

REBUTTAL TESTIMONY

of

SCOTT TOLSDORF
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Ameren Illinois Company d/b/a Ameren Illinois
Proposed General Increase in Electric and Natural Gas rates

Docket Nos. 11-0279 and 11-0282 (Cons.)

August 23, 2011

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Scott Tolsdorf. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. Are you the same Scott Tolsdorf who previously provided direct
6 testimony in this proceeding?**

7 A. Yes.

8 **Purpose of Testimony**

9 **Q. What is the purpose of your rebuttal testimony?**

10 A. The purpose of my rebuttal testimony is to identify issues contained in my
11 direct testimony that the Company does not contest, identify issues that
12 Staff no longer contests, and respond to the Company's opposition to my
13 adjustments concerning Injuries and Damages, Accumulated Provision
14 for Injuries and Damages, Charitable Contributions, Rate Case Expenses,
15 Cash Working Capital, and Storm Costs.

16 **Q. Please identify any adjustments from your direct testimony that the
17 Company no longer contests and has reflected in its rebuttal revenue
18 requirement.**

19 A. The Company no longer contests and has reflected in its rebuttal revenue
20 requirement the following adjustments I proposed in my direct testimony,
21 ICC Staff Exhibit 4.0:

22 Schedule 4.02 Budget Payment Plans

23 Schedule 4.07 Lobbying Costs

24 Schedule 4.10 Athletic Events

25 Schedule 4.11 Power Smart Pricing

26 These adjustments were accepted by the Company in Ameren Ex. 22.0, p.
27 7, lines 163 through 167.

28 **Q. Please identify any adjustments from your direct testimony that you**
29 **are withdrawing.**

30 A. Upon reviewing the Company's rebuttal testimony, I have withdrawn the
31 following proposed adjustments from ICC Staff Exhibit 4.0:

32 Schedule 4.01 Customer Deposits

33 Schedule 4.03 Materials and Supplies

34 Schedule 4.06 Social Service Club Dues

35 I discuss my reasons for withdrawing these adjustments at the end of this
36 testimony.

37 **Schedule and Attachment Identification**

38 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 22.0?**

39 A. Yes. I am sponsoring the following schedules that show data as of, or for
40 the future test year ending December 31, 2012:

41 Schedule 22.01 Injuries and Damages

42 Schedule 22.02 Accumulated Provision for Injuries & Damages

43 Schedule 22.03 Charitable Contributions

44 Schedule 22.04 Rate Case Expenses

45 Schedule 22.05 Cash Working Capital

46 Schedule 22.06 Storm Costs

47 **Q. Are you sponsoring any attachments as part of ICC Staff Exhibit**
48 **22.0?**

49 A. Yes. I am sponsoring the following attachments:

50 Attachment A Determination of Cash Availability

51 Attachment B HMAC Base Amount Determination

52 **Injuries and Damages**

53 **Q. Please explain Schedule 22.01, Injuries and Damages.**

54 A. Schedule 22.01 presents my adjustment to normalize the injuries and
55 damages (“I&D”) expense for the test year. As pointed out by Company
56 witness Mr. Ronald Stafford, “The Commission has historically recognized
57 that it is appropriate to normalize AIC injuries and damages expense.”
58 (AIC Ex. 2.0E, p. 15, lines 329-331) My position differs from the Company
59 position in that my adjustment uses the five-year average of injuries and
60 damages expense from 2006 through 2010 inflation adjusted to the test
61 year and substitutes the five-year average of cash claims paid for the
62 expense accruals portion of the I&D expense. The Company’s position is
63 that only the expense accruals need normalization.

64 **Q. Is this the same adjustment you proposed in direct testimony?**

65 A. No. In direct testimony my adjustment represented the five-year average
66 of injuries and damages expense from 2006 through 2010 including the
67 expense accruals. My rebuttal adjustment substitutes the payout amounts
68 of cash claims for the accruals.

69 **Q. Please explain why is it appropriate to replace the accruals with a**
70 **normalized level of cash claims paid?**

71 A. The expense accruals are an estimated expense of the probable liability,
72 not covered by insurance, that the Company faces for deaths or injuries to
73 employees and others and for damages to property. The accruals are
74 simply the Company's estimate of what management perceives to be the
75 expense for the period. The accrual is subjective and subject to
76 manipulation. Using a five year average of actual cash claims paid
77 provides an objective determination of what could be expected for the test
78 year.

79 **Q. Company witness Stafford proposes to normalize only the accrual**
80 **portion of the injuries and damages expense account and disagrees**
81 **with your proposal to normalize the entire expense account. (Ameren**
82 **Exhibit 22.0, pp. 20-22, lines 454-483) Please explain why you have**
83 **also normalized the non-accrual injuries and damages expenses.**

84 A. The Company proposes that only the expense accruals need
85 normalization because the liability and workers compensation insurance
86 expense, which is the second largest component of injuries and damages
87 expense, has been "more uniform." Mr. Stafford states:

88 As the chart below illustrates for AIC's electric operations, the
89 largest I&D expense component (reserve accruals), and the
90 corresponding cash claims paid have fluctuated dramatically over
91 the past 5 years, while the second largest I&D expense component
92 (liability and workers compensation insurance expense) has been
93 more uniform." (*Id.*, p. 23, lines 505-509)

94

95 However, the Company's projected test year expense for I&D does not
96 reflect a "uniform" percentage change from the average. The projected
97 test year I&D expense less the expense accruals for electric operations is
98 approximately 106% higher than the 5 year average and the projected test
99 year I&D expense less the expense accruals for gas operations is
100 approximately 55% less than the 5 year average. The Company has
101 provided no evidence as to why these historically uniform expenses would
102 suddenly change for the projected test year.

103 The uniform nature of the liability and workers compensation insurance
104 expense, claimed by the Company, is not reflected in the projected test
105 year expense as the drastic percentage changes noted above indicate.
106 Normalization of these I&D expenses provides a reasonable estimate for
107 test year revenue requirements.

108 **Q. How does your position differ from the position of AG/CUB witness**
109 **Mr. David Effron?**

110 A. Mr. Effron's position is that I&D expense should be set at the 2008 level
111 which was the highest level of expense over the past five years. While
112 this is a reasonable approach, a five-year average as proposed in my
113 adjustment provides a more objective determination of what could be
114 expected for the test year.

115 **Q. How does your position differ from the position of IIEC witness Mr.**
116 **Michael Gorman?**

117 A. My position is to normalize the I&D expenses over a five-year period and
118 substitute the expense accruals portion with the five-year average of cash
119 claims paid. Mr. Gorman's position is that the five-year average exceeds
120 what is reasonably expected for the test year and the I&D expense should
121 be set at the most recent historical level from 2010. The I&D expense, as
122 well as the cash claims paid, have been highly volatile over the past
123 several years and the normalization of this expense provides a more
124 objective determination of what could be expected for the test year.

125 **Accumulated Provision for Injuries and Damages**

126 **Q. Please explain Schedule 22.02, Accumulated Provision for Injuries**
127 **and Damages.**

128 A. Schedule 22.02 presents my adjustment to reduce the Company's rate
129 base by the amount of accumulated reserves for I&D previously funded by
130 ratepayers.

131 **Q. What is the rationale for this type of rate base deduction?**

132 A. Company's witness Mr. Stafford provides a very succinct explanation in
133 his rebuttal testimony. Mr. Stafford says,

134 ...it would be logical for these utilities to propose a rate base
135 deduction if the expense accruals giving rise to this liability were
136 included in operating expense in rates and in turn funded by
137 ratepayers. Under that approach, ratepayers would have provided a
138 source of cost free capital and would be entitled to the benefit of a
139 rate base deduction. (Ameren Ex. 22.0, p. 23, lines 505-509)

140
141 **Q. Are the expenses giving rise to this liability included in operating**
142 **expense in rates and in turn funded by ratepayers?**

143 A. Yes. The expense accruals mentioned by Mr. Stafford are recorded in
144 Account 925 Injuries and Damages expense and have been included in
145 the Administrative and General Expense line of the revenue requirement
146 in the Companies' prior rate cases.

147 **Q. Why then does the Company disagree with your adjustment?**

148 A. The Company argues that the expense accruals are not a part of the
149 revenue requirement. Mr. Stafford states:

150 ...AIC's approach considers projected test year information,
151 eliminates the highly volatile expense accruals, and replaces the
152 accruals with a normalized level of cash claims paid to develop the
153 overall level of I&D expense recorded to Account 925. (Ameren Ex.
154 22.0, p. 22, lines 480-482)

155 The Company is claiming that by replacing the highly volatile expense
156 accruals with a normalized level of expense, the actual expense accruals
157 are not included in the revenue requirement and, therefore, are not
158 recovered from ratepayers. Mr. Stafford states that the expense accruals
159 have been "eliminated" and "replaced" by the normalized level of cash
160 claims paid.

161 **Q. Do you agree with the Company's argument that the expense**
162 **accruals have been eliminated and replaced by the normalized level**
163 **of cash claims paid?**

164 A. No, I do not. The Company's argument puts semantics before substance.
165 The normalized level of cash claims paid is a proxy for what the expense
166 accruals should be. The normalized level of cash claims paid is included
167 in the revenue requirement and is most certainly funded by ratepayers.

