

Schedule DJE-A-RZI

AMEREN ILLINOIS GAS
RATE ZONE I
REVENUE DEFICIENCY
(\$000)

	(1) Company Position	Adjustments		Proposed Position
Rate Base	\$ 277,974	\$ (1,325)	(2)	\$ 276,649
Rate of Return	<u>7.980%</u>	<u>-0.32%</u>	(3)	<u>7.655%</u>
Operating Income Requirement	22,182	(1,004)		21,179
Adjusted Operating Income	<u>14,009</u>	<u>2,622</u>	(4)	<u>16,632</u>
Income Deficiency (Excess)	8,173	(3,626)		4,547
Gross Revenue Conversion Factor	<u>1.6839</u>	<u>-</u>		<u>1.6839</u>
Revenue Deficiency (Excess)	<u>\$ 13,762</u>	<u>\$ (6,106)</u>		<u>\$ 7,656</u>

Sources:

- (1) Ameren Exhibit 17.1
- (2) Schedule DJE-B
- (3) Schedule DJE-D
- (4) Schedule DJE-C

Schedule DJE-A-RZII

AMEREN ILLINOIS GAS
RATE ZONE II
REVENUE DEFICIENCY
(\$000)

	(1) Company Position	Adjustments		Proposed Position
Rate Base	\$ 286,292	\$ (1,654)	(2)	\$ 284,638
Rate of Return	<u>7.980%</u>	<u>-0.32%</u>	(3)	<u>7.655%</u>
Operating Income Requirement	22,846	(1,056)		21,790
Adjusted Operating Income	<u>15,342</u>	<u>2,902</u>	(4)	<u>18,244</u>
Income Deficiency (Excess)	7,504	(3,958)		3,546
Gross Revenue Conversion Factor	<u>1.6848</u>	-		<u>1.6848</u>
Revenue Deficiency (Excess)	<u>\$ 12,643</u>	<u>\$ (6,669)</u>		<u>\$ 5,974</u>

Sources:

- (1) Ameren Exhibit 17.2
- (2) Schedule DJE-B
- (3) Schedule DJE-D
- (4) Schedule DJE-C

Schedule DJE-A-RZIII

AMEREN ILLINOIS GAS
RATE ZONE III
REVENUE DEFICIENCY
(\$000)

	(1) Company Position	Adjustments		Proposed Position
Rate Base	\$ 624,208	\$ (3,321)	(2)	\$ 620,887
Rate of Return	<u>7.980%</u>	<u>-0.32%</u>	(3)	<u>7.655%</u>
Operating Income Requirement	49,812	(2,280)		47,531
Adjusted Operating Income	<u>34,593</u>	<u>5,730</u>	(4)	<u>40,323</u>
Income Deficiency (Excess)	15,219	(8,010)		7,209
Gross Revenue Conversion Factor	<u>1.6839</u>	<u>-</u>		<u>1.6839</u>
Revenue Deficiency (Excess)	<u>\$ 25,628</u>	<u>\$ (13,489)</u>		<u>\$ 12,139</u>

Sources:

- (1) Ameren Exhibit 17.3
- (2) Schedule DJE-B
- (3) Schedule DJE-D
- (4) Schedule DJE-C

Schedule DJE-B-RZI

AMEREN ILLINOIS GAS
RATE ZONE I
RATE BASE ADJUSTMENTS
(\$000)

	(1) AIC Rate Base	DJE B-1 2015 QIP Adds	DJE B-2 Storage Gas	DJE B-3 Customer Advances	DJE B-4 Deriv. Adjstmts		Adjusted Rate Base
Gross Plant in Service	\$ 548,417	\$ -	\$ -	\$ -	\$ (731)	\$ -	\$ 547,686
Accum. Deprec. and Amort.	230,613	-	-	-	(5)	-	230,608
Net Plant	317,804	-	-	-	(726)	-	317,078
<u>Additions to Rate Base</u>							
Cash Working Capital	6,239						6,239
Materials and Supplies	15,520		(616)				14,904
<u>Deductions from Rate Base</u>							
Accumulated Deferred Income Taxes	(56,508)	-			17		(56,491)
Customer Advances for Construction	(2,584)			-			(2,584)
Customer Deposits	(2,497)						(2,497)
	-	-	-	-	-	-	-
Net Rate Base	\$ 277,974	\$ -	\$ (616)	\$ -	\$ (709)	\$ -	\$ 276,649

