562,229	\$4,514,991	\$97,047,238		\$1,535,569	\$103,097,798		\$0	\$103,097,798	\$4,603,640	\$98,494,158
93		MAINTENANCE - TRANSMISSION EXP.											
94	568.000	Maint. Supervision & Engineering - TE	\$130,826	\$116,362	\$14,464	E-94	\$1,074	\$131,900	100.0000%	\$0	\$131,900	\$118,647	\$13,253
95	569.000	Maintenance of Structures - TE	\$629,660	\$12,347	\$617,313	E-95	-\$3,462	\$626,198	100.0000%	\$0	\$626,198	\$12,589	\$613,609
96	570.000	Maintenance of Station Equipment - TE	\$1,378,080	\$803,323	\$574,757	E-96	\$12,406	\$1,390,486	100.0000%	\$0	\$1,390,486	\$819,096	\$571,390
97	571.000	Maintenance of Overhead Lines - TE	\$7,338,642	\$397,739	\$6,940,903	E-97	\$95,047	\$7,433,689	100.0000%	\$0	\$7,433,689	\$405,548	\$7,028,141
98	573.000	Maint. Of Misc. Transmission Plant - TE	\$123,428	\$81,038	\$42,390	E-98	\$1,150	\$124,578	100.0000%	\$0	\$124,578	\$82,629	\$41,949
99	575.000	MISO Administrative Charges	\$6,924,238	\$0	\$6,924,238	E-99	\$0	\$6,924,238	100.0000%	\$0	\$6,924,238	\$0	\$6,924,238
100		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$16,524,874	\$1,410,809	\$15,114,065		\$106,215	\$16,631,089		\$0	\$16,631,089	\$1,438,509	\$15,192,580
101		TOTAL TRANSMISSION EXPENSES	\$118,087,103	\$5,925,800	\$112,161,303		\$1,641,784	\$119,728,887		\$0	\$119,728,887	\$6,042,149	\$113,686,738
102		DISTRIBUTION EXPENSES											
103		OPERATION - DIST. EXPENSES											
104	580.000	Operation Supervision & Engineering - DE	\$7,715,408	\$6,924,138	\$791,270	E-104	-\$411,174	\$7,304,234	100.0000%	\$0	\$7,304,234	\$7,060,089	\$244,145
105	581.000	Load Dispatching - DE	\$1,843,830	\$1,692,921	\$150,909	E-105	\$18,155	\$1,861,985	100.0000%	\$0	\$1,861,985	\$1,726,160	\$135,825
106	582.000	Station Expenses - DE	\$2,779,866	\$1,627,482	\$1,152,384	E-106	\$26,121	\$2,805,987	100.0000%	\$0	\$2,805,987	\$1,659,437	\$1,146,550

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107	583.000	Overhead Line Expenses - DE	\$3,695,836	\$2,924,144	\$771,692	E-107	\$94,047	\$3,789,883	100.0000%	\$0	\$3,789,883	\$3,041,834	\$748,049
108	583.200	Line Transformer Expenses - DE	\$7,556,419	\$3,069,931	\$4,486,488	E-108	\$0	\$7,556,419	100.0000%	\$0	\$7,556,419	\$3,069,931	\$4,486,488
109	584.100	Underground Line Expenses - DE	\$2,211,933	\$730,823	\$1,481,110	E-109	-\$69,575	\$2,142,358	100.0000%	\$0	\$2,142,358	\$772,123	\$1,370,235
110	584.200	Underground Transformer Expenses	\$3,413,303	\$1,372,639	\$2,040,664	E-110	\$0	\$3,413,303	100.0000%	\$0	\$3,413,303	\$1,372,639	\$2,040,664
111	585.000	Street Lighting & Signal System Expenses - DE	\$2,338,542	\$1,483,027	\$855,515	E-111	\$12,118	\$2,350,660	100.0000%	\$0	\$2,350,660	\$1,512,145	\$838,515
112	586.000	Meters - DE	\$6,432,713	\$5,450,204	\$982,509	E-112	\$80,550	\$6,513,263	100.0000%	\$0	\$6,513,263	\$5,557,215	\$956,048
113	587.000	Customer Install - DE	\$1,146,600	\$1,085,801	\$60,799	E-113	\$16,196	\$1,162,796	100.0000%	\$0	\$1,162,796	\$1,107,120	\$55,676
114	588.000	Miscellaneous - DE	\$25,156,198	\$5,958,279	\$19,197,919	E-114	-\$1,161,565	\$23,994,633	100.0000%	\$0	\$23,994,633	\$6,075,266	\$17,919,367
115	589.000	Rents - DE	\$398,486	\$0	\$398,486	E-115	\$0	\$398,486	100.0000%	\$0	\$398,486	\$0	\$398,486
116		TOTAL OPERATION - DIST. EXPENSES	\$64,689,134	\$32,319,389	\$32,369,745		-\$1,395,127	\$63,294,007		\$0	\$63,294,007	\$32,953,959	\$30,340,048
117		MAINTENANCE - DISTRIB. EXPENSES											
118	590.000	S&E Maintenance	\$960,569	\$917,671	\$42,898	E-118	\$1,004	\$961,573	100.0000%	\$0	\$961,573	\$935,689	\$25,884
119	591.000	Structures Maintenance	\$1,024,563	\$443,300	\$581,263	E-119	\$7,236	\$1,031,799	100.0000%	\$0	\$1,031,799	\$452,004	\$579,795
120	592.000	Station Equipment Maintenance	\$12,124,482	\$7,794,894	\$4,329,588	E-120	\$121,793	\$12,246,275	100.0000%	\$0	\$12,246,275	\$7,947,942	\$4,298,333
121	593.000	Overhead Lines Maintenance	\$66,802,090	\$14,683,701	\$52,118,389	E-121	-\$4,595,773	\$62,206,317	100.0000%	\$0	\$62,206,317	\$14,972,006	\$47,234,311
122	594.000	Underground Lines Maintenance	\$3,202,237	\$1,670,880	\$1,531,357	E-122	\$25,295	\$3,227,532	100.0000%	\$0	\$3,227,532	\$1,703,687	\$1,523,845
123	595.000	Line Transformers Maintenance	\$482,752	\$246,331	\$236,421	E-123	\$4,010	\$486,762	100.0000%	\$0	\$486,762	\$251,168	\$235,594
124	596.000	Street Light & Signals Maintenance	\$628,796	\$412,408	\$216,388	E-124	\$6,531	\$635,327	100.0000%	\$0	\$635,327	\$420,505	\$214,822
125	597.000	Meters Maintenance	\$582,175	\$516,765	\$65,410	E-125	\$8,088	\$590,263	100.0000%	\$0	\$590,263	\$526,911	\$63,352
126	598.000	Misc. Plant Maintenance	\$3,187,759	\$715,704	\$2,472,055	E-126	\$10,623	\$3,198,382	100.0000%	\$0	\$3,198,382	\$729,756	\$2,468,626
127		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$88,995,423	\$27,401,654	\$61,593,769		-\$4,411,193	\$84,584,230		\$0	\$84,584,230	\$27,939,668	\$56,644,562
128		TOTAL DISTRIBUTION EXPENSES	\$153,684,557	\$59,721,043	\$93,963,514		-\$5,806,320	\$147,878,237		\$0	\$147,878,237	\$60,893,627	\$86,984,610
129		CUSTOMER ACCOUNTS EXPENSE											
130	901.000	Supervision - CAE	\$852,892	\$852,892	\$0	E-130	-\$234,255	\$618,637	100.0000%	\$0	\$618,637	\$869,638	-\$251,001
131	902.000	Meter Reading Expenses - CAE	\$11,326,220	\$272,643	\$11,053,577	E-131	-\$2,012,495	\$9,313,725	100.0000%	\$0	\$9,313,725	\$277,996	\$9,035,729
132	903.000	Customer Records & Collection Expenses - CAE	\$30,984,971	\$19,348,308	\$11,636,663	E-132	\$5,915,623	\$36,900,594	100.0000%	\$0	\$36,900,594	\$19,728,199	\$17,172,395
133	904.000	Uncollectible Accts - CAE	\$4,277,560	\$0	\$4,277,560	E-133	\$3,896,636	\$8,174,196	100.0000%	\$0	\$8,174,196	\$0	\$8,174,196
134	905.000	Misc. Customer Accounts Expense	\$126,207	\$1,848	\$124,359	E-134	-\$61	\$126,146	100.0000%	\$0	\$126,146	\$1,884	\$124,262
135		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$47,567,850	\$20,475,691	\$27,092,159		\$7,565,448	\$55,133,298		\$0	\$55,133,298	\$20,877,717	\$34,255,581
136		CUSTOMER SERVICE & INFO. EXP.											
137	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
138	907.000	Supervision - CSIE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	908.000	Customer Assistance Expenses - CSIE	\$82,648,059	\$6,580,386	\$76,067,673	E-139	-\$73,170,770	\$9,477,289	100.0000%	\$0	\$9,477,289	\$6,709,588	\$2,767,701
140	909.000	Informational & Instructional Advertising Expense	\$3,834,738	\$0	\$3,834,738	E-140	-\$463,435	\$3,371,303	100.0000%	\$0	\$3,371,303	\$0	\$3,371,303
141	910.000	Misc. Customer Service & Informational Expense	\$1,516,673	\$334,862	\$1,181,811	E-141	-\$58,809	\$1,457,864	100.0000%	\$0	\$1,457,864	\$341,437	\$1,116,427
142		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$87,999,470	\$6,915,248	\$81,084,222		-\$73,693,014	\$14,306,456		\$0	\$14,306,456	\$7,051,025	\$7,255,431
143		SALES EXPENSES											
144	911.000	Supervision - SE	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145	912.000	Demonstrating & Selling Expenses - SE	\$287,760	\$89,997	\$197,763	E-145	-\$5,430	\$282,330	100.0000%	\$0	\$282,330	\$91,764	\$190,566
146	913.000	Advertising Expenses - SE	\$189,342	\$189,342	\$0	E-146	\$2,386	\$191,728	100.0000%	\$0	\$191,728	\$193,060	-\$1,332
147	916.000	Misc. Sales Expenses - SE	\$1,461	\$0	\$1,461	E-147	\$0	\$1,461	100.0000%	\$0	\$1,461	\$0	\$1,461
148		TOTAL SALES EXPENSES	\$478,563	\$279,339	\$199,224		-\$3,044	\$475,519		\$0	\$475,519	\$284,824	\$190,695
149		ADMIN. & GENERAL EXPENSES											
150		OPERATION- ADMIN. & GENERAL EXP.											
151	920.000	Administrative & General Salaries - AGE	\$68,310,646	\$59,589,085	\$8,721,561	E-151	-\$5,358,023	\$62,952,623	100.0000%	\$0	\$62,952,623	\$60,759,078	\$2,193,545
152	921.000	Office Supplies & Expenses - AGE	\$33,871,065	-\$119,999	\$33,991,064	E-152	\$309,324	\$34,180,389	100.0000%	\$0	\$34,180,389	-\$122,355	\$34,302,744

