

Exhibit No.: --
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: GR-2019-0077
Date Prepared: 4/19/2019

FILED
September 5, 2019
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI GAS

CASE NO. GR-2019-0077

Jefferson City, MO

April 2019

Staff Exhibit No. 106
Date 8-15-19 Reporter COT
File No. GR-2019-0077



Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
Revenue Requirement

Line Number	A Description	B 6.96% Return	C 7.21% Return	D 7.46% Return
1	Net Orig Cost Rate Base	\$259,689,756	\$259,689,756	\$259,689,756
2	Rate of Return	6.96%	7.21%	7.46%
3	Net Operating Income Requirement	\$18,066,616	\$18,715,841	\$19,365,065
4	Net Income Available	\$19,230,548	\$19,230,548	\$19,230,548
5	Additional Net Income Required	-\$1,163,932	-\$514,707	\$134,517
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,800,772	\$4,023,344	\$4,245,916
8	Current Income Tax Available	\$4,199,799	\$4,199,799	\$4,199,799
9	Additional Current Tax Required	-\$399,027	-\$176,455	\$46,117
10	Revenue Requirement	-\$1,562,959	-\$691,162	\$180,634
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Interim Natural Gas Rate Reduction	\$1,935,368	\$1,935,368	\$1,935,368
13	Gross Revenue Requirement	\$372,409	\$1,244,206	\$2,116,002

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$526,843,829
2	Less Accumulated Depreciation Reserve		\$197,404,114
3	Net Plant In Service		<u>\$329,439,715</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,974,822
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$5,202,149
8	Materials & Supplies		\$1,755,648
9	Prepayments		\$680,737
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$5,663,712</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-0.2110%	-\$6,582
13	State Tax Offset	-0.2110%	-\$1,870
14	City Tax Offset	64.3425%	\$11,154
15	Interest Expense Offset	13.8792%	\$885,573
16	Contributions in Aid of Construction		\$0
17	Customer Deposits		\$950,103
18	Customer Advances for Construction		\$535,556
19	Pension Tracker Liability		\$1,018,208
20	OPEB Tracker Liability		\$2,605,789
21	Accumulated Deferred Income Taxes		\$69,415,740
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$75,413,671</u>
23	Total Rate Base		<u>\$259,689,756</u>

Ameren Missouri Gas
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Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	P-2	\$8,820,880	\$8,820,880	100.0000%	\$0	\$8,820,880
3		TOTAL INTANGIBLE PLANT	\$0		\$8,820,880	\$8,820,880		\$0	\$8,820,880
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,381,056	P-5	\$0	\$2,381,056	100.0000%	\$0	\$2,381,056
6	375.000	Structures & Improvements - DP	\$184,148	P-6	\$0	\$184,148	100.0000%	\$0	\$184,148
7	376.000	Gas Mains - DP	\$264,868,251	P-7	\$26,619,729	\$291,487,980	100.0000%	\$0	\$291,487,980
8	378.000	Meas. & Regulating Station Equip - General	\$5,541,411	P-8	\$0	\$5,541,411	100.0000%	\$0	\$5,541,411
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	P-9	\$0	\$694,105	100.0000%	\$0	\$694,105
10	380.000	Services	\$132,012,179	P-10	\$0	\$132,012,179	100.0000%	\$0	\$132,012,179
11	381.000	Meters	\$21,965,800	P-11	\$0	\$21,965,800	100.0000%	\$0	\$21,965,800
12	383.000	House Regulators	\$17,637,240	P-12	\$0	\$17,637,240	100.0000%	\$0	\$17,637,240
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,406,581	P-13	\$0	\$1,406,581	100.0000%	\$0	\$1,406,581
14	387.000	Other Distribution Systems	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$446,690,771		\$26,619,729	\$473,310,500		\$0	\$473,310,500
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$119,532	P-22	\$0	\$119,532	100.0000%	\$0	\$119,532
23	366.000	Structures & Improvements - TP	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	367.000	Gas Mains - TP	\$5,411,148	P-24	\$0	\$5,411,148	100.0000%	\$0	\$5,411,148
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	P-25	\$0	\$40,900	100.0000%	\$0	\$40,900
26		TOTAL TRANSMISSION PLANT	\$5,571,580		\$0	\$5,571,580		\$0	\$5,571,580
27		INCENTIVE COMPENSATION CAPITALIZATION							
28	0.000	Incentive Compensation Capitalization Adj.	\$0	P-28	-\$1,235,852	-\$1,235,852	100.0000%	\$0	-\$1,235,852
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,235,852	-\$1,235,852		\$0	-\$1,235,852
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$2,387,770	P-31	\$204,314	\$2,592,084	100.0000%	\$0	\$2,592,084
32	390.000	Structures & Improvements - GP	\$9,760,224	P-32	\$6,744,415	\$16,504,639	100.0000%	\$0	\$16,504,639
33	391.000	Office Furniture & Equipment	\$469,095	P-33	\$1,358,598	\$1,827,693	100.0000%	\$0	\$1,827,693
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	P-34	\$0	\$19,424	100.0000%	\$0	\$19,424
35	391.100	Mainframe Computers	\$0	P-35	\$15,369	\$15,369	100.0000%	\$0	\$15,369
36	391.200	Computer Equipment	\$391,342	P-36	\$1,689,473	\$2,080,815	100.0000%	\$0	\$2,080,815
37	391.200	Computer Equipment - Fully Accrued	\$38,517	P-37	\$0	\$38,517	100.0000%	\$0	\$38,517
38	392.000	Transportation Equipment	\$7,241,390	P-38	\$1,430,799	\$8,672,189	100.0000%	\$0	\$8,672,189
39	393.000	Stores Equipment	\$0	P-39	\$9,988	\$9,988	100.0000%	\$0	\$9,988
40	394.000	Tools, Shop, & Garage Equipment	\$2,274,646	P-40	\$234,600	\$2,509,246	100.0000%	\$0	\$2,509,246
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	P-41	\$0	\$1,179,315	100.0000%	\$0	\$1,179,315
42	395.000	Laboratory Equipment	\$91,173	P-42	\$13,189	\$104,362	100.0000%	\$0	\$104,362
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	P-43	\$0	\$10,463	100.0000%	\$0	\$10,463
44	396.000	Power Operated Equipment	\$3,242,819	P-44	\$0	\$3,242,819	100.0000%	\$0	\$3,242,819
45	397.000	Communications Equipment	\$875,100	P-45	\$155,813	\$1,030,913	100.0000%	\$0	\$1,030,913
46	397.000	Communications Equipment - Fully Accrued	\$505,828	P-46	\$0	\$505,828	100.0000%	\$0	\$505,828
47	398.000	Miscellaneous Equipment	\$3,336	P-47	\$29,721	\$33,057	100.0000%	\$0	\$33,057
48		TOTAL GENERAL PLANT	\$28,490,442		\$11,886,279	\$40,376,721		\$0	\$40,376,721
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

Ameren Missouri Gas
 Case No. GR-2019-0077
 Test Year Ending 06/30/2018
 True-Up Ending 05/31/2019
 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
51		TOTAL PLANT IN SERVICE	\$480,752,793		\$46,091,036	\$526,843,829		\$0	\$526,843,829

Ameren Missouri Gas
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Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Miscellaneous Intangible Plant	303.000		\$8,820,880		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$6,627,718		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$6,961,560		\$0	
	3. To postpone the allocation of software plant to gas operations. (Kunst)		-\$4,768,398		\$0	
P-7	Gas Mains - DP	376.000		\$26,619,729		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$26,619,729		\$0	
P-28	Incentive Compensation Capitalization Adj.			-\$1,235,852		\$0
	1. To remove capitalized incentive compensation. (Kunst)		-\$1,235,852		\$0	
P-31	Land & Land Rights - GP	389.000		\$204,314		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$284,102		\$0	
	2. To Move Orr Street Land to property held for future use. (Kunst)		-\$79,788		\$0	
P-32	Structures & Improvements - GP	390.000		\$6,744,415		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$6,744,415		\$0	
P-33	Office Furniture & Equipment	391.000		\$1,358,598		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$206,888		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,151,710		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-35	Mainframe Computers	391.100		\$15,369		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$15,369		\$0	
P-36	Computer Equipment	391.200		\$1,689,473		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$571,289		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$1,118,184		\$0	
P-38	Transportation Equipment	392.000		\$1,430,799		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$1,430,799		\$0	
P-39	Stores Equipment	393.000		\$9,988		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$9,988		\$0	
P-40	Tools, Shop, & Garage Equipment	394.000		\$234,600		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$234,600		\$0	
P-42	Laboratory Equipment	395.000		\$13,189		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$13,189		\$0	
P-45	Communications Equipment	397.000		\$155,813		\$0
	1. To include estimated plant in service through May 31, 2019. (Amenthor)		\$155,813		\$0	
P-47	Miscellaneous Equipment	398.000		\$29,721		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$29,721		\$0	

Ameren Missouri Gas
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Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$46,091,036		\$0

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	303.000	Miscellaneous Intangible Plant	\$8,820,880	20.00%	\$1,764,176	0	20.00%
3		TOTAL INTANGIBLE PLANT	\$8,820,880		\$1,764,176		
4		DISTRIBUTION PLANT					
5	374.000	Land & Land Rights - DP	\$2,381,056	0.00%	\$0	0	20.00%
6	375.000	Structures & Improvements - DP	\$184,148	4.50%	\$8,287	0	20.00%
7	376.000	Gas Mains - DP	\$291,487,980	2.03%	\$5,917,206	0	20.00%
8	378.000	Meas. & Regulating Station Equip - General	\$5,541,411	2.49%	\$137,981	0	20.00%
9	379.000	Meas. & Regulating Station Equip - City Gate	\$694,105	2.57%	\$17,838	0	20.00%
10	380.000	Services	\$132,012,179	1.78%	\$2,349,817	0	20.00%
11	381.000	Meters	\$21,965,800	5.56%	\$1,221,298	0	20.00%
12	383.000	House Regulators	\$17,637,240	3.63%	\$640,232	0	20.00%
13	385.000	Industrial Meas. & Regulating Station Equip	\$1,406,581	2.54%	\$35,727	0	20.00%
14	387.000	Other Distribution Systems	\$0	0.00%	\$0	0	20.00%
15		TOTAL DISTRIBUTION PLANT	\$473,310,500		\$10,328,386		
16		PRODUCTION PLANT					
17	304.000	Land & Land Rights - PP	\$0	0.00%	\$0	0	0.00%
18	305.000	Structures & Improvements - PP	\$0	0.00%	\$0	0	0.00%
19	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0	0	0.00%
20		TOTAL PRODUCTION PLANT	\$0		\$0		
21		TRANSMISSION PLANT					
22	365.000	Land & Land Rights - TP	\$119,532	0.00%	\$0	0	0.00%
23	366.000	Structures & Improvements - TP	\$0	0.00%	\$0	0	0.00%
24	367.000	Gas Mains - TP	\$5,411,148	1.62%	\$87,661	0	0.00%
25	369.000	Meas. & Regulating Station Equip - TP	\$40,900	0.88%	\$360	0	0.00%
26		TOTAL TRANSMISSION PLANT	\$5,571,580		\$88,021		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		Incentive Compensation Capitalization Adj.	-\$1,235,852	2.97%	-\$36,705	0	20.00%
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$1,235,852		-\$36,705		
30		GENERAL PLANT					
31	389.000	Land & Land Rights - GP	\$2,592,084	0.00%	\$0	0	20.00%
32	390.000	Structures & Improvements - GP	\$16,504,639	2.76%	\$455,528	0	20.00%
33	391.000	Office Furniture & Equipment	\$1,827,693	6.67%	\$121,907	0	20.00%
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	0.00%	\$0	0	0.00%
35	391.100	Mainframe Computers	\$15,369	0.00%	\$0	0	0.00%
36	391.200	Computer Equipment	\$2,080,815	20.00%	\$416,163	0	20.00%
37	391.200	Computer Equipment - Fully Accrued	\$38,517	0.00%	\$0	0	0.00%
38	392.000	Transportation Equipment	\$8,672,189	7.16%	\$620,929	0	20.00%
39	393.000	Stores Equipment	\$9,988	5.00%	\$499	0	20.00%
40	394.000	Tools, Shop, & Garage Equipment	\$2,509,246	5.00%	\$125,462	0	20.00%
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	0.00%	\$0	0	0.00%
42	395.000	Laboratory Equipment	\$104,362	5.00%	\$5,218	0	20.00%
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	0.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$3,242,819	5.33%	\$172,842	0	20.00%

Ameren Missouri Gas
 Case No. GR-2019-0077
 Test Year Ending 06/30/2018
 True-Up Ending 05/31/2019
 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
45	397.000	Communications Equipment	\$1,030,913	6.67%	\$68,762	0	20.00%
46	397.000	Communications Equipment - Fully Accrued	\$505,828	0.00%	\$0	0	0.00%
47	398.000	Miscellaneous Equipment	\$33,057	6.67%	\$2,205	0	20.00%
48		TOTAL GENERAL PLANT	\$40,376,721		\$1,989,515		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
51		Total Depreciation	\$526,843,829		\$14,133,393		