Sources:

(1) Ameren Exhibit 17.1, Schedule 2, Page 1

Schedule DJE-B-RZII

AMEREN ILLINOIS GAS
RATE ZONE II
RATE BASE ADJUSTMENTS
(\$000)

	(1) AIC Rate Base	DJE B-1 2015 QIP Adds	DJE B-2 Storage Gas	DJE B-3 Customer Advances	DJE B-4 Deriv. Adjstmts		Adjusted Rate Base
Gross Plant in Service	\$ 746,549	\$ -	\$ -	\$ -	\$ (703)	\$ -	\$ 745,847
Accum. Deprec. and Amort.	405,020	-	-	-	(5)	-	405,015
Net Plant	<u>341,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(698)</u>	<u>-</u>	<u>340,832</u>
<u>Additions to Rate Base</u>							
Cash Working Capital	6,254						6,254
Materials and Supplies	23,727		(973)				22,755
<u>Deductions from Rate Base</u>							
Accumulated Deferred Income Taxes	(77,739)	-	-		17		(77,722)
Customer Advances for Construction	(3,556)			-			(3,556)
Customer Deposits	(3,925)						(3,925)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Rate Base	<u>\$ 286,292</u>	<u>\$ -</u>	<u>\$ (973)</u>	<u>\$ -</u>	<u>\$ (681)</u>	<u>\$ -</u>	<u>\$ 284,638</u>

Sources:

(1) Ameren Exhibit 17.2, Schedule 2, Page 1

Schedule DJE-B-RZIII

AMEREN ILLINOIS GAS
RATE ZONE III
RATE BASE ADJUSTMENTS
(\$000)

	(1) AIC Rate Base	DJE B-1 2015 QIP Adds	DJE B-2 Storage Gas	DJE B-3 Customer Advances	DJE B-4 Deriv. Adjstmts	Adjusted Rate Base	
Gross Plant in Service	\$ 1,309,447	\$ -	\$ -	\$ -	\$ (1,798)	\$ -	\$ 1,307,649
Accum. Deprec. and Amort.	580,959	-	-	-	(13)	-	580,946
Net Plant	<u>728,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,786)</u>	<u>-</u>	<u>726,702</u>
<u>Additions to Rate Base</u>							
Cash Working Capital	12,626						12,626
Materials and Supplies	38,574		(1,578)				36,996
<u>Deductions from Rate Base</u>							
Accumulated Deferred Income Taxes	(143,381)	-	-		42		(143,339)
Customer Advances for Construction	(6,558)			-			(6,558)
Customer Deposits	(5,541)						(5,541)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Rate Base	<u>\$ 624,208</u>	<u>\$ -</u>	<u>\$ (1,578)</u>	<u>\$ -</u>	<u>\$ (1,743)</u>	<u>\$ -</u>	<u>\$ 620,887</u>

Sources:

(1) Ameren Exhibit 17.3, Schedule 2, Page 1

Schedule DJE B-1

AMEREN ILLINOIS GAS
2015 QIP ADDITIONS

	(\$000)					
	(1)	(2)	(3)			
	AIC	0%	Dep	Dep	Dep	
	Forecast	Adjstmt	Rate	Expense	Reserve	ADIT
Gas Storage	3,488	-	1.6%	-	-	-
Gas Transmission	8,424	-	0.9%	-	-	-
Gas Distribution	24,042	-	1.4%	-	-	-
Gas General Plant	2,954	-	3.0%	-	-	-
Elec G&I Allocated	6,350	-	3.0%	-	-	-
Total	<u>45,258</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<u>RZ I</u>						
Gas Storage	20.36%	-		-	-	-
Gas Transmission	17.95%	-		-	-	-
Gas Distribution	21.20%	-		-	-	-
Gas General Plant	28.94%	-		-	-	-
Elec G&I Allocated	28.94%	-		-	-	-
Total		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<u>RZ II</u>						
Gas Storage	28.65%	-		-	-	-
Gas Transmission	31.41%	-		-	-	-
Gas Distribution	28.44%	-		-	-	-
Gas General Plant	28.64%	-		-	-	-
Elec G&I Allocated	28.64%	-		-	-	-
Total		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<u>RZ III</u>						
Gas Storage	50.99%	-		-	-	-
Gas Transmission	50.64%	-		-	-	-
Gas Distribution	50.36%	-		-	-	-
Gas General Plant	42.42%	-		-	-	-
Elec G&I Allocated	42.42%	-		-	-	-
Total		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>

Sources:

(1) Response to Staff DR TEE 1.01

(2) See testimony

(3) AIC Schedule WPC-12a

Rate Zone allocations from AIC WPB-5 RZ

Schedule DJE B-2

AMEREN ILLINOIS GAS
 ACCOUNTS PAYABLE - GAS STORED UNDERGROUND
 (\$000)

Gas Stored Underground		(1)	76,041
Accounts Payable Percentage		(2)	<u>10.58%</u>
Accounts Payable Related to Gas Stored Underground			8,045
Accounts Payable Related to Gas Stored Underground, per AIC		(1)	<u>4,879</u>
Adjustment to Accounts Payable - Gas Stored Underground			<u>3,166</u>
Rate Zone I Adjustment to Accounts Payable	19.45%	(3)	616
Rate Zone II Adjustment to Accounts Payable	30.72%	(3)	973
Rate Zone III Adjustment to Accounts Payable	49.84%	(3)	1,578

Sources:

- (1) AIC Schedule B-8.1, AIC Ex. 15.8, AIC Ex. 17.6
 Gas Stored 74477+9134-2717-4853
 Accounts Payable 4778+586-174-311
- (2) AIC Schedule B-8, AIC Ex. 15.8
- (3) AIC Ex. 15.8

Schedule DJE B-3

AMEREN ILLINOIS GAS
 CUSTOMER ADVANCES FOR CONSTRUCTION
 (\$000)

Actual Customer Advances 12/31/2014		(1)	12,698
AIC Forecasted Test Year Customer Advances		(2)	<u>12,698</u>
Adjustment to Customer Advances for Construction			<u>-</u>
Rate Zone I Adjustment to Customer Advances	1,702	(3)	-
Rate Zone II Adjustment to Customer Advances	2,342	(3)	-
Rate Zone III Adjustment to Customer Advances	4,319	(3)	-

Sources:

- (1) Response to AG 1.15
- (2) Per Company Rebuttal
- (3) AIC Schedule WPB-1-RZ I, RZ-II,RZ-III

Schedule DJE B-4

AMEREN ILLINOIS GAS
DERIVATIVE ADJUSTMENTS
(\$000)

		<u>RZ I</u>	<u>RZ II</u>	<u>RZIII</u>	<u>Total</u>
Non-Union Salary and Wage Increases	(1)	\$ (212)	\$ (151)	\$ (455)	\$ (818)
Employee Headcount	(2)	(353)	(250)	(756)	(1,359)
Incentive Compensation	(3)	(372)	(264)	(797)	(1,432)
Pension and OPEB	(4)	<u>(526)</u>	<u>(741)</u>	<u>(1,589)</u>	<u>(2,856)</u>
Total Adjustment to Plant in Service		<u>\$ (1,462)</u>	<u>\$ (1,405)</u>	<u>\$ (3,597)</u>	<u>\$ (6,465)</u>
Adjustment to Average Plant in Service		<u>\$ (731)</u>	<u>\$ (703)</u>	<u>\$ (1,798)</u>	<u>\$ (3,232)</u>
Adjustment to Depreciation Reserve	(5)	<u>\$ (5)</u>	<u>\$ (5)</u>	<u>\$ (13)</u>	<u>\$ (23)</u>
Adjustment to ADIT	2.35% (6)	<u>\$ (17)</u>	<u>\$ (17)</u>	<u>\$ (42)</u>	<u>\$ (76)</u>
Composite Depreciation Rate	(7)	1.42%	1.42%	1.42%	1.42%
Adjustment to Depreciation Expense		<u>\$ (10)</u>	<u>\$ (10)</u>	<u>\$ (25)</u>	<u>\$ (46)</u>