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153	922.000	Administrative Expenses Transferred - Credit	-\$13,453,846	\$136,193	-\$13,590,039	E-153	-\$40,568	-\$13,494,414	100.0000%	\$0	-\$13,494,414	\$138,867	-\$13,633,281
154	923.000	Outside Services Employed	\$34,724,748	\$36,196	\$34,688,552	E-154	-\$6,869,334	\$27,855,414	100.0000%	\$0	\$27,855,414	\$36,907	\$27,818,507
155	924.000	Property Insurance	\$5,828,381	\$0	\$5,828,381	E-155	-\$599,369	\$5,229,012	100.0000%	\$0	\$5,229,012	\$0	\$5,229,012
156	925.000	Injuries and Damages	\$12,130,792	\$2,803,832	\$9,326,960	E-156	\$963,816	\$13,094,608	100.0000%	\$0	\$13,094,608	\$2,858,883	\$10,235,725
157	926.000	Employee Pensions and Benefits	\$11,600,091	\$24	\$11,600,067	E-157	-\$31,436,065	-\$19,835,974	100.0000%	\$0	-\$19,835,974	\$24	-\$19,835,998
158	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-158	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
159	928.000	Regulatory Commission Expenses	\$19,239,144	\$1,298,171	\$17,940,973	E-159	\$1,540,205	\$20,779,349	100.0000%	\$0	\$20,779,349	\$1,323,660	\$19,455,689
160	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
161	930.100	General Expense - Gen. Advertising Expense	\$15,775	\$0	\$15,775	E-161	-\$11,038	\$4,737	100.0000%	\$0	\$4,737	\$0	\$4,737
162	930.200	General Expense - Misc.	\$7,539,009	\$284,837	\$7,254,172	E-162	-\$1,639,849	\$5,899,160	100.0000%	\$0	\$5,899,160	\$290,430	\$5,608,730
163	931.000	Rents - AGE	\$10,475,902	\$0	\$10,475,902	E-163	-\$500,420	\$9,975,482	100.0000%	\$0	\$9,975,482	\$0	\$9,975,482
164		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$190,283,070	\$64,028,339	\$126,254,731		-\$43,641,321	\$146,641,749		\$0	\$146,641,749	\$65,285,494	\$81,356,255
165		MAINT., ADMIN. & GENERAL EXP.											
166	935.000	Maintenance of General Plant	\$4,294,783	\$1,118,789	\$3,175,994	E-166	-\$8,424	\$4,286,359	100.0000%	\$0	\$4,286,359	\$1,140,756	\$3,145,603
167		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,294,783	\$1,118,789	\$3,175,994		-\$8,424	\$4,286,359		\$0	\$4,286,359	\$1,140,756	\$3,145,603
168		TOTAL ADMIN. & GENERAL EXPENSES	\$194,577,853	\$65,147,128	\$129,430,725		-\$43,649,745	\$150,928,108		\$0	\$150,928,108	\$66,426,250	\$84,501,858
169		DEPRECIATION EXPENSE											
170	403.000	Depreciation Expense, Dep. Exp.	\$633,653,244	See note (1)	See note (1)	E-170	See note (1)	\$633,653,244	100.0000%	\$6,826,073	\$640,479,317	See note (1)	See note (1)
171	403.065	Nuclear Decommissioning	\$6,758,605			E-171		\$6,758,605	100.0000%	\$0	\$6,758,605		
172	403.000	Depreciation - PISA	\$915,389			E-172		\$915,389	100.0000%	-\$915,389	\$0		
173	403.000	Depreciation - PISA - Period 2	-\$29,844,335			E-173		-\$29,844,335	100.0000%	\$29,844,335	\$0		
174	403.000	Depreciation - PISA - Period 3	-\$32,052,264			E-174		-\$32,052,264	100.0000%	\$32,052,264	\$0		
175		TOTAL DEPRECIATION EXPENSE	\$579,430,639	\$0	\$0		\$0	\$579,430,639		\$67,807,283	\$647,237,922	\$0	\$0
176		AMORTIZATION EXPENSE											
177	404.003	Transmission Amortization Expenses	\$431,252	\$0	\$431,252	E-177	\$0	\$431,252	100.0000%	\$0	\$431,252	\$0	\$431,252
178	404.002	Hydraulic Amortization Expenses	\$755,715	\$0	\$755,715	E-178	\$0	\$755,715	100.0000%	\$0	\$755,715	\$0	\$755,715
179	404.009	Intangible Amortization	\$74,227,986	\$0	\$74,227,986	E-179	\$764,724	\$74,992,710	100.0000%	\$0	\$74,992,710	\$0	\$74,992,710
180	404.000	Amortization - Cloud Implementation Costs	\$6,596,034	\$0	\$6,596,034	E-180	-\$6,596,034	\$0	100.0000%	\$0	\$0	\$0	\$0
181	404.000	Amortization - Cloud Costs - PISA - Period 3	-\$2,150,393	\$0	-\$2,150,393	E-181	\$2,150,393	\$0	100.0000%	\$0	\$0	\$0	\$0
182	404.000	Amortization - PISA	\$422,904	\$0	\$422,904	E-182	-\$425,035	-\$2,131	100.0000%	\$0	-\$2,131	\$0	-\$2,131
183	404.000	Amortization - PISA - Period 2	-\$14,949,497	\$0	-\$14,949,497	E-183	\$24,070,676	\$9,121,179	100.0000%	\$0	\$9,121,179	\$0	\$9,121,179
184	404.000	Amortization - PISA - Period 3	-\$16,305,970	\$0	-\$16,305,970	E-184	\$17,625,496	\$1,319,526	100.0000%	\$0	\$1,319,526	\$0	\$1,319,526
185	404.000	AMI Software Amortization Deferral	-\$75,636	\$0	-\$75,636	E-185	\$75,636	\$0	100.0000%	\$0	\$0	\$0	\$0
186	407.300	Amortization - Regulatory - Callaway Post Operations	\$92,656	\$0	\$92,656	E-186	\$0	\$92,656	100.0000%	\$0	\$92,656	\$0	\$92,656
187	407.300	Callaway Post Op Amortization	\$3,687,468	\$0	\$3,687,468	E-187	\$0	\$3,687,468	100.0000%	\$0	\$3,687,468	\$0	\$3,687,468
188	407.327	Charge Ahead Corridor Regulatory Debit	\$51,306	\$0	\$51,306	E-188	\$705,692	\$756,998	100.0000%	\$0	\$756,998	\$0	\$756,998
189	407.349	Amortization - R/C Low Income Assist Surcharge - 2009	\$1,083,333	\$0	\$1,083,333	E-189	\$916,667	\$2,000,000	100.0000%	\$0	\$2,000,000	\$0	\$2,000,000
190	407.000	Amortization - Energy Efficiency Contra - 2014	-\$2,946	\$0	-\$2,946	E-190	\$2,946	\$0	100.0000%	\$0	\$0	\$0	\$0
191	407.383	Amortization - Sioux Scrubber Construction	\$2,150,998	\$0	\$2,150,998	E-191	\$376,471	\$2,527,469	100.0000%	\$0	\$2,527,469	\$0	\$2,527,469
192	407.384	Amortization - Sioux Scrubber Construction - Contra	-\$956,654	\$0	-\$956,654	E-192	\$956,654	\$0	100.0000%	\$0	\$0	\$0	\$0
193	407.385	Amortization - Sioux Scrubber Construction - 2011	\$7,902	\$0	\$7,902	E-193	\$1,384	\$9,286	100.0000%	\$0	\$9,286	\$0	\$9,286
194	407.386	Amortization - Sioux Scrubber Construction - Contra 2011	-\$6,222	\$0	-\$6,222	E-194	\$6,222	\$0	100.0000%	\$0	\$0	\$0	\$0
195	407.397	Regulatory Debit - Extended Regulatory Amortization - Rate Base	\$6,197	\$0	\$6,197	E-195	-\$6,197	\$0	100.0000%	\$0	\$0	\$0	\$0