168 No matter how the I&D expense is determined for the revenue
169 requirement, a portion of that expense represents the expense accruals, is
170 recovered through rates, and funds the liability to which Mr. Stafford says
171 the ratepayers should be “entitled to the benefit of a rate base deduction.”
172 (Ameren Ex. 22.0, p. 23, lines 508-509)

173 **Charitable Contributions**

174 **Q. Please explain Schedule 22.03, Charitable Contributions.**

175 A. Schedule 22.03 presents my adjustment to reduce charitable contributions
176 to a reasonable amount for the test year. As I explained in my direct
177 testimony, the Company forecasts a 64% increase from 2011 to the 2012
178 test year. My adjustment begins with the Company’s forecasted 2011
179 budget and provides a more reasonable 2% increase to the 2012 test
180 year. (ICC Staff Exhibit 4.0, pp. 6-7, lines 120-145)

181 **Q. Why is the Company’s 2011 budget for charitable contributions so**
182 **much lower than for 2012?**

183 A. In his rebuttal testimony, Company witness Mr. Ogden states,
184 In 2011, we simply were unable to budget for contributions to the
185 level that we wanted to due to economic and budgetary conditions.”
186 (Ameren Ex. 28.0, p. 4, lines 76-77)

187 **Q. Are charitable contributions necessary expenses for the provision of**
188 **safe, reliable utility services?**

189 A. No. Charitable contributions are discretionary expenses for the Company
190 which can be reduced as necessary during challenging “economic and
191 budgetary conditions.” Unfortunately for Ameren’s customers, they do not

192 have the same flexibility when it comes to paying their utility bills. During
193 these challenging economic times, the Company's obligation to its
194 customers to provide safe, reliable utility service at the most reasonable
195 rates possible is even more imperative. One way to do this is to lower
196 discretionary expenses, such as charitable contributions.

197 **Q. Is the 2011 contributions budget adequate for the Company to**
198 **provide safe, reliable service to its customers?**

199 A. Yes. In response to Staff data request ("DR") ST-5.04, the Company
200 stated in part, "The Company's ability to provide safe, reliable, and
201 adequate service will not be reduced due to the reduction in Ameren
202 Illinois' charitable contributions budget for 2011."

203 **Q. Are you suggesting that the Company should not give what it wants**
204 **to charitable organizations?**

205 A. Absolutely not. The Company may give to charitable organizations the
206 amount of donations determined by its Board of Directors, but only a
207 reasonable level of charitable contributions should be included in the
208 revenue requirement in compliance with Section 9-227 of the Public
209 Utilities Act ("PUA" or "Act") which states:

210 "It shall be proper for the Commission to consider as an operating
211 expense, for the purpose of determining whether a rate or other charge or
212 classification is sufficient, donations made by a public utility for the welfare
213 or for charitable, scientific, religious or educational purposes, ***provided***
214 ***that such donations are reasonable.***" (emphasis added)

215 **Q. How does your position differ from the position of IIEC witness Mr.**
216 **Michael Gorman?**

217 A. My position is to set charitable contribution expense at the 2011 budgeted
218 level and adjust for inflation through the test year. Mr. Gorman proposes
219 to disallow all charitable contributions from the revenue requirement. Mr.
220 Gorman makes compelling arguments for the disallowance of charitable
221 contributions; however, his position is a departure from past Commission
222 practice and conflicts with Section 9-227 of the PU A. Therefore, Mr.
223 Gorman's proposed adjustment should be rejected.

224 **Rate Case Expense**

225 **Q. Please explain Schedule 22.04, Rate Case Expenses.**

226 A. Schedule 22.04 presents my adjustment to remove from the revenue
227 requirement certain merger costs that were included with rate case
228 expense.

229 **Q. Is this adjustment the same as you presented in direct testimony?**

230 A. No. In direct testimony, I proposed to begin with the rate case expense
231 approved by the Commission in the prior rate case and adjust that amount
232 for inflation through the 2012 test year.

233 **Q. Why have you changed your approach?**

234 A. After reviewing the Company's rebuttal testimony and performing further
235 review and analysis, it appears that the Company's estimate, except for
236 the merger costs, is reasonable.

237 **Q. What merger costs are you proposing to disallow?**

238 A. The Company contracted with Accenture to assist with the Ameren Illinois
239 Utilities Merger Integration Project. The costs associated with this project

240 are included on the Company's Schedule WPC-10, p. 3, line 9. The costs
241 in question are related to the Company's merger activities in the fall of
242 2010 and are not related to rate case expense. DR response ST 4.04
243 Attach 2 is a copy of the contract with Accenture and details the scope of
244 the project and associated costs. The Company has also separately
245 contracted with Accenture to assist with the 2011 Illinois rate case. These
246 costs are included on the Company's Schedule WPC-10, p. 3, line 10.
247 While the costs associated with rate case support are appropriate, the
248 inclusion of merger costs in rate case expense is inappropriate and should
249 be disallowed.

250 **Q. Section 9-229 of the Act requires the Commission to expressly**
251 **address in its final order the justness and reasonableness of any**
252 **amount expended by a public utility to compensate attorneys or**
253 **technical experts to prepare and litigate a general rate case filing. Do**
254 **you have a recommendation regarding the information the**
255 **Companies have provided to support the justness and**
256 **reasonableness of rate case expenses?**

257 A. Yes. I recommend that Ameren incorporate into its surrebuttal testimony
258 the responses to the following Staff DRs that support the recovery of rate
259 case expenses as just and reasonable:

260 ST 4.04

261 ST 4.04 Attach 1 through Attach 9

262 ST 5.10

263 ST 5.10 Attach 1 through Attach 3
264 ST 5.10S FINAL
265 ST 5.10S Attach 1 through Attach 2
266 ST 5.102S FINAL
267 ST 5.102S Attach 1 through Attach 2
268 ST 14.01 through 14.03 plus Attachments

269 **Q. What finding do you recommend that the Commission make in its**
270 **final order?**

271 A. I recommend that the Commission make the following finding in its final
272 order:

273 The Commission finds that the amounts of compensation for
274 attorneys and technical experts to prepare and litigate this
275 proceeding, as adjusted by Staff, are just and reasonable pursuant
276 to Section 9-229 of the Public Utilities Act (220 ILCS 5/9-229).

277 **Cash Working Capital**

278 **Q. Please explain Schedule 22.05, Cash Working Capital.**

279 A. Schedule 22.05 presents my adjustment to Cash Working Capital (“CWC”)
280 in response to the Company’s rebuttal testimony. These schedules also
281 incorporate Staff’s proposed adjustments to the Company’s rebuttal
282 position concerning test year revenues and expenses.

283 **Q. What changes did the Company make to its CWC calculation in**
284 **rebuttal testimony?**

285 A. The Company has proposed to change how the CWC effect of pass
286 through taxes is calculated. Company witness Mr. Heinz has calculated
287 the actual number of days the Company has access to funds associated
288 with pass through taxes prior to remittance of those funds to the
289 appropriate taxing authority. Mr. Heinz's approach essentially removes
290 the question of whether or not a service was provided to customers and
291 whether or not an investment was funded by shareholders.

292 **Q. Do you agree with Mr. Heinz's approach to pass through taxes?**

293 A. Yes. Mr. Heinz's approach captures the essence of the CWC effect of
294 pass through taxes.

295 **Q. Do you agree with Mr. Heinz's calculation of the CWC effect of pass
296 through taxes?**

297 A. No. While the theory is sound, there are some errors in Mr. Heinz's
298 calculations. Mr. Heinz's approach relies on calculating when funds are
299 available to the Company and when those funds are remitted to the taxing
300 authorities. When calculating the date on which funds are available for
301 Company use, Mr. Heinz used the month of February 2010 for his
302 calculations, which are illustrated in Ameren Ex. 25.1. In his rebuttal
303 testimony, Mr. Heinz says:

304 To simplify this analysis, I treated all months the same, and
305 therefore concluded that funds would be available to the Company
306 on the 18th of each month. The actual midpoint, by month, may
307 vary slightly depending on the number of days in the month and the
308 date on which each billing cycle was read. (Ameren Ex. 25.0, pp. 8-
309 9, lines 161-164)

310 The problem with Mr. Heinz's use of February as a test month for
311 calculation purposes is that February having only 28 days is not
312 representative of the 30 or 31 days in the other eleven months of a year.
313 ICC Staff Ex. 22.0, Attachment A is a recalculation of when funds are
314 available for Company use using Mr. Heinz's methodology and using the
315 month of July 2010 as the test month. This calculation results in a more
316 representative midpoint of the 16th for each month compared to the
317 Company's calculation of the 18th.

318 **Q. How is this monthly midpoint determination used in the CWC**
319 **calculation?**

320 A. The monthly midpoint is used to determine when, on average, funds are
321 available for the Company's use. Using this midpoint date in conjunction
322 with the date on which the funds are remitted to the taxing authority
323 produces the number of days the Company has use of the ratepayer
324 supplied funds.

325 **Q. How is the date of remittance to the taxing authority determined?**

326 A. The enabling legislation for the individual taxes was used to determine
327 when the payments are made. Mr. Heinz provided the dates and
328 legislative references in his rebuttal testimony Ameren Ex. 25.0, p. 9, line
329 166.

330 **Q. Do you agree with the dates as presented by Mr. Heinz?**

331 A. With the exception of the Energy Assistance Charge, the dates used by
332 the Company are consistent with the enabling legislation.

333 **Q. When are the Energy Assistance Charge funds required to be paid?**

334 A. The enabling legislation for the Energy Assistance Charge says:

335 By the 20th of the month following the month in which the charges
336 imposed by the Section were collected, each public utility,
337 municipal utility, and electric cooperative shall remit to the
338 Department of Revenue all moneys received as payment of the
339 Energy Assistance Charge....” (305 ILCS 20/13(f))

340 The legislation states that payment is due by the 20th of the month
341 following the month of collection. Assuming that the Company receives
342 customer payments ratably over a given month, the 15th of the month can
343 be used as the midpoint for this one particular pass-through tax. If the
344 Company on average receives funds on the 15th and remits those funds
345 on the 20th of the following month, then the Company would have use of
346 those funds on average 35 days.

347 **Q. What are your recommendations concerning the CWC calculations**
348 **concerning pass through taxes?**

349 A. I recommend the Commission accept Staff’s calculation of CWC as
350 presented in Schedule 22.05. These schedules combine Staff’s
351 calculations with the Company’s methodology with respect to pass
352 through taxes.

