

Line No.	Description (A)	Gas Only Employee Headcounts			Labor-Related Amount
		Actual Staffing at March 2013 (B)	Forecasted Staffing at December 2013 (C)	Forecasted Staffing Throughout 2014 Test Year (D)	AG/CUB Adjustment to Test Year Expense (E)
1	<b>Illinois Gas Only Employees (AG 5.3R Attachment)</b>				
2	DCI - DISTRIBUTION CONTROL ILLINOIS	9	11	11	
3	DVP - DIVISION I	86	97	97	
4	DVQ - DIVISION II	47	48	48	
5	DVR - DIVISION III	53	60	60	
6	DVU - DIVISION IV	69	75	75	
7	DVV - DIVISION V	62	63	63	
8	DVW - DIVISION VI	96	101	101	
9	GAS - GAS OPERATIONS SUPPORT	181	200	221	
10	IGC - GAS CONTROL - ILL	16	19	19	
11	IOS - IL CONSTRUCTION SERVICES	4	10	10	
12	IMP - IL METERING & PROJECTS	18	22	22	
13	Total Illinois Gas Only Employees (sum lines 2-12)	641	706	727	
14	AIC-Proposed Increase in Gas Staffing (col D - col B)			86	
15	<b>Estimated O&amp;M Expense Impact of Incremental 86 Employee Addition (per AG 5.03R, Att. 3)</b>				
16	Direct O&M Expense Amount (AG 5.03R, Att. 3)				\$ 5,771,472
17	Total Loaded Expense Amount (AG 5.03, Att. 3)				7,845,588
18	Difference - Estimated Benefits, Payroll Taxes, Overheads (Line 17 - Line 18)				2,074,116
19	Total Estimated Expense Impact of Adding 86 Employees (Line 17)				\$ 7,845,588
20	AG/CUB Adjustment to Eliminate One Half of AIC's Unsupported Staffing Increase (Line 19 * -50%)				\$ (3,922,794)
21	Less: AIC estimated forecast provision for employee vacancies (Note a, Ameren Ex. 18.0, page 14, lines 275-279)				\$ 311,000
22	<b>Net AG Adjustment to Reduce AIC Unsupported Growth in Staffing, Labor and Benefit Costs</b>				<b>\$ (3,611,794)</b>
			Allocation Basis	Factor	Allocated Adjustment
23	<u>Allocation of AG/CUB Adjustment by Rate Zone:</u>				
24	Ameren CILCO		Other O&M	25.71%	(928,426)
25	Ameren CIPS			23.67%	(854,755)
26	Ameren IP			50.63%	(1,828,613)
27	Total Allocated AG/CUB Adjustment by Rate Zone			100.00%	(3,611,794)

Footnotes:

a. AIC included in its forecast calculations an allowance for 20 gas and electric "baseline" positions and six "Customer Care" positions that may remain vacant during 2014, removing \$311,000 and \$195,000 respectively from the gas O&M forecast.

Line No.	Description (A)	Historical vs. Forecasted Expenses (Note a)			(Note b)
		Actual Non-labor Expense Incurred in 2011 (B)	Actual Non-labor Expense Incurred in 2012 (C)	Test Year Forecasted Expenses 2014 (D)	AG/CUB REVISED Forecasted 2014 Amount (E)
1	<b><u>Distribution O&amp;M Expense Levels Compared to Test Year</u></b>				
2	Integrity Management - Costs estimated for DIMP program requirements developed in 2012 to provide for additional and accelerated leak repairs (see AIC Ex. 7.0, lines 267-270)	\$ -	\$ -	\$ 1,300,000	\$ 1,012,500
3	Integrity Management - Additional project work initiated in 2013 which will be ongoing in 2014 for data development and validation necessary to support the integrity management programs	-	-	1,100,000	1,100,000
4	Additional High Pressure Distribution Right of Way clearing for leak survey inspections and DIMP Programs	50,000	170,000	1,200,000	600,000
5	Sewer Cross Bores inspection work started in 2011 and 2012 - budget is to increase number of inspections in 2013 and then increase again in 2014	-	90,000	550,000	500,000
6	Watch and Protect 3rd party damage prevention program, began in 2011 and was expanded in 2012 with the addition of five positions.	2,000	326,000	650,000	400,000
7	Corrosion control project work identified during inspection and maintenance activities includes continuous maintenance of above ground pipe coatings	296,446	684,086	1,000,000	700,000
8	JULIE locate request based on volume and cost per locate	1,900,000	2,150,000	3,100,000	2,940,000
9	<b><u>Total Non-labor Expenses for Listed Programs</u></b>	<b><u>\$ 2,248,446</u></b>	<b><u>\$ 3,420,086</u></b>	<b><u>\$ 8,900,000</u></b>	<b><u>\$ 7,252,500</u></b>
10	<b>AG/CUB Adjustment to Restate and Moderate AIC-Proposed Forecasted NonLabor Expenses (Line 9; column E less column D)</b>				<b><u>\$ (1,647,500)</u></b>