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196	407.000	Amortization - Energy Efficiency Contra - 2009	-\$33	\$0	-\$33	E-196	\$33	\$0	100.0000%	\$0	\$0	\$0	\$0
197	407.000	Amortization - Energy Efficiency Contra - 2011	-\$102	\$0	-\$102	E-197	\$102	\$0	100.0000%	\$0	\$0	\$0	\$0
198	407.000	Amortization - Callaway Nuclear License	\$103,872	\$0	\$103,872	E-198	\$0	\$103,872	100.0000%	\$0	\$103,872	\$0	\$103,872
199	407.000	Regulatory Debit - Critical Needs Program	\$20,833	\$0	\$20,833	E-199	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
200	407.000	COVID-19 AAO Amortization	\$82,170	\$0	\$82,170	E-200	\$1,665,062	\$1,747,232	100.0000%	\$0	\$1,747,232	\$0	\$1,747,232
201	407.000	Equity Issuance Costs Regulatory Debit	\$7,024,791	\$0	\$7,024,791	E-201	-\$6,769,344	\$255,447	100.0000%	\$0	\$255,447	\$0	\$255,447
202	407.000	Meramec Retirement Regulatory Debit	\$1,015,302	\$0	\$1,015,302	E-202	\$11,168,317	\$12,183,619	100.0000%	\$0	\$12,183,619	\$0	\$12,183,619
203	407.000	MEEIA Ordered Adjustments	\$127,171	\$0	\$127,171	E-203	-\$127,171	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.000	MEEIA Program Cost Expense	\$19,373,018	\$0	\$19,373,018	E-204	-\$19,373,018	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.000	MEEIA Program Cost Expense - Unbilled	-\$2,046,643	\$0	-\$2,046,643	E-205	\$2,046,643	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.000	RESRAM Margin Debits	\$754,794	\$0	\$754,794	E-206	-\$754,794	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.000	Regulatory Debit Rehousing Pilot Program	\$20,833	\$0	\$20,833	E-207	\$229,167	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
208	407.000	Regulatory Debit - RESRAM	\$416,361	\$0	\$416,361	E-208	-\$416,361	\$0	100.0000%	\$0	\$0	\$0	\$0
209	407.000	RESRAM Revenue Debits	\$19,028,787	\$0	\$19,028,787	E-209	-\$19,028,787	\$0	100.0000%	\$0	\$0	\$0	\$0
210	407.000	Amortization - 2015 Storm Tracker	-\$519,446	\$0	-\$519,446	E-210	\$519,446	\$0	100.0000%	\$0	\$0	\$0	\$0
211	407.000	Amortization Excess Tracker Regulatory Debit 2	\$5,645,633	\$0	\$5,645,633	E-211	-\$5,645,633	\$0	100.0000%	\$0	\$0	\$0	\$0
212	407.496	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	-\$3,500,162	\$0	-\$3,500,162	E-212	-\$4,203,384	-\$7,703,546	100.0000%	\$0	-\$7,703,546	\$0	-\$7,703,546
213	407.497	Regulatory Credit - Extended Regulatory Amort - Rate Base	-\$922,691	\$0	-\$922,691	E-213	\$988,797	\$66,106	100.0000%	\$0	\$66,106	\$0	\$66,106
214	407.000	COVID-19 AAO Regulatory Credit	\$483,537	\$0	\$483,537	E-214	-\$483,537	\$0	100.0000%	\$0	\$0	\$0	\$0
215	407.000	Equity Issuance Costs Regulatory Credit	-\$7,024,791	\$0	-\$7,024,791	E-215	\$7,024,791	\$0	100.0000%	\$0	\$0	\$0	\$0
216	407.000	Amortization Excess Tracker Regulatory Credit	-\$618,224	\$0	-\$618,224	E-216	-\$4,249,864	-\$4,868,088	100.0000%	\$0	-\$4,868,088	\$0	-\$4,868,088
217	407.000	Meramec Retirement Regulatory Credit	-\$6,091,810	\$0	-\$6,091,810	E-217	\$6,091,810	\$0	100.0000%	\$0	\$0	\$0	\$0
218	407.000	MEEIA Ordered Adjustments - Regulatory Credit	-\$10,345	\$0	-\$10,345	E-218	\$10,345	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.000	RESRAM Depreciation/PTC	-\$4,953,481	\$0	-\$4,953,481	E-219	\$4,953,481	\$0	100.0000%	\$0	\$0	\$0	\$0
220	407.000	RESRAM Margin	-\$4,954,291	\$0	-\$4,954,291	E-220	\$4,954,291	\$0	100.0000%	\$0	\$0	\$0	\$0
221	407.000	RESRAM Energy Sales Credis	-\$711,593	\$0	-\$711,593	E-221	\$711,593	\$0	100.0000%	\$0	\$0	\$0	\$0
222	407.000	Regulatory Credit - RESRAM	-\$334,769	\$0	-\$334,769	E-222	\$334,769	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.000	RESRAM Revenue Credits	-\$3,771,046	\$0	-\$3,771,046	E-223	\$3,771,046	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.000	Amortization of Customer Affordability Study (New for ER-2022-0337)	\$0	\$0	\$0	E-224	\$1,926,033	\$1,926,033	100.0000%	\$0	\$1,926,033	\$0	\$1,926,033
225		TOTAL AMORTIZATION EXPENSE	\$73,704,108	\$0	\$73,704,108		\$26,198,695	\$99,902,803		\$0	\$99,902,803	\$0	\$99,902,803
226		OTHER OPERATING EXPENSES											
227	408.010	Payroll Taxes	\$20,760,765	\$0	\$20,760,765	E-227	-\$57,472	\$20,703,293	100.0000%	\$0	\$20,703,293	\$0	\$20,703,293
228	408.011	Ad Valorem Taxes	\$168,717,831	\$0	\$168,717,831	E-228	-\$2,312,953	\$166,404,878	100.0000%	\$0	\$166,404,878	\$0	\$166,404,878
229	408.012	Gross Receipts Tax	\$145,597,305	\$0	\$145,597,305	E-229	-\$145,597,305	\$0	100.0000%	\$0	\$0	\$0	\$0
230	408.013	Missouri Franchise Taxes/Misc.	\$272,416	\$0	\$272,416	E-230	\$0	\$272,416	100.0000%	\$0	\$272,416	\$0	\$272,416
231		TOTAL OTHER OPERATING EXPENSES	\$335,348,317	\$0	\$335,348,317		-\$147,967,730	\$187,380,587		\$0	\$187,380,587	\$0	\$187,380,587
232		TOTAL OPERATING EXPENSE	\$2,722,512,818	\$356,028,845	\$1,787,053,334		-\$21,589,095	\$2,700,923,723		\$67,807,283	\$2,768,731,006	\$363,019,240	\$1,758,473,844
233		NET INCOME BEFORE TAXES	\$586,392,236					\$607,981,331		\$92,213,043	\$700,194,374		
234		INCOME TAXES											
235	409.000	Current Income Taxes	-\$4,058,142	See note (1)	See note (1)	E-235	See note (1)	-\$4,058,142	100.0000%	\$92,982,207	\$88,924,065	See note (1)	See note (1)
236		TOTAL INCOME TAXES	-\$4,058,142					-\$4,058,142		\$92,982,207	\$88,924,065		
237		DEFERRED INCOME TAXES											
238	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$417,040,652	See note (1)	See note (1)	E-238	See note (1)	\$417,040,652	100.0000%	-\$501,796,663	-\$84,756,011	See note (1)	See note (1)
239	411.000	Amortization of Deferred ITC	-\$412,494,849			E-239		-\$412,494,849	100.0000%	\$408,370,103	-\$4,124,746		
240		TOTAL DEFERRED INCOME TAXES	\$4,545,803					\$4,545,803		-\$93,426,560	-\$88,880,757		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
241		NET OPERATING INCOME	\$585,904,575					\$607,493,670		\$92,657,396	\$700,151,066		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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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
Rev-2	Residential, Commercial, Industrial	440.000	\$0	\$0	\$0	\$0	-\$197,851,759	-\$197,851,759
	1. Blank		\$0	\$0		\$0	\$0	
	2. Adjustment to restate test year revenues associated with paperless bill credit (Lyons)		\$0	\$0		\$0	\$529,692	
	3. Residential (1M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$59,103,181	
	4. Small General Service (2M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$17,822,690	
	5. Large General Service (3M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$37,639,429	
	6. Small Primary Service (4M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$16,395,078	
	7. Large Primary Service (11M) to remove gross receipt tax revenue (Majors)		\$0	\$0		\$0	-\$11,279,605	
	8. Residential (1M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$39,051,438	
	9. Small General Service (2M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,155,356	
	10. Large General Service (3M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$20,664,150	
	11. Small Primary Service (4M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,683,623	
	12. Large Primary Service (11M) to remove FAC revenues (Majors)		\$0	\$0		\$0	-\$9,368,624	
	13. Residential (1M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$62,531,329	
	14. Small General Service (2M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$16,359,702	
	15. Large General Service (3M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$34,412,805	
	16. Small Primary Service (4M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$14,425,313	
	17. Large Primary Service (11M) to remove MEEIA shared benefit (Majors)		\$0	\$0		\$0	-\$5,794,226	
	18. Residential (1M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	-\$3,146,396	
	19. Small General Service (2M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$238,410	
	20. Large General Service (3M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	-\$117,224	
	21. Small Primary Service (4M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$436,804	
	22. Large Primary Service (11M) to remove MEEIA revenues (Majors)		\$0	\$0		\$0	\$554,267	
	23. Residential (1M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,086,000	
	24. Small General Service (2M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$9,107,000	
	25. Large General Service (3M) to remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$4,265,000	
	26. Residential (1M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$452,464	
	27. Small General Service (2M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$134,687	
	28. Large General Service (3M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$403,904	
	29. Small Primary Service (4M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$234,529	
	30. Large Primary Service (11M) to remove RESRAM revenue (Majors)		\$0	\$0		\$0	-\$300,484	
	31. Residential (1M) update period adjustment (Cox)		\$0	\$0		\$0	\$36,774,669	
	32. Small General Service (2M) update period adjustment (Cox)		\$0	\$0		\$0	\$9,499,924	
	33. Large General Service (3M) update period adjustment (Cox)		\$0	\$0		\$0	\$14,986,823	
	34. Small Primary Service (4M) update period adjustment (Cox)		\$0	\$0		\$0	\$6,480,369	
	35. Large Primary Service (11M) update period adjustment (Cox)		\$0	\$0		\$0	\$4,244,098	