353 **Storm Costs**

354 **Q. Please explain Schedule 22.06, Storm Costs.**

355 A. Schedule 22.06 presents my adjustment to normalize storm costs over the
356 six year period from 2005 through 2010. Please see the Rebuttal

357 Testimony of Mona Elsaid, ICC Staff Exhibit 27.0, for a discussion of the
358 rationale for this normalization.

359 **Hazardous Materials Adjustment Clause (“HMAC”) Base Amount**

360 **Q. What is the HMAC Base Amount you are proposing in rebuttal**
361 **testimony?**

362 A. The HMAC Base Amount included in the Ameren IP revenue requirement
363 is \$234,690. The final order in this proceeding should clearly state the
364 Base Amount of Rider HMAC that is included in the revenue requirement.

365 As such, I recommend that the Order for this proceeding find:

366 The Commission finds that the amount of HMAC Costs reflected in
367 the test year electric revenue requirement for Rate Zone 3 (formerly
368 Ameren IP) is \$234,690.

369 **Q. Is this the same amount you proposed in direct testimony?**

370 A. No. The amount of HMAC costs included in rates is dependent upon the
371 way in which the I&D expense is normalized. The I&D adjustment
372 proposed in my rebuttal testimony uses a five-year average of cash claims
373 paid to normalize the expense. The amount of HMAC costs included in
374 I&D expense and, therefore, reflected in the test year, is the five-year
375 average of HMAC cash claims paid. Similar to the I&D adjustment, these
376 HMAC cash claims paid are a proxy for the HMAC expenses and are
377 therefore recovered through ratepayers in rates. Please see ICC Staff
378 Exhibit 22.0, Attachment B, Line 1, Column (h) for the calculation of the
379 HMAC Base Amount.

380 **Withdrawn Adjustments**

381 **Q. Please explain why you withdrew the adjustment reflected on**
382 **Schedule 4.01, Customer Deposits.**

383 A. The adjustment proposed in Schedule 4.01 was based upon an average
384 annual growth trend from December 2006 through December 2010. In
385 rebuttal testimony, the Company provided a rationale for why the
386 calculated growth rate would not continue into the future. I have accepted
387 the rationale provided by the Company and, therefore, have withdrawn my
388 adjustment.

389 **Q. Please explain why you withdrew the adjustment reflected on**
390 **Schedule 4.03, Materials and Supplies.**

391 A. The adjustment proposed in Schedule 4.03 was based upon the direct
392 testimonies of Mr. Mark Maple, ICC Staff Exhibit 9.0 concerning the value
393 of gas stored underground and Mr. Eric Lounsberry, ICC Staff Exhibit 17.0
394 concerning the retired Alton propane facility. Please see the rebuttal
395 testimony of Mr. Mark Maple, ICC Staff Exhibit 26.0, for the rationale
396 concerning the withdrawal of the adjustment for gas stored underground.
397 Please see Ameren Ex. 22.0, p. 31, lines 671-681 for the rationale
398 concerning the withdrawal of the adjustment for the Alton propane facility.

399 **Q. Please explain why you withdrew the adjustment reflected on**
400 **Schedule 4.06, Social Service Club Dues.**

401 A. The majority of the social service club dues that I proposed to disallow
402 included the dues for the Electric Power Research Institute ("EPRI").

403 These EPRI dues were incorrectly classified as social service club dues
404 rather than industry association dues. In rebuttal testimony, the Company
405 has removed all social service club dues (excluding the EPRI dues) from
406 its proposed revenue requirement. The EPRI dues are an allowable cost
407 and, therefore, I have withdrawn the adjustment.

408 **Q. Does this end your prepared rebuttal testimony?**

409 A. Yes.

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Electric - Injuries & Damages per Staff | \$ 2,772 | \$ 1,671 | \$ 6,637 |
| 2 | Electric - Injuries & Damages per Company - Direct | 4,961 | 1,968 | 11,755 |
| 3 | Company Rebuttal Adjustment | (1,230) | (488) | (2,914) |
| 4 | Staff Adjustment | <u>\$ (959)</u> | <u>\$ 191</u> | <u>\$ (2,204)</u> |
| 5 | Gas - Injuries & Damages per Staff | \$ 512 | \$ 243 | \$ 2,082 |
| 6 | Gas - Injuries & Damages per Company - Direct | 446 | 601 | 3,520 |
| 7 | Company Rebuttal Adjustment | (344) | (278) | (1,637) |
| 8 | Staff Adjustment | <u>\$ 410</u> | <u>\$ (80)</u> | <u>\$ 199</u> |

Sources:

- Line 1: Schedule 22.01 ERZ 1,2,3, Line 10
- Line 2: AIC-Electric Schedule C-1, RZI, RZII, RZIII, Column (E), Line 40
- Line 3: Ameren Ex. 22.11, Schedule 1 Electric, p.3, Line 7
- Line 4: Line 1 - Line 2 - Line 3
- Line 5: Schedule 22.01 GRZ 1,2,3, Line 8
- Line 6: AIC-Gas Schedule C-1, RZI, RZII, RZIII, Column (G), Line 139
- Line 7: Ameren Ex. 22.11, Schedule 1 Gas, p.3, Line 5
- Line 8: Line 5 - Line 6 - Line 7

Note: HMAC Base amount is \$234,690

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 ERZ 1

| Line No. | Description (a) | 2006 (b) | 2007 (c) | 2008 (d) | 2009 (e) | 2010 (f) | 5 yr avg. (g) |
|----------|---|-------------|-------------|-------------|-------------|-------------|------------------|
| 1 | I&D Expense (Acct 925) | \$ 1,995 | \$ 4,723 | \$ 5,141 | \$ 2,165 | \$ 1,488 | \$ 3,102 |
| 2 | Expense Accruals (925-010) | 961 | 4,875 | 4,855 | 1,625 | 257 | 2,515 |
| 3 | I&D Expense less Accruals | \$ 1,034 | \$ (152) | \$ 286 | \$ 540 | \$ 1,231 | \$ 588 |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | 600 |
| 6 | 2012 I&D Expense less Accruals | | | | | | 612 |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | 2,353 |
| 8 | Total | | | | | | \$ 2,965 |
| 9 | Jurisdictional Allocator | | | | | | 93.50% |
| 10 | Test Yr I&D Expense | | | | | | <u>\$ 2,772</u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 9
- Line 2: AIC DR Response ST-14.04 Attach, Line 5
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Electric, p.3, Line 1, Column (C)
- Line 8: Line 6 + Line 7
- Line 9: AIC Electric Schedule WPA - 5c
- Line 10: Line 8 * Line 9

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 ERZ 2

| Line No. | Description (a) | 2006 (b) | 2007 (c) | 2008 (d) | 2009 (e) | 2010 (f) | 5 yr avg. (g) |
|----------|---|-------------|-------------|-------------|-------------|-------------|------------------|
| 1 | I&D Expense (Acct 925) | \$ 2,771 | \$ 2,738 | \$ 781 | \$ 859 | \$ 539 | \$ 1,538 |
| 2 | Expense Accruals (925-010) | 2,281 | 1,990 | 88 | (210) | (559) | 718 |
| 3 | I&D Expense less Accruals | \$ 490 | \$ 748 | \$ 693 | \$ 1,069 | \$ 1,098 | \$ 820 |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | 836 |
| 6 | 2012 I&D Expense less Accruals | | | | | | 853 |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | 934 |
| 8 | Total | | | | | | \$ 1,787 |
| 9 | Jurisdictional Allocator | | | | | | 93.50% |
| 10 | Test Yr I&D Expense | | | | | | <u>\$ 1,671</u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 9
- Line 2: AIC DR Response ST-14.04 Attach, Line 5
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Electric, p.3, Line 1, Column (D)
- Line 8: Line 6 + Line 7
- Line 9: AIC Electric Schedule WPA - 5c
- Line 10: Line 8 * Line 9

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 ERZ 3

| Line No. | Description (a) | 2006 (b) | 2007 (c) | 2008 (d) | 2009 (e) | 2010 (f) | 5 yr avg. (g) |
|----------|---|-------------|-------------|-------------|-------------|-------------|------------------|
| 1 | I&D Expense (Acct 925) | \$ 6,883 | \$ 5,000 | \$ 6,577 | \$ 5,129 | \$ 1,404 | \$ 4,999 |
| 2 | Expense Accruals (925-010) | 6,830 | 4,310 | 3,918 | 3,890 | (1,272) | 3,535 |
| 3 | I&D Expense less Accruals | \$ 53 | \$ 690 | \$ 2,659 | \$ 1,239 | \$ 2,676 | \$ 1,463 |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | 1,493 |
| 6 | 2012 I&D Expense less Accruals | | | | | | 1,523 |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | 5,576 |
| 8 | Total | | | | | | \$ 7,099 |
| 9 | Jurisdictional Allocator | | | | | | 93.50% |
| 10 | Test Yr I&D Expense | | | | | | <u>\$ 6,637</u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 9
- Line 2: AIC DR Response ST-14.04 Attach, Line 5
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Electric, p.3, Line 1, Column (E)
- Line 8: Line 6 + Line 7
- Line 9: AIC Electric Schedule WPA - 5c
- Line 10: Line 8 * Line 9

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 GRZ 1

| Line No. | Description | 2006 | 2007 | 2008 | 2009 | 2010 | 5 yr avg. |
|----------|---|----------|--------|--------|--------|----------|---------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | I&D Expense (Acct 925) | \$ 1,032 | \$ 831 | \$ 812 | \$ 815 | \$ 1,095 | \$ 917 |
| 2 | Expense Accruals (925-010) | 762 | 540 | 500 | 600 | 600 | 600 |
| 3 | I&D Expense less Accruals | \$ 270 | \$ 291 | \$ 312 | \$ 215 | \$ 495 | \$ 317 |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | 323 |
| 6 | 2012 I&D Expense less Accruals | | | | | | 329 |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | 183 |
| 8 | Test Yr I&D Expense | | | | | | <u>\$ 512</u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 18
- Line 2: AIC DR Response ST-14.04 Attach, Line 14
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Gas, p.3, Line 1, Column (C)
- Line 8: Line 6 + Line 7