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

Ameren Missouri Gas
Case No. GR-2019-0077
Test Year Ending 06/30/2018
True-Up Ending 06/31/2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	R-2	\$751,692	\$751,692	100.0000%	\$0	\$751,692
3		TOTAL INTANGIBLE PLANT	\$0		\$751,692	\$751,692		\$0	\$751,692
4		DISTRIBUTION PLANT							
5	374.000	Land & Land Rights - DP	\$2,143	R-5	\$0	\$2,143	100.0000%	\$0	\$2,143
6	375.000	Structures & Improvements - DP	\$505,947	R-6	\$505,947	\$0	100.0000%	\$0	\$0
7	376.000	Gas Mains - DP	\$90,811,680	R-7	\$4,955,448	\$95,767,028	100.0000%	\$0	\$95,767,028
8	378.000	Meas. & Regulating Station Equip - General	\$2,049,325	R-8	\$116,323	\$2,165,648	100.0000%	\$0	\$2,165,648
9	379.000	Meas. & Regulating Station Equip - City Gate	\$193,264	R-9	\$14,125	\$207,389	100.0000%	\$0	\$207,389
10	380.000	Services	\$70,842,905	R-10	\$3,303,604	\$74,146,509	100.0000%	\$0	\$74,146,509
11	381.000	Meters	\$2,390,638	R-11	\$543,654	\$2,934,292	100.0000%	\$0	\$2,934,292
12	383.000	House Regulators	\$4,778,820	R-12	\$373,468	\$5,152,288	100.0000%	\$0	\$5,152,288
13	385.000	Industrial Meas. & Regulating Station Equip	\$557,536	R-13	\$29,398	\$586,934	100.0000%	\$0	\$586,934
14	387.000	Other Distribution Systems	-\$5,558	R-14	\$5,558	\$0	100.0000%	\$0	\$0
15		TOTAL DISTRIBUTION PLANT	\$171,114,706		\$9,847,525	\$180,962,231		\$0	\$180,962,231
16		PRODUCTION PLANT							
17	304.000	Land & Land Rights - PP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures & Improvements - PP	\$511,012	R-18	-\$511,012	\$0	100.0000%	\$0	\$0
19	311.000	Liquified Petroleum Gas Equipment	-\$759,970	R-19	\$759,970	\$0	100.0000%	\$0	\$0
20		TOTAL PRODUCTION PLANT	-\$248,958		\$248,958	\$0		\$0	\$0
21		TRANSMISSION PLANT							
22	365.000	Land & Land Rights - TP	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	366.000	Structures & Improvements - TP	\$3,497	R-23	\$0	\$3,497	100.0000%	\$0	\$3,497
24	367.000	Gas Mains - TP	\$2,835,976	R-24	\$112,597	\$2,948,573	100.0000%	\$0	\$2,948,573
25	369.000	Meas. & Regulating Station Equip - TP	\$34,628	R-25	\$832	\$35,460	100.0000%	\$0	\$35,460
26		TOTAL TRANSMISSION PLANT	\$2,874,101		\$113,429	\$2,987,530		\$0	\$2,987,530
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		Incentive Compensation Capitalization Adj.	\$0	R-28	-\$391,225	-\$391,225	100.0000%	\$0	-\$391,225
29		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$391,225	-\$391,225		\$0	-\$391,225
30		GENERAL PLANT							
31	389.000	Land & Land Rights - GP	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	390.000	Structures & Improvements - GP	\$837,942	R-32	\$2,689,415	\$3,527,357	100.0000%	\$0	\$3,527,357
33	391.000	Office Furniture & Equipment	\$42,416	R-33	\$462,502	\$504,918	100.0000%	\$0	\$504,918
34	391.000	Office Furniture & Equipment - Fully Accrued	\$19,424	R-34	\$848	\$20,272	100.0000%	\$0	\$20,272
35	391.100	Mainframe Computers	\$0	R-35	\$5,539	\$5,539	100.0000%	\$0	\$5,539
36	391.200	Computer Equipment	\$353,041	R-36	\$615,541	\$968,582	100.0000%	\$0	\$968,582
37	391.200	Computer Equipment - Fully Accrued	\$38,517	R-37	\$7,061	\$45,578	100.0000%	\$0	\$45,578
38	392.000	Transportation Equipment	\$3,297,688	R-38	\$559,903	\$3,857,591	100.0000%	\$0	\$3,857,591
39	393.000	Stores Equipment	-\$1,579	R-39	\$154	-\$1,425	100.0000%	\$0	-\$1,425
40	394.000	Tools, Shop, & Garage Equipment	\$708,919	R-40	\$165,318	\$874,237	100.0000%	\$0	\$874,237
41	394.000	Tools, Shop, & Garage Equip - Fully Accrued	\$1,179,315	R-41	\$39,999	\$1,219,314	100.0000%	\$0	\$1,219,314
42	395.000	Laboratory Equipment	\$25,156	R-42	\$8,467	\$33,623	100.0000%	\$0	\$33,623
43	395.000	Laboratory Equipment - Fully Accrued	\$10,463	R-43	\$400	\$10,863	100.0000%	\$0	\$10,863
44	396.000	Power Operated Equipment	\$1,038,407	R-44	\$150,413	\$1,188,820	100.0000%	\$0	\$1,188,820
45	397.000	Communications Equipment	\$267,915	R-45	\$41,274	\$299,189	100.0000%	\$0	\$299,189
46	397.000	Communications Equipment - Fully Accrued	\$505,828	R-46	\$22,071	\$527,899	100.0000%	\$0	\$527,899
47	398.000	Miscellaneous Equipment	\$817	R-47	\$10,712	\$11,529	100.0000%	\$0	\$11,529
48		TOTAL GENERAL PLANT	\$8,314,269		\$4,779,617	\$13,093,886		\$0	\$13,093,886
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0

Ameren Missouri Gas
 Case No. GR-2019-0077
 Test Year Ending 06/30/2018
 True-Up Ending 06/31/2019
 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
51		TOTAL DEPRECIATION RESERVE	<u>\$182,054,118</u>		<u>\$16,349,996</u>	<u>\$197,404,114</u>		<u>\$0</u>	<u>\$197,404,114</u>

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Test Year Ending 06/30/2018
True-Up Ending 05/31/2019
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Miscellaneous Intangible Plant	303.000		\$751,692		\$0
	1. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$552,310		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$2,672,868		\$0	
	3. To postpone allocation of software reserve to gas operations. (Kunst)		-\$2,473,486		\$0	
R-6	Structures & Improvements - DP	375.000		\$505,947		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,444		\$0	
	2. To adjust the reserve balance. (Buttig)		\$502,503		\$0	
R-7	Gas Mains - DP	376.000		\$4,955,448		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$5,462,908		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$249,560		\$0	
	3. To adjust the reserve balance. (Buttig)		-\$757,020		\$0	
R-8	Meas. & Regulating Station Equip - General	378.000		\$116,323		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$116,323		\$0	
R-9	Meas. & Regulating Station Equip - City Gate	379.000		\$14,125		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$14,125		\$0	
R-10	Services	380.000		\$3,303,604		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,303,604		\$0	
R-11	Meters	381.000		\$543,654		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$543,654		\$0	
R-12	House Regulators	383.000		\$373,468		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$373,468		\$0	
R-13	Industrial Meas. & Regulating Station Equip	385.000		\$29,398		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$29,398		\$0	
R-14	Other Distribution Systems	387.000		\$5,558		\$0
	1. To adjust the reserve balance. (Buttig)		\$5,558		\$0	
R-18	Structures & Improvements - PP	305.000		-\$511,012		\$0
	1. To adjust the reserve balance. (Buttig)		-\$511,012		\$0	
R-19	Liquified Petroleum Gas Equipment	311.000		\$759,970		\$0
	1. To adjust the reserve balance. (Buttig)		\$759,970		\$0	
R-24	Gas Mains - TP	367.000		\$112,597		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$112,597		\$0	
R-25	Meas. & Regulating Station Equip - TP	369.000		\$832		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$832		\$0	
R-28	Incentive Compensation Capitalization Adj.			-\$391,225		\$0
	1. To remove capitalized incentive compensation reserve. (Kunst)		-\$391,225		\$0	
R-32	Structures & Improvements - GP	390.000		\$2,689,415		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$196,831		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$61,824		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$2,430,760		\$0	
R-33	Office Furniture & Equipment	391.000		\$462,502		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$20,468		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$26,945		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$415,089		\$0	
R-34	Office Furniture & Equipment - Fully Accrued	391.000		\$848		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$848		\$0	
R-35	Mainframe Computers	391.100		\$5,539		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$5,539		\$0	
R-36	Computer Equipment	391.200		\$615,541		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$71,746		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$140,790		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$403,005		\$0	
R-37	Computer Equipment - Fully Accrued	391.200		\$7,061		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$7,061		\$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-38	Transportation Equipment	392.000		\$559,903		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$510,458		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$45,845		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$3,600		\$0	
R-39	Stores Equipment	393.000		\$154		\$0
	1. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$154		\$0	
R-40	Tools, Shop, & Garage Equipment	394.000		\$165,318		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$77,149		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$3,617		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$84,552		\$0	
R-41	Tools, Shop, & Garage Equip - Fully Accrued	394.000		\$39,999		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$39,999		\$0	
R-42	Laboratory Equipment	395.000		\$8,467		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$3,485		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$229		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$4,753		\$0	
R-43	Laboratory Equipment - Fully Accrued	395.000		\$400		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$400		\$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-44	Power Operated Equipment	396.000		\$150,413		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$150,413		\$0	
R-45	Communications Equipment	397.000		\$41,274		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$38,184		\$0	
	2. To include estimated reserve on plant additions through May 31, 2019. (Amenthor)		\$3,090		\$0	
R-46	Communications Equipment - Fully Accrued	397.000		\$22,071		\$0
	1. To include estimated reserve through May 31, 2019. (Amenthor)		\$22,071		\$0	
R-47	Miscellaneous Equipment	398.000		\$10,712		\$0
	1. To allocate plant in service from electric operations to gas operations. (Amenthor)		\$10,712		\$0	
Total Reserve Adjustments				\$15,349,996		\$0

Ameren Missouri Gas
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Test Year Ending 06/30/2018
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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	\$13,715,693	38.65	11.40	27.25	0.074658	\$1,023,986
3	Pensions, OPEBs & Other Employee Benefits	\$1,886,558	38.65	19.13	19.52	0.053479	\$100,891
4	Purchased Gas (back out)	-\$54,150,970	38.65	38.65	0.00	0.000000	\$0
5	Incentive Compensation	\$986,427	38.65	252.23	-213.58	-0.585151	-\$577,209
6	Uncollectible Accounts	\$320,958	38.65	38.65	0.00	0.000000	\$0
7	Cash Vouchers	\$67,793,721	38.65	37.00	1.65	0.004521	\$306,495
8	TOTAL OPERATION AND MAINT. EXPENSE	\$30,552,387					\$854,163
9	TAXES						
10	Payroll Tax	\$902,274	38.65	10.62	28.03	0.076795	\$69,290
11	Property Tax	\$8,651,415	38.65	182.50	-143.85	-0.394110	-\$3,409,609
12	TOTAL TAXES	\$9,553,689					-\$3,340,319
13	OTHER EXPENSES						
14	Gas Costs	\$54,150,970	38.65	35.77	2.88	0.007890	\$427,251
15	Sales Tax	\$3,572,441	23.44	10.10	13.34	0.036548	\$130,566
16	Gross Receipts Tax	\$7,039,608	23.44	25.85	-2.41	-0.006603	-\$46,483
17	TOTAL OTHER EXPENSES	\$64,763,019					\$511,334
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,974,822
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$3,119,636	38.65	37.88	0.77	0.002110	\$6,582
21	State Tax Offset	\$886,373	38.65	37.88	0.77	0.002110	\$1,870
22	City Tax Offset	\$17,335	38.65	273.50	-234.85	-0.643425	-\$11,154
23	Interest Expense Offset	\$6,380,577	38.65	89.31	-50.66	-0.138792	-\$885,573
24	TOTAL OFFSET FROM RATE BASE	\$10,403,921					-\$888,275
25	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,863,097