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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
36.	Large General Service (3M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	\$1,140	
37.	Small Primary Service (4M) rate switcher and large customer annualization (Cox)		\$0	\$0		\$0	-\$2,612,133	
38.	Large Primary Service (11M) rate switcher and large customer annualization		\$0	\$0		\$0	\$1,677,473	
39.	Residential (1M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$24,005,088	
40.	Small General Service (2M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,509,106	
41.	Large General Service (3M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$3,275,441	
42.	Small Primary Service (4M) weather and days adjustment (Cox)		\$0	\$0		\$0	-\$1,559,854	
43.	Large Primary Service (11M) weather and days adjustment		\$0	\$0		\$0	-\$785,375	
44.	Residential (1M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$5,387,648	
45.	Small General Service (2M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$1,732,680	
46.	Large General Service (3M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$1,851,093	
47.	Small Primary Service (4M) MEEIA adjustment (Cox)		\$0	\$0		\$0	-\$428,867	
48.	Large Primary Service (11M) MEEIA adjustment		\$0	\$0		\$0	-\$49,051	
49.	Residential (1M) Growth adjustment (Cox)		\$0	\$0		\$0	\$1,670,945	
50.	Small General Service (2M) Growth adjustment (Cox)		\$0	\$0		\$0	\$1,797,408	
51.	Large General Service (3M) Growth adjustment (Cox)		\$0	\$0		\$0	-\$1,487,699	
52.	Small Primary Service (4M) Growth adjustment (Cox)		\$0	\$0		\$0	\$2,212,400	
53.	BLANK		\$0	\$0		\$0	\$0	
54.	BLANK		\$0	\$0		\$0	\$0	
55.	BLANK		\$0	\$0		\$0	\$0	
56.	BLANK		\$0	\$0		\$0	\$0	
57.	BLANK		\$0	\$0		\$0	\$0	
58.	Residential (1M) Community Solar (Cox)		\$0	\$0		\$0	\$309,414	
59.	Small General Service (2M) Community Solar (Cox)		\$0	\$0		\$0	\$23,361	
60.	Residential (1M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$84,253,690	
61.	Small General Service (2M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$17,795,243	
62.	Large General Service (3M) Rate Change Annualization		\$0	\$0		\$0	\$33,147,944	
63.	Small Primary Service (4M) Rate Change Annualization (Cox)		\$0	\$0		\$0	\$13,978,220	
64.	Large Primary Service (11M) Rate Change Annualization		\$0	\$0		\$0	\$11,680,178	
65.	Residential (1M) Low income charge (Cox)		\$0	\$0		\$0	-\$1,814,219	
66.	Small General Service (2M) Low income charge (Cox)		\$0	\$0		\$0	-\$310,195	
67.	Large General Service (3M) Low income charge (Cox)		\$0	\$0		\$0	-\$263,837	
68.	Small Primary Service (4M) Low income charge (Cox)		\$0	\$0		\$0	-\$16,562	
69.	Large General Service (3M) EDI Adjustment		\$0	\$0		\$0	-\$482,414	
70.	Small Primary Service (4M) EDI Adjustment		\$0	\$0		\$0	-\$179,990	
71.	Large Primary Service (11M) EDI Adjustment		\$0	\$0		\$0	-\$61,598	
72.	To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$387,245	
73.	To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$157,948	
74.	To remove test year Economic Development Incentive (Majors)		\$0	\$0		\$0	\$57,663	
Rev-7	Disposition of Allowances	441.000	\$0	\$0	\$0	\$0	-\$40	-\$40
6.	To remove disposition of allowances (Majors)		\$0	\$0		\$0	-\$40	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-8	Street Lighting	444.000	\$0	\$0	\$0	\$0	\$1,492,890	\$1,492,890
	1. No adjustment		\$0	\$0	\$0	\$0	\$0	
	2. Lighting (5M) to remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$1,450,302	
	3. Lighting (5M) to remove FAC revenues (Majors)		\$0	\$0	\$0	\$0	-\$296,702	
	4. Lighting (5M) to remove unbilled revenue (Majors)		\$0	\$0	\$0	\$0	\$28,000	
	5. Lighting (5M) to remove RESRAM revenue (Majors)		\$0	\$0	\$0	\$0	-\$5,270	
	6. Lighting (5M) update period adjustment (Cox)		\$0	\$0	\$0	\$0	\$874,654	
	7. Lighting (6M) update period adjustment (Cox)		\$0	\$0	\$0	\$0	\$17,243	
	8. Lighting (6M metered) update period adjustment (Cox)		\$0	\$0	\$0	\$0	\$12,866	
	9. Lighting (5M) Rate Change Annualization (Cox)		\$0	\$0	\$0	\$0	\$2,099,963	
	10. Lighting (6M) Rate Change Annualization (Cox)		\$0	\$0	\$0	\$0	\$66,885	
	11. Lighting (6M metered) Rate Change Annualization (Cox)		\$0	\$0	\$0	\$0	\$145,553	
Rev-9	Public Authorities	445.000	\$0	\$0	\$0	\$0	-\$2,285	-\$2,285
	1. MSD (13M) to remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$8,332	
	2. MSD (13M) update period adjustment (Cox)		\$0	\$0	\$0	\$0	\$1,649	
	3. MSD (13M) Rate Change Annualization (Cox)		\$0	\$0	\$0	\$0	\$4,398	
Rev-10	Sales for Resale Capacity	447.000	\$0	\$0	\$0	\$0	\$229,432,568	\$229,432,568
	1. To adjust capacity sales (Lyons)		\$0	\$0	\$0	\$0	\$229,432,568	
Rev-11	Sales for Resale Energy	447.000	\$0	\$0	\$0	\$0	\$194,648,363	\$194,648,363
	1. Adjustment to reflect change in SPP non-energy revenue through June 30, 2022 (Lyons)		\$0	\$0	\$0	\$0	\$8,980	
	2. To include lost off system sales revenue due to the High Prairie curtailment (Eubanks)		\$0	\$0	\$0	\$0	\$15,087,364	
	3. To annualize off system sales - Energy (Lyons)		\$0	\$0	\$0	\$0	\$185,110,852	
	4. To annualize off system sales for other cities (Lyons)		\$0	\$0	\$0	\$0	-\$17,974	
	5. To adjust real-time forecast deviation (Lange)		\$0	\$0	\$0	\$0	-\$5,540,859	
Rev-12	Provision for Rate Refunds	449.000	\$0	\$0	\$0	\$0	\$4,074,185	\$4,074,185
	1. To adjust other electric revenues. (Cox)		\$0	\$0	\$0	\$0	\$0	
	2. To remove test year provision for rate refunds (Majors)		\$0	\$0	\$0	\$0	\$4,074,185	
Rev-13	Federal Income Tax Rate Change - Stub Period	449.000	\$0	\$0	\$0	\$0	\$19,691,369	\$19,691,369
	1. To remove test year provision for rate refunds (Majors)		\$0	\$0	\$0	\$0	\$19,691,369	
Rev-14	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$2,514,799	-\$2,514,799
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$317,245	
	2. To annualize forfeited discount revenue (Majors)		\$0	\$0	\$0	\$0	-\$2,197,554	
Rev-15	Miscellaneous Service Revenues	451.000	\$0	\$0	\$0	\$0	-\$43,970	-\$43,970
	1. To include an annual amount of PAYS revenue (Lyons)		\$0	\$0	\$0	\$0	\$24,782	
	2. To remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$68,752	
Rev-16	Rent From Electric Property	454.000	\$0	\$0	\$0	\$0	-\$1,540,960	-\$1,540,960
	1. To remove test year coal refinement revenues (Young)		\$0	\$0	\$0	\$0	-\$311,395	
	2. To include software lease revenue (Nieto)		\$0	\$0	\$0	\$0	-\$441,888	
	3. To remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$607,536	
	4. To annualize building rent revenue (Majors)		\$0	\$0	\$0	\$0	\$194,594	
	5. To remove Bank of America rent revenue (Majors)		\$0	\$0	\$0	\$0	-\$374,735	
Rev-19	Transmission Revenue - Other	456.000	\$0	\$0	\$0	\$0	-\$87,365,236	-\$87,365,236
	1. To remove gross receipt tax revenue (Majors)		\$0	\$0	\$0	\$0	-\$33,077	

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	2. To adjust Transmission Revenues (Lyons)		\$0	\$0		\$0	\$618,321	
	3. To remove NEIL insurance recoveries (Majors)		\$0	\$0		\$0	-\$87,950,480	
E-4	S&E - Labor	500.000	\$95,938	-\$46,311	\$49,627	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$43,970		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$95,938	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,341		\$0	\$0	
E-5	Fuel and Fuel Handling	501.000	\$83,094	\$15,086,701	\$15,169,795	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$15,100,236		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$11,507		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$83,094	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,028		\$0	\$0	
E-6	Fuel for Baseload	501.000	\$0	-\$29,631,975	-\$29,631,975	\$0	\$0	\$0
	1. To annualize baseload fuel expense		\$0	-\$29,631,975		\$0	\$0	
E-7	Fuel For Interchange	501.000	\$0	-\$11,362,593	-\$11,362,593	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$11,362,593		\$0	\$0	
E-8	Steam Expenses	502.000	\$188,095	-\$30,684	\$157,411	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$26,094		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$188,095	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$4,590		\$0	\$0	
E-9	Fuel Additives	502.000	\$0	\$46,434	\$46,434	\$0	\$0	\$0
	1. To annualize fuel additive expense (Young)		\$0	\$46,434		\$0	\$0	
E-10	Electric Expenses	505.000	\$253,126	-\$39,217	\$213,909	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$33,039		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$253,126	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$6,178		\$0	\$0	
E-11	Misc. Steam Power Expenses	506.000	\$109,024	-\$356,320	-\$247,296	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$244,410		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$35,244		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$109,024	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$2,661		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$74,005		\$0	\$0	
E-13	Allowances	509.000	\$0	-\$2,890,841	-\$2,890,841	\$0	\$0	\$0
	1. To include lost RECs due to High Prairie curtailment (Eubanks)		\$0	-\$2,890,841		\$0	\$0	
E-17	Maint. Superv. & Engineering - SP	510.000	\$182,742	-\$103,199	\$79,543	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$48,755		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$49,984		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$182,742	\$0		\$0	\$0	

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	4. To remove severance payments from the test year (Giacone)		\$0	-\$4,460		\$0	\$0	
E-18	Maintenance of Structures - SP	511.000	\$53,456	-\$653,954	-\$600,498	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$643,864		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$8,785		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$53,456	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,305		\$0	\$0	
E-19	Maintenance of Boiler Plant - SP	512.000	\$346,920	-\$3,559,494	-\$3,212,574	\$0	\$0	\$0
	1. To remove test year coal refinement O&M (Young)		\$0	\$4,944		\$0	\$0	
	2. To include non-labor power plant maintenance (Nieto)		\$0	-\$3,499,933		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$56,038		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$346,920	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$8,467		\$0	\$0	
E-20	Maintenance of Electric Plant - SP	513.000	\$65,781	-\$346,738	-\$280,957	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$334,669		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$10,464		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$65,781	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,605		\$0	\$0	
E-21	Maintenance of Misc. Steam Production Plant - SP	514.000	\$66,797	-\$528,720	-\$461,923	\$0	\$0	\$0
	1. To include non-labor power plant maintenance (Nieto)		\$0	-\$516,126		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$10,964		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$66,797	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1,630		\$0	\$0	
E-26	Operation Superv. & Engineering - Labor	517.000	\$512,951	-\$1,674,246	-\$1,161,295	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$1,382,637		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$279,090		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$512,951	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$12,519		\$0	\$0	
E-27	Fuel Baseload	517.000	\$0	\$8,765,544	\$8,765,544	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	\$8,765,544		\$0	\$0	
E-28	Fuel Interchange	518.000	\$0	-\$26,818,956	-\$26,818,956	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	-\$26,818,956		\$0	\$0	
E-31	Misc. Nuclear Power Expenses	524.000	\$607,132	-\$2,546,869	-\$1,939,737	\$0	\$0	\$0
	1. To normalize nuclear waste disposal expense (Young)		\$0	\$122,049		\$0	\$0	
	2. To remove refuel amortization from the test year (Nieto)		\$0	-\$2,487,522		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$23,851		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$118,879		\$0	\$0	
	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$607,132	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$14,817		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$23,849		\$0	\$0	
E-34	Maint. Superv. & Engineering - NP	528.000	\$250,117	\$112,769	\$362,886	\$0	\$0	\$0
	1. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto)		\$0	\$225,992		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$3,733		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$103,386		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$250,117	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$6,104		\$0	\$0	
E-35	Maintenance of Structures - NP	529.000	\$186,370	\$1,695,165	\$1,881,535	\$0	\$0	\$0
	1. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto)		\$0	\$1,737,025		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$63		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$37,249		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$186,370	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$4,548		\$0	\$0	
E-36	Maint. Of Reactor Plant Equipment - NP	530.000	\$115,911	-\$8,157,044	-\$8,041,133	\$0	\$0	\$0
	1. To remove refuel amortization from the test year (Nieto)		\$0	-\$25,399,687		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto)		\$0	\$17,269,552		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$104		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$23,976		\$0	\$0	
	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$115,911	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$2,829		\$0	\$0	
E-37	Maintenance of Electric Plant - NP	531.000	\$48,910	\$342,092	\$391,002	\$0	\$0	\$0
	1. To remove non-labor maintenance associated with unplanned Callaway outage from test year (Nieto)		\$0	-\$967,928		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto)		\$0	\$1,321,996		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$127		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$10,655		\$0	\$0	
	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$48,910	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$1,194		\$0	\$0	
E-38	Maint. Of Misc. Nuclear Plant - NP	532.000	\$39,543	\$2,208,753	\$2,248,296	\$0	\$0	\$0
	1. To annualize NRC fee (Young)		\$0	\$59,693		\$0	\$0	
	2. To include non-labor related to Callaway refueling 25 over 18 month period (Nieto)		\$0	\$2,160,027		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$1		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$10,001		\$0	\$0	