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 GRZ 2

| Line No. | Description | 2006 | 2007 | 2008 | 2009 | 2010 | 5 yr avg. |
|----------|---|----------|----------|----------|----------|----------|---------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | I&D Expense (Acct 925) | \$ (26) | \$ 33 | \$ 391 | \$ 1,099 | \$ 1,414 | \$ 582 |
| 2 | Expense Accruals (925-010) | 204 | 180 | 500 | 1,020 | 1,020 | 585 |
| 3 | I&D Expense less Accruals | \$ (230) | \$ (147) | \$ (109) | \$ 79 | \$ 394 | \$ (3) |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | (3) |
| 6 | 2012 I&D Expense less Accruals | | | | | | (3) |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | 246 |
| 8 | Test Yr I&D Expense | | | | | | <u>\$ 243</u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 18
- Line 2: AIC DR Response ST-14.04 Attach, Line 14
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Gas, p.3, Line 1, Column (D)
- Line 8: Line 6 + Line 7

Ameren Illinois Company
Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.01 GRZ 3

| Line No. | Description | 2006 | 2007 | 2008 | 2009 | 2010 | 5 yr avg. |
|----------|---|--------------|--------------|--------------|--------------|--------------|------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | I&D Expense (Acct 925) | \$ 1,531 | \$ 2,250 | \$ 1,867 | \$ 6,432 | \$ 2,942 | \$ 3,004 |
| 2 | Expense Accruals (925-010) | <u>2,400</u> | <u>2,520</u> | <u>2,100</u> | <u>2,580</u> | <u>2,340</u> | <u>2,388</u> |
| 3 | I&D Expense less Accruals | \$ (869) | \$ (270) | \$ (233) | \$ 3,852 | \$ 602 | \$ 616 |
| 4 | Escalation Factor | | | | | | 2% |
| 5 | 2011 I&D Expense less Accruals | | | | | | 629 |
| 6 | 2012 I&D Expense less Accruals | | | | | | 641 |
| 7 | 5-Yr Average of I&D Cash Claims Paid (Inflation Adjusted) | | | | | | <u>1,441</u> |
| 8 | Test Yr I&D Expense | | | | | | <u><u>\$ 2,082</u></u> |

Sources:

- Line 1: AIC DR Response ST-14.04 Attach, Line 18
- Line 2: AIC DR Response ST-14.04 Attach, Line 14
- Line 3: Line 1 - Line 2
- Line 4: AIC Schedule G-5, p.9, "Other Costs"
- Line 5: Line 3 * (1 + Line 4)
- Line 6: Line 5 * (1 + Line 4)
- Line 7: Ameren Ex. 22.11, Schedule 1 Gas, p.3, Line 1, Column (E)
- Line 8: Line 6 + Line 7

Ameren Illinois Company
Accumulated Provision for Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.02
Page 1 of 2

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Accumulated Provision for Injuries and Damages per Staff - Electric | \$ (3,854) | \$ 882 | \$ (10,501) |
| 2 | Accumulated Provision for Injuries and Damages per Staff - ADIT effect | 1,587 | (363) | 4,324 |
| 3 | Accumulated Provision for Injuries and Damages per Company - Electric | - | - | - |
| 4 | Staff Adjustment | <u>\$ (2,267)</u> | <u>\$ 519</u> | <u>\$ (6,177)</u> |
| 5 | Accumulated Provision for Injuries and Damages per Staff - Gas | \$ (955) | \$ (3,240) | \$ (7,212) |
| 6 | Accumulated Provision for Injuries and Damages per Staff - ADIT effect | 393 | 1,334 | 2,970 |
| 7 | Accumulated Provision for Injuries and Damages per Company - Gas | - | - | - |
| 8 | Staff Adjustment | <u>\$ (562)</u> | <u>\$ (1,906)</u> | <u>\$ (4,242)</u> |

Sources:

Line 1: Schedule 22.02, p.2, Line 5
Line 2: Schedule 22.02, p.2, Line 6
Line 4: Line 1 + Line 2 - Line 3

Line 5: Schedule 22.02, p.2, Line 9
Line 6: Schedule 22.02, p.2, Line 10
Line 8: Line 5 + Line 6 - Line 7

Ameren Illinois Company
Accumulated Provision for Injuries & Damages
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.02
Page 2 of 2

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|---|-------------------|---------------------|-------------------|
| 1 | Electric - Accumulated Provision for Injuries and Damages per Company - December 31, 2012 | \$ 5,461 | \$ (706) | \$ 13,073 |
| 2 | Electric IBNR | 1,339 | 237 | 1,842 |
| 3 | Subtotal | \$ 4,122 | \$ (943) | \$ 11,231 |
| 4 | Jurisdictional Allocator | 93.5% | 93.5% | 93.5% |
| 5 | Accumulated Provision for Injuries and Damages per Staff - Electric | \$ 3,854 | \$ (882) | \$ 10,501 |
| 6 | Accumulated Provision for Injuries and Damages per Staff - ADIT effect | 1,587 | (363) | 4,324 |
| 7 | Gas - Accumulated Provision for Injuries and Damages per Company - December 31, 2012 | \$ 2,016 | \$ 3,428 | \$ 8,670 |
| 8 | Gas IBNR | 1,061 | 188 | 1,458 |
| 9 | Accumulated Provision for Injuries and Damages per Staff - Gas | \$ 955 | \$ 3,240 | \$ 7,212 |
| 10 | Accumulated Provision for Injuries and Damages per Staff - ADIT effect | 393 | 1,334 | 2,970 |

Sources:

Line 1: AIC DR Response ST 10.01 Attach 1
Line 2: AIC DR Response ST 15.01 Attach 3
Line 3: Line 1 - Line 2
Line 4: AIC Electric Schedule WPA - 5c
Line 5: Line 3 * Line 4

Line 6: Line 5 * Tax Effect (1 - 41.175%)
Line 7: AIC DR Response ST 10.01 Attach 1
Line 8: AIC DR Response ST 15.01 Attach 3
Line 9: Line 7 - Line 8
Line 10: Line 9 * Tax Effect (41.175%)

Ameren Illinois Company
Charitable Contributions
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.03
Page 1 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|---|-------------------|---------------------|-------------------|
| 1 | Electric Charitable Contributions per Staff | \$ 209 | \$ 158 | \$ 348 |
| 2 | Electric Charitable Contributions per Company | <u>337</u> | <u>254</u> | <u>559</u> |
| 3 | Staff Adjustment | <u>\$ (127)</u> | <u>\$ (96)</u> | <u>\$ (211)</u> |
| 4 | Gas Charitable Contributions per Staff | \$ 141 | \$ 107 | \$ 235 |
| 5 | Gas Charitable Contributions per Company | <u>227</u> | <u>171</u> | <u>377</u> |
| 6 | Staff Adjustment | <u>\$ (86)</u> | <u>\$ (65)</u> | <u>\$ (142)</u> |

Sources:

- Line 1: Schedule 22.03, p. 2, Line 8
- Line 2: Schedule 22.03, p. 3, Line 6
- Line 3: Line 1 - Line 2
- Line 4: Schedule 22.03, p. 2, Line 9
- Line 5: Schedule 22.03, p. 3, Line 7
- Line 6: Line 4 - Line 5

Ameren Illinois Company
Charitable Contributions
For the Test Year Ended December 31, 2012

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.03
Page 2 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|---|-------------------|---------------------|-------------------|
| 1 | 2011 Charitable Contributions per Company | \$ 358,214 | \$ 269,965 | \$ 594,779 |
| 2 | Staff Proposed Escalation Factor | 2% | 2% | 2% |
| 3 | 2012 Charitable Contributions per Staff | \$ 365,378 | \$ 275,364 | \$ 606,675 |
| 4 | Electric Allocation | 61.32% | 61.32% | 61.32% |
| 5 | Gas Allocation | 38.68% | 38.68% | 38.68% |
| 6 | Charitable Contributions per Staff - Electric (Total) | \$ 224,050 | \$ 168,853 | \$ 372,013 |
| 7 | Jurisdictional Allocator | 93.50% | 93.50% | 93.50% |
| 8 | Charitable Contributions per Staff - Electric | \$ 209,487 | \$ 157,878 | \$ 347,832 |
| 9 | Charitable Contributions per Staff - Gas | \$ 141,328 | \$ 106,511 | \$ 234,662 |

Sources:

- Line 1: AIC-Electric Schedule C-7, Line 55, Column (F)
- Line 3: Line 1 * Line 2
- Line 4: AIC-Electric Schedule C-7, Line 58, Column (G)
- Line 5: AIC-Gas Schedule C-7, Line 60, Column (G)
- Line 6: Line 3 * Line 4
- Line 7: AIC Schedule WPA-5c
- Line 8: Line 6 * Line 7
- Line 9: Line 3 * Line 5

Ameren Illinois Company
Charitable Contributions
For the Test Year Ended December 31, 2012

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.03
Page 3 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Charitable Contributions per Company | \$ 586,965 | \$ 442,362 | \$ 974,598 |
| 2 | Electric Allocator | 61.32% | 61.32% | 61.32% |
| 3 | Gas Allocator | 38.68% | 38.68% | 38.68% |
| 4 | Charitable Contributions per Company - Electric (Total) | 359,927 | 271,256 | 597,623 |
| 5 | Jurisdictional Allocator | 93.50% | 93.50% | 93.50% |
| 6 | Charitable Contributions per Company - Electric | \$ 336,532 | \$ 253,625 | \$ 558,778 |
| 7 | Charitable Contributions per Company - Gas | \$ 227,038 | \$ 171,106 | \$ 376,975 |