	Allocation Basis	Factor	Allocated Adjustment	
11	<b><u>Allocation of AG/CUB Adjustment by Rate Zone:</u></b>			
12	Ameren CILCO	Other O&M	25.71%	(423,496)
13	Ameren CIPS		23.67%	(389,892)
14	Ameren IP		50.63%	(834,112)
15	Total Allocated AG/CUB Adjustment by Rate Zone		100.00%	(1,647,500)

Footnotes:

- a. Descriptions and amounts for historical and projected program costs were summarized from AIC Response to AG 12.12 Attach. See AG/CUB Exhibit 1.10 containing responses to AG 12.12 and AG 15.03 for additional information.
- b. See AG/CUB Exhibit 5.0 for explanation of amounts in column (E).

Line No.	Description (A)	Source (B)	Amount (C)
1	Estimated Revenue Requirement Impact of Test Year EAM/MWM System Costs	AmEx. 17.8(Rev)	\$ 3,338,000
2	Times: Ameren Missouri Cost Support Percentage	AG 18.09(c)	<u>13.53%</u>
3	AG/CUB Adjustment to reduce O&M expenses to offset rental income from Ameren Missouri (Note a)	Line 1 * Line 2	<u>\$ (451,631)</u>

	<u>Factor</u>	<u>Allocated Adjust</u>
3	<u>Allocation of AG/CUB Adjustment by Rate Zone (Other O&amp;M):</u>	
4	25.71%	\$ (116,094)
5	23.67%	(106,882)
6	50.63%	(228,656)
7	<u>100.00%</u>	<u>\$ (451,631)</u>

Footnotes:

- a See AIC Response to AG 18.09.

Line No.	Description (A)	Source (B)	Amount (C)
1	AIC Actual Charitable Contributions in 2011	AIC Response MHE 6.03	\$ 574,902
2	AIC Actual Charitable Contributions in 2012	"	918,517
3	2012 Actual Amount - Escalated for 2% Inflation in 2013 and 2014	Line 2 * 102% * 102%	955,625
4	Allocation to Gas Utility	AIC Sched. C-7	<u>40.16%</u>
5	AG/CUB Proposed Test Year Charitable Contributions	Line 3 * Line 4	383,779
6	Less: AIC Proposed Test Year Charitable Contributions	AIC Schedule C-7	518,535
7	<b>AG/CUB Adjustment to reduce Charitable Contributions</b>	Line 5 - Line 6	<b><u>\$ (134,756)</u></b>
		<u>Factor</u>	<u>Allocated Adjust</u>
8	<u>Allocation of AG/CUB Adjustment by Rate Zone (Other O&amp;M):</u>		
9	Ameren CILCO	25.71%	\$ (34,640)
10	Ameren CIPS	23.67%	(31,891)
11	Ameren IP	50.63%	(68,226)
12	Total Allocated AG/CUB Adjustment by Rate Zone	<u>100.00%</u>	<b><u>\$ (134,756)</u></b>

Line No.	Description (A)	Source (B)	Amount (C)
1	AIC Voluntary Disallowance of Sponsorship Costs - 2011 Actual	Order Dkt. 12-0293, p.74	\$ 118,342
2	ICC Disallowance of Sponsorship Costs - 2011 Actual	Order Dkt. 12-0293, p.77	94,056
3	Total Disallowance of Historical Sponsorship Costs	Lines 1 + Line 2	<u>212,398</u>
4	Total Electric Utility Sponsorships Incurred in 2011	Order Dkt. 12-0293, p.74	<u>\$ 273,750</u>
5	Net Recoverable Utility Sponsorships in 2011	Line 4 - Line 3	\$ 61,352
6	ICC Percentage Recoverable Factor - 2011 Costs Allowed	Line 3 / Line 4	22.4%
7	AIC Proposed Test Year Sponsorship Costs	Ameren Ex. 6.0, p.13	133,000
8	Recoverable Amount Based upon ICC Analysis of 2011 Costs	Line 6 * Line 7	<u>29,808</u>
9	<b>AG/CUB Adjustment to reduce Corporate Sponsorships</b>	Line 8 - Line 9	<u><b>\$ (103,192)</b></u>
		<u>Factor</u>	<u>Allocated Adjust</u>
10	<u>Allocation of AG/CUB Adjustment by Rate Zone (Other O&amp;M):</u>		
11	Ameren CILCO	25.71%	\$ (26,526)
12	Ameren CIPS	23.67%	(24,421)
13	Ameren IP	50.63%	(52,245)
14	Total Allocated AG/CUB Adjustment by Rate Zone	<u>100.00%</u>	<u><b>\$ (103,192)</b></u>