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-3		OPERATING REVENUES											
Rev-4	480.000	Residential Revenue	\$90,103,907	See note (1)	See note (1)	Rev-4	See note (1)	\$90,103,907	100.0000%	-\$45,068,175	\$45,035,732	See note (1)	See note (1)
Rev-5	481.000	Commercial	\$40,985,625			Rev-5		\$40,985,625	100.0000%	-\$25,453,682	\$15,531,943		
Rev-6		Sm. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Med. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Lg. Gen. Service	\$8,257,280			Rev-8		\$8,257,280	100.0000%	-\$388,775	\$7,868,505		
Rev-9	481.000	Special Contracts	\$305,293			Rev-9		\$305,293	100.0000%	\$771,980	\$1,077,273		
Rev-10	481.000	Interruptible	\$391,260			Rev-10		\$391,260	100.0000%	-\$168	\$391,092		
Rev-11	487.000	Forfeited Discounts	\$349,712			Rev-11		\$349,712	100.0000%	\$0	\$349,712		
Rev-12	488.000	Connection/Disconnection Fees	\$471,503			Rev-12		\$471,503	100.0000%	\$0	\$471,503		
Rev-13	489.000	Large Volume Transportation	\$5,411,610			Rev-13		\$5,411,610	100.0000%	\$3,706	\$5,415,316		
Rev-14	493.000	Rental Revenue	\$667,846			Rev-14		\$667,846	100.0000%	-\$44,988	\$622,858		
Rev-15	496.000	Provision for Rate Refunds	-\$10,903,321			Rev-15		-\$10,903,321	100.0000%	\$10,903,321	\$0		
Rev-16	495.000	Other Gas Revenue - Oper. Rev.	\$153,670			Rev-16		\$153,670	100.0000%	\$0	\$153,670		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$59,276,781	\$76,917,604		
Rev-18		TOTAL OPERATING REVENUES	\$136,194,385					\$136,194,385		-\$59,276,781	\$76,917,604		
1		GAS SUPPLY EXPENSES											
2	742.099	Natural Gas Production Equipment	\$2,033	\$0	\$2,033	E-2	\$0	\$2,033	100.0000%	\$0	\$2,033	\$0	\$2,033
3	804.000	Natural Gas City Gate Purchases	\$52,290,253	\$0	\$52,290,253	E-3	-\$62,290,253	\$0	100.0000%	\$0	\$0	\$0	\$0
4	805.000	Other Gas Purchases	-\$16,034	\$0	-\$16,034	E-4	\$16,034	\$0	100.0000%	\$0	\$0	\$0	\$0
5	807.000	Purchased Gas Expense	\$647,152	\$608,872	\$38,280	E-5	\$7,405	\$654,557	100.0000%	\$0	\$654,557	\$616,277	\$38,280
6	808.000	Gas Withdrawn From Storage	\$1,876,751	\$0	\$1,876,751	E-6	-\$1,876,751	\$0	100.0000%	\$0	\$0	\$0	\$0
7	813.000	Other Gas Supply Expense	\$28,050	\$0	\$28,050	E-7	\$0	\$28,050	100.0000%	\$0	\$28,050	\$0	\$28,050
8		TOTAL GAS SUPPLY EXPENSES	\$54,828,205	\$608,872	\$54,219,333			-\$54,143,555		\$0	\$684,640	\$616,277	\$68,363
9		NATURAL GAS STORAGE EXPENSE											
10		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		TESTING											
12		TOTAL TESTING	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
13		TRANSMISSION EXPENSES											
14	856.000	Mains - TE	\$612,562	\$3,623	\$608,939	E-14	\$44	\$612,606	100.0000%	\$0	\$612,606	\$3,667	\$608,939
15	859.000	Other Expenses - TE	\$2,100	\$0	\$2,100	E-15	\$0	\$2,100	100.0000%	\$0	\$2,100	\$0	\$2,100
16	860.000	Rents - TE	\$2,966	\$0	\$2,966	E-16	\$0	\$2,966	100.0000%	\$0	\$2,966	\$0	\$2,966
17	863.000	Maintenance of Mains - TE	\$2,151	\$0	\$2,151	E-17	\$0	\$2,151	100.0000%	\$0	\$2,151	\$0	\$2,151
18	865.000	Measuring & Regulator Station Equip Maint	\$3,087	\$0	\$3,087	E-18	\$0	\$3,087	100.0000%	\$0	\$3,087	\$0	\$3,087
19		TOTAL TRANSMISSION EXPENSES	\$622,866	\$3,623	\$619,243			\$44		\$0	\$622,910	\$3,667	\$619,243
20		PRODUCTION EXPENSES											
21		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
22		DISTRIBUTION EXPENSES											
23	870.000	Distribution Operation Supervision & Engineering	\$561,198	\$425,002	\$136,196	E-23	\$5,172	\$566,370	100.0000%	\$0	\$566,370	\$430,171	\$136,199
24	874.000	Distribution Mains & Services	\$3,009,076	\$1,417,707	\$1,591,369	E-24	\$50,750	\$3,059,826	100.0000%	\$0	\$3,059,826	\$1,434,949	\$1,624,877
25	875.000	Meas. & Regulating Station Expense - General	\$462,501	\$293,628	\$168,873	E-25	\$3,571	\$466,072	100.0000%	\$0	\$466,072	\$297,199	\$168,873

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non-Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
26	876.000	Meas. & Regulating Station Expense - Industrial	\$240	\$0	\$240	E-26	\$0	\$240	100.0000%	\$0	\$240	\$0	\$240
27	877.000	Meas. & Regulating Station Expense - City Gate Check Stations	\$25	\$0	\$25	E-27	\$0	\$25	100.0000%	\$0	\$25	\$0	\$25
28	878.000	Meter & House Regulator Expense	\$820,650	\$657,638	\$163,012	E-28	\$7,998	\$828,648	100.0000%	\$0	\$828,648	\$665,636	\$163,012
29	879.000	Customer Installation Expense	\$945,884	\$783,741	\$162,143	E-29	\$9,531	\$955,415	100.0000%	\$0	\$955,415	\$793,272	\$162,143
30	880.000	Other Expenses - DE	\$1,858,587	\$914,931	\$943,656	E-30	\$10,444	\$1,869,031	100.0000%	\$0	\$1,869,031	\$926,057	\$942,974
31	881.000	Rents - DE	\$19,367	\$0	\$19,367	E-31	-\$19,081	\$286	100.0000%	\$0	\$286	\$0	\$286
32	885.000	Distribution Maint. Supervision & Engineering	\$192,325	\$137,185	\$55,140	E-32	-\$7,478	\$184,847	100.0000%	\$0	\$184,847	\$138,853	\$45,994
33	887.000	Distribution Maint. Of Mains	\$1,380,664	\$623,601	\$757,063	E-33	-\$129,702	\$1,250,962	100.0000%	\$0	\$1,250,962	\$631,185	\$619,777
34	889.000	Distribution Maint. Of Meas. & Regulating Station Equip. - General	\$165,222	\$65,645	\$109,577	E-34	-\$19,194	\$146,028	100.0000%	\$0	\$146,028	\$56,322	\$89,706
36	890.000	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	\$213,352	\$193,881	\$19,471	E-35	-\$1,174	\$212,178	100.0000%	\$0	\$212,178	\$196,238	\$15,940
36	891.000	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	\$4,277	\$0	\$4,277	E-36	-\$776	\$3,501	100.0000%	\$0	\$3,501	\$0	\$3,501
37	892.000	Distribution Maintenance - Services	\$463,353	\$269,343	\$194,010	E-37	-\$31,906	\$431,447	100.0000%	\$0	\$431,447	\$272,619	\$158,828
38	893.000	Distribution Maintenance - Meters & House Regulators	\$1,483,110	\$1,367,192	\$115,918	E-38	-\$4,392	\$1,478,718	100.0000%	\$0	\$1,478,718	\$1,383,819	\$94,899
39	894.000	Distribution Maintenance - Other Equipment	\$71,071	\$0	\$71,071	E-39	-\$12,888	\$58,183	100.0000%	\$0	\$58,183	\$0	\$58,183
40		TOTAL DISTRIBUTION EXPENSES	\$11,660,902	\$7,139,494	\$4,511,408		-\$139,125	\$11,511,777		\$0	\$11,511,777	\$7,226,320	\$4,285,457
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - Cust. Acct. Exp.	\$505,092	\$505,092	\$0	E-42	\$6,143	\$511,235	100.0000%	\$0	\$511,235	\$511,235	\$0
43	902.000	Meter Reading Expenses	\$1,150,994	\$0	\$1,150,994	E-43	\$0	\$1,150,994	100.0000%	\$0	\$1,150,994	\$0	\$1,150,994
44	903.000	Customer Records & Collection Expenses	\$1,835,722	\$842,842	\$992,880	E-44	\$70,229	\$1,905,951	100.0000%	\$0	\$1,905,951	\$853,093	\$1,052,858
45	904.000	Uncollectible Accounts	\$370,823	\$0	\$370,823	E-45	-\$49,865	\$320,958	100.0000%	\$0	\$320,958	\$0	\$320,958
46	905.000	Misc. Customer Accounts Expense	\$15,171	\$2,942	\$12,229	E-46	\$47	\$15,218	100.0000%	\$0	\$15,218	\$2,977	\$12,241
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,877,802	\$1,350,876	\$2,526,926		\$26,554	\$3,904,356		\$0	\$3,904,356	\$1,367,305	\$2,537,051
48		CUSTOMER SERVICE & INFO. EXP.											
49	908.000	Customer Assistance Expenses	\$39,389	\$32,687	\$6,702	E-49	\$25	\$39,414	100.0000%	\$0	\$39,414	\$33,084	\$6,330
50	909.000	Informational & Instructional Advertising Exp	\$41,685	\$0	\$41,685	E-50	-\$4,624	\$37,061	100.0000%	\$0	\$37,061	\$0	\$37,061
51	910.000	Misc. Customer Service & Info. Exp	\$1,057,908	\$803,115	\$254,793	E-51	\$9,776	\$1,067,684	100.0000%	\$0	\$1,067,684	\$812,883	\$254,801
52		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,138,982	\$835,802	\$303,180		\$5,177	\$1,144,159		\$0	\$1,144,159	\$845,967	\$298,192
53		SALES EXPENSES											
54	912.000	Demonstrating & Selling Expenses	\$76,750	\$72,503	\$4,247	E-54	\$881	\$77,631	100.0000%	\$0	\$77,631	\$73,384	\$4,247
55	916.000	Misc. Sales Expenses	\$652	\$0	\$652	E-55	\$0	\$652	100.0000%	\$0	\$652	\$0	\$652
56		TOTAL SALES EXPENSES	\$77,402	\$72,503	\$4,899		\$881	\$78,283		\$0	\$78,283	\$73,384	\$4,899
57		ADMIN. & GENERAL EXPENSES											
58	920.000	Admin. & General Supervision	\$5,444,491	\$4,593,829	\$850,662	E-58	\$46,144	\$5,490,635	100.0000%	\$0	\$5,490,635	\$4,649,697	\$840,938
59	921.000	Office Supplies & Expenses	\$1,521,235	\$0	\$1,521,235	E-59	-\$22,808	\$1,498,427	100.0000%	\$0	\$1,498,427	\$0	\$1,498,427
60	922.000	Admin. Expenses Transferred - Credit	-\$350,203	\$0	-\$350,203	E-60	\$0	-\$350,203	100.0000%	\$0	-\$350,203	\$0	-\$350,203
61	923.000	Outside Services	\$2,764,428	\$7,047	\$2,757,381	E-61	-\$590,693	\$2,173,735	100.0000%	\$0	\$2,173,735	\$7,133	\$2,166,602
62	924.000	Property Insurance	\$115,379	\$0	\$115,379	E-62	-\$18,290	\$97,089	100.0000%	\$0	\$97,089	\$0	\$97,089
63	925.000	Injuries & Damages	\$984,360	\$10,869	\$973,491	E-63	-\$205,299	\$779,061	100.0000%	\$0	\$779,061	\$11,001	\$768,060
64	926.000	Employee Welfare Expenses	\$3,276,547	\$0	\$3,276,547	E-64	-\$2,386,866	\$889,681	100.0000%	\$0	\$889,681	\$0	\$889,681
66	928.000	Regulatory Commission Expenses	\$429,280	\$0	\$429,280	E-65	\$130,489	\$559,769	100.0000%	\$0	\$559,769	\$0	\$559,769

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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
66	930.000	Misc. General Expenses	\$359,886	\$36,417	\$323,469	E-66	-\$82,581	\$277,305	100.0000%	\$0	\$277,305	\$36,860	\$240,445
67	931.000	Rents - Admin. Gen. Exp.	\$995,137	\$0	\$995,137	E-67	\$6,624	\$1,001,761	100.0000%	\$0	\$1,001,761	\$0	\$1,001,761
68	936.000	Maint. of General Plant	\$193,089	\$69,286	\$133,803	E-68	-\$4,087	\$189,002	100.0000%	\$0	\$189,002	\$60,007	\$128,995
69		TOTAL ADMIN. & GENERAL EXPENSES	\$15,733,629	\$4,707,448	\$11,026,181		-\$3,127,367	\$12,606,262		\$0	\$12,606,262	\$4,764,698	\$7,841,564
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$11,448,562	See note (1)	See note (1)	E-71	See note (1)	\$11,448,562	100.0000%	\$2,276,039	\$13,724,601	See note (1)	See note (1)
72		TOTAL DEPRECIATION EXPENSE	\$11,448,562	\$0	\$0		\$0	\$11,448,562		\$2,276,039	\$13,724,601	\$0	\$0
73		AMORTIZATION EXPENSE											
74	407.307	Flotation Cost Regulatory Asset	\$0	\$0	\$0	E-74	-\$68,062	-\$68,062	100.0000%	\$0	-\$68,062	\$0	-\$68,062
75	407.338	Energy Efficiency & Low Income Weatherization Programs	\$700,000	\$0	\$700,000	E-75	\$0	\$700,000	100.0000%	\$0	\$700,000	\$0	\$700,000
76	407.000	Amortization of VSE/ISP Severance Pay Regulatory Asset	\$0	\$0	\$0	E-76	-\$122,698	-\$122,698	100.0000%	\$0	-\$122,698	\$0	-\$122,698
77		TOTAL AMORTIZATION EXPENSE	\$700,000	\$0	\$700,000		-\$190,760	\$509,240		\$0	\$509,240	\$0	\$509,240
78		OTHER OPERATING EXPENSES											
79	408.010	Payroll Taxes	\$885,279	\$0	\$885,279	E-79	\$16,996	\$902,275	100.0000%	\$0	\$902,275	\$0	\$902,275
80	408.011	Real Estate & Property Tax	\$8,317,148	\$0	\$8,317,148	E-80	\$66,858	\$8,384,006	100.0000%	\$0	\$8,384,006	\$0	\$8,384,006
81	408.012	Gross Receipts Tax	\$7,058,880	\$0	\$7,058,880	E-81	-\$7,058,880	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL OTHER OPERATING EXPENSES	\$16,261,307	\$0	\$16,261,307		-\$6,976,026	\$9,286,281		\$0	\$9,286,281	\$0	\$9,286,281
83		TOTAL OPERATING EXPENSE	\$116,338,657	\$14,718,618	\$90,172,477		-\$64,543,187	\$51,796,470		\$2,276,039	\$54,072,509	\$14,897,618	\$25,450,290
84		NET INCOME BEFORE TAXES	\$19,354,728					\$84,397,915		-\$61,552,820	\$22,845,095		
85		INCOME TAXES											
86	409.000	Current Income Taxes	\$11,545,823	See note (1)	See note (1)	E-86	See note (1)	\$11,545,823	100.0000%	-\$7,346,024	\$4,199,799	See note (1)	See note (1)
87		TOTAL INCOME TAXES	\$11,545,823					\$11,545,823		-\$7,346,024	\$4,199,799		
88		DEFERRED INCOME TAXES											
89	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$31,832,815	See note (1)	See note (1)	E-89	See note (1)	\$31,832,815	100.0000%	-\$32,361,729	-\$528,914	See note (1)	See note (1)
90	411.000	Amortization of Deferred ITC	-\$33,560,523			E-90		-\$33,560,523	100.0000%	\$33,604,185	-\$56,338		
91		TOTAL DEFERRED INCOME TAXES	-\$1,727,708					-\$1,727,708		\$1,142,456	-\$585,252		
92		NET OPERATING INCOME	\$10,036,613					\$74,579,800		-\$55,349,262	\$19,230,538		