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	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$39,543	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$965		\$0	\$0	
E-43	Hydraulic Operation S&E	535.000	\$20,082	-\$95,426	-\$75,344	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$83,048		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$11,888		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$20,082	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$490		\$0	\$0	
E-45	Hydraulic Expense	537.000	\$2,269	-\$139	\$2,130	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$84		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$2,269	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$55		\$0	\$0	
E-46	Electric Expense	538.000	\$30,762	-\$4,494	\$26,268	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$3,743		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$30,762	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$751		\$0	\$0	
E-47	Misc. Hydraulic Power	539.000	\$63,758	-\$20,215	\$43,543	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$7,897		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$63,758	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,556		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$10,762		\$0	\$0	
E-50	Maintenance Superv. & Engineering - HP	541.000	\$15,492	-\$8,320	\$7,172	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$7,942		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$15,492	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$378		\$0	\$0	
E-51	Maintenance of Structures - HP	542.000	\$18,772	-\$3,703	\$15,069	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$3,245		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$18,772	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$458		\$0	\$0	
E-52	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$84	-\$13	\$71	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$11		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$84	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2		\$0	\$0	
E-53	Maintenance of Electric Plant - HP	544.000	\$14,253	-\$2,205	\$12,048	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,857		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$14,253	\$0		\$0	\$0	

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	3. To remove severance payments from the test year (Giacone)		\$0	-\$348		\$0	\$0	
E-54	Maint. of Misc. Hydraulic Plant - HP	545.000	\$6,647	-\$1,142	\$5,505	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$980		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$6,647	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$162		\$0	\$0	
E-59	S&E - OP	546.000	\$3,007	-\$12,366,893	-\$12,363,886	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$47,453		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,589		\$0	\$0	
	3. To adjust for lost PTCs for High Prairie curtailment (Eubanks)		\$0	-\$14,754,013		\$0	\$0	
	4. To adjust High Prairie and Atchison wind O&M (Lyons)		\$0	\$2,436,235		\$0	\$0	
	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$3,007	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$73		\$0	\$0	
E-60	Fuel for Baseload - OP	547.000	\$0	\$28,308,190	\$28,308,190	\$0	\$0	\$0
	1. To annualize baseload fuel expense (Young)		\$0	\$28,308,190		\$0	\$0	
E-61	Fuel for Interchange - OP	547.000	\$0	\$4,670,947	\$4,670,947	\$0	\$0	\$0
	1. To annualize interchange fuel expense (Young)		\$0	\$4,670,947		\$0	\$0	
E-62	Generation Expenses - Labor - OP	548.000	\$16,196	-\$6,432	\$9,764	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$6,037		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$16,196	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$395		\$0	\$0	
E-63	Misc. Other Power Generation Expense	548.000	\$0	-\$19,253	-\$19,253	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$19,253		\$0	\$0	
E-64	Rents and Other	549.000	\$31,863	-\$118,140	-\$86,277	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$116,892		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$31,863	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$778		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$470		\$0	\$0	
E-68	Maintenance of Structures - OP	552.000	\$3,018	-\$1,307	\$1,711	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,233		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$3,018	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$74		\$0	\$0	
E-69	Maint. Of Generating & Electric Plant - OP	553.000	\$42,328	-\$14,255	\$28,073	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$13,222		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$42,328	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,033		\$0	\$0	
E-70	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$2,459	-\$1,077	\$1,382	\$0	\$0	\$0

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	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,017		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$2,459	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$60		\$0	\$0	
E-74	Purchased Power for Baseload	555.100	\$0	-\$5,302,946	-\$5,302,946	\$0	\$0	\$0
	1. Adjustment to reflect change in SPP non-energy expense through June 30, 2022 (Lvons)		\$0	\$214,873		\$0	\$0	
	2. To annualize baseload purchased power expense (Lvons)		\$0	-\$5,517,819		\$0	\$0	
E-75	Capacity Purchased for Baseload	555.200	\$0	\$220,540,358	\$220,540,358	\$0	\$0	\$0
	1. To adjust capacity purchased (Lvons)		\$0	\$220,540,358		\$0	\$0	
E-76	Purchased Power for Interchange	555.300	\$0	\$33,690,006	\$33,690,006	\$0	\$0	\$0
	1. To annualize interchange purchased power expense (Lvons)		\$0	\$33,690,006		\$0	\$0	
E-78	System Control	557.000	\$51,137	-\$36,749	\$14,388	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$35,501		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$51,137	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,248		\$0	\$0	
E-79	Other Expenses - OPE	557.000	\$351,018	\$1,528,690	\$1,879,708	\$0	\$0	\$0
	1. Adjustment to rebase RES AAO (Lvons)		\$0	-\$916,918		\$0	\$0	
	2. Adjustment to remove test year RES amortizations based on Case No. ER-2019-0335 (Lvons)		\$0	\$3,351,829		\$0	\$0	
	3. Adjustment to include annual RES amortization based on Case No. ER-2021-0240 (Lvons)		\$0	-\$363,620		\$0	\$0	
	4. Adjustment to include annual RES amortization based on Case No. ER-2022-0337 (Lvons)		\$0	\$329,259		\$0	\$0	
	5. To remove long term incentive compensation expense (Young)		\$0	-\$661,693		\$0	\$0	
	6. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$201,600		\$0	\$0	
	7. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$351,018	\$0		\$0	\$0	
	8. To remove severance payments from the test year (Giacone)		\$0	-\$8,567		\$0	\$0	
E-84	Operation Supervision & Engineering - TE	560.000	\$9,605	-\$13,095	-\$3,490	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,505		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$4,113		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$9,605	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$234		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	-\$3,243		\$0	\$0	
E-85	Load Dispatching - TE	561.000	\$17,682	\$364,069	\$381,751	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$5,712		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$5,523		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$17,682	\$0		\$0	\$0	
	4. To adjust Transmission Expense (Lvons)		\$0	\$388,290		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$432		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	-\$12,554		\$0	\$0	

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E-86	Station Expenses - TE	562.000	\$4,652	-\$838	\$3,814	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$724		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$4,652	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$114		\$0	\$0	
E-89	Transmission of Electric By Others - TE	565.000	\$0	\$1,332,769	\$1,332,769	\$0	\$0	\$0
	1. To eliminate Mark Twain amortization from Case No. ER-2021-0240 (Lvons)		\$0	-\$157,951		\$0	\$0	
	2. To reset Mark Twain amortization in Case No. ER-2022-0337 (Lvons)		\$0	-\$146,590		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$29,499		\$0	\$0	
	4. To adjust Transmission Expense (Lvons)		\$0	\$1,666,809		\$0	\$0	
E-90	Misc. Transmission Expenses - TE	566.000	\$56,710	-\$235,985	-\$179,275	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Yound)		\$0	-\$200,105		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$56,710	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,384		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$23,670		\$0	\$0	
	5. To remove dues and donations from the test year (Nieto)		\$0	-\$1,536		\$0	\$0	
	6. To remove test year FERC ROE litigation expenses (Majors)		\$0	-\$10,426		\$0	\$0	
	7. To normalize Vegetation Management Expenses (Majors)		\$0	\$1,136		\$0	\$0	
E-94	Maint. Supervision & Engineering - TE	568.000	\$2,285	-\$1,211	\$1,074	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$991		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$2,285	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$56		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$286		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	\$122		\$0	\$0	
E-95	Maintenance of Structures - TE	569.000	\$242	-\$3,704	-\$3,462	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$27		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$242	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$6		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$3,671		\$0	\$0	
E-96	Maintenance of Station Equipment - TE	570.000	\$15,773	-\$3,367	\$12,406	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Yound)		\$0	-\$4		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$2,978		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$15,773	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$385		\$0	\$0	
E-97	Maintenance of Overhead Lines - TE	571.000	\$7,809	\$87,238	\$95,047	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Yound)		\$0	-\$2,966		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$7,809	\$0		\$0	\$0	

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	3. To remove severance payments from the test year (Giacone)		\$0	-\$191		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	-\$78		\$0	\$0	
	5. To normalize Vegetation Management Expenses (Majors)		\$0	\$90,473		\$0	\$0	
E-98	Maint. Of Misc. Transmission Plant - TE	573.000	\$1,591	-\$441	\$1,150	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$402		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$1,591	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$39		\$0	\$0	
E-104	Operation Supervision & Engineering - DE	580.000	\$135,951	-\$547,125	-\$411,174	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$485,042		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$63,722		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$135,951	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$3,318		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$5,112		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$3		\$0	\$0	
	7. To normalize infrastructure inspection expenses (Majors)		\$0	-\$152		\$0	\$0	
E-105	Load Dispatching - DE	581.000	\$33,239	-\$15,084	\$18,155	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$14,273		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$33,239	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$811		\$0	\$0	
E-106	Station Expenses - DE	582.000	\$31,955	-\$5,834	\$26,121	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$5,054		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$31,955	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$780		\$0	\$0	
E-107	Overhead Line Expenses - DE	583.000	\$117,690	-\$23,643	\$94,047	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$20,771		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$117,690	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,872		\$0	\$0	
E-109	Underground Line Expenses - DE	584.100	\$41,300	-\$110,875	-\$69,575	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$8,337		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$41,300	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$1,008		\$0	\$0	
	7. To normalize infrastructure inspection expenses (Majors)		\$0	-\$101,530		\$0	\$0	
E-111	Street Lighting & Signal System Expenses - DE	585.000	\$29,118	-\$17,000	\$12,118	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$3,915		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$29,118	\$0		\$0	\$0	

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	3. To remove severance payments from the test year (Giacone)		\$0	-\$711		\$0	\$0	
	4. To normalize infrastructure inspection expenses (Majors)		\$0	-\$12,374		\$0	\$0	
E-112	Meters - DE	586.000	\$107,011	-\$26,461	\$80,550	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$23,849		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$107,011	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$2,612		\$0	\$0	
E-113	Customer Install - DE	587.000	\$21,319	-\$5,123	\$16,196	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$4,603		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$21,319	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$520		\$0	\$0	
E-114	Miscellaneous - DE	588.000	\$116,987	-\$1,278,552	-\$1,161,565	\$0	\$0	\$0
	1. To annualize depreciation of power operated and transportation equipment (Young)		\$0	-\$897,479		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$62,611		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$49,165		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$116,987	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$2,855		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,286		\$0	\$0	
	7. To remove dues and donations from the test year (Nieto)		\$0	-\$3,993		\$0	\$0	
	8. To normalize AMR read fees (Majors)		\$0	-\$105,209		\$0	\$0	
	9. To normalize infrastructure inspection expenses (Majors)		\$0	-\$160,543		\$0	\$0	
	10. To normalize Vegetation Management Expenses (Majors)		\$0	\$17		\$0	\$0	
E-118	S&E Maintenance	590.000	\$18,018	-\$17,014	\$1,004	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$10,135		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$7,081		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$18,018	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$440		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$646		\$0	\$0	
	6. To remove dues and donations from the test year (Nieto)		\$0	-\$4		\$0	\$0	
E-119	Structures Maintenance	591.000	\$8,704	-\$1,468	\$7,236	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,256		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$8,704	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$212		\$0	\$0	
E-120	Station Equipment Maintenance	592.000	\$153,048	-\$31,255	\$121,793	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$27,520		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$153,048	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$3,735		\$0	\$0	