Sources:

- (1) AG Exhibit 2.4
- (2) AG Exhibit 2.5
- (3) AG Exhibit 2.8
- (4) AG Exhibit 2.10
- (5) 1/2 of Adjustment to Depreciation Expense
- (6) AIC Workpaper WPB-2.1c 658/27980 * Plant Adjustment
- (7) AIC Workpaper WPC-12a, Excluding Intangible Plant
(39444-4342)/(2518552-38116)

Schedule DJE-C-RZI

AMEREN ILLINOIS GAS
RATE ZONE I
OPERATING INCOME
(\$000)

	(1) AIC Op. Inc.	DJE C-1 Sales	DJE C-2 O&M	DJE C-3 Contrib	DJE B-1 QIP Deprec.	DJE B-4 Deriv. Deprec.	DJE C-4 Interest Synch	Adjusted Op. Inc.
Gas Operating Revenue	\$ 80,780	\$ 275	\$ -	\$ -	\$ -		\$ -	\$ 81,055
Other Revenues	1,000	-						1,000
Total Revenues	\$ 81,780	\$ 275						\$ 82,055
Operation and Maintenance Expense	49,151		(4,051)	(62)				45,038
Depreciation and Amortization	11,055				-	(10)		11,045
Taxes other than Income Taxes	3,261							3,261
State Income Tax Expense	238	21	314	5	-	1	3	582
Federal Income Tax Expense	991	89	1,308	20	-	3	12	2,423
Deferred Income Tax Expense	3,075	-	-	-	-	-	-	3,075
Total Operating Expenses	67,771	110	(2,429)	(37)	-	(6)	15	65,424
Net Adjusted Operating Income	\$ 14,009	\$ 165	\$ 2,429	\$ 37	\$ -	\$ 6	\$ (15)	\$ 16,632

Sources:

(1) Ameren Exhibit 17.1, Schedule 1, Page 1

Schedule DJE-C-RZII

AMEREN ILLINOIS GAS
RATE ZONE II
OPERATING INCOME
(\$000)

	(1) AIC Op. Inc.	DJE C-1 Sales	DJE C-2 O&M	DJE C-3 Contrib	DJE B-1 QIP Deprec.	DJE B-4 Deriv. Deprec.	DJE C-4 Interest Synch	Adjusted Op. Inc.
Gas Operating Revenue	\$ 90,636	\$ 210						\$ 90,846
Other Revenues	1,122	-						1,122
Total Revenues	\$ 91,759	\$ 210						\$ 91,969
Operation and Maintenance Expense	53,423		(4,584)	(67)				48,772
Depreciation and Amortization	14,025				-	(10)		14,015
Taxes other than Income Taxes	4,135							4,135
								-
State Income Tax Expense	278	16	355	5	-	1	4	659
Federal Income Tax Expense	1,160	68	1,480	22	-	3	15	2,748
Deferred Income Tax Expense	3,395	-	-	-	-	-	-	3,395
Total Operating Expenses	76,417	84	(2,749)	(40)	-	(6)	19	73,724
Net Adjusted Operating Income	\$ 15,342	\$ 126	\$ 2,749	\$ 40	\$ -	\$ 6	\$ (19)	\$ 18,244

Sources:

(1) Ameren Exhibit 17.2, Schedule 1, Page 1

Schedule DJE-C-RZIII

AMEREN ILLINOIS GAS
RATE ZONE III
OPERATING INCOME
(\$000)

	(1) AIC Op. Inc.	DJE C-1 Sales	DJE C-2 O&M	DJE C-3 Contrib	DJE B-1 QIP Deprec.	DJE B-4 Deriv. Deprec.	DJE C-4 Interest Synch	Adjusted Op. Inc.
Gas Operating Revenue	\$ 181,031	\$ 581	\$ -	\$ -	\$ -		\$ -	\$ 181,612
Other Revenues	2,241	-						2,241
Total Revenues	\$ 183,273	\$ 581						\$ 183,854
Operation and Maintenance Expense	105,845	-	(8,863)	(132)				96,850
Depreciation and Amortization	24,036					(42)		23,994
Taxes other than Income Taxes	7,793							7,793
State Income Tax Expense	641	45	687	10	-	3	7	1,394
Federal Income Tax Expense	2,670	188	2,862	43	-	14	30	5,805
Deferred Income Tax Expense	7,695	-	-	-	-	-	-	7,695
Total Operating Expenses	148,680	233	(5,314)	(79)	-	(25)	37	143,531
Net Adjusted Operating Income	\$ 34,593	\$ 348	\$ 5,314	\$ 79	\$ -	\$ 25	\$ (37)	\$ 40,323

Sources:

(1) Ameren Exhibit 17.3, Schedule 1, Page 1

s

Schedule DJE C-1

AMEREN ILLINOIS GAS
WEATHER NORMALIZED TEST YEAR SALES
(\$000 Except per Therm)

		<u>RZ I</u>	<u>RZ II</u>	<u>RZIII</u>	<u>Total</u>
<u>Residential</u>					
NHDD 2005-2014	(1)	4,971	5,743	5,075	
NHDD 2004-2013	(2)	<u>4,857</u>	<u>5,651</u>	<u>4,963</u>	
Difference		114	92	112	
Use per Customer per HDD	(3)	<u>0.110</u>	<u>0.110</u>	<u>0.110</u>	
Increased Use per Customer		12.6	10.0	12.3	
Customers (000)	(4)	<u>164.070</u>	<u>197.654</u>	<u>382.236</u>	
Increased Sales (Therms 000)		2,060	1,984	4,683	
Delivery Charge	(4)	<u>\$ 0.0932</u>	<u>\$ 0.0769</u>	<u>\$ 0.0932</u>	
Revenue Adjustment		<u>\$ 192</u>	<u>\$ 153</u>	<u>\$ 437</u>	<u>\$ 781</u>
<u>Commercial</u>					
NHDD 2005-2014	(1)	4,971	5,743	5,075	
NHDD 2004-2013	(2)	<u>4,857</u>	<u>5,651</u>	<u>4,963</u>	
Difference		114	92	112	
Use per Customer per HDD	(3)	0.555	0.555	0.555	
Increased Use per Customer		63.6	50.8	62.0	
Customers (000)	(4)	<u>19.210</u>	<u>16.695</u>	<u>32.356</u>	
Increased Sales (Therms 000)		1,221	848	2,007	
Delivery Charge	(4)	<u>\$ 0.0683</u>	<u>\$ 0.0678</u>	<u>\$ 0.0720</u>	
Revenue Adjustment		<u>\$ 83</u>	<u>\$ 58</u>	<u>\$ 144</u>	<u>\$ 285</u>
Total Revenue Adjustment		<u>\$ 275</u>	<u>\$ 210</u>	<u>\$ 581</u>	<u>\$ 1,067</u>

- (1) Response to AG 6.04
(2) AIC Schedule E-4(a)(2)
(3) Workpaper WP DJE-C-1
(4) AIC Schedule E- 5

Schedule DJE C-2

AMEREN ILLINOIS GAS
OPERATION AND MAINTENANCE EXPENSES
(\$000)