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

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Rev-4	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$45,068,175	-\$45,068,175
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,328,737	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$4,562,318	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$136,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$41,698,594	
Rev-5	Commercial	481.000	\$0	\$0	\$0	\$0	-\$26,453,682	-\$26,453,682
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,655,195	
	2. To Remove Gross Receipts Taxes. (Amenthor)		\$0	\$0		\$0	-\$2,503,793	
	3. To Remove Unbilled Revenues. (Amenthor)		\$0	\$0		\$0	-\$110,000	
	4. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$21,184,694	
Rev-8	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$388,775	-\$388,775
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$1,703,228	
	2. To Remove PGA Revenues. (Amenthor)		\$0	\$0		\$0	-\$2,092,003	
Rev-9	Special Contracts	481.000	\$0	\$0	\$0	\$0	\$771,980	\$771,980
	1. To annualize special contract revenue. (Roling/Kliethermes)		\$0	\$0		\$0	\$771,980	
Rev-10	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$168	-\$168
	1. To adjust interruptible revenue. (Roling)		\$0	\$0		\$0	-\$168	
Rev-13	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	\$3,706	\$3,706
	1. To annualize large transportation revenue. (Roling)		\$0	\$0		\$0	\$3,706	
Rev-14	Rental Revenue	493.000	\$0	\$0	\$0	\$0	-\$44,988	-\$44,988
	1. To adjust facility rental revenue received from Ameren Illinois and Ameren Services. (Amenthor)		\$0	\$0		\$0	-\$44,988	
Rev-15	Provision for Rate Refunds	496.000	\$0	\$0	\$0	\$0	\$10,903,321	\$10,903,321
	1. To remove the provision for rate refunds. (Amenthor)		\$0	\$0		\$0	\$10,903,321	
E-3	Natural Gas City Gate Purchases	804.000	\$0	-\$52,290,253	-\$52,290,253	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$52,290,253		\$0	\$0	
E-4	Other Gas Purchases	805.000	\$0	\$16,034	\$16,034	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	\$16,034		\$0	\$0	
E-5	Purchased Gas Expense	807.000	\$7,405	\$0	\$7,405	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$29,309	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,860	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$39,574	\$0		\$0	\$0	
E-6	Gas Withdrawn From Storage	808.000	\$0	-\$1,876,751	-\$1,876,751	\$0	\$0	\$0
	1. To remove PGA gas expense. (Amenthor)		\$0	-\$1,876,751		\$0	\$0	
E-14	Mains - TE	856.000	\$44	\$0	\$44	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$174	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$17	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$235	\$0		\$0	\$0	
E-23	Distribution Operation Supervision & Engineering	870.000	\$5,169	\$3	\$5,172	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$20,458	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,996	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$4		\$0	\$0	
	4. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$1		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$27,623	\$0		\$0	\$0	
E-24	Distribution Mains & Services	874.000	\$17,242	\$33,508	\$50,750	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$68,243	\$0		\$0	\$0	
	2. To increase depreciation expense charged to O&M. (Amenthor)		\$0	\$33,508		\$0	\$0	
	3. To align the incentive compensation accrual and payout. (Kunst)		-\$6,659	\$0		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$92,144	\$0		\$0	\$0	
E-25	Meas. & Regulating Station Expense - General	875.000	\$3,571	\$0	\$3,571	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$14,134	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,379	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$19,084	\$0		\$0	\$0	
E-28	Meter & House Regulator Expense	878.000	\$7,998	\$0	\$7,998	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$31,656	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,089	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$42,743	\$0		\$0	\$0	
E-29	Customer Installation Expense	879.000	\$9,531	\$0	\$9,531	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$37,727	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,681	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$50,939	\$0		\$0	\$0	
E-30	Other Expenses - DE	880.000	\$11,126	-\$692	\$10,444	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$44,042	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$4,298	\$0		\$0	\$0	
	3. To remove dues and memberships that have no ratepayer benefit. (Caldwell)		\$0	-\$467		\$0	\$0	
	4. To remove executive benefits. (Kunst)		\$0	-\$168		\$0	\$0	
	5. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$47		\$0	\$0	
	6. To annualize payroll. (Kunst)		\$59,466	\$0		\$0	\$0	
E-31	Rents - DE	881.000	\$0	-\$19,081	-\$19,081	\$0	\$0	\$0
	1. To annualize lease expense. (Caldwell)		\$0	-\$19,081		\$0	\$0	
E-32	Distribution Maint. Supervision & Engineering	885.000	\$1,668	-\$9,146	-\$7,478	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$6,604	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$644	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$853		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$8,916	\$0		\$0	\$0	
	5. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$9,999		\$0	\$0	
E-33	Distribution Maint. Of Mains	887.000	\$7,584	-\$137,286	-\$129,702	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$30,018	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,929	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$40,531	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$137,286		\$0	\$0	

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E-34	Distribution Maint. Of Meas. & Regulating Station Equip. - General	889.000	\$677	-\$19,871	-\$19,194	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,679	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$261	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$3,617	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$19,871		\$0	\$0	
E-35	Distribution Maint. Of Meas. & Regulating Station Equip. - Industrial	890.000	\$2,357	-\$3,531	-\$1,174	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$9,333	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$911	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$12,601	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$3,531		\$0	\$0	
E-36	Distribution Maint. Of Meas. & Regulating Station Equip. - City Gate Check Stations	891.000	\$0	-\$776	-\$776	\$0	\$0	\$0
	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$776		\$0	\$0	
E-37	Distribution Maintenance - Services	892.000	\$3,276	-\$35,182	-\$31,906	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$12,965	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$1,265	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$17,506	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$35,182		\$0	\$0	
E-38	Distribution Maintenance - Meters & House Regulators	893.000	\$16,627	-\$21,019	-\$4,392	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$65,812	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$6,422	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$88,861	\$0		\$0	\$0	
	4. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$21,019		\$0	\$0	
E-39	Distribution Maintenance - Other Equipment	894.000	\$0	-\$12,888	-\$12,888	\$0	\$0	\$0

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	1. To normalize non-labor distribution maintenance. (Amenthor)		\$0	-\$12,888		\$0	\$0	
E-42	Supervision - Cust. Acct. Exp.	901.000	\$6,143	\$0	\$6,143	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$24,313	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$2,373	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$32,829	\$0		\$0	\$0	
E-44	Customer Records & Collection Expenses	903.000	\$10,251	\$59,978	\$70,229	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$40,571	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,959	\$0		\$0	\$0	
	3. To include interest on customer deposits. (Amenthor)		\$0	\$59,381		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$597		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$54,781	\$0		\$0	\$0	
E-45	Uncollectible Accounts	904.000	\$0	-\$49,865	-\$49,865	\$0	\$0	\$0
	1. To adjust uncollectible expense. (Amenthor)		\$0	-\$49,865		\$0	\$0	
E-46	Misc. Customer Accounts Expense	905.000	\$35	\$12	\$47	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$142	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$14	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$12		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$191	\$0		\$0	\$0	
E-49	Customer Assistance Expenses	908.000	\$397	-\$372	\$25	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,573	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$154	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$372		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$2,124	\$0		\$0	\$0	
E-50	Informational & Instructional Advertising Exp	909.000	\$0	-\$4,624	-\$4,624	\$0	\$0	\$0
	1. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$205		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$4,829		\$0	\$0	
E-51	Misc. Customer Service & Info. Exp	910.000	\$9,768	\$8	\$9,776	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$38,659	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$3,772	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$8		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$52,199	\$0		\$0	\$0	
E-54	Demonstrating & Selling Expenses	912.000	\$881	\$0	\$881	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$3,490	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$341	\$0		\$0	\$0	
	3. To annualize payroll. (Kunst)		\$4,712	\$0		\$0	\$0	
E-58	Admin. & General Supervision	920.000	\$55,868	-\$9,724	\$46,144	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$221,131	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$21,578	\$0		\$0	\$0	
	3. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,724		\$0	\$0	
	4. To annualize payroll. (Kunst)		\$298,577	\$0		\$0	\$0	
E-59	Office Supplies & Expenses	921.000	\$0	-\$22,808	-\$22,808	\$0	\$0	\$0
	1. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$981		\$0	\$0	
	2. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$10,086		\$0	\$0	
	3. To normalize external audit fees. (Caldwell)		\$0	-\$358		\$0	\$0	
	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$228		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1,244		\$0	\$0	
	6. To remove executive benefits. (Kunst)		\$0	-\$640		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$11,760		\$0	\$0	
E-61	Outside Services	923.000	\$86	-\$590,779	-\$590,693	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$339	\$0		\$0	\$0	

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	2. To align the incentive compensation accrual and payout. (Kunst)		-\$33	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$477		\$0	\$0	
	4. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$7,877		\$0	\$0	
	5. To normalize external audit fees. (Caldwell)		\$0	-\$38,158		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$2,393		\$0	\$0	
	7. To normalize expenses related to the property tax appeal. (Kunst)		\$0	-\$532,660		\$0	\$0	
	8. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$14,000		\$0	\$0	
	9. To annualize payroll. (Kunst)		\$458	\$0		\$0	\$0	
E-62	Property Insurance	924.000	\$0	-\$18,290	-\$18,290	\$0	\$0	\$0
	1. To annualize insurance expense. (Caldwell)		\$0	-\$18,291		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-63	Injuries & Damages	925.000	\$132	-\$205,431	-\$205,299	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$523	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$51	\$0		\$0	\$0	
	3. To annualize insurance expense. (Caldwell)		\$0	\$140,741		\$0	\$0	
	4. To adjust injuries and damages expense. (Caldwell)		\$0	-\$346,133		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$39		\$0	\$0	
	6. To annualize payroll. (Kunst)		\$706	\$0		\$0	\$0	
E-64	Employee Welfare Expenses	926.000	\$0	-\$2,386,866	-\$2,386,866	\$0	\$0	\$0
	1. To annualize employee benefits. (Kunst)		\$0	\$72,196		\$0	\$0	
	2. To remove electric vehicle incentive payments. (Kunst)		\$0	-\$759		\$0	\$0	
	3. To adjust non-qualified pension expense. (Ferguson)		\$0	-\$15,178		\$0	\$0	
	4. To rebase the pension & OPEB Trackers. (Ferguson)		\$0	-\$1,718,241		\$0	\$0	
	5. To amortize pension & OPEB Trackers. (Ferguson)		\$0	-\$724,799		\$0	\$0	
	6. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$85		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	\$130,489	\$130,489	\$0	\$0	\$0
	1. To adjust rate case expense. (Kunst)		\$0	\$10,357		\$0	\$0	
	2. To adjust PSC assessment. (Caldwell)		\$0	\$143,405		\$0	\$0	

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	3. To normalize external audit fees. (Caldwell)		\$0	-\$23,274		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$1		\$0	\$0	
E-66	Misc. General Expenses	930.000	\$443	-\$83,024	-\$82,581	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$1,753	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$171	\$0		\$0	\$0	
	3. To remove electric operations charges misallocated to gas operations. (Kunst)		\$0	-\$21,752		\$0	\$0	
	4. To remove certain board of directors expenses. (Kunst)		\$0	-\$27,039		\$0	\$0	
	5. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	-\$9,691		\$0	\$0	
	6. To remove institutional advertising & promotional giveaways. (Caldwell)		\$0	-\$4,039		\$0	\$0	
	7. To remove miscellaneous expense that has no benefit to ratepayers. (Caldwell)		\$0	-\$20,503		\$0	\$0	
	8. To annualize payroll. (Kunst)		\$2,367	\$0		\$0	\$0	
E-67	Rents - Admin. Gen. Exp.	931.000	\$0	\$6,624	\$6,624	\$0	\$0	\$0
	1. To adjust software rental expense. (Kunst)		\$0	\$2,807		\$0	\$0	
	2. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$3,817		\$0	\$0	
E-68	Maint. of General Plant	935.000	\$721	-\$4,808	-\$4,087	\$0	\$0	\$0
	1. To disallow certain incentive compensation and restrictive stock. (Kunst)		-\$2,854	\$0		\$0	\$0	
	2. To align the incentive compensation accrual and payout. (Kunst)		-\$278	\$0		\$0	\$0	
	3. To remove electric facility costs misallocated to gas operations. (Kunst)		\$0	-\$5,313		\$0	\$0	
	4. To adjust AMS allocated costs for 2019 allocation factors. (Kunst)		\$0	\$505		\$0	\$0	
	5. To annualize payroll. (Kunst)		\$3,853	\$0		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,276,039	\$2,276,039
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,684,831	
	2. To removed capitalized O&M depreciation expense. (Amenthor)		\$0	\$0		\$0	-\$408,792	
E-74	Flotation Cost Regulatory Asset	407.307	\$0	-\$68,062	-\$68,062	\$0	\$0	\$0
	1. To return the overcollection associated with the flotation cost regulatory asset. (Ferguson)		\$0	-\$68,062		\$0	\$0	