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E-121	Overhead Lines Maintenance	593.000	\$288,305	-\$4,884,078	-\$4,595,773	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$1,295		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$48,720		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$288,305	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$7,036		\$0	\$0	
	5. To include a normalized level of storm restoration expense (Majors)		\$0	-\$5,329,597		\$0	\$0	
	6. To normalize Vegetation Management Expenses (Majors)		\$0	\$502,570		\$0	\$0	
E-122	Underground Lines Maintenance	594.000	\$32,807	-\$7,512	\$25,295	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$6,711		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$32,807	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$801		\$0	\$0	
E-123	Line Transformers Maintenance	595.000	\$4,837	-\$827	\$4,010	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$709		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$4,837	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$118		\$0	\$0	
E-124	Street Light & Signals Maintenance	596.000	\$8,097	-\$1,566	\$6,531	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,368		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$8,097	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$198		\$0	\$0	
E-125	Meters Maintenance	597.000	\$10,146	-\$2,058	\$8,088	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,810		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$10,146	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$248		\$0	\$0	
E-126	Misc. Plant Maintenance	598.000	\$14,052	-\$3,429	\$10,623	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$3		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$3,129		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$14,052	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$343		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$46		\$0	\$0	
E-130	Supervision - CAE	901.000	\$16,746	-\$251,001	-\$234,255	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$237,177		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$13,415		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$16,746	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$409		\$0	\$0	
E-131	Meter Reading Expenses - CAE	902.000	\$5,353	-\$2,017,848	-\$2,012,495	\$0	\$0	\$0

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	1. To remove long term incentive compensation expense (Youna)		\$0	-\$936		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Youna)		\$0	-\$745		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$5,353	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$131		\$0	\$0	
	5. To normalize AMR read fees (Majors)		\$0	-\$2,016.036		\$0	\$0	
E-132	Customer Records & Collection Expenses - CAE	903.000	\$379,891	\$5,535,732	\$5,915,623	\$0	\$0	\$0
	1. To include call center costs (Nieto)		\$0	\$539,219		\$0	\$0	
	2. To include customer convenience fees (Nieto)		\$0	\$4,230,103		\$0	\$0	
	3. To include customer deposit interest (Majors)		\$0	\$866,012		\$0	\$0	
	4. To remove long term incentive compensation expense (Youna)		\$0	-\$17,790		\$0	\$0	
	5. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Youna)		\$0	-\$73,024		\$0	\$0	
	6. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$379,891	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$9,271		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	\$483		\$0	\$0	
E-133	Uncollectible Accts - CAE	904.000	\$0	\$3,896,636	\$3,896,636	\$0	\$0	\$0
	1. To normalize bad debt expense (Majors)		\$0	\$3,896,636		\$0	\$0	
E-134	Misc. Customer Accounts Expense	905.000	\$36	-\$97	-\$61	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$86		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Youna)		\$0	-\$22		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$36	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$1		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$12		\$0	\$0	
E-139	Customer Assistance Expenses - CSIE	908.000	\$129,202	-\$73,299,972	-\$73,170,770	\$0	\$0	\$0
	1. To eliminate solar costs during the test year (Lyons)		\$0	-\$978,081		\$0	\$0	
	2. To include an annual amortization of the PAYS regulatory asset (Lyons)		\$0	\$50,943		\$0	\$0	
	3. To remove long term incentive compensation expense (Youna)		\$0	-\$266,889		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Youna)		\$0	-\$52,688		\$0	\$0	
	5. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$129,202	\$0		\$0	\$0	
	6. To remove severance payments from the test year (Giacone)		\$0	-\$3,153		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	\$97		\$0	\$0	
	8. To remove MEEIA program cost recovered in the MEEIA surcharge (Majors)		\$0	-\$73,387,851		\$0	\$0	
	9. To include an annualized amortization of solar (Lyons)		\$0	\$1,337,650		\$0	\$0	
E-140	Informational & Instructional Advertising Expense	909.000	\$0	-\$463,435	-\$463,435	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$464,051		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$616		\$0	\$0	
E-141	Misc. Customer Service & Informational Expense	910.000	\$6,575	-\$65,384	-\$58,809	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Youna)		\$0	-\$63,079		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Youna)		\$0	-\$2,179		\$0	\$0	

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	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$6,575	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$160		\$0	\$0	
	5. To adjust AMS allocation factors (Majors)		\$0	\$34		\$0	\$0	
E-145	Demonstrating & Selling Expenses - SE	912.000	\$1,767	-\$7,197	-\$5,430	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$624		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$1,767	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$43		\$0	\$0	
	4. To remove dues and donations from the test year (Nieto)		\$0	-\$6,530		\$0	\$0	
E-146	Advertising Expenses - SE	913.000	\$3,718	-\$1,332	\$2,386	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$1,241		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$3,718	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$91		\$0	\$0	
E-151	Administrative & General Salaries - AGE	920.000	\$1,169,993	-\$6,528,016	-\$5,358,023	\$0	\$0	\$0
	1. To normalize exceptional performance bonus expense (Young)		\$0	-\$38,987		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$5,702,223		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$740,361		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$1,169,993	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$28,554		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$237,814		\$0	\$0	
	7. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$255,705		\$0	\$0	
E-152	Office Supplies & Expenses - AGE	921.000	-\$2,356	\$311,680	\$309,324	\$0	\$0	\$0
	1. To include non-labor software maintenance costs (Nieto)		\$0	\$667,304		\$0	\$0	
	2. To include non-labor cybersecurity costs (Nieto)		\$0	\$285,665		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	\$4		\$0	\$0	
	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	\$502		\$0	\$0	
	5. To remove expired Great American lease costs from the test year (Giacone)		\$0	-\$15,241		\$0	\$0	
	6. To normalize sales and use tax audit expense over 3 years consistent with ER-2021-0240 (Giacone)		\$0	-\$768,044		\$0	\$0	
	7. To normalize depreciation study expense over 5 years (Giacone)		\$0	-\$47,884		\$0	\$0	
	8. To adjust payroll expense as of 6/30/2022 (Amenthor)		-\$2,356	\$0		\$0	\$0	
	9. To remove severance payments from the test year (Giacone)		\$0	\$57		\$0	\$0	
	10. To remove advertising expense from the test year (Nieto)		\$0	-\$16,970		\$0	\$0	
	11. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$3,045		\$0	\$0	
	12. To adjust AMS allocation factors (Majors)		\$0	\$214,978		\$0	\$0	
	13. To remove dues and donations from the test year (Nieto)		\$0	-\$7,353		\$0	\$0	
	14. To remove Sunset Hills O&M expense (Majors)		\$0	-\$4,395		\$0	\$0	
	15. To normalize Vegetation Management Expenses (Majors)		\$0	\$12		\$0	\$0	

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E-153	Administrative Expenses Transferred - Credit	922.000	\$2,674	-\$43,242	-\$40,568	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$40,790		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$2,387		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$2,674	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$65		\$0	\$0	
E-154	Outside Services Employed	923.000	\$711	-\$6,870,045	-\$6,869,334	\$0	\$0	\$0
	1. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$263		\$0	\$0	
	2. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$711	\$0		\$0	\$0	
	3. To remove severance payments from the test year (Giacone)		\$0	-\$17		\$0	\$0	
	4. To remove advertising expense from the test year (Nieto)		\$0	-\$12,072		\$0	\$0	
	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$5,113		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$108,718		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$88,943		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$39,322		\$0	\$0	
	9. To remove test year costs of customer affordability study so it can be amortized (Majors)		\$0	-\$6,273,971		\$0	\$0	
	10. To remove test year Rush Island litigation expenses (Majors)		\$0	-\$569,288		\$0	\$0	
E-155	Property Insurance	924.000	\$0	-\$599,369	-\$599,369	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	-\$563,637		\$0	\$0	
	2. To adjust Meramec insurance expense (Nieto)		\$0	-\$35,858		\$0	\$0	
	3. To adjust AMS allocation factors (Majors)		\$0	\$126		\$0	\$0	
E-156	Injuries and Damages	925.000	\$55,051	\$908,765	\$963,816	\$0	\$0	\$0
	1. To include annualized insurance expense (Nieto)		\$0	\$1,120,034		\$0	\$0	
	2. To remove long term incentive compensation expense (Young)		\$0	-\$197,463		\$0	\$0	
	3. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$35,500		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$55,051	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$1,344		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$23,038		\$0	\$0	
E-157	Employee Pensions and Benefits	926.000	\$0	-\$31,436,065	-\$31,436,065	\$0	\$0	\$0
	1. To eliminate electric vehicle incentive costs (Lvons)		\$0	-\$26,081		\$0	\$0	
	2. To adjust test year for employee benefits as of 6/30/2022 (Amenthor)		\$0	-\$2,274,561		\$0	\$0	
	3. To adjust test year for a normalized level of SERP cash payments (Giacone)		\$0	-\$1,173,986		\$0	\$0	
	4. To adjust AMS allocation factors (Majors)		\$0	\$125		\$0	\$0	
	5. To adjust pension amortizations (all layers and current) (Giacone)		\$0	\$1,398,105		\$0	\$0	
	6. To adjust OPEB amortizations (all layers and current) (Giacone)		\$0	-\$1,459,045		\$0	\$0	
	7. To rebase pension expense (Giacone)		\$0	-\$19,965,738		\$0	\$0	
	8. To rebase OPEB expense (Giacone)		\$0	-\$7,934,884		\$0	\$0	
E-159	Regulatory Commission Expenses	928.000	\$25,489	\$1,514,716	\$1,540,205	\$0	\$0	\$0
	1. To annualize the amount of PSC assessment expense (Majors)		\$0	\$1,145,423		\$0	\$0	
	2. To annualize NRC fees (Young)		\$0	\$962,558		\$0	\$0	
	3. To remove long term incentive compensation expense (Young)		\$0	-\$189,074		\$0	\$0	