Sources:

- Line 1: AIC-Electric Schedule C-7, Line 55, Column (G)
- Line 2: AIC-Electric Schedule C-7, Line 58, Column (G)
- Line 3: AIC-Gas Schedule C-7, Line 60, Column (G)
- Line 4: Line 1 * Line 2
- Line 5: AIC Schedule WPA-5c
- Line 6: Line 4 * Line 5
- Line 7: Line 1 * Line 3

Ameren Illinois Company
Rate Case Expense
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.04
Page 1 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Rate Case Expense per Staff - Electric | \$ 258 | \$ 258 | \$ 258 |
| 2 | Rate Case Expense per Company - Electric | <u>295</u> | <u>295</u> | <u>295</u> |
| 3 | Staff Adjustment | <u>\$ (37)</u> | <u>\$ (37)</u> | <u>\$ (37)</u> |
| 4 | Rate Case Expense per Staff - Gas | \$ 333 | \$ 333 | \$ 333 |
| 5 | Rate Case Expense per Company - Gas | <u>389</u> | <u>389</u> | <u>389</u> |
| 6 | Staff Adjustment | <u>\$ (57)</u> | <u>\$ (57)</u> | <u>\$ (57)</u> |

Sources:

- Line 1: Schedule 22.04, p. 2, Line 8
- Line 2: AIC Electric Schedule C-10, Line 6
- Line 3: Line 1 - Line 2
- Line 4: Schedule 22.04, p. 3, Line 8
- Line 5: AIC Gas Schedule C-10, Line 6
- Line 6: Line 5 - Line 4

Ameren Illinois Company
Rate Case Expense - Electric
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.04
Page 2 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Ameren Illinois - Electric Amount | \$ 1,114 | \$ 1,114 | \$ 1,114 |
| 2 | Disallowed Merger Costs | (93) | (93) | (93) |
| 3 | Rate Case Expense per Staff | \$ 1,021 | \$ 1,021 | \$ 1,021 |
| 4 | Plus Unamortized Rate Case Expense at January 2012 | 165 | 165 | 165 |
| 5 | Total Rate Case Expense | \$ 1,186 | \$ 1,186 | \$ 1,186 |
| 6 | 2 Year Amortization of Rate Case Expense | 593 | 593 | 593 |
| 7 | (Less) Actual Amortization Amount | (335) | (335) | (335) |
| 8 | Rate Case Expense at Present Rates | <u>\$ 258</u> | <u>\$ 258</u> | <u>\$ 258</u> |

Sources:

- Line 1: AIC Schedule C-10, Line 1
- Line 2: AIC Schedule WPC-10, Line 9, Column (H)
- Line 3: Line 1 + Line 2
- Line 4: AIC Schedule C-10, Line 2
- Line 5: Line 3 + Line 4
- Line 6: Line 5 / 2
- Line 7: AIC DR Response ST-5.09b) 07 Docket + 09 Docket (630 + 375 = 1,005 / 3 = 335)
- Line 8: Line 6 + Line 7

Ameren Illinois Company
Rate Case Expense - Gas
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.04
Page 3 of 3

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|--|-------------------|---------------------|-------------------|
| 1 | Ameren Illinois - Gas Amount | \$ 1,114 | \$ 1,114 | \$ 1,114 |
| 2 | Disallowed Merger Costs | (93) | (93) | (93) |
| 3 | Rate Case Expense per Staff | \$ 1,021 | \$ 1,021 | \$ 1,021 |
| 4 | Plus Unamortized Rate Case Expense at January 2012 | 186 | 186 | 186 |
| 5 | Total Rate Case Expense | \$ 1,207 | \$ 1,207 | \$ 1,207 |
| 6 | 2 Year Amortization of Rate Case Expense | 604 | 604 | 604 |
| 7 | (Less) Actual Amortization Amount | (271) | (271) | (271) |
| 8 | Rate Case Expense at Present Rates | <u>\$ 333</u> | <u>\$ 333</u> | <u>\$ 333</u> |

Sources:

- Line 1: AIC Schedule C-10, Line 1
- Line 2: AIC Schedule WPC-10, Line 9, Column (H)
- Line 3: Line 1 + Line 2
- Line 4: AIC Schedule C-10, Line 2
- Line 5: Line 3 + Line 4
- Line 6: Line 5 / 2
- Line 7: AIC DR Response ST-5.09b) 07 Docket + 09 Docket (409 + 403 = 812 / 3 = 271)
- Line 8: Line 6 + Line 7

Ameren Illinois Company - Electric Zone I (CIPS)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 3,474 | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-1, Page 2, Column E, Line 20 |
| 2 | Cash Working Capital per Company | 4,779 | Ameren Ex. 22.1, Schedule 2, Page 3, Column (G), Line 25 |
| 3 | Difference -- Staff Adjustment | <u>\$ (1,305)</u> | Line 1 minus Line 2 |

**Ameren Illinois Company - Electric Zone I (CIPS)
 Adjustment to Cash Working Capital
 For the Test Year Ending December 31, 2012
 (In Thousands)**

| <u>Line</u> | <u>Item</u> | <u>Amount</u> | <u>Lag (Lead)</u> | <u>CWC Factor</u> | <u>CWC Requirement</u> | <u>Source</u> |
|-------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (c/365) | (b*d) | |
| 1 | Revenues | \$ 226,099 | 49.750 | 0.13630 | \$ 30,818 | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-1, Page 3, Column (b), Line 7 |
| 2 | Pass Through Taxes | 23,253 | 0.000 | 0.00000 | - | Column (b), Lines 11 + 12 |
| 3 | Total Receipts | <u>\$ 249,352</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 7,214 | (12.690) | (0.03477) | (251) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (D), Line 9 |
| 5 | FICA | 3,319 | (13.130) | (0.03597) | (119) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (D), Line 10 |
| 6 | Payroll | 54,029 | (11.390) | (0.03121) | (1,686) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (D), Line 11 |
| 7 | Other Operations and Maintenance | 135,859 | (48.870) | (0.13389) | (18,190) | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-1, Page 3, Column (b), Line 17 |
| 8 | Federal Unemployment Tax | 29 | (76.380) | (0.20926) | (6) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 13 |
| 9 | State Unemployment Tax | 64 | (76.380) | (0.20926) | (13) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 14 |
| 10 | St. Louis Payroll Expense Tax | 2 | (83.510) | (0.22879) | - | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 15 |
| 11 | Electricity Distribution Tax | 16,942 | 1.000 | 0.00274 | 46 | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 16 |
| 12 | Energy Assistance Tax | 6,311 | (35.000) | (0.09589) | (605) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 17 |
| 13 | Corporation Franchise Tax | 400 | (161.970) | (0.44375) | (178) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 18 |
| 14 | Property/Real Estate Tax | 1,423 | (375.080) | (1.02762) | (1,462) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 19 |
| 15 | Interest Expense | 14,144 | (91.250) | (0.25000) | (3,536) | ICC Staff Ex. 19.0, Sch. 19.05 ERZ-1, Line 3 less Bank Facility Fees |
| 16 | Bank Facility Fees | 370 | 156.590 | 0.42901 | 159 | Ameren Ex. 22.1, Schedule 2, Page 3, Column (B), Line 21 |
| 17 | Federal Income Tax | 11,103 | (37.880) | (0.10378) | (1,152) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 18 |
| 18 | State Income Tax | 3,380 | (37.880) | (0.10378) | (351) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 17 |
| 19 | Total Outlays | <u>\$ 254,589</u> | | | | Sum of Lines 4 through 18 |
| 20 | Cash Working Capital per Staff | | | | <u>\$ 3,474</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Electric Zone I (CIPS)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 254,603 | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 3 |
| 2 | Purchased Power | - | |
| 3 | Uncollectible Accounts | (2,188) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 4 |
| 4 | Depreciation & Amortization | (5,237) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 8 |
| 5 | Return on Equity | (21,079) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 226,099</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 411,507 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-1, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 5.12% | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 21,079</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 204,527 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-1, Column i, Line 16 |
| 12 | Employee Benefits Expense | (7,214) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (D), Line 9 |
| 13 | Payroll Expense | (54,029) | Ameren Ex. 22.1, Schedule 2, Page 3, Column (D), Line 11 |
| 14 | Uncollectible Accounts | (2,188) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 4 |
| 15 | Depreciation & Amortization | (5,237) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-1, Column i, Line 8 |
| 16 | Taxes Other Than Income | - | |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 135,859</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company - Electric Zone II (CILCO)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 2,845 | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-2, Page 2, Column E, Line 20 |
| 2 | Cash Working Capital per Company | 3,497 | Ameren Ex. 22.2, Schedule 2, Page 3, Column (G), Line 25 |
| 3 | Difference -- Staff Adjustment | <u>\$ (652)</u> | Line 1 minus Line 2 |