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E-76	Amortization of VSE/ISP Severance Pay Regulatory Asset	407.000	\$0	-\$122,698	-\$122,698	\$0	\$0	\$0
	1. To return the overcollection associated with the VSE/ISP severance regulatory asset. (Ferguson)		\$0	-\$122,698		\$0	\$0	
E-79	Payroll Taxes	408.010	\$0	\$16,996	\$16,996	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Kunst)		\$0	\$16,996		\$0	\$0	
E-80	Real Estate & Property Tax	408.011	\$0	\$66,858	\$66,858	\$0	\$0	\$0
	1. To annualize property tax expense. (Kunst)		\$0	\$334,267		\$0	\$0	
	2. To return property tax refunds to ratepayers. (Kunst)		\$0	-\$267,409		\$0	\$0	
E-81	Gross Receipts Tax	408.012	\$0	-\$7,058,880	-\$7,058,880	\$0	\$0	\$0
	1. To remove test year gross receipts tax. (Amenthor)		\$0	-\$7,058,880		\$0	\$0	
E-86	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$7,346,024	-\$7,346,024
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$7,346,024	
E-89	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$32,361,729	-\$32,361,729
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$32,361,729	
E-90	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$33,504,185	\$33,504,185
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$33,504,185	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$59,276,781	-\$59,276,781
Total Operating & Maint. Expense			\$179,000	-\$64,722,187	-\$64,543,187	\$0	-\$3,927,529	-\$3,927,529

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.21% Return	F 7.46% Return
1	TOTAL NET INCOME BEFORE TAXES		\$22,845,095	\$21,282,136	\$22,153,933	\$23,025,729
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$13,724,601	\$13,724,601	\$13,724,601	\$13,724,601
4	Depreciation Charged to O&M		\$418,487	\$418,487	\$418,487	\$418,487
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$14,143,088	\$14,143,088	\$14,143,088	\$14,143,088
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	2.4570%	\$6,380,577	\$6,380,577	\$6,380,577	\$6,380,577
8	Tax Straight-Line Depreciation		\$14,140,133	\$14,140,133	\$14,140,133	\$14,140,133
9	Preferred Dividend Deduction		\$17,192	\$17,192	\$17,192	\$17,192
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$20,537,902	\$20,537,902	\$20,537,902	\$20,537,902
11	NET TAXABLE INCOME		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$925,247	\$837,339	\$886,373	\$935,407
15	Deduct City Inc Tax - Fed. Inc. Tax		\$18,095	\$16,376	\$17,335	\$18,294
16	Federal Taxable Income - Fed. Inc. Tax		\$15,506,939	\$14,033,607	\$14,855,411	\$15,677,214
17	Federal Income Tax at the Rate of	21.000%	\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
22	Deduct Federal Income Tax at the Rate of	50.000%	\$1,628,229	\$1,473,529	\$1,559,818	\$1,646,108
23	Deduct City Income Tax - MO. Inc. Tax		\$18,095	\$16,376	\$17,335	\$18,294
24	Missouri Taxable Income - MO. Inc. Tax		\$14,803,957	\$13,397,417	\$14,181,966	\$14,966,513
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	6.250%	\$925,247	\$837,339	\$886,373	\$935,407
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		\$16,450,281	\$14,887,322	\$15,759,119	\$16,630,915
32	Subtract City Income Tax Credits					
33	City Income Tax at the Rate of	0.110%	\$18,095	\$16,376	\$17,335	\$18,294
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,256,457	\$2,947,057	\$3,119,636	\$3,292,215
36	State Income Tax		\$925,247	\$837,339	\$886,373	\$935,407
37	City Income Tax		\$18,095	\$16,376	\$17,335	\$18,294
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,199,799	\$3,800,772	\$4,023,344	\$4,245,916
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		-\$528,914	-\$528,914	-\$528,914	-\$528,914
41	Amortization of Deferred ITC		-\$56,338	-\$56,338	-\$56,338	-\$56,338
42	TOTAL DEFERRED INCOME TAXES		-\$585,252	-\$585,252	-\$585,252	-\$585,252
43	TOTAL INCOME TAX		\$3,614,547	\$3,215,520	\$3,438,092	\$3,660,664

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$4,019,775,907	50.00%		4.500%	4.750%	5.000%
2	Other Security - Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,199,473	1.01%	4.18%	0.042%	0.042%	0.042%
4	Long Term Debt	\$3,938,576,434	48.99%	4.93%	2.415%	2.415%	2.415%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security - Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$8,039,551,814</u>	<u>100.00%</u>		<u>6.957%</u>	<u>7.207%</u>	<u>7.457%</u>
8	PreTax Cost of Capital				8.500%	8.835%	9.171%

CONFIDENTIAL

AMEREN MISSOURI

MINOR	NAME	ADDRESS	ELECTRIC %	GAS %	CLASSIFICATION
101	St. Louis General Office Building	1901 Gratiot	96.46%	3.54%	general office
102	CXC (Singleton) Building	1710 Singleton St.	100%		general office
103	Papin Building	17th and Singleton	100%		general office
104	T & D Service Center	1415 Singleton	100%		operating center
105	Dorsett Garage - Bldg T	12121 Dorsett Road	100%		storage facility
106	Dorsett Relay Test Building - Bldg S	12121 Dorsett Road	100%		testing facility
107	Gratiot Garage	1515 Gratiot Street	96.46%	3.54%	storage facility
108	Dorsett Stores, Pole Yard and Shops - Bldg. E, F, G & J	12121 Dorsett Road	96.46%	3.54%	storage facility
109	Chemical & Metallurgical Building	1530 Singleton	100%		testing facility
110	Microwave Equipment Building	18th & Gratiot	100%		storage facility
111	Berkeley OC	6440 No. Hanley Road	100%		operating center
113	Dorsett OC-Transmission (Bldg Y)	12121 Dorsett Road	100%		operating center
114	Geraldine OC	4440 No. Union	100%		operating center
115	Mackenzie OC	9822 Mackenzie Road	100%		operating center
116	Ray Office	4050 Bingham Avenue	100%		operating center
117	Underground OC	1540 Gratiot Street	100%		operating center
118	South Broadway Record Center	4006 So. Broadway	100%		storage facility
119	Inter-Plant Maintenance (GCMS) - Dorsett - Bldg. A	12121 Dorsett Road	100%		operating center
120	Page Fire School	6451 Page Avenue	100%		training facility
122	Watson Reporting Center	7219 Weil Avenue	100%		operating center
124	Dorsett Substation Reporting Center - Bldg B	12121 Dorsett Road	96.46%	3.54%	operating center
125	Ellisville OC	280 Old State Road	100%		operating center
126	Dorsett OC-Distribution (Bldg W)	12121 Dorsett Road	100%		operating center
127	Forestry Building	901 So. 14th Street	100%		operating center
128	Dorsett Training Center (Bldg X)	12121 Dorsett Road	100%		training facility
129	Innovative Technologies Building (The Hub/Hibdon)	1539 Chouteau Avenue	100%		general office
172	Eldon Transmission OC	807 So. Chestnut	100%		operating center
173	Rosebud Transmission OC	Highway 50 and 58	100%		operating center
175	Cape Girardeau Transmission OC	1216 So. Kingshighway	100%		operating center
176	Louisiana Transmission OC	30th and No. Carolina	100%		operating center
177	Overton Transmission OC	Highway 179 and Route "V"	100%		operating center
178	Montgomery Transmission OC	Highway 19 and Route "VV"	100%		operating center
179	Eldon OC	804 South Walnut Street	89.94%	10.06%	operating center
180	Labadie Plant - Microwave Equipment	Labadie, Missouri	100%		storage facility
182	Pacific Center		100%		operating center
183	Franklin OC	500 E. Independence Dr.	100%		operating center
185	Gerald OC	343 W. Springfield Ave.	100%		operating center
190	St. Charles OC	2100 Bluestone Drive	100%		operating center
201	Bailey Reporting Center	2716 State Rd, Highway P	100%		operating center
205	House Springs OC	6450 Hwy MM	100%		operating center
210	Lakeside OC	984 Union Electric Rd.	100%		operating center
211	Shoreline Management Office	1028 Bagnell Dam Blvd.	100%		general office
221	Rivermines Distribution OC	10 Church Street	100%		operating center
222	Rivermines Transmission OC	10 Church Street	100%		operating center
223	Bonne Terre Service Building	Old Highway 67	100%		operating center
224	Rivermines District Pole Yard (Leased)	Highway 32	100%		storage facility
228	Steele Office	200 S. Walnut	100%		general office
233	Hayti Service Center	2805 Hwy. 84 East	100%		operating center
239	Potosi OC	10040 Ameren Drive	100%		operating center
312	Booneville Storage (old plant site)	300 Second Street	89.94%	10.06%	storage facility
313	Booneville Pole Storage Yard	Morgan Street	100%		storage facility
316	MOBERLY STOREROOM & STORAGE YARD (POWER SUPPORT)		89.94%	10.06%	storage facility
317	Mexico PSS Storage Building	306 S. Western Ave.	89.94%	10.06%	storage facility
318	Boonville OC, Storeroom, Garage & S Yard	301 Second Street	89.94%	10.06%	operating center
319	Mexico OC	1300 W. Liberty	89.94%	10.06%	operating center
320	Moberly OC	501 Franklin	89.94%	10.06%	operating center
326	Moberly OC	1900 North Buchanan Street	100%		operating center
327	Mexico Power Support OC	1300 W. Liberty	100%		operating center
329	Wellsville OC	120 W. Hudson	100%		operating center
331	Brookfield Storage (old plant site)	403 West Wood Street	100%		storage facility
333	Kirkville Transformer Storage	801 No. Elson Betw. W. Bird & McGaughey Sts., West of Arlington St.	100%		storage facility
334	Hamilton OC	Arlington St.	100%		operating center
335	Edina Reporting Center	404 E Lafayette	100%		operating center
336	Kirkville OC, Storeroom, Service Bldg	204 W. Cottonwood	100%		operating center
338	Brookfield OC	406 West Wood Street	100%		operating center
340	Maysville OC, Storeroom	301 S. Camden	100%		operating center

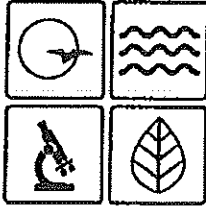
CONFIDENTIAL

AMEREN MISSOURI

<u>MINOR</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>ELECTRIC %</u>	<u>GAS %</u>	<u>CLASSIFICATION</u>
341	LaGrange Stores, Garage (power plant site)	Betw. Pierce & Polk Sts., west of Main Street	100%		storage facility
342	Plattsburg (leased)	W Clay Avenue, west of Ridge Road	100%		general office
346	Canton Reporting Center	900 S. 4th Street	100%		operating center
348	Excelsior Springs OC	2101 N. Jesse James Road	100%		operating center
350	Jefferson City General Office Building	101 Madison Street	89.94%	10.06%	general office
352	Transformer Storage Area west of Jaycee Drive - Jefferson City	2600 Industrial Drive	100%		storage facility
356	Jeff City OC	1310 Industrial Drive	89.94%	10.06%	operating center
357	New Haven Stores, Work Headquarters	Douglas Street	100%		operating center
358	Jeff City Equip Storage Building & Pole Yard	2600 Industrial Drive	100%		storage facility
367	Versailles OC	201 Brown Road	89.94%	10.06%	operating center
368	Eldon Office (leased)	15 E. North Street	100%		general office
382	Louisiana OC	220 Kelly Lane	89.94%	10.06%	operating center
383	Bowling Green OC	Business 61 & 10th Street	100%		operating center
390	Cape Girardeau OC	45 So. Minnesota Ave.	89.94%	10.06%	operating center
393	Cape Girardeau Gas Meter/Weld Shop	45 So. Minnesota Ave.	89.94%	10.06%	storage facility
394	Chaffee Garage and Office	145 W. Yoakum	100%		storage facility
395	Cape Girardeau Stores & Crew Qtrs	45 So. Minnesota Ave.	89.94%	10.06%	storage facility
396	Senath Stores (plant, shed & storage)	116 No. Main Street	100%		storage facility
397	Charleston OC	700 W. Marshall	100%		operating center
398	Dexter OC & Gas Weld Shop	212 Hickory	89.94%	10.06%	operating center
400	Dexter Office (leased 9/12/86)	10 So. Locust	100%		general office
404	Cape Girardeau PSS Headquarters	1715 Independence	100%		operating center
405	Cape Girardeau (New) Garage	45 So. Minnesota Ave.	100%		storage facility
407	Dorsett Training Building Addition	12121 Dorsett Road	100%		training facility
410	Wentzville Storage Area (Callahan Sub. Site)	200 Callahan Road	89.94%	10.06%	storage facility
411	Troy Warehouse & OC	47 & Highway H	89.94%	10.06%	operating center
412	Wentzville OC	200 Callahan Road	89.94%	10.06%	operating center
413	Warrenton OC	712 E. Veterans Memorial Parkway	100%		operating center
414	Troy Collection Office (Troy 14.4 KV Sub. Site)	701 E. Cherry	100%		operating center
416	Tuesday Warehouse (Warrenton Town Border Sub. Site)	Smith & Water Sts.	100%		storage facility
453	Sunset Hills Office (Power Operations Services Building)(SHO)(Ameren Generation Resource Center - GRC)	3700 S. Lindbergh	100%		general office
493	Development Resource Center (DRC) (Power Operations Training Center)	11149 Lindbergh Business Court	100%		general office
594	Shoreline Management Office	#3 Wilmore Lane	100%		general office