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	4. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$23,594		\$0	\$0	
	5. To split discretionary rate case expense 50/50 and normalize over 2 years (Giacone)		\$0	-\$379,825		\$0	\$0	
	6. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$25,489	\$0		\$0	\$0	
	7. To remove severance payments from the test year (Giacone)		\$0	-\$622		\$0	\$0	
	8. To adjust AMS allocation factors (Majors)		\$0	-\$150		\$0	\$0	
E-161	General Expense - Gen. Advertising Expense	930.100	\$0	-\$11,038	-\$11,038	\$0	\$0	\$0
	1. To remove advertising expense from the test year (Nieto)		\$0	-\$11,038		\$0	\$0	
E-162	General Expense - Misc.	930.200	\$5,593	-\$1,645,442	-\$1,639,849	\$0	\$0	\$0
	1. To remove long term incentive compensation expense (Young)		\$0	-\$7,777		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$2,430		\$0	\$0	
	3. To remove luxury hotel and private flight costs from the test year (Giacone)		\$0	-\$421,695		\$0	\$0	
	4. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$5,593	\$0		\$0	\$0	
	5. To remove severance payments from the test year (Giacone)		\$0	-\$136		\$0	\$0	
	6. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$6,731		\$0	\$0	
	7. To adjust AMS allocation factors (Majors)		\$0	-\$1,962		\$0	\$0	
	8. To remove dues and donations from the test year (Nieto)		\$0	-\$1,218,173		\$0	\$0	
E-163	Rents - AGE	931.000	\$0	-\$500,420	-\$500,420	\$0	\$0	\$0
	1. To include software rental expense (Nieto)		\$0	-\$31,627		\$0	\$0	
	2. To adjust AMS allocation factors (Majors)		\$0	\$561		\$0	\$0	
	3. To annualize building rental expense (Majors)		\$0	\$80,126		\$0	\$0	
	4. To remove Bank of America rental expense (Majors)		\$0	-\$549,480		\$0	\$0	
E-166	Maintenance of General Plant	935.000	\$21,967	-\$30,391	-\$8,424	\$0	\$0	\$0
	1. To remove incentive compensation expense (Young)		\$0	-\$394		\$0	\$0	
	2. To adjust short term incentive compensation to reflect 2021 cash payout after removal of EPS and lobbying components (Young)		\$0	-\$5,004		\$0	\$0	
	3. To adjust payroll expense as of 6/30/2022 (Amenthor)		\$21,967	\$0		\$0	\$0	
	4. To remove severance payments from the test year (Giacone)		\$0	-\$536		\$0	\$0	
	5. Electric facility costs allocated to gas (add back to electric) (Majors)		\$0	\$34		\$0	\$0	
	6. To adjust AMS allocation factors (Majors)		\$0	\$3,666		\$0	\$0	
	7. To remove Bank of America rental expense (Majors)		\$0	-\$19,653		\$0	\$0	
	8. To remove Sunset Hills O&M expense (Majors)		\$0	-\$8,504		\$0	\$0	
E-170	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,826,073	\$6,826,073
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$18,079,360	
	2. To remove annualized coal car depreciation modeled in 501 fuel expense (Young)		\$0	\$0		\$0	-\$107,504	
	3. To remove annualized depreciation expense booked to 588 (Young)		\$0	\$0		\$0	-\$11,145,783	
E-172	Depreciation - PISA	403.000	\$0	\$0	\$0	\$0	-\$915,389	-\$915,389
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	-\$915,389	
E-173	Depreciation - PISA - Period 2	403.000	\$0	\$0	\$0	\$0	\$29,844,335	\$29,844,335
	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$29,844,335	
E-174	Depreciation - PISA - Period 3	403.000	\$0	\$0	\$0	\$0	\$32,052,264	\$32,052,264

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	1. To remove PISA test year depreciation (Nieto)		\$0	\$0		\$0	\$32,052.264	
E-179	Intangible Amortization	404.009	\$0	\$764,724	\$764,724	\$0	\$0	\$0
	1. Adjustment to remove intangible amortization associated with paperless bill credit per stipulation in ER-2019-0335 (Lvons)		\$0	-\$3,022		\$0	\$0	
	2. To annualize amortization of intangible plant (Young)		\$0	\$767,746		\$0	\$0	
E-180	Amortization - Cloud Implementation Costs	404.000	\$0	-\$6,596,034	-\$6,596,034	\$0	\$0	\$0
	1. To remove test year Cloud Implementation Costs (Young)		\$0	-\$6,596,034		\$0	\$0	
E-181	Amortization - Cloud Costs - PISA - Period 3	404.000	\$0	\$2,150,393	\$2,150,393	\$0	\$0	\$0
	1. To remove test year PISA Cloud Costs (Lvons)		\$0	\$2,150,393		\$0	\$0	
E-182	Amortization - PISA	404.000	\$0	-\$425,035	-\$425,035	\$0	\$0	\$0
	1. To include PISA A deferral over 20 years (Nieto)		\$0	-\$2,131		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	-\$422,904		\$0	\$0	
E-183	Amortization - PISA - Period 2	404.000	\$0	\$24,070,676	\$24,070,676	\$0	\$0	\$0
	1. To include PISA A deferral over 20 years (Nieto)		\$0	\$9,121,179		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	\$14,949,497		\$0	\$0	
E-184	Amortization - PISA - Period 3	404.000	\$0	\$17,625,496	\$17,625,496	\$0	\$0	\$0
	1. To include PISA A deferral over 20 years (Nieto)		\$0	\$1,319,526		\$0	\$0	
	2. To remove PISA test year depreciation (Nieto)		\$0	\$16,305,970		\$0	\$0	
E-185	AMI Software Amortization Deferral	404.000	\$0	\$75,636	\$75,636	\$0	\$0	\$0
	1. To remove test year AMI Software Amortization Deferral costs (Lvons)		\$0	\$75,636		\$0	\$0	
E-188	Charge Ahead Corridor Regulatory Debit	407.327	\$0	\$705,692	\$705,692	\$0	\$0	\$0
	1. To adjust annual charge ahead amortization for regulatory asset established in Case No. ER-2021-0240 (Lvons)		\$0	\$564,365		\$0	\$0	
	2. To include amortization for charge ahead costs incurred Oct. 2021 through June 30, 2022 (Lvons)		\$0	\$141,327		\$0	\$0	
E-189	Amortization - R/C Low Income Assist Surcharge - 2009	407.349	\$0	\$916,667	\$916,667	\$0	\$0	\$0
	1. To reflect annual amount approved in Case No. ER-2021-0240 for Keeping Current and Keeping Cool program (Lvons)		\$0	\$916,667		\$0	\$0	
E-190	Amortization - Energy Efficiency Contra - 2014	407.000	\$0	\$2,946	\$2,946	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,946		\$0	\$0	
E-191	Amortization - Sioux Scrubber Construction	407.383	\$0	\$376,471	\$376,471	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$376,471		\$0	\$0	
E-192	Amortization - Sioux Scrubber Construction - Contra	407.384	\$0	\$956,654	\$956,654	\$0	\$0	\$0
	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$956,654		\$0	\$0	
E-193	Amortization - Sioux Scrubber Construction - 2011	407.385	\$0	\$1,384	\$1,384	\$0	\$0	\$0
	1. To annualize Sioux construction accounting amortization (Young)		\$0	\$1,384		\$0	\$0	
E-194	Amortization - Sioux Scrubber Construction - Contra 2011	407.386	\$0	\$6,222	\$6,222	\$0	\$0	\$0
	1. To remove TY contra expense for Sioux construction accounting (Young)		\$0	\$6,222		\$0	\$0	
E-195	Regulatory Debit - Extended Regulatory Amortization - Rate Base	407.397	\$0	-\$6,197	-\$6,197	\$0	\$0	\$0
	1. To remove test year extended amortization expense (Young)		\$0	-\$6,197		\$0	\$0	
E-196	Amortization - Energy Efficiency Contra - 2009	407.000	\$0	\$33	\$33	\$0	\$0	\$0

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	1. To remove test year MEEIA expenses (Majors)		\$0	\$33		\$0	\$0	
E-197	Amortization - Energy Efficiency Contra - 2011	407.000	\$0	\$102	\$102	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$102		\$0	\$0	
E-199	Regulatory Debit - Critical Needs Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize Critical Needs Program funding (Majors)		\$0	\$229,167		\$0	\$0	
E-200	COVID-19 AAO Amortization	407.000	\$0	\$1,665,062	\$1,665,062	\$0	\$0	\$0
	1. To reflect the COVID annual amortization set in Case No. ER-2021-0240 (Lyons)		\$0	\$1,665,062		\$0	\$0	
E-201	Equity Issuance Costs Regulatory Debit	407.000	\$0	-\$6,769,344	-\$6,769,344	\$0	\$0	\$0
	1. To reflect the Equity Issuance annual amortization set in Case No. ER-2021-0240 (Lyons)		\$0	-\$6,769,344		\$0	\$0	
E-202	Meramec Retirement Regulatory Debit	407.000	\$0	\$11,168,317	\$11,168,317	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$11,168,317		\$0	\$0	
E-203	MEEIA Ordered Adjustments	407.000	\$0	-\$127,171	-\$127,171	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$127,171		\$0	\$0	
E-204	MEEIA Program Cost Expense	407.000	\$0	-\$19,373,018	-\$19,373,018	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	-\$19,373,018		\$0	\$0	
E-205	MEEIA Program Cost Expense - Unbilled	407.000	\$0	\$2,046,643	\$2,046,643	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Majors)		\$0	\$2,046,643		\$0	\$0	
E-206	RESRAM Margin Debits	407.000	\$0	-\$754,794	-\$754,794	\$0	\$0	\$0
	1. To remove test year RESRAM margin debits (Lyons)		\$0	-\$754,794		\$0	\$0	
E-207	Regulatory Debit Rehousing Pilot Program	407.000	\$0	\$229,167	\$229,167	\$0	\$0	\$0
	1. To annualize rehousing pilot program consistent with the Stipulation and Agreement in Case No. ER-2021-0240 (Majors)		\$0	\$229,167		\$0	\$0	
E-208	Regulatory Debit - RESRAM	407.000	\$0	-\$416,361	-\$416,361	\$0	\$0	\$0
	1. To remove test year Regulatory Debit RESRAM (Lyons)		\$0	-\$416,361		\$0	\$0	
E-209	RESRAM Revenue Debits	407.000	\$0	-\$19,028,787	-\$19,028,787	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue debits (Lyons)		\$0	-\$19,028,787		\$0	\$0	
E-210	Amortization - 2015 Storm Tracker	407.000	\$0	\$519,446	\$519,446	\$0	\$0	\$0
	1. To remove test year ER-2016-0179 storm tracker amortization (Young)		\$0	\$519,446		\$0	\$0	
E-211	Amortization Excess Tracker Regulatory Debit 2	407.000	\$0	-\$5,645,633	-\$5,645,633	\$0	\$0	\$0
	1. To remove test year Excess Tracker Regulatory Debit amount (Young)		\$0	-\$5,645,633		\$0	\$0	
E-212	Regulatory Credit - Extended Regulatory Amort - Non-Rate Base	407.496	\$0	-\$4,203,384	-\$4,203,384	\$0	\$0	\$0
	1. To amortize balance of extended amortizations non-rate base (Young)		\$0	-\$4,203,384		\$0	\$0	
E-213	Regulatory Credit - Extended Regulatory Amort - Rate Base	407.497	\$0	\$988,797	\$988,797	\$0	\$0	\$0
	1. To amortize balance of extended amortizations rate base (Young)		\$0	\$988,797		\$0	\$0	
E-214	COVID-19 AAO Regulatory Credit	407.000	\$0	-\$483,537	-\$483,537	\$0	\$0	\$0
	1. To remove test year balance for COVID costs (Lyons)		\$0	-\$483,537		\$0	\$0	
E-215	Equity Issuance Costs Regulatory Credit	407.000	\$0	\$7,024,791	\$7,024,791	\$0	\$0	\$0