**Ameren Illinois Company - Electric Zone II (CILCO)
 Adjustment to Cash Working Capital
 For the Test Year Ending December 31, 2012
 (In Thousands)**

| <u>Line</u> | <u>Item</u> | <u>Amount</u> | <u>Lag (Lead)</u> | <u>CWC Factor</u> | <u>CWC Requirement</u> | <u>Source</u> |
|-------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (c/365) | (b*d) | |
| 1 | Revenues | \$ 124,961 | 49.750 | 0.13630 | \$ 17,032 | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-2, Page 3, Column (b), Line 7 |
| 2 | Pass Through Taxes | 11,715 | 0.000 | 0.00000 | - | Column (b), Lines 11 + 12 |
| 3 | Total Receipts | <u>\$ 136,676</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 12,201 | (12.690) | (0.03477) | (424) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (D), Line 9 |
| 5 | FICA | 1,672 | (13.130) | (0.03597) | (60) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (D), Line 10 |
| 6 | Payroll | 30,249 | (11.390) | (0.03121) | (944) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (D), Line 11 |
| 7 | Other Operations and Maintenance | 65,289 | (48.870) | (0.13389) | (8,742) | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-2, Page 3, Column (b), Line 17 |
| 8 | Federal Unemployment Tax | 15 | (76.380) | (0.20926) | (3) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 13 |
| 9 | State Unemployment Tax | 32 | (76.380) | (0.20926) | (7) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 14 |
| 10 | St. Louis Payroll Expense Tax | 1 | (83.510) | (0.22879) | - | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 15 |
| 11 | Electricity Distribution Tax | 8,536 | 1.000 | 0.00274 | 23 | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 16 |
| 12 | Energy Assistance Tax | 3,179 | (35.000) | (0.09589) | (305) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 17 |
| 13 | Corporation Franchise Tax | 202 | (161.970) | (0.44375) | (90) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 18 |
| 14 | Property/Real Estate Tax | 717 | (375.080) | (1.02762) | (737) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 19 |
| 15 | Interest Expense | 8,404 | (91.250) | (0.25000) | (2,101) | ICC Staff Ex. 19.0, Sch. 19.05 ERZ-2, Line 3 less Bank Facility Fees |
| 16 | Bank Facility Fees | 221 | 156.590 | 0.42901 | 95 | Ameren Ex. 22.2, Schedule 2, Page 3, Column (B), Line 21 |
| 17 | Federal Income Tax | 6,591 | (37.880) | (0.10378) | (684) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 18 |
| 18 | State Income Tax | 2,005 | (37.880) | (0.10378) | (208) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 17 |
| 19 | Total Outlays | <u>\$ 139,314</u> | | | | Sum of Lines 4 through 18 |
| 20 | Cash Working Capital per Staff | | | | <u>\$ 2,845</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Electric Zone II (CILCO)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 141,173 | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 3 |
| 2 | Purchased Power | - | |
| 3 | Uncollectible Accounts | (1,047) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 4 |
| 4 | Depreciation & Amortization | (2,638) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 8 |
| 5 | Return on Equity | (12,527) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 124,961</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 244,555 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-2, Column d, Line 23 |
| 9 | Weighted Cost of Capital | <u>5.12%</u> | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 12,527</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 111,424 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-2, Column i, Line 16 |
| 12 | Employee Benefits Expense | (12,201) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (D), Line 9 |
| 13 | Payroll Expense | (30,249) | Ameren Ex. 22.2, Schedule 2, Page 3, Column (D), Line 11 |
| 14 | Uncollectible Accounts | (1,047) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 4 |
| 15 | Depreciation & Amortization | (2,638) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-2, Column i, Line 8 |
| 16 | Taxes Other Than Income | - | |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 65,289</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company - Electric Zone III (IP)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 3,513 | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-3, Page 2, Column E, Line 20 |
| 2 | Cash Working Capital per Company | 5,458 | Ameren Ex. 22.3, Schedule 2, Page 3, Column (G), Line 25 |
| 3 | Difference -- Staff Adjustment | <u>\$ (1,945)</u> | Line 1 minus Line 2 |

**Ameren Illinois Company - Electric Zone III (IP)
 Adjustment to Cash Working Capital
 For the Test Year Ending December 31, 2012
 (In Thousands)**

| <u>Line</u> | <u>Item</u> | <u>Amount</u> | <u>Lag (Lead)</u> | <u>CWC Factor</u> | <u>CWC Requirement</u> | <u>Source</u> |
|-------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (c/365) | (b*d) | |
| 1 | Revenues | \$ 377,724 | 49.750 | 0.13630 | \$ 51,484 | ICC Staff Ex. 4.0, Sch. 4.12 ERZ-3, Page 3, Column (b), Line 7 |
| 2 | Pass Through Taxes | 33,106 | 0.000 | 0.00000 | - | Column (b), Lines 11 + 12 |
| 3 | Total Receipts | <u>\$ 410,830</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 19,354 | (12.690) | (0.03477) | (673) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (D), Line 9 |
| 5 | FICA | 4,725 | (13.130) | (0.03597) | (170) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (D), Line 10 |
| 6 | Payroll | 70,638 | (11.390) | (0.03121) | (2,204) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (D), Line 11 |
| 7 | Other Operations and Maintenance | 193,776 | (48.870) | (0.13389) | (25,945) | ICC Staff Ex. 22.0, Sch. 22.05 ERZ-3, Page 3, Column (b), Line 17 |
| 8 | Federal Unemployment Tax | 41 | (76.380) | (0.20926) | (9) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 13 |
| 9 | State Unemployment Tax | 92 | (76.380) | (0.20926) | (19) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 14 |
| 10 | St. Louis Payroll Expense Tax | 2 | (83.510) | (0.22879) | - | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 15 |
| 11 | Electricity Distribution Tax | 24,121 | 1.000 | 0.00274 | 66 | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 16 |
| 12 | Energy Assistance Tax | 8,985 | (35.000) | (0.09589) | (862) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 17 |
| 13 | Corporation Franchise Tax | 570 | (161.970) | (0.44375) | (253) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 18 |
| 14 | Property/Real Estate Tax | 2,026 | (375.080) | (1.02762) | (2,082) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 19 |
| 15 | Interest Expense | 45,897 | (91.250) | (0.25000) | (11,474) | ICC Staff Ex. 19.0, Sch. 19.05 ERZ-3, Line 3 less Bank Facility Fees |
| 16 | Bank Facility Fees | 1,205 | 156.590 | 0.42901 | 517 | Ameren Ex. 22.3, Schedule 2, Page 3, Column (B), Line 21 |
| 17 | Federal Income Tax | 35,904 | (37.880) | (0.10378) | (3,726) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 18 |
| 18 | State Income Tax | 10,951 | (37.880) | (0.10378) | (1,137) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 17 |
| 19 | Total Outlays | <u>\$ 418,287</u> | | | | Sum of Lines 4 through 18 |
| 20 | Cash Working Capital per Staff | | | | <u>\$ 3,513</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Electric Zone III (IP)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 457,781 | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 3 |
| 2 | Purchased Power | - | |
| 3 | Uncollectible Accounts | (4,192) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 4 |
| 4 | Depreciation & Amortization | (7,456) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 8 |
| 5 | Return on Equity | (68,409) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 377,724</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 1,335,455 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-3, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 5.12% | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 68,409</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 295,416 | ICC Staff Ex. 19.0, Sch. 19.03 ERZ-3, Column i, Line 16 |
| 12 | Employee Benefits Expense | (19,354) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (D), Line 9 |
| 13 | Payroll Expense | (70,638) | Ameren Ex. 22.3, Schedule 2, Page 3, Column (D), Line 11 |
| 14 | Uncollectible Accounts | (4,192) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 4 |
| 15 | Depreciation & Amortization | (7,456) | ICC Staff Ex. 19.0, Sch. 19.01 ERZ-3, Column i, Line 8 |
| 16 | Taxes Other Than Income | - | |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 193,776</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company - Gas Zone I (CIPS)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 4,383 | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-1, Page 2, Column E, Line 24 |
| 2 | Cash Working Capital per Company | 5,122 | Ameren Ex. 22.4, Schedule 2, Page 4, Column (G), Line 32 |
| 3 | Difference -- Staff Adjustment | <u>\$ (739)</u> | Line 1 minus Line 2 |

**Ameren Illinois Company - Gas Zone I (CIPS)
 Adjustment to Cash Working Capital
 For the Test Year Ending December 31, 2012
 (In Thousands)**

| <u>Line</u> | <u>Item</u> | <u>Amount</u> | <u>Lag (Lead)</u> | <u>CWC Factor</u> | <u>CWC Requirement</u> | <u>Source</u> |
|-------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|---|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (c/365) | (b*d) | |
| 1 | Revenues | \$ 188,814 | 49.740 | 0.13627 | \$ 25,730 | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-1, Page 3, Column (b), Line 7 |
| 2 | Pass through taxes | 9,982 | 0.000 | 0.00000 | - | Column (b), Lines 12 + 14 +15 + 17 |
| 3 | Total Receipts | <u>\$ 198,796</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 2,444 | (12.690) | (0.03477) | (85) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 12 |
| 5 | Payroll | 18,814 | (11.390) | (0.03121) | (587) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 13 |
| 6 | PGA Purchases | 126,691 | (39.230) | (0.10748) | (13,617) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 14 |
| 7 | Other Operations and Maintenance | 25,814 | (48.870) | (0.13389) | (3,456) | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-1, Page 3, Column (b), Line 17 |
| 8 | FICA | 1,012 | (13.130) | (0.03597) | (36) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 16 |
| 9 | Federal Unemployment Tax | 9 | (76.380) | (0.20926) | (2) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 17 |
| 10 | State Unemployment Tax | 20 | (76.380) | (0.20926) | (4) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 18 |
| 11 | St. Louis Payroll Expense Tax | 1 | (83.510) | (0.22879) | - | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 19 |
| 12 | ICC Gross Revenue Tax | 208 | 65.000 | 0.17808 | 37 | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 20 |
| 13 | Invested Capital Tax | 1,887 | (30.130) | (0.08255) | (156) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 21 |
| 14 | Municipal Utility Tax | 2,818 | (15.000) | (0.04110) | (116) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 22 |
| 15 | Energy Assistance Tax | 2,016 | (35.000) | (0.09589) | (193) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 23 |
| 16 | Corporation Franchise Tax | 140 | (161.970) | (0.44375) | (62) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 24 |
| 17 | Illinois Public Utility Tax | 4,940 | 1.000 | 0.00274 | 14 | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 25 |
| 18 | Property/Real Estate Tax | 500 | (375.080) | (1.02762) | (514) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 26 |
| 19 | Interest Expense | 7,640 | (91.250) | (0.25000) | (1,910) | ICC Staff Ex.19.0, Sch. 19.05 GRZ-1, Line 3 less Bank Facility Fees |
| 20 | Bank Facility Fees | 205 | 156.590 | 0.42901 | 88 | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 28 |
| 21 | Federal Income Tax | 5,531 | (37.880) | (0.10378) | (574) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 18 |
| 22 | State Income Tax | 1,675 | (37.880) | (0.10378) | (174) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 17 |
| 23 | Total Outlays | <u>\$ 202,365</u> | | | | Sum of Lines 4 through 22 |
| 24 | Cash Working Capital per Staff | | | | <u>\$ 4,383</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Gas Zone I (CIPS)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 76,997 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 3 |
| 2 | PGA Purchases | 126,691 | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 2 |
| 3 | Uncollectible Accounts | (858) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 4 |
| 4 | Depreciation & Amortization | (3,567) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 11 |
| 5 | Return on Equity | (10,449) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 188,814</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 222,432 | ICC Staff Ex. 19.0, Sch. 19.03 GRZ-1, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 4.70% | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 10,449</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 51,497 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 16 |
| 12 | Employee Benefits Expense | (2,444) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 12 |
| 13 | Payroll Expense | (18,814) | Ameren Ex. 22.4, Schedule 2, Page 4, Column (D), Line 13 |
| 14 | Uncollectible Accounts | (858) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 4 |
| 15 | Depreciation & Amortization | (3,567) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 11 |
| 16 | Taxes Other Than Income | - | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-1, Column i, Line 12 |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 25,814</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company - Gas Zone II (CILCO)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 5,823 | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-2, Page 2, Column E, Line 24 |
| 2 | Cash Working Capital per Company | 6,482 | Ameren Ex. 22.5, Schedule 2, Page 4, Column (G), Line 32 |
| 3 | Difference -- Staff Adjustment | <u>\$ (659)</u> | Line 1 minus Line 2 |