GAS FACILITIES

322	Mexico Meter Shop	1300 W. Liberty		100%	storage facility
349	Rolla Reporting Center	11625 County Road 3060		100%	operating center
358	Jefferson City-Gas Equipment Storage Building			100%	storage facility
362	Columbia OC - New Facility Training Center	2001 Maguire		100%	operating center
386	Louisiana Welders' Shop	220 Kelly Lane		100%	storage facility
387	Elsberry Truck Shelter	201 No. 4th Street		100%	storage facility
415	Troy Warehouse	47 & Highway H		100%	storage facility
416	Tuesday Warehouse (Warrenton Town Border Sub. Site)	Smith & Water Sts.		100%	storage facility
420	Columbia Garage & Warehouse	209 St. James		100%	storage facility
422	Columbia Storage Yard	Ashley Street		100%	storage facility
500	Rolla Office Building - Aquila	1006 North Pine Street		100%	general office



Missouri Department of dnr.mo.gov

NATURAL RESOURCES

Michael L. Parson, Governor

Carol S. Comer, Director

CERTIFIED MAIL # 7017 0190 0000 6510 0364
RETURN RECEIPT REQUESTED

Mr. Dave Palmer
Ameren Services
1901 Chouteau Avenue
PO Box 66149, Mail Code 602
St. Louis, MO 63166

RE: Certificate of Completion
Columbia Coal Gas - East Parcel, 210 Orr St., Columbia, Missouri

Dear Mr. Palmer:

The Missouri Department of Natural Resources' Brownfields/Voluntary Cleanup Program (BVCP) has approved the report titled *Risk Management Completion Report, Columbia Former Manufactured Gas Plant Site* prepared by PSC, as well as other submittals regarding the site. We have received a certified copy of the Environmental Covenant as filed at the Boone County Recorder's Office for the site, located at 210 Orr St., Columbia, Boone County, Missouri, and more particularly described as follows:

A tract of land in the west half of the northwest quarter of the southwest quarter of Section 7, T48N, R12W, Boone County, Missouri, being the composite tract described by deeds recorded in Book 174, page 14; in book 182, page 151; in book 187, page 266; in book 363, pages 272, 273, and 274, all being contained in the 1.01 acre tract shown and described by a survey recorded in book 432, page 701, including lot 2, Judge and Sims subdivision, Columbia, Missouri;

Also being the composite tract described by deeds recorded in book 406, page 891; in book 680, page 165 and corrected in book 700, page 590; in book 684, page 771; and in book 907, page 36, all being Boone County survey #5274 and that tract lying between said county survey and said 1.01 acre survey as described by said deed recorded in book 407, page 891; and lots 1, 3, 4 and the unnamed lot lying east of and abutting said lot 4 of Judge and Sims subdivision as shown in plat book 3, page 19, all of the Boone county records;

Comprising 2.14 acres more or less.



Certificate of Completion
Page 2

This letter is to certify that, based upon these and other submittals provided, the Department has determined that the site is safe for all reasonably anticipated land use.

Site investigations revealed that certain portions of the property were impacted with manufactured gas plant-related materials as a result of the former operations.

31,612 tons of contaminated soil was excavated and disposed at an approved landfill. The depth of the excavation varied from 10 to 20 ft. below grade and covered a large area in the center of the site, extending west to near Orr St. where a sheet piling was installed during the 1994 excavation of the west parcel and the Orr St. right of way. A stormwater box culvert running east-west through the site was relocated to the south to allow for removal of contaminated soil beneath.

Confirmation samples from the walls and floor of the excavations met Tier 1 Risk-Based Target Levels (Missouri Risk-Based Corrective Action Guidance, 2006) for non-residential use except in certain limited areas of the site.

Groundwater investigations detected low levels of dissolved contaminants in shallow (overburden) groundwater that were determined not to pose a health risk provided groundwater is not used.

A Site Management Plan was developed to provide for future management of residual contaminants during any future redevelopment and reuse of the site. The Plan was attached to the Environmental Covenant placed in the property's chain of title. The Covenant includes limitations on property use and requires the owner to follow the Management Plan.

No Further Action Determination

The department has determined that the remedial actions taken were adequate to remove chemicals of concern to risk levels acceptable for non-residential use of the property.

Activity and Use Limitations (AULs)

The department has determined that this site does not pose any unacceptable risks to human health or the environment, assuming that appropriate land uses are ensured and that AULs are in place and implemented. For this site, an Environmental Covenant is the appropriate AUL. The Covenant contains the following limitations for the property: Non-Residential Use, Soil Disturbance Only In Accordance with Approved Site Management Plan, Construction Worker Advisory, and No Drilling or Use of Groundwater.

These AULs are an integral part of the remedial actions taken at the site and of the department's approval of the remedial actions.

Certificate of Completion
Page 3

The department will make occasional inspections to verify that the AULs are upheld.

Other than the AULs specified above, the department has determined that no further action is required related to the chemicals of concern identified in environmental site assessment reports provided to the BVCP. Risk management activities to address the chemicals of concern have been completed under the oversight of the BVCP.

Future Considerations

This Certificate of Completion is contingent upon maintenance of the agreed-upon AULs now and in the future. Failure to comply with AULs can result in the withdrawal of this certificate. Should this occur, notice will be placed in the property chain of title. If new scientific information or regulatory standards warrant the removal of AULs, the department can, at your request, re-evaluate the need for AULs.

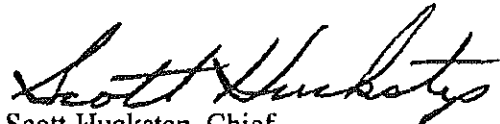
Should future monitoring or other investigations at or near the subject site find additional chemicals of concern not identified or addressed during the investigations and risk management activities referred to in this letter, the Department can require additional investigation and risk management in the future.

The Department will maintain paper and database records related to the site. Complete files concerning the investigation and remediation of this site are maintained at the offices of the Missouri Department of Natural Resources, Hazardous Waste Program, 1730 East Elm Street, Jefferson City, Missouri 65101.

Congratulations on the completion of this project, and thank you for your efforts to address this site. If you have any questions, please contact Chris Cady by telephone at (573) 526-8913 or in writing at Hazardous Waste Program, P.O. Box 176, Jefferson City, Missouri 65102-0176.

Sincerely,

HAZARDOUS WASTE PROGRAM


Scott Huckstep, Chief
Brownfields/Voluntary Cleanup Section

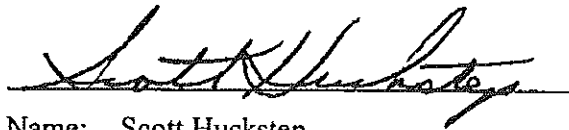
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Certificate of Completion
Page 4

IN WITNESS WHEREOF, the Missouri Department of Natural Resources has caused this certificate to be executed on this 11th day of October, 2018.

Signed in the presence of the Missouri Department of Natural Resources subscribed and sworn to.

MISSOURI DEPARTMENT OF
NATURAL RESOURCES



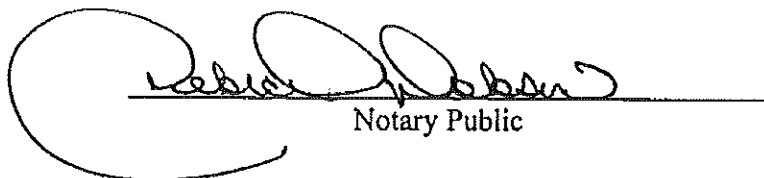
Name: Scott Huckstep

Title: Chief, Brownfields/Voluntary Cleanup Section,
Hazardous Waste Program

STATE OF MISSOURI)
)
COUNTY OF COLE)

On this 11th day of October, 2018, before me personally appeared Scott Huckstep, to me personally known, who, being by me duly sworn, did say that he is Section Chief of the Brownfields/Voluntary Cleanup Program of the Missouri Department of Natural Resources, a state agency, and that said instrument was signed on behalf of the Missouri Department of Natural Resources by authority of its Director; and said Scott Huckstep acknowledged said instrument to be the free act and deed of the Missouri Department of Natural Resources.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.


Notary Public

DEBRA D. DOBSON
Notary Public - Notary Seal
State of Missouri
Commissioned for Morgan County
My Commission Expires: May 25, 2022
Commission Number: 14642864