Line No.	Description (A)	Source (B)	Amount (C)
1	ICC Disallowance of Advertising Costs - 2011 Actual	Order Dkt. 12-0293, App. P2	\$ 683,000
2	Total Electric Utility Advertising Incurred in 2011	Dkt. 12-0293, AIC sch C-8	\$ 2,489,000
3	Advertising Disallowance Percentage - Dkt. 12-0293	Line 1 / Line 2	<u>27%</u>
4	AIC Proposed Test Year Informational Advertising Expense	AIC Schedule C-8, Line 1	1,550,000
5	<b>AG/CUB Adjustment to reduce Advertising Expenses</b>	Line 3 * Line 4	<b><u>\$ (418,500)</u></b>

		<u>Factor</u>	<u>Allocated Adjust</u>
6	<u>Allocation of AG/CUB Adjustment by Rate Zone (# of Customers):</u>		
7	Ameren CILCO	26.26%	\$ (109,878)
8	Ameren CIPS	22.39%	(93,692)
9	Ameren IP	51.36%	(214,930)
10	Total Allocated AG/CUB Adjustment by Rate Zone	<u>100.00%</u>	<b><u>\$ (418,500)</u></b>

Ameren Exhibit 15.1 CWC Zone I - Reformatted

AG/CUB CWC Revisions

Line No.	Cash Flow Elements (a)	Ameren Exhibit 15.1 CWC Zone I - Reformatted					AG/CUB CWC Revisions					
		Amount \$000 (b)	Revenue Lag Days (c)	Expense Lead Days (d)	Net Lag Days (e)	CWC Factor (f)	CWC Required (g)	Revenue Lag Days (h)	Expense Lead Days (i)	Net Lag Days (j)	CWC Factor (k)	CWC Required (l)
1	Employee Benefits	\$ 5,449	49.75	15.97	33.78	0.0925	\$ 504	49.75	15.97	33.78	0.0925	\$ 504
2	Payroll	21,470	49.75	11.39	38.36	0.1051	2,257	49.75	11.39	38.36	0.1051	2,257
3	PGA Expense	99,099	49.75	39.23	10.52	0.0288	2,854	49.75	39.23	10.52	0.0288	2,854
4	Other O&M Expense	16,352	49.75	48.87	0.88	0.0024	39	49.75	48.87	0.88	0.0024	39
5	FICA	1,187	49.75	13.13	36.62	0.1003	119	49.75	13.13	36.62	0.1003	119
6	Federal Unemployment Tax	22	49.75	76.38	(26.63)	(0.0730)	(2)	49.75	76.38	(26.63)	(0.0730)	(2)
7	State Unemployment Tax	76	49.75	76.38	(26.63)	(0.0730)	(6)	49.75	76.38	(26.63)	(0.0730)	(6)
8	St. Louis Payroll Tax	1	49.75	83.51	(33.76)	(0.0925)	(0)	49.75	83.51	(33.76)	(0.0925)	(0)
9	ICC Assessment Tax	173	0	(65.50)	65.50	0.1795	31	0.00	(65.50)	65.50	0.1795	31
10	Illinois Invested Capital Tax	1,669	49.75	30.13	19.62	0.0538	90	49.75	30.13	19.62	0.0538	90
11	Municipal Utility Tax	2,857	0	15.00	(15.00)	(0.0411)	(117)	0.00	45.63	(45.63)	(0.1250)	(357)
12	Energy Assistance Charges	2,098	0	4.00	(4.00)	(0.0110)	(23)	0.00	41.84	(41.84)	(0.1146)	(240)
13	Corporate Franchise Tax	102	49.75	161.97	(112.22)	(0.3075)	(31)	49.75	161.97	(112.22)	(0.3075)	(31)
14	Illinois Public Utility Tax	4,668	0	(1.00)	1.00	0.0027	13	0.00	29.79	(29.79)	(0.0816)	(381)
15	Property / Real Estate Taxes	385	49.75	375.08	(325.33)	(0.8913)	(343)	49.75	375.08	(325.33)	(0.8913)	(343)
16	Interest Expense	7,417	49.75	91.25	(41.50)	(0.1137)	(843)	49.75	91.25	(41.50)	(0.1137)	(843)
17	Bank Facility Costs	148	49.75	(156.59)	206.34	0.5653	84	49.75	(156.59)	206.34	0.5653	84
18	Federal Income Tax	7,235	49.75	37.88	11.87	0.0325	235	49.75	37.88	11.87	0.0325	235
19	State Income Taxes	2,170	49.75	37.88	11.87	0.0325	71	49.75	37.88	11.87	0.0325	71
20	Total Receipts and Outlays	172,578					\$ 4,929					\$ 4,080
Shaded Cells are Revised												
21	TOTAL CASH WORKING CAPITAL						<u>\$ 4,929</u>				Note 2	<u>\$ 4,080</u>
22	ADJUSTMENT TO COMPANY PROPOSED CASH WORKING CAPITAL											<u>\$ (850)</u>