		<u>RZ I</u>	<u>RZ II</u>	<u>RZIII</u>	<u>Total</u>
Non-Union Salary and Wage Increases	(1)	\$ (364)	\$ (438)	\$ (773)	\$ (1,576)
Employee Headcount	(2)	(225)	(271)	(478)	(974)
Incentive Compensation	(3)	(1,017)	(1,222)	(2,159)	(4,397)
Pension and OPEB	(4)	(976)	(1,060)	(2,087)	(4,123)
Fuel Expense	(5)	(118)	(127)	(247)	(492)
Non-Union Wage Increases - AMS	(6)	-	-	-	-
Other O&M Expense	(7)	<u>(1,350)</u>	<u>(1,467)</u>	<u>(3,118)</u>	<u>(5,936)</u>
Total Adjustment to O&M Expense		<u>\$ (4,051)</u>	<u>\$ (4,584)</u>	<u>\$ (8,863)</u>	<u>\$ (17,498)</u>

Sources:

- (1) AG Exhibit 2.4
- (2) AG Exhibit 2.5
- (3) AG Exhibit 2.8
- (4) AG Exhibit 2.10
- (5) AG Exhibit 2.11
- (6) Withdrawn
- (7) AG Exhibit 2.13

Schedule DJE C-3

AMEREN ILLINOIS GAS
CHARITABLE CONTRIBUTIONS
(\$000)

Actual Charitable Contributions 2012		(1)	\$	919
Actual Charitable Contributions 2013		(1)		826
Actual Charitable Contributions 2014		(1)		<u>1,018</u>
Total				2,763
Three Year Average				921
Escalation to 2015	2%	(2)		939
Escalation to 2016	2%	(2)		958
2016 Charitable Contributions Forecasted by AIC		(3)		<u>1,613</u>
Difference				(655)
Allocation to Gas		(3)		<u>39.76%</u>
Adjustment to Test Year Charitable Contributions			\$	<u>(260)</u>
Rate Zone I	23.67%	(4)	\$	(62)
Rate Zone II	25.71%	(4)	\$	(67)
Rate Zone III	50.63%	(4)	\$	(132)

Sources:

- (1) Response to Staff Data Request ST 3.03
- (2) See Testimony
- (3) AIC Schedule C-7
- (4) AIC Schedule WPC-7 RZ

Schedule DJE C-4

AMEREN ILLINOIS GAS
INTEREST SYNCHRONIZATION
(\$000)

		<u>RZ I</u>	<u>RZ II</u>	<u>RZ III</u>
Adjustment to Rate Base	(1)	(1,325)	(1,654)	\$ (3,321)
Weighted Cost of Interest	(2)	<u>2.79%</u>	<u>2.79%</u>	<u>2.79%</u>
Increase to Taxable Income		37	46	93
Adjustment to State Income Tax Expense	7.75%	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 7</u>
Adjustment to Federal Income Tax Expense	35%	<u>\$ 12</u>	<u>\$ 15</u>	<u>\$ 30</u>

Sources:

- (1) Schedule DJE-B
- (2) Schedule DJE-D

Schedule DJE-D

AMEREN ILLINOIS GAS
RATE OF RETURN
(\$000)

Company Position

	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long Term Debt	47.426%	5.790%	2.746%
Short Term Debt	1.341%	0.450%	0.006%
Bank Facility Costs			0.042%
Preferred Stock	1.233%	4.979%	0.061%
Common Equity	<u>50.000%</u>	10.250%	<u>5.125%</u>
 Total Capital	 <u>100.000%</u>		 <u>7.980%</u>

AG Position

	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long Term Debt	47.426%	5.790%	2.746%
Short Term Debt	1.341%	0.450%	0.006%
Bank Facility Costs			0.042%
Preferred Stock	1.233%	4.979%	0.061%
Common Equity	<u>50.000%</u>	9.600%	<u>4.800%</u>
 Total Capital	 <u>100.000%</u>		 <u>7.655%</u>

Sources: Ameren Exhibit 17.1, Schedule 5, Page 1
ROE from Docket No. 13-0192