Ameren Illinois Company - Gas Zone II (CILCO)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Item</u> | <u>Amount</u> | <u>Lag (Lead)</u> | <u>CWC Factor</u> | <u>CWC Requirement</u> | <u>Column C Source</u> |
|-------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (c/365) | (b*d) | |
| 1 | Revenues | \$ 229,055 | 49.740 | 0.13627 | \$ 31,214 | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-2, Page 3, Column (b), Line 7 |
| 2 | Pass Through Taxes | 9,205 | 0.000 | 0.00000 | - | Column (b), Lines 12 + 14 +15 + 17 |
| 3 | Total Receipts | <u>\$ 238,260</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 7,584 | (12.690) | (0.03477) | (264) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 12 |
| 5 | Payroll | 15,473 | (11.390) | (0.03121) | (483) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 13 |
| 6 | PGA Purchases | 163,772 | (39.230) | (0.10748) | (17,602) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 14 |
| 7 | Other Operations and Maintenance | 30,271 | (48.870) | (0.13389) | (4,053) | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-2, Page 3, Column (b), Line 17 |
| 8 | FICA | 933 | (13.130) | (0.03597) | (34) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 16 |
| 9 | Federal Unemployment Tax | 8 | (76.380) | (0.20926) | (2) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 17 |
| 10 | State Unemployment Tax | 18 | (76.380) | (0.20926) | (4) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 18 |
| 11 | St. Louis Payroll Expense Tax | - | (83.510) | (0.22879) | - | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 19 |
| 12 | ICC Gross Revenue Tax | 192 | 65.000 | 0.17808 | 34 | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 20 |
| 13 | Invested Capital Tax | 1,740 | (30.130) | (0.08255) | (144) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 21 |
| 14 | Municipal Utility Tax | 2,599 | (15.000) | (0.04110) | (107) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 22 |
| 15 | Energy Assistance Tax | 1,859 | (35.000) | (0.09589) | (178) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 23 |
| 16 | Corporation Franchise Tax | 129 | (161.970) | (0.44375) | (57) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 24 |
| 17 | Illinois Public Utility Tax | 4,555 | 1.000 | 0.00274 | 12 | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 25 |
| 18 | Property/Real Estate Tax | 461 | (375.080) | (1.02762) | (474) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 26 |
| 19 | Interest Expense | 6,074 | (91.250) | (0.25000) | (1,519) | ICC Staff Ex. 19.0, Sch. 19.05 GRZ-2, Line 3 less Bank Facility Fees |
| 20 | Bank Facility Fees | 176 | 156.590 | 0.42901 | 76 | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 28 |
| 21 | Federal Income Tax | 4,373 | (37.880) | (0.10378) | (454) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 18 |
| 22 | State Income Tax | 1,332 | (37.880) | (0.10378) | (138) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 17 |
| 23 | Total Outlays | <u>\$ 241,549</u> | | | | Sum of Lines 4 through 22 |
| 24 | Cash Working Capital per Staff | | | | <u>\$ 5,823</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Gas Zone II (CILCO)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 77,838 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 3 |
| 2 | PGA Purchases | 163,772 | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 2 |
| 3 | Uncollectible Accounts | (941) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 4 |
| 4 | Depreciation & Amortization | (3,289) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 11 |
| 5 | Return on Equity | (8,325) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 229,055</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 177,218 | ICC Staff Ex. 19.0, Sch. 19.03 GRZ-2, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 4.70% | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 8,325</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 57,558 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 16 |
| 12 | Employee Benefits Expense | (7,584) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 12 |
| 13 | Payroll Expense | (15,473) | Ameren Ex. 22.5, Schedule 2, Page 4, Column (D), Line 13 |
| 14 | Uncollectible Accounts | (941) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 4 |
| 15 | Depreciation & Amortization | (3,289) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 11 |
| 16 | Taxes Other Than Income | - | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-2, Column i, Line 12 |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 30,271</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company - Gas Zone III (IP)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Description</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|----------------------------------|----------------------|---|
| 1 | Cash Working Capital per Staff | \$ 8,408 | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-3, Page 2, Column E, Line 24 |
| 2 | Cash Working Capital per Company | 10,166 | Ameren Ex. 22.6, Schedule 2, Page 4, Column (G), Line 32 |
| 3 | Difference -- Staff Adjustment | <u>\$ (1,758)</u> | Line 1 minus Line 2 |

**Ameren Illinois Company - Gas Zone III (IP)
 Adjustment to Cash Working Capital
 For the Test Year Ending December 31, 2012
 (In Thousands)**

| <u>Line</u> | <u>Item</u> (a) | <u>Amount</u> (b) | <u>Lag (Lead)</u> (c) | <u>CWC Factor</u> (d) (c/365) | <u>CWC Requirement</u> (e) (b*d) | <u>Source</u> (f) |
|-------------|----------------------------------|----------------------|--------------------------|-------------------------------------|--|--|
| 1 | Revenues | \$ 410,030 | 49.740 | 0.13627 | \$ 55,876 | ICC Staff Ex. 4.0, Sch. 4.12 GRZ-3, Page 3, Column (b), Line 7 |
| 2 | Pass Through Taxes | 23,679 | 0.000 | 0.00000 | - | Column (b), Lines 12 + 14 +15 + 17 |
| 3 | Total Receipts | <u>\$ 433,709</u> | | | | Line 1 + Line 2 |
| 4 | Employee Benefits | \$ 6,620 | (12.690) | (0.03477) | (230) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 12 |
| 5 | Payroll | 32,967 | (11.390) | (0.03121) | (1,029) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 13 |
| 6 | PGA Purchases | 272,767 | (39.230) | (0.10748) | (29,317) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 14 |
| 7 | Other Operations and Maintenance | 61,126 | (48.870) | (0.13389) | (8,184) | ICC Staff Ex. 22.0, Sch. 22.05 GRZ-3, Page 3, Column (b), Line 17 |
| 8 | FICA | 2,400 | (13.130) | (0.03597) | (86) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 16 |
| 9 | Federal Unemployment Tax | 21 | (76.380) | (0.20926) | (4) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 17 |
| 10 | State Unemployment Tax | 47 | (76.380) | (0.20926) | (10) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 18 |
| 11 | St. Louis Payroll Expense Tax | 1 | (83.510) | (0.22879) | - | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 19 |
| 12 | ICC Gross Revenue Tax | 493 | 65.000 | 0.17808 | 88 | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 20 |
| 13 | Invested Capital Tax | 4,475 | (30.130) | (0.08255) | (369) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 21 |
| 14 | Municipal Utility Tax | 6,685 | (15.000) | (0.04110) | (275) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 22 |
| 15 | Energy Assistance Tax | 4,783 | (35.000) | (0.09589) | (459) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 23 |
| 16 | Corporation Franchise Tax | 331 | (161.970) | (0.44375) | (147) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 24 |
| 17 | Illinois Public Utility Tax | 11,718 | 1.000 | 0.00274 | 32 | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 25 |
| 18 | Property/Real Estate Tax | 1,185 | (375.080) | (1.02762) | (1,218) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 26 |
| 19 | Interest Expense | 18,647 | (91.250) | (0.25000) | (4,662) | ICC Staff Ex. 19.0, Sch. 19.05 GRZ-3, Line 3 less Bank Facility Fees |
| 20 | Bank Facility Fees | 499 | 156.590 | 0.42901 | 214 | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 28 |
| 21 | Federal Income Tax | 13,397 | (37.880) | (0.10378) | (1,390) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 18 |
| 22 | State Income Tax | 4,067 | (37.880) | (0.10378) | (422) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 17 |
| 23 | Total Outlays | <u>\$ 442,229</u> | | | | Sum of Lines 4 through 22 |
| 24 | Cash Working Capital per Staff | | | | <u>\$ 8,408</u> | Sum of Lines 1 through 19 |