Ldg Work Ldg Work Order Description	Reserve @ 6/18	Resv @ 5/19	Resv @ 11/19	Remaining Balance	Annualized Depr	Alloc Method	Elec	Gas	Allocation Method	Allocated Gas Plant
J054V Oracle Database & Infrastructure -	\$ 776,247.05	\$ 1,042,508.14	\$ 1,163,535.91	\$ 338,877.76	\$ 290,467.00	J054V	96.26%	3.74%	Allocated Labor	\$ 58,190.00
J056Q New GTech UEC Enhancement	\$ 167,773.02	\$ 208,305.53	\$ 226,729.39	\$ 7,369.55	\$ 44,217.00	J059Q	91.50%	8.50%	Mile of Trans/Dist Lines and Mains	\$ 19,898.00
J05R4 IT EVENT MANAGEMENT PHASE 3 - UEC	\$ 64,682.91	\$ 107,191.14	\$ 126,513.06	\$ 100,473.90	\$ 48,373.00	U004	98.02%	3.98%	Allocated Labor	\$ 9,034.00
J05R4 IT EVENT MANAGEMENT PHASE 3 - UEC	\$ 215,866.29	\$ 337,869.02	\$ 393,323.89	\$ 288,365.36	\$ 133,082.00	U004	98.02%	3.98%	Allocated Labor	\$ 27,131.00
J0646 New GTech UEC Enhancement 2015	\$ 108,220.95	\$ 145,341.87	\$ 162,215.01	\$ 47,244.81	\$ 40,496.00	J0646	91.50%	8.50%	Mile of Trans/Dist Lines and Mains	\$ 17,804.00
J06L2 CSS Investment Plan 2017 - UEC	\$ (2,111.21)	\$ (5,388.35)	\$ (6,877.96)	\$ (11,321.04)	\$ (3,575.00)	U026	90.34%	9.66%	Elect and Gas Customers	\$ (1,758.00)
J06L2 CSS Investment Plan 2017 - UEC	\$ 90,579.42	\$ 230,282.58	\$ 293,784.02	\$ 482,610.93	\$ 152,403.00	U026	90.34%	9.66%	Elect and Gas Customers	\$ 75,000.00
J06TV Autosys Phase 1	\$ 2,534.85	\$ 3,147.28	\$ 3,425.65	\$ 111.35	\$ 868.00	J06TV	96.34%	3.66%	Allocated Labor	\$ 129.00
J06TV Autosys Phase 1	\$ 457,222.05	\$ 568,275.69	\$ 618,754.61	\$ 20,191.57	\$ 121,149.00	J06TV	96.34%	3.66%	Allocated Labor	\$ 23,385.00
J06XK Data Center Capacity Additions 2015	\$ 308,709.16	\$ 414,599.72	\$ 462,731.79	\$ 134,769.80	\$ 115,517.00	J06XK	96.26%	3.74%	Allocated Labor	\$ 22,347.00
J0717 eCustomer & Mobile Investment UEC	\$ 147,119.73	\$ 230,266.35	\$ 288,060.26	\$ 196,528.37	\$ 90,705.00	U009	90.38%	9.64%	Elect and Gas Customers	\$ 44,788.00
J0793 Host Security - UEC	\$ 468,667.46	\$ 686,914.20	\$ 786,117.27	\$ 436,493.49	\$ 238,087.00	J0793	96.02%	3.98%	Allocated Labor	\$ 48,660.00
J07DH UEC: UI Planner Upgrade (2015-2016)	\$ 383,075.99	\$ 523,839.90	\$ 587,823.50	\$ 204,747.51	\$ 153,561.00	U001	96.02%	3.98%	Allocated Labor	\$ 31,544.00
J08F3 UEC: PowerPlant Upgrade (2015-2016)	\$ (1,012.53)	\$ (1,662.45)	\$ (1,957.87)	\$ (1,240.76)	\$ (709.00)	U003	98.56%	1.44%	3 year Capex spend perAF71	\$ (46.00)
J08F3 UEC: PowerPlant Upgrade (2015-2016)	\$ 367,395.77	\$ 534,696.75	\$ 610,742.65	\$ 319,392.79	\$ 182,510.00	U003	98.56%	1.44%	3 year Capex spend perAF71	\$ 13,394.00
J08S8 CSS Componentization - UEC	\$ 51,613.79	\$ 83,691.74	\$ 98,272.63	\$ 78,736.79	\$ 34,994.00	U024	90.36%	9.64%	Elect and Gas Customers	\$ 17,064.00
J096W Call Center Sys Investments 2016 -	\$ (4,837.68)	\$ (7,501.00)	\$ (8,711.60)	\$ (8,295.11)	\$ (2,905.00)	J096W	90.36%	9.64%	Elect and Gas Customers	\$ (1,447.00)
J096W Call Center Sys Investments 2016 -	\$ 162,723.23	\$ 254,688.40	\$ 296,490.75	\$ 217,372.21	\$ 100,326.00	J096W	90.36%	9.64%	Elect and Gas Customers	\$ 29,538.00
J099N IWMS Software UEC	\$ 190,842.38	\$ 298,699.42	\$ 347,725.35	\$ 254,934.83	\$ 117,662.00	U005	95.42%	4.58%	Gross Square footage	\$ 47,529.00
J09G8 Customer Experience UEC	\$ 240,485.63	\$ 376,399.18	\$ 438,178.07	\$ 321,250.21	\$ 148,269.00	U006	90.00%	10.00%	Elect and Gas Customers	\$ 75,843.00
J09TX Enterprise Content Management - UEC	\$ 356,305.44	\$ 568,983.89	\$ 665,655.91	\$ 522,028.92	\$ 232,013.00	U020	96.02%	3.98%	Allocated Labor	\$ 47,270.00
J09B2 IWMS Software UEC Phase II	\$ 33,042.00	\$ 77,617.52	\$ 97,879.12	\$ 149,835.84	\$ 48,628.00	U005	95.42%	4.58%	Gross Square footage	\$ 11,361.00
J0C7J PowerTax FERC Trans Standard - UEC	\$ 45.55	\$ 107.25	\$ 135.29	\$ 190.71	\$ 67.00	U022	97.34%	2.66%	Plant-In-Service	\$ 9.00
J0C7J PowerTax FERC Trans Standard - UEC	\$ 21,159.15	\$ 42,102.82	\$ 51,622.67	\$ 64,734.98	\$ 22,848.00	U022	97.34%	2.66%	Plant-In-Service	\$ 3,095.00
J0CXB IVR and Email Survey - UEC	\$ 34,093.75	\$ 54,444.28	\$ 63,694.53	\$ 49,951.31	\$ 22,201.00	J0CXB	98.22%	3.78%	Allocated Labor	\$ 4,298.00
J0D2G eCustomer & Mobile Investment UEC P	\$ 67.48	\$ 431.40	\$ 596.82	\$ 1,058.68	\$ 397.00	U028	90.34%	9.66%	Elect and Gas Customers	\$ 180.00
J0D2G eCustomer & Mobile Investment UEC P	\$ 86,673.37	\$ 157,390.14	\$ 189,534.12	\$ 205,721.50	\$ 77,148.00	U028	90.34%	9.66%	Elect and Gas Customers	\$ 38,182.00
J0D6G Digital Billing and Payment UEC Rel	\$ 268.13	\$ 2,473.20	\$ 3,475.50	\$ 7,617.50	\$ 2,408.00	U044	90.34%	9.66%	Elect and Gas Customers	\$ 1,072.00
J0D6G Digital Billing and Payment UEC Rel	\$ 45,754.73	\$ 116,323.49	\$ 148,400.20	\$ 243,782.98	\$ 78,984.00	U044	90.34%	9.66%	Elect and Gas Customers	\$ 37,885.00
J0DKD HR DataHub Project Ph 1 UEC	\$ 150.36	\$ 390.66	\$ 499.88	\$ 830.12	\$ 262.00	U036	96.22%	3.78%	Allocated Labor	\$ 50.00
J0DKD HR DataHub Project Ph 1 UEC	\$ 61,448.01	\$ 156,220.99	\$ 199,299.61	\$ 327,397.56	\$ 103,389.00	U036	96.22%	3.78%	Allocated Labor	\$ 19,909.00
J0G0H Mobile First Web Redesign UEC	\$ 2,174.52	\$ 7,744.69	\$ 10,276.59	\$ 19,242.41	\$ 6,077.00	U046	90.34%	9.66%	Elect and Gas Customers	\$ 2,852.00
J0G0H Mobile First Web Redesign UEC	\$ 80,230.47	\$ 203,623.43	\$ 259,711.14	\$ 426,266.59	\$ 134,611.00	U046	90.34%	9.66%	Elect and Gas Customers	\$ 66,265.00
J042Q IT SERVICE MANAGEMENT	\$ 1,025,700.54	\$ 1,273,511.93	\$ 1,388,153.46	\$ 45,056.62	\$ 270,340.00	J042Q	96.34%	3.66%	Allocated Labor	\$ 52,382.00
J054T Oracle Security Tool Suite - UEC	\$ 1,263,163.91	\$ 1,612,918.67	\$ 1,771,898.10	\$ 222,571.21	\$ 381,551.00	J054T	96.26%	3.74%	Allocated Labor	\$ 74,593.00
J06L1 CSS Investment Plan 2016 UEC	\$ 232,233.09	\$ 363,482.62	\$ 423,141.50	\$ 310,226.17	\$ 143,181.00	U012	90.36%	9.64%	Elect and Gas Customers	\$ 70,697.00
J06TW Autosys Phase 2	\$ 401,148.34	\$ 530,088.88	\$ 588,698.22	\$ 140,682.41	\$ 140,662.00	J06TW	96.26%	3.74%	Allocated Labor	\$ 27,278.00
J07GD New Collection Process Optimization	\$ 1,002,317.24	\$ 1,568,789.77	\$ 1,826,277.29	\$ 1,308,935.08	\$ 617,970.00	J07GD	90.36%	9.64%	Elect and Gas Customers	\$ 305,126.00
J087L Cust Relation Mgmt Ph I - UEC	\$ 81,310.21	\$ 206,332.50	\$ 272,251.72	\$ 527,353.77	\$ 158,206.00	U038	90.28%	9.72%	Elect and Gas Customers	\$ 77,722.00
J0BHZ Passport - Password Reset & Govern	\$ 1,307,608.07	\$ 1,516,934.10	\$ 1,612,082.30	\$ 398,622.42	\$ 228,356.00	U015	96.02%	3.98%	Allocated Labor	\$ 79,984.00
J0BSM GTech UEC Enhancement 2016	\$ 16,148.33	\$ 24,820.78	\$ 28,762.35	\$ 18,707.84	\$ 9,460.00	J0BSM	91.50%	8.50%	Mile of Trans/Dist Lines and Mains	\$ 4,120.00
J0CR9 Energy Delivery Analytics on Terada	\$ 10,297.75	\$ 52,501.07	\$ 71,694.39	\$ 141,956.81	\$ 46,040.00	U040	90.34%	9.66%	Elect and Gas Customers	\$ 20,638.00
J0CR9 Energy Delivery Analytics on Terada	\$ 136,486.90	\$ 333,257.17	\$ 422,898.20	\$ 661,863.63	\$ 214,658.00	U040	90.34%	9.66%	Elect and Gas Customers	\$ 104,769.00
J0CXS TeaLeaf_UEC	\$ 150,706.88	\$ 235,880.82	\$ 274,596.24	\$ 201,320.21	\$ 92,917.00	U025	90.36%	9.64%	Elect and Gas Customers	\$ 45,878.00
J0D2J OPPM Software Innovation	\$ 10,573.48	\$ 18,347.19	\$ 21,880.70	\$ 18,374.22	\$ 8,480.00	J0D2J	90.36%	9.64%	Elect and Gas Customers	\$ 3,881.00
J0D2J OPPM Software Innovation	\$ 42,167.46	\$ 65,998.90	\$ 76,831.37	\$ 56,328.86	\$ 25,998.00	J0D2J	90.36%	9.64%	Elect and Gas Customers	\$ 12,837.00
J0DDK Cust Exp CSI UEC 2017	\$ 2,481.30	\$ 6,311.43	\$ 8,052.40	\$ 13,231.36	\$ 4,178.00	J0DDK	90.34%	9.66%	Elect and Gas Customers	\$ 2,056.00
J0DDK Cust Exp CSI UEC 2017	\$ 54,542.15	\$ 139,424.23	\$ 178,007.00	\$ 293,229.02	\$ 92,599.00	J0DDK	90.34%	9.66%	Elect and Gas Customers	\$ 45,521.00
J0DDM Cust Exp IVR UEC 2017	\$ (3,515.26)	\$ (8,936.92)	\$ (11,401.32)	\$ (18,729.38)	\$ (5,915.00)	J0DDM	90.34%	9.66%	Elect and Gas Customers	\$ (2,911.00)
J0DDM Cust Exp IVR UEC 2017	\$ 26,640.75	\$ 68,701.96	\$ 87,820.69	\$ 145,302.38	\$ 45,885.00	J0DDM	90.34%	9.66%	Elect and Gas Customers	\$ 22,520.00
J0DKN 2017 Customer Experience UEC	\$ 427.13	\$ 1,730.91	\$ 2,323.54	\$ 4,503.96	\$ 1,422.00	U033	90.34%	9.66%	Elect and Gas Customers	\$ 650.00
J0DKN 2017 Customer Experience UEC	\$ 50,606.69	\$ 128,658.78	\$ 164,137.01	\$ 269,634.50	\$ 85,148.00	U033	90.34%	9.66%	Elect and Gas Customers	\$ 41,902.00
J0DKT SoR Full Scale Test Envir UEC	\$ 163,436.48	\$ 516,924.32	\$ 677,800.61	\$ 1,285,410.34	\$ 385,823.00	U037	90.34%	9.66%	Elect and Gas Customers	\$ 189,627.00
J0FGO System of Integration_UEC	\$ 408.03	\$ 1,334.67	\$ 1,755.87	\$ 3,201.13	\$ 1,011.00	U041	90.34%	9.66%	Elect and Gas Customers	\$ 479.00
J0FGO System of Integration_UEC	\$ 53,798.29	\$ 138,953.03	\$ 177,659.73	\$ 294,170.92	\$ 92,896.00	U041	90.34%	9.66%	Elect and Gas Customers	\$ 45,579.00
J0FPZ System of Engagement Sitecore_UEC	\$ 3,230.93	\$ 14,770.76	\$ 20,016.14	\$ 39,884.86	\$ 12,589.00	U043	90.34%	9.66%	Elect and Gas Customers	\$ 5,785.00
J0FPZ System of Engagement Sitecore_UEC	\$ 25,963.84	\$ 66,009.61	\$ 84,210.76	\$ 138,336.47	\$ 43,585.00	U043	90.34%	9.66%	Elect and Gas Customers	\$ 21,498.00
J06LR MO New LCI Bill	\$ 471,014.79	\$ 660,868.26	\$ 747,165.30	\$ 1,346,233.72	\$ 207,113.00	J06LR	91.47%	8.53%	Elect & Gas customers for this project	\$ 178,567.00
J0821 UEC: HFM Upgrade (2015-2016)	\$ 169,780.49	\$ 243,705.74	\$ 277,308.13	\$ 537,638.22	\$ 80,848.00	U002	98.56%	1.44%	3 year Capex spend perAF71	\$ 11,735.00
28153 FIRST - Hyperion Fin Mgmt Implement	\$ 5,232,734.08	\$ 5,973,273.07	\$ 6,309,881.71	\$ 1,852,330.07	\$ 807,851.00	28153	95.50%	4.50%	Number of GL Transactions	\$ 371,800.00
28154 FIRST - Int Mgmt Rept 2011 Implemnt	\$ 2,365,819.71	\$ 2,687,394.37	\$ 2,833,564.67	\$ 760,085.56	\$ 350,809.00	28154	96.81%	3.19%	Rate Base per Surveillance Report	\$ 114,837.00
28178 FIRST - UIP - 2011	\$ 6,171,960.34	\$ 7,010,885.68	\$ 7,392,215.38	\$ 1,982,914.45	\$ 915,191.00	28178	96.81%	3.19%	Rate Base per Surveillance Report	\$ 290,067.00
28179 FIRST - PowerPlant V10.2 Implement	\$ 1,212,072.13	\$ 1,372,569.48	\$ 1,445,508.27	\$ 350,154.21	\$ 175,077.00	28179	95.50%	4.50%	Number of GL Transactions	\$ 80,805.00
28258 FIRST - Int Mgmt Rept - Ph 2	\$ 5,486,666.44	\$ 6,726,803.36	\$ 7,290,501.96	\$ 6,426,164.04	\$ 1,352,877.00	28258	95.81%	3.19%	Rate Base per Surveillance Report	\$ 437,562.00
28259 FIRST - GL - Ph 2	\$ 10,898,246.06	\$ 13,559,089.17	\$ 14,478,583.30	\$ 12,762,005.19	\$ 2,686,788.00	28259	95.50%	4.50%	Number of GL Transactions	\$ 1,225,828.00
J066K CCTM 4 - UEC	\$ 26,882.34	\$ 40,837.78	\$ 47,181.16	\$ 106,568.81	\$ 15,224.00	U017	95.35%	4.65%	CCTM PO Dollar Amounts	\$ 7,149.00
									Total	\$ 4,768,398.00