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	1. To remove test year balance for Equity Issuance costs (Lyons)		\$0	\$7,024,791		\$0	\$0	
E-216	Amortization Excess Tracker Regulatory Credit	407.000	\$0	-\$4,249,864	-\$4,249,864	\$0	\$0	\$0
	1. To adjust the amortization of EDIT (Young)		\$0	-\$4,249,864		\$0	\$0	
E-217	Meramec Retirement Regulatory Credit	407.000	\$0	\$6,091,810	\$6,091,810	\$0	\$0	\$0
	1. To annualize Meramec Retirement Amortization (Majors)		\$0	\$6,091,810		\$0	\$0	
E-218	MEEIA Ordered Adjustments - Regulatory Credit	407.000	\$0	\$10,345	\$10,345	\$0	\$0	\$0
	1. To remove test year MEEIA Ordered Adjustments Regulatory Credit amount (Lyons)		\$0	\$10,345		\$0	\$0	
E-219	RESRAM Depreciation/PTC	407.000	\$0	\$4,953,481	\$4,953,481	\$0	\$0	\$0
	1. To remove test year RESRAM Depreciation/PTC (Lyons)		\$0	\$4,953,481		\$0	\$0	
E-220	RESRAM Margin	407.000	\$0	\$4,954,291	\$4,954,291	\$0	\$0	\$0
	1. To remove test year RESRAM Margin (Lyons)		\$0	\$4,954,291		\$0	\$0	
E-221	RESRAM Energy Sales Credits	407.000	\$0	\$711,593	\$711,593	\$0	\$0	\$0
	1. To remove test year RESRAM Energy Sales Credits (Lyons)		\$0	\$711,593		\$0	\$0	
E-222	Regulatory Credit - RESRAM	407.000	\$0	\$334,769	\$334,769	\$0	\$0	\$0
	1. To remove test year Regulatory Credit RESRAM (Lyons)		\$0	\$334,769		\$0	\$0	
E-223	RESRAM Revenue Credits	407.000	\$0	\$3,771,046	\$3,771,046	\$0	\$0	\$0
	1. To remove test year RESRAM Revenue Credits (Lyons)		\$0	\$3,771,046		\$0	\$0	
E-224	Amortization of Customer Affordability Study (New for ER-2022-0337)	407.000	\$0	\$1,926,033	\$1,926,033	\$0	\$0	\$0
	1. To amortize the customer affordability study over 5 years (Majors)		\$0	\$1,926,033		\$0	\$0	
E-227	Payroll Taxes	408.010	\$0	-\$57,472	-\$57,472	\$0	\$0	\$0
	1. To annualize payroll tax expense (Amenthor)		\$0	-\$57,472		\$0	\$0	
E-228	Ad Valorem Taxes	408.011	\$0	-\$2,312,953	-\$2,312,953	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Lyons)		\$0	-\$2,312,953		\$0	\$0	
E-229	Gross Receipts Tax	408.012	\$0	-\$145,597,305	-\$145,597,305	\$0	\$0	\$0
	1. To remove test year Gross Receipts Tax expense (Majors)		\$0	-\$145,597,305		\$0	\$0	
E-235	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$92,982,207	\$92,982,207
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$92,982,207	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$501,796,663	-\$501,796,663
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$501,796,663	
	No Adjustment		\$0	\$0		\$0	\$0	
E-239	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$408,370,103	\$408,370,103
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$408,370,103	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$160,020,326	\$160,020,326
Total Operating & Maint. Expense			\$6,990,395	-\$28,579,490	-\$21,589,095	\$0	\$67,362,930	\$67,362,930

Ameren Missouri
Case No. ER-2022-0337
Staff Direct Accounting Schedules
Updated through June 30, 2022
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.73% Return	E 6.86% Return	F 6.99% Return
1	TOTAL NET INCOME BEFORE TAXES		\$700,194,374	\$701,672,513	\$719,469,745	\$737,130,078
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$647,237,922	\$647,237,922	\$647,237,922	\$647,237,922
4	Book Depreciation Charged to O&M		\$3,958,248	\$3,958,248	\$3,958,248	\$3,958,248
5	Transmission Amortization		\$431,252	\$431,252	\$431,252	\$431,252
6	Hydraulic Amortization		\$755,715	\$755,715	\$755,715	\$755,715
7	Callaway Post Operational Costs		\$3,780,124	\$3,780,124	\$3,780,124	\$3,780,124
8	Intangible Amortization		\$74,992,710	\$74,992,710	\$74,992,710	\$74,992,710
9	Non-Deductible Parking Expense		\$421,857	\$421,857	\$421,857	\$421,857
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$731,577,828	\$731,577,828	\$731,577,828	\$731,577,828
11	SUBT. FROM NET INC. BEFORE TAXES					
12	Interest Expense calculated at the Rate of	1.8620%	\$193,965,470	\$193,965,470	\$193,965,470	\$193,965,470
13	Tax Straight-Line Depreciation		\$650,825,033	\$650,825,033	\$650,825,033	\$650,825,033
14	Nuclear Decommissioning		\$6,758,605	\$6,758,605	\$6,758,605	\$6,758,605
15	RSU Awards		\$0	\$0	\$0	\$0
16	Production Income Deduction		\$0	\$0	\$0	\$0
17	Preferred Dividend Deduction		\$415,274	\$415,274	\$415,274	\$415,274
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$851,964,382	\$851,964,382	\$851,964,382	\$851,964,382
19	NET TAXABLE INCOME		\$579,807,820	\$581,285,959	\$599,083,191	\$616,743,524
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$579,807,820	\$581,285,959	\$599,083,191	\$616,743,524
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$21,798,388	\$21,851,481	\$22,490,734	\$23,125,070
23	Deduct City Inc Tax - Fed. Inc. Tax		\$579,881	\$581,210	\$597,208	\$613,084
24	Federal Taxable Income - Fed. Inc. Tax		\$557,429,551	\$558,853,268	\$575,995,249	\$593,005,370
25	Federal Income Tax at the Rate of	21.00%	\$117,060,206	\$117,359,186	\$120,959,002	\$124,531,128
26	Subtract Federal Income Tax Credits					
27	Research Credit		\$1,912,652	\$1,912,652	\$1,912,652	\$1,912,652
28	Empowerment Zone Credit		\$46,808	\$46,808	\$46,808	\$46,808
29	Fuel Tax Credit		\$73,981	\$73,981	\$73,981	\$73,981
30	Alternative Fuel Property Credit		\$58,678	\$58,678	\$58,678	\$58,678
31	Qualified Electric Vehicle Credit		\$22,500	\$22,500	\$22,500	\$22,500
32	City Earnings Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
33	Production Tax Credit		\$48,321,725	\$48,321,725	\$48,321,725	\$48,321,725
34	Net Federal Income Tax		\$66,584,829	\$66,883,809	\$70,483,625	\$74,055,751
35	PROVISION FOR MO. INCOME TAX					
36	Net Taxable Income - MO. Inc. Tax		\$579,807,820	\$581,285,959	\$599,083,191	\$616,743,524
37	Deduct Federal Income Tax at the Rate of	50.000%	\$33,292,415	\$33,441,905	\$35,241,813	\$37,027,876
38	Deduct City Income Tax - MO. Inc. Tax		\$579,881	\$581,210	\$597,208	\$613,084
39	Missouri Taxable Income - MO. Inc. Tax		\$545,935,524	\$547,262,844	\$563,244,170	\$579,102,564
40	Subtract Missouri Income Tax Credits					
41	City Earnings Tax Credits		\$39,033	\$39,033	\$39,033	\$39,033
42	Missouri Income Tax at the Rate of	4.000%	\$21,798,388	\$21,851,481	\$22,490,734	\$23,125,070
43	PROVISION FOR CITY INCOME TAX					
44	Net Taxable Income - City Inc. Tax		\$579,807,820	\$581,285,959	\$599,083,191	\$616,743,524
45	Deduct Federal Income Tax - City Inc. Tax		\$66,584,829	\$66,883,809	\$70,483,625	\$74,055,751
46	Deduct Missouri Income Tax - City Inc. Tax		\$21,798,388	\$21,851,481	\$22,490,734	\$23,125,070
47	City Taxable Income		\$491,424,603	\$492,550,669	\$506,108,832	\$519,562,703
48	Subtract City Income Tax Credits					
49	City Earning Tax Credit		\$39,033	\$39,033	\$39,033	\$39,033
50	City Income Tax at the Rate of	0.118%	\$540,848	\$542,177	\$558,175	\$574,051
51	SUMMARY OF CURRENT INCOME TAX					
52	Federal Income Tax		\$66,584,829	\$66,883,809	\$70,483,625	\$74,055,751
53	State Income Tax		\$21,798,388	\$21,851,481	\$22,490,734	\$23,125,070
54	City Income Tax		\$540,848	\$542,177	\$558,175	\$574,051
55	TOTAL SUMMARY OF CURRENT INCOME TAX		\$88,924,065	\$89,277,467	\$93,532,534	\$97,754,872
56	DEFERRED INCOME TAXES					
57	Deferred Income Taxes - Def. Inc. Tax.		-\$84,756,011	-\$84,756,011	-\$84,756,011	-\$84,756,011
58	Amortization of Deferred ITC		-\$4,124,746	-\$4,124,746	-\$4,124,746	-\$4,124,746
59	TOTAL DEFERRED INCOME TAXES		-\$88,880,757	-\$88,880,757	-\$88,880,757	-\$88,880,757
60	TOTAL INCOME TAX		\$43,308	\$396,710	\$4,651,777	\$8,874,115

Ameren Missouri
Case No. ER-2022-0337
Staff Direct Accounting Schedules
Updated through June 30, 2022
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.34%	F Weighted Cost of Capital 9.59%	G Weighted Cost of Capital 9.84%
1	Common Stock	\$6,378,000,000	51.84%		4.842%	4.972%	5.101%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,000,000	0.66%	4.18%	0.028%	0.028%	0.028%
4	Long Term Debt	\$5,844,000,000	47.50%	3.92%	1.862%	1.862%	1.862%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,303,000,000	100.00%		6.732%	6.862%	6.991%
8	PreTax Cost of Capital				7.616%	7.787%	7.957%