Footnotes:

1 All amounts in column (b) should be updated in the final Order

Ameren Exhibit 15.2 CWC Zone II - Reformatted

AG/CUB CWC Revisions

Line No.	Cash Flow Elements (a)	Amount \$000 (b)	Revenue	Expense	Net Lag	CWC	CWC	Revenue	Expense	Net Lag	CWC	CWC
			Lag Days (c)	Lead Days (d)	Days (e)	Factor (f)	Required (g)	Lag Days (h)	Lead Days (i)	Days (j)	Factor (k)	Required (l)
1	Employee Benefits	\$ 5,919	49.75	15.97	33.78	0.0925	\$ 548	49.75	15.97	33.78	0.0925	\$ 548
2	Payroll	17,653	49.75	11.39	38.36	0.1051	1,855	49.75	11.39	38.36	0.1051	1,855
3	PGA Expense	100,821	49.75	39.23	10.52	0.0288	2,904	49.75	39.23	10.52	0.0288	2,904
4	Other O&M Expense	24,176	49.75	48.87	0.88	0.0024	58	49.75	48.87	0.88	0.0024	58
5	FICA	1,381	49.75	13.13	36.62	0.1003	139	49.75	13.13	36.62	0.1003	139
6	Federal Unemployment Tax	25	49.75	76.38	(26.63)	(0.0730)	(2)	49.75	76.38	(26.63)	(0.0730)	(2)
7	State Unemployment Tax	89	49.75	76.38	(26.63)	(0.0730)	(6)	49.75	76.38	(26.63)	(0.0730)	(6)
8	St. Louis Payroll Tax	1	49.75	83.51	(33.76)	(0.0925)	(0)	49.75	83.51	(33.76)	(0.0925)	(0)
9	ICC Assessment Tax	174	0	(65.50)	65.50	0.1795	31	0.00	(65.50)	65.50	0.1795	31
10	Illinois Invested Capital Tax	2,296	49.75	30.13	19.62	0.0538	124	49.75	30.13	19.62	0.0538	124
11	Municipal Utility Tax	2,874	0	15.00	(15.00)	(0.0411)	(118)	0.00	45.63	(45.63)	(0.1250)	(359)
12	Energy Assistance Charges	2,111	0	4.00	(4.00)	(0.0110)	(23)	0.00	41.84	(41.84)	(0.1146)	(242)
13	Corporate Franchise Tax	140	49.75	161.97	(112.22)	(0.3075)	(43)	49.75	161.97	(112.22)	(0.3075)	(43)
14	Illinois Public Utility Tax	4,697	0	(1.00)	1.00	0.0027	13	0.00	29.79	(29.79)	(0.0816)	(383)
15	Property / Real Estate Taxes	529	49.75	375.08	(325.33)	(0.8913)	(471)	49.75	375.08	(325.33)	(0.8913)	(471)
16	Interest Expense	7,396	49.75	91.25	(41.50)	(0.1137)	(841)	49.75	91.25	(41.50)	(0.1137)	(841)
17	Bank Facility Costs	148	49.75	(156.59)	206.34	0.5653	84	49.75	(156.59)	206.34	0.5653	84
18	Federal Income Tax	7,233	49.75	37.88	11.87	0.0325	235	49.75	37.88	11.87	0.0325	235
19	State Income Taxes	2,169	49.75	37.88	11.87	0.0325	70	49.75	37.88	11.87	0.0325	70
20	Total Receipts and Outlays	179,832					\$ 4,552					\$ 3,699
Shaded Cells are Revised												
21	TOTAL CASH WORKING CAPITAL						<u>\$ 4,552</u>				Note 2	<u>\$ 3,699</u>
22	ADJUSTMENT TO COMPANY PROPOSED CASH WORKING CAPITAL											<u>\$ (854)</u>