Ldg Work Ldg Work Order Description	Allocated Gas Reserve	Allocated Gas Depr
J054V	Oracle Database & Infrastructure -	\$ 38,990.00 \$ 10,863.00
J058Q	New GTech UEC Enhancement	\$ 17,706.00 \$ 3,758.00
J05R4	IT EVENT MANAGEMENT PHASE 3 - UEC	\$ 4,266.00 \$ 1,846.00
J05R4	IT EVENT MANAGEMENT PHASE 3 - UEC	\$ 13,447.00 \$ 5,287.00
J0646	New GTech UEC Enhancement 2015	\$ 12,354.00 \$ 3,442.00
J06L2	CSS Investment Plan 2017 - UEC	\$ (521.00) \$ (345.00)
J06L2	CSS Investment Plan 2017 - UEC	\$ 22,245.00 \$ 14,722.00
J06TV	Autosys Phase 1	\$ 115.00 \$ 24.00
J06TV	Autosys Phase 1	\$ 20,799.00 \$ 4,434.00
J06XK	Data Center Capacity Additions 2015	\$ 16,506.00 \$ 4,320.00
J0717	eCustomer & Mobile Investment UEC	\$ 22,198.00 \$ 8,744.00
J0793	Host Security - UEC	\$ 27,339.00 \$ 9,476.00
J07DH	UEC: UI Planner Upgrade (2015-2016)	\$ 20,849.00 \$ 6,112.00
J08F3	UEC: PowerPlant Upgrade (2015-2016)	\$ (24.00) \$ (10.00)
J08F3	UEC: PowerPlant Upgrade (2015-2016)	\$ 7,700.00 \$ 2,628.00
J08S6	CSS Componentization - UEC	\$ 8,088.00 \$ 3,373.00
J096W	Call Center Sys Investments 2016 -	\$ (723.00) \$ (280.00)
J096W	Call Center Sys Investments 2016 -	\$ 24,552.00 \$ 9,671.00
J099N	IWMS Software UEC	\$ 13,894.00 \$ 5,394.00
J09G8	Customer Experience UEC	\$ 37,640.00 \$ 14,827.00
J09TX	Enterprise Content Management - UEC	\$ 22,648.00 \$ 9,234.00
J0B02	IWMS Software UEC Phase II	\$ 3,558.00 \$ 2,228.00
J0C7J	PowerTax FERC Trans Standard - UEC	\$ 3.00 \$ 2.00
J0C7J	PowerTax FERC Trans Standard - UEC	\$ 1,120.00 \$ 608.00
J0CXG	IVR and Email Survey - UEC	\$ 2,058.00 \$ 839.00
J0D2G	eCustomer & Mobile Investment UEC P	\$ 42.00 \$ 38.00
J0D2G	eCustomer & Mobile Investment UEC P	\$ 15,204.00 \$ 7,452.00
J0DG6	Digital Billing and Payment UEC Ref	\$ 239.00 \$ 232.00
J0DG6	Digital Billing and Payment UEC Ref	\$ 11,237.00 \$ 7,437.00
J0DKD	HR DataHub Project Ph 1 UEC	\$ 15.00 \$ 10.00
J0DKD	HR DataHub Project Ph 1 UEC	\$ 5,005.00 \$ 3,908.00
J0G0H	Mobile First Web Redesign UEC	\$ 748.00 \$ 587.00
J0G0H	Mobile First Web Redesign UEC	\$ 19,670.00 \$ 13,003.00
J042Q	IT SERVICE MANAGEMENT	\$ 46,611.00 \$ 9,894.00
J054T	Oracle Security Tool Suite - UEC	\$ 80,323.00 \$ 14,270.00
J06L1	CSS Investment Plan 2016 UEC	\$ 35,040.00 \$ 13,803.00
J06TW	Autosys Phase 2	\$ 19,825.00 \$ 5,261.00
J07GD	New Collection Process Optimization	\$ 151,231.00 \$ 59,572.00
J097L	Cust Relation Mgmt Ph 1 - UEC	\$ 20,056.00 \$ 15,378.00
J0BHZ	Passport - Password Reset & Govern	\$ 60,312.00 \$ 9,076.00
J0BSM	GTech UEC Enhancement 2016	\$ 2,110.00 \$ 804.00
J0CR9	Energy Delivery Analytics on Terada	\$ 5,072.00 \$ 4,447.00
J0CR9	Energy Delivery Analytics on Terada	\$ 32,183.00 \$ 20,736.00
J0CXS	TeaLeaf_UEC	\$ 22,739.00 \$ 8,957.00
J0D2J	OPPM Software Innovation	\$ 1,789.00 \$ 818.00
J0D2J	OPPM Software Innovation	\$ 5,362.00 \$ 2,506.00
J0DDK	Cust Exp CSI UEC 2017	\$ 810.00 \$ 404.00
J0DDK	Cust Exp CSI UEC 2017	\$ 13,468.00 \$ 8,945.00
J0DDM	Cust Exp IVR UEC 2017	\$ (863.00) \$ (571.00)
J0DDM	Cust Exp IVR UEC 2017	\$ 6,637.00 \$ 4,432.00
J0DKN	2017 Customer Experience UEC	\$ 167.00 \$ 137.00
J0DKN	2017 Customer Experience UEC	\$ 12,428.00 \$ 8,225.00
J0DKT	SoR Full Scale Test Envr UEC	\$ 49,935.00 \$ 37,251.00
J0FG0	System of Integration_UEC	\$ 129.00 \$ 98.00
J0FG0	System of Integration_UEC	\$ 13,423.00 \$ 8,974.00
J0FPZ	System of Engagement Sitecore_UEC	\$ 1,427.00 \$ 1,216.00
J0FPZ	System of Engagement Sitecore_UEC	\$ 6,376.00 \$ 4,220.00
J06LR	MC New LCI Bill	\$ 58,372.00 \$ 17,687.00
J0821	UEC: HFM Upgrade (2015-2016)	\$ 3,509.00 \$ 1,161.00
28153	FIRST - Hyperion Fin Mgmt Implement	\$ 268,797.00 \$ 36,354.00
28154	FIRST - Int Mgmt Rept 2011 Implement	\$ 85,728.00 \$ 11,191.00
28178	FIRST - UIP - 2011	\$ 223,647.00 \$ 29,185.00
28179	FIRST - PowerPlant V10.2 Implement	\$ 61,765.00 \$ 7,878.00
28258	FIRST - Int Mgmt Rept - Ph 2	\$ 214,585.00 \$ 43,157.00
28259	FIRST - GL - Ph 2	\$ 601,159.00 \$ 120,903.00
J096K	CCTM 4 - UEC	\$ 1,899.00 \$ 708.00
		\$ 2,473,486.00 \$ 660,945.00

Ameren Missouri's
Response to MPSC Data Request - MPSC
GR-2019-0077
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its
Revenues for Natural Gas Service

No.: MPSC 0149

1. Please provide a narrative timeline of all events that have occurred with regard to Ameren Missouri's gas operations property tax appeals from the time of the decision to appeal the gas property tax assessments and billed amounts through the current date. Please discuss all actions that have been taken by all parties that were involved with each Ameren Missouri gas property tax appeal as well as all rulings issued by each governing body. 2. What were the issues and the disputes for each property tax appeal? Describe in detail the basis for each of Ameren Missouri's gas related property tax appeals. If the basis for any of the appeals differed from year to year or from county to county please identify and describe each of those differences. 3. Please provide a complete copy of each final ruling issued by each governing body, the date of issuance and the docket number that the ruling was issued under. 4. Please identify all Ameren employees by name, job title and the Ameren entity that each employee works for that were involved in the Ameren Missouri gas property tax appeal and the nature of the work they performed throughout this timeline of events. 5. Please list, describe and provide the timing for all future events that Ameren Missouri anticipates will occur with regard to the appeal of property taxes associated with its gas operations. Data Request submitted by Jason Kunst (jason.kunst@psc.mo.gov).

RESPONSE

Prepared By: Scott E. Huber
Title: Senior Corporate Counsel – Ameren Missouri
Date: February 11, 2019

CONFIDENTIAL
4 CSR 240-2.135(2)(A)2 & 4

Subject to the Company's objection,

1. Please provide a narrative timeline of all events that have occurred with regard to Ameren Missouri's gas operations property tax appeals from the time of the decision to appeal the gas property tax assessments and billed amounts through the current date. Please discuss all actions that have been taken by all parties that were involved with each Ameren Missouri gas property tax appeal as well as all rulings issued by each governing body.

Ameren Missouri appealed its 2013 tax year gas distribution system valuations before the Boards of Equalization in the following counties: Bollinger, Boone, Butler, Callaway, Cape Girardeau, Cole, Cooper, Howard, Lincoln, Moniteau, Montgomery, Pike, Ralls, Randolph, Scott, Stoddard, Warren. These appeals were all denied, and appeals were then filed for all counties with the Missouri State Tax Commission. Subsequent to its filing, Ameren Missouri dismissed its Boone County appeal before the Missouri State Tax Commission.

This sequence of events occurred for the 2014 tax year for the same counties where 2013 appeals were in front of the Missouri State Tax Commission; for the 2015 tax year for the same counties as 2014, for the 2016 tax year for the same counties as 2015 except Butler County was excluded, but Phelps County was now included; for the 2017 tax year for the same counties as 2016 except Butler County was now included, but Phelps County was now excluded; and for the 2018 tax year for the same counties as 2017, except Phelps County was now included, but Lincoln County and Moniteau County were now excluded.

Both Ameren Missouri and the Missouri Counties where appeals are pending have retained the services of outside legal counsel. Ameren Missouri has retained the services of Timothy J. Tryniecki, Armstrong Teasdale LLC, St. Louis, MO; and the County Assessors have retained the services of Richard D. Reed, Lewis, Reed and Allen, PC, Kalamazoo, MI.

Both Ameren Missouri and the Counties have retained the services of an outside appraiser. Ameren Missouri has retained the services of Robert Reilly and John Ramirez of Willamette Management Associates, Chicago, IL; and the Assessors have retained the services of George Sansoucy, GES Engineers and Appraisers, Lancaster, New Hampshire.

The applicable final rulings issued to date include:

- A) MO Court of Appeals – Western District WD80659, MPSC 0149 Attachment A;
- B) MO Court of Appeals – Eastern District ED105477, MPSC 0149 Attachment B; and
- C) MO Court of Appeals – Southern District SD 34933 and SD 34934, MPSC 0149 Attachment C.

2. What were the issues and the disputes for each property tax appeal? Describe in detail the basis for each of Ameren Missouri's gas related property tax appeals. If the basis for any of the appeals differed from year to year or from county to county please identify and describe each of those differences.

Ameren Missouri has asserted that the assessments of the applicable County Assessors, as affirmed by the applicable County Boards of Equalization ("BOE"), are arbitrary and unreasonable and illegal, for the following reasons:

1. Overvaluation— The Assessor's fair market valuation in each particular County is excessive, based upon market, as determined by accepted appraisal methodologies and requirements of law.
2. Non-uniformity—The Assessor's fair market valuation in each particular County is not uniform or consistent with the valuations of (a) taxpayer's assets in the other 24 Counties in which Ameren Missouri operates; (b) other public utility and non-public utility natural gas and other product pipeline systems in the particular County and in the State; or (c) other properties of the same subclass as the subject assets in the particular County and in the State generally.

3. Failure of the Assessor in the specific County to comply with state law (the Missouri Constitution and Chapter 137 RSMo) – Specifically, and without limitation, (a) the Assessor has applied no accepted appraisal methodologies, and in fact no methodologies at all, but has only applied original (undepreciated/under-depreciated) costs of taxpayer’s property as the true value in money of the subject property; (b) specifically, the Assessor has not conducted any market, cost or income approach, or mass appraisal methodologies or applied the same readily available to it; (c) the Assessor has not considered information required by the State Tax Commission to be supplied by the taxpayer and considered by the Assessor; (d) the Assessor has not applied or considered sufficient depreciation; and (e) the Assessor has arbitrarily adopted prior years’ values for the sole reason that such values (for such prior years) are in dispute and under legal appeal.

4. Discrimination—The Assessment in each particular County represents a treatment of Ameren Missouri's property differently from any other taxpayer’s property in the particular County, thereby violating Missouri law, specifically Article X, Section 4(b) of the Missouri constitution, based in part on express agreement among certain County assessing officials.

5. Arbitrary action by BOE. The Board of Equalization in each particular County's affirmation of the assessment is based solely upon the pendency of litigation regarding taxpayer's prior year appeals, in violation of Section 138.060 RSMo.

3. Please provide a complete copy of each final ruling issued by each governing body, the date of issuance and the docket number that the ruling was issued under.

See MPSC 0149 Attachment A, Attachment B, and Attachment C.

4. Please identify all Ameren employees by name, job title and the Ameren entity that each employee works for that were involved in the Ameren Missouri gas property tax appeal and the nature of the work they performed throughout this timeline of events.

The information is provided by job title below:

Tax Specialist, Tax Department, prepared GDS returns, processed appeals, appeared before county BOE, testified at appeal hearings, submitted Information used in appraisals

Senior Corporate Counsel, Legal Department, processed appeals, appeared before County BOEs, appeared at appeal hearings

Tax Specialist, Tax Department, prepared GDS returns, testified at appeal hearings, submitted Information used in appraisals

Supervisor, Plant Accounting, testified at appeal hearings, submitted Information used in appraisals

Director, MO Gas Operations, prepared GDS returns, testified at appeal hearings, submitted Information used in appraisals

Tax Specialist, Tax Department, appeared before county BOEs, submitted Information used in appraisals

Manager, Tax Department, appeared before county BOEs, submitted Information used in appraisals

Supervisor, Tax Department, appeared before county BOEs, submitted Information used in appraisals

Director, Corporate Modeling, submitted Information used in appraisals

Specialist, Corporate Modeling, submitted Information used in appraisals

Manager, Corporate Financial Reporting, submitted Information used in appraisals

Manager, Plant Accounting, submitted Information used in appraisals

Tax Specialist, Tax Department, submitted Information used in appraisals

Manager, Employee Administrative Services, submitted Information used in appraisals

Director, Administrative Services, submitted Information used in appraisals

Director, IT Application Development, submitted Information used in appraisals

Asst. VP, Corporate Development, submitted Information used in appraisals

Specialist, Compensation and Performance, submitted Information used in appraisals

Director and Asst. General Counsel, Legal Department, submitted Information used in appraisals

Senior Corporate Counsel, Legal Department, submitted Information used in appraisals

Senior Valuation Specialist, Corporate Planning, testified at appeal hearings, submitted Information used in appraisals

Director, Regulatory Accounting, submitted Information used in appraisals

Supervisor, Regulatory Accounting, submitted Information used in appraisals

Steve Wahn, Sr, Client Consultant, H.R. Service & Employee Relations, submitted Information used in appraisals

5. Please list, describe and provide the timing for all future events that Ameren Missouri anticipates will occur with regard to the appeal of property taxes associated with its gas operations.

Future events are dependent upon the ruling of the State Tax Commission Hearing Officer that heard evidence as to the appropriate depreciation deduction which the Counties should have

allowed Ameren Missouri when valuing its Gas Distribution System assets. This decision is expected by March 31, 2019.