Note: Pass through taxes utilize net lead/lag days. See ICC Staff Ex. 22.0, Attachment A

Ameren Illinois Company - Gas Zone III (IP)
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2012
(In Thousands)

| <u>Line</u> | <u>Revenues</u> (a) | <u>Amount</u> (b) | <u>Source</u> (c) |
|-------------|--|----------------------|--|
| 1 | Total Operating Revenues | \$ 173,812 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 3 |
| 2 | PGA Purchases | 272,767 | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 2 |
| 3 | Uncollectible Accounts | (2,669) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 4 |
| 4 | Depreciation & Amortization | (8,460) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 11 |
| 5 | Return on Equity | (25,420) | Line 10 below |
| 6 | | - | |
| 7 | Total Revenues for CWC calculation | <u>\$ 410,030</u> | Sum of Lines 1 through 6 |
| 8 | Total Rate Base | \$ 541,137 | ICC Staff Ex. 19.0, Sch. 19.03 GRZ-3, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 4.70% | ICC Staff Ex. 24.0, Schedule 24.01 |
| 10 | Return on Equity | <u>\$ 25,420</u> | Line 8 times Line 9 |
| 11 | Operating Expense Before Income Taxes | \$ 111,842 | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 16 |
| 12 | Employee Benefits Expense | (6,620) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 12 |
| 13 | Payroll Expense | (32,967) | Ameren Ex. 22.6, Schedule 2, Page 4, Column (D), Line 13 |
| 14 | Uncollectible Accounts | (2,669) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 4 |
| 15 | Depreciation & Amortization | (8,460) | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 11 |
| 16 | Taxes Other Than Income | - | ICC Staff Ex. 19.0, Sch. 19.01 GRZ-3, Column i, Line 12 |
| 17 | Other Operations & Maintenance for CWC Calculation | <u>\$ 61,126</u> | Sum of Lines 11 through 16 |

Ameren Illinois Company
Storm Costs
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.06
Page 1 of 2

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|-------------------------|-------------------|---------------------|-------------------|
| 1 | Storm Costs per Staff | \$ 5,009 | \$ 1,311 | \$ 6,231 |
| 2 | Storm Costs per Company | <u>5,829</u> | <u>1,526</u> | <u>7,252</u> |
| 3 | Staff Adjustment | <u>\$ (820)</u> | <u>\$ (215)</u> | <u>\$ (1,021)</u> |

Sources:

- Line 1: Schedule 22.06, p. 2, Line 5
- Line 2: Schedule 22.06, p. 2, Line 1
- Line 3: Line 1 - Line 2

Note: Adjustments made to Electric Distribution expense

Ameren Illinois Company
Storm Costs
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Schedule 22.06
Page 2 of 2

| Line No. | Description (a) | CIPS - RZI (b) | CILCO - RZII (c) | IP - RZIII (d) |
|----------|---|-------------------|---------------------|-------------------|
| 1 | Storm Costs per Company (by Rate Zone) | \$ 5,829 | \$ 1,526 | \$ 7,252 |
| 2 | Storm Costs per Company (Total Company) | 14,608 | 14,608 | 14,608 |
| 3 | Percentage of Total | 39.90% | 10.45% | 49.65% |
| 4 | Storm Costs per Staff (Total Company) | \$ 12,552 | \$ 12,552 | \$ 12,552 |
| 5 | Storm Costs per Staff (by Rate Zone) | \$ 5,009 | \$ 1,311 | \$ 6,231 |

Sources:

- Line 1: AIC Exhibit 9.2, p. 1, Lines 25, 11, 40 respectively
- Line 2: AIC Exhibit 9.2, p. 2, Line 55
- Line 3: Line 1 / Line 2
- Line 4: AIC DR response ME 5.01
- Line 5: Line 4 * Line 3

Ameren Illinois Company
Determination of Cash Availability
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Attachment A
Page 1 of 2

| Line No. | Tax (A) | Date Funds Available (B) | Date Funds Remitted (C) | Net Days Funds Available (D) |
|----------|------------------------------|--------------------------------|---|------------------------------------|
| 1 | Energy Assistance Charge | 15th | 20th of the month following collection 15th of March, June, September, and December | 35 |
| 2 | Electricity Distribution Tax | 16th | December | (1) |
| 3 | ICC Gross Revenue Tax | 16th | 10th of January, April, July, and October | (65) |
| 4 | Municipal Utility Tax | 16th | 31st | 15 |
| 5 | Illinois Public Utility Tax | 16th | 15th | (1) |

Sources:

- Line 1, Column (B): Midpoint of any given month
- Line 1, Column (C): 305 ILCS 20/13 (f)
- Lines 1, Column (D): Line (C) - Line (B)
- Lines 2-5, Column (B): ICC Staff Ex. 22.0, Attachment A, p.2, Line 11, Column (G)
- Lines 2-5, Column (C): Ameren Ex. 25.0, p.10, Line 171
- Lines 2-5, Column (D): Ameren Ex. 25.0, p.10, Line 171, Net Days Funds Available + 2 (18th - 16th)

Ameren Illinois Company
Determination of Cash Availability
For the Test Year Ended December 31, 2012
(000's)

Docket No. 11-0279/ 11-0282 (Cons.)
ICC Staff Exhibit 22.0
Attachment A
Page 2 of 2

| Line No. | Month (A) | Billing Cycle (B) | Meter Read Date (C) | Billing (D) | Collection/ Processing/ Bank Float (E) | Total Elapsed Days (F) | Date Funds Available (G) |
|----------|--------------|-------------------------|------------------------|----------------|---|---------------------------------|--------------------------------|
| 1 | July 2010 | 1 | 6/28/2010 | 1.51 | 33.03 | 34.54 | 8/1/2010 |
| 2 | July 2010 | 2 | 6/29/2010 | 1.51 | 33.03 | 34.54 | 8/2/2010 |
| 3 | July 2010 | 3 | 6/30/2010 | 1.51 | 33.03 | 34.54 | 8/3/2010 |
| 4 | July 2010 | 4 | 7/1/2010 | 1.51 | 33.03 | 34.54 | 8/4/2010 |
| 5 | July 2010 | 5 | 7/2/2010 | 1.51 | 33.03 | 34.54 | 8/5/2010 |
| 6 | July 2010 | 6 | 7/6/2010 | 1.51 | 33.03 | 34.54 | 8/9/2010 |
| 7 | July 2010 | 7 | 7/7/2010 | 1.51 | 33.03 | 34.54 | 8/10/2010 |
| 8 | July 2010 | 8 | 7/8/2010 | 1.51 | 33.03 | 34.54 | 8/11/2010 |
| 9 | July 2010 | 9 | 7/9/2010 | 1.51 | 33.03 | 34.54 | 8/12/2010 |
| 10 | July 2010 | 10 | 7/12/2010 | 1.51 | 33.03 | 34.54 | 8/15/2010 |
| 11 | July 2010 | 11 | 7/13/2010 | 1.51 | 33.03 | 34.54 | 8/16/2010 |
| 12 | July 2010 | 12 | 7/14/2010 | 1.51 | 33.03 | 34.54 | 8/17/2010 |
| 13 | July 2010 | 13 | 7/15/2010 | 1.51 | 33.03 | 34.54 | 8/18/2010 |
| 14 | July 2010 | 14 | 7/16/2010 | 1.51 | 33.03 | 34.54 | 8/19/2010 |
| 15 | July 2010 | 15 | 7/19/2010 | 1.51 | 33.03 | 34.54 | 8/22/2010 |
| 16 | July 2010 | 16 | 7/20/2010 | 1.51 | 33.03 | 34.54 | 8/23/2010 |
| 17 | July 2010 | 17 | 7/21/2010 | 1.51 | 33.03 | 34.54 | 8/24/2010 |
| 18 | July 2010 | 18 | 7/22/2010 | 1.51 | 33.03 | 34.54 | 8/25/2010 |
| 19 | July 2010 | 19 | 7/23/2010 | 1.51 | 33.03 | 34.54 | 8/26/2010 |
| 20 | July 2010 | 20 | 7/26/2010 | 1.51 | 33.03 | 34.54 | 8/29/2010 |
| 21 | July 2010 | 21 | 7/27/2010 | 1.51 | 33.03 | 34.54 | 8/30/2010 |

Midpoint of Month

Note: All data per Company's lead-lag study.

Ameren Illinois Company
 HMAC Rider Base Amount Determination

| Line No. | Description (a) | 2006 (b) | 2007 (c) | 2008 (d) | 2009 (e) | 2010 (f) | Total (g) | Average (h) |
|----------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| 1 | Claim Settlement | \$ 311,917.00 | \$ 279,166.66 | \$ 206,250.00 | \$ 161,916.00 | \$ 214,200.00 | \$ 1,173,449.66 | \$ 234,689.93 |
| 2 | Claim Defense & Cost Recovery | <u>522,522.63</u> | <u>231,492.78</u> | <u>330,148.72</u> | <u>130,641.24</u> | <u>138,580.83</u> | <u>1,353,386.20</u> | <u>270,677.24</u> |
| 3 | Total Costs | \$ 834,439.63 | \$ 510,659.44 | \$ 536,398.72 | \$ 292,557.24 | \$ 352,780.83 | \$ 2,526,835.86 | \$ 505,367.17 |

Sources: Column (b) - Docket No. 09-0076, Ameren Exhibit 1, Lines 62-65
 Column (c) - Docket No. 09-0076 Final Order, Appendix Page 1
 Column (d) - Docket No. 09-0076 Final Order, Appendix Page 1
 Column (e) - Docket No. 10-0053 Final Order, Appendix Page 1
 Column (f) - Docket No. 11-0113, Ameren Exhibit 1.1 (This docket not yet completed)
 Column (g) - Total of Columns (b) through (f)
 Column (h) - Average of Columns (b) through (f)