Footnotes:

1 All amounts in column (b) should be updated in the final Order

Ameren Exhibit 15.3 CWC Zone III - Reformatted

AG/CUB CWC Revisions

Line No.	Cash Flow Elements (a)	Amount \$000 (b)	Revenue	Expense	Net Lag	CWC	CWC	Revenue	Expense	Net Lag	CWC	CWC
			Lag Days (c)	Lead Days (d)	Days (e)	Factor (f)	Required (g)	Lag Days (h)	Lead Days (i)	Days (j)	Factor (k)	Required (l)
1	Employee Benefits	\$ 11,657	49.75	15.97	33.78	0.0925	\$ 1,078	49.75	15.97	33.78	0.0925	\$ 1,078
2	Payroll	37,704	49.75	11.39	38.36	0.1051	3,963	49.75	11.39	38.36	0.1051	3,963
3	PGA Expense	227,004	49.75	39.23	10.52	0.0288	6,538	49.75	39.23	10.52	0.0288	6,538
4	Other O&M Expense	44,052	49.75	48.87	0.88	0.0024	106	49.75	48.87	0.88	0.0024	106
5	FICA	2,304	49.75	13.13	36.62	0.1003	231	49.75	13.13	36.62	0.1003	231
6	Federal Unemployment Tax	42	49.75	76.38	(26.63)	(0.0730)	(3)	49.75	76.38	(26.63)	(0.0730)	(3)
7	State Unemployment Tax	148	49.75	76.38	(26.63)	(0.0730)	(11)	49.75	76.38	(26.63)	(0.0730)	(11)
8	St. Louis Payroll Tax	1	49.75	83.51	(33.76)	(0.0925)	(0)	49.75	83.51	(33.76)	(0.0925)	(0)
9	ICC Assessment Tax	397	0	(65.50)	65.50	0.1795	71	0.00	(65.50)	65.50	0.1795	71
10	Illinois Invested Capital Tax	4,235	49.75	30.13	19.62	0.0538	228	49.75	30.13	19.62	0.0538	228
11	Municipal Utility Tax	6,556	0	15.00	(15.00)	(0.0411)	(269)	0.00	45.63	(45.63)	(0.1250)	(820)
12	Energy Assistance Charges	4,814	0	4.00	(4.00)	(0.0110)	(53)	0.00	41.84	(41.84)	(0.1146)	(552)
13	Corporate Franchise Tax	258	49.75	161.97	(112.22)	(0.3075)	(79)	49.75	161.97	(112.22)	(0.3075)	(79)
14	Illinois Public Utility Tax	10,712	0	(1.00)	1.00	0.0027	29	0.00	29.79	(29.79)	(0.0816)	(874)
15	Property / Real Estate Taxes	976	49.75	375.08	(325.33)	(0.8913)	(870)	49.75	375.08	(325.33)	(0.8913)	(870)
16	Interest Expense	16,967	49.75	91.25	(41.50)	(0.1137)	(1,929)	49.75	91.25	(41.50)	(0.1137)	(1,929)
17	Bank Facility Costs	339	49.75	(156.59)	206.34	0.5653	192	49.75	(156.59)	206.34	0.5653	192
18	Federal Income Tax	16,536	49.75	37.88	11.87	0.0325	537	49.75	37.88	11.87	0.0325	537
19	State Income Taxes	4,960	49.75	37.88	11.87	0.0325	161	49.75	37.88	11.87	0.0325	161
20	Total Receipts and Outlays	389,662					\$ 9,917					\$ 7,967
Shaded Cells are Revised												
21	TOTAL CASH WORKING CAPITAL						<u>\$ 9,917</u>				Note 2	<u>\$ 7,967</u>
22	ADJUSTMENT TO COMPANY PROPOSED CASH WORKING CAPITAL											<u>\$ (1,950)</u>

Footnotes:

1 All amounts in column (b) should be updated in the final Order