

Ameren Illinois Company

Docket No. 15-0305

Summary of AG Proposed Ratemaking Adjustments - Rebuttal

Line No.	Description	Sponsor	Input Cell	FR A-1 Revenue Requirement \$000		
				Filing Year	Reconciliation	Total
1	Ameren Direct Position Ex. 10.1 FR A-1	Stafford	Note (1)	\$ 922,104	\$ 111,563	\$ 1,033,667
2	Withdrawn SIT Rate Adjustment	Brosch	N/A	\$ -	\$ -	\$ -
3	Eliminate Image Advertising	Brosch	App 7; col E, line 16	\$ (721)	\$ (835)	\$ (1,556)
4	Revise Revenue Collection Lag	Brosch	App 3; col D, Lines 1-8 & 31-38	\$ (79)	\$ (89)	\$ (167)
5	Revise Electricity Distribution Tax Lead	Brosch	App 3; col D, Lines 18 & 48	\$ (1,031)	\$ (1,193)	\$ (2,224)
6	AG Adjusted Revenue Requirement			\$ 920,273	\$ 109,447	\$ 1,029,720

Changes to input values on the ensuing pages of this exhibit are shown in red-outlined cells.

Footnotes:

- 1 Filing Year amount includes uncollectible factor-up at Ameren Ex. 10.1, Sch Fr A-1, line 26.

Ameren Illinois Company

Net Revenue Requirement Computation

2014

Sch FR A-1

Actual Data

(Modified consistent with AG proposed adjustments)

2015

Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 237,998
2	Customer Acct Expense	Sch FR C-1 Ln 12	46,404
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	5,329
4	A&G Expense	Sch FR C-1 Ln 14	125,078
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	194,406
6	Depreciation and Amort Expense - Forecast	Sch FR C-1 Ln 16	14,180
7	Taxes Other Than Income	Sch FR C-1 Ln 17	55,926
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	3,563
9	Other Expense Adjs	Sch FR C-1 Ln 19	(688)
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	\$ 682,195
11	DS Rate Base	Sch FR B-1 Ln 42	\$ 2,479,755
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 29	7.65%
13	Authorized Return	(Ln 11) * (Ln 12)	\$ 189,614
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(30,705)
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	158,909
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	70.00%
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	\$ 111,229
18	Amortization of ITCs	Sch FR C-4 Ln 12	(6,167)
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	\$ 263,970
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	\$ 946,165
21	DS Other Revenues	(App 10 Col C Ln 5) * (-1.0)	26,299
22	Filing Year Revenue Requirement	(Ln 20) - (Ln 21)	\$ 919,866
23	Prior Filing Year Revenue Requirement	Prior Yr Sch FR A-1 Ln 22	854,661
24	Change in Filing Year Revenue Requirement before Uncollectible Gross Up	(Ln 22) - (Ln 23)	\$ 65,205
25	Incremental Uncollectible Gross Up Factor (%)	Sch FR C-4 Ln 15	0.624%
26	Incremental Uncollectible Gross Up	(Ln 24) * (Ln 25)	407
27	Change in Filing Year Revenue Requirement after Uncollectible Gross Up	(Ln 24) + (Ln 26)	65,612
28	Reconciliation of Prior Yr with Interest	Sch FR A-4 Ln 33	109,447
29	ROE Collar Adj	Sch FR A-3 Ln 42	-
30	Net Revenue Requirement	(Ln 22) + (Ln 26) + (Ln 28) + (Ln 29)	\$ 1,029,720
31	Prior Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 30 (1')	924,493
32	Change in Net Revenue Requirement From Prior Yr	(Ln 30) - (Ln 31)	\$ 105,227

(1') Source for Docket 13-0301 is Docket 12-0293 Sch FR A-1 (Ln 25) + (Ln 29)

Ameren Illinois Company
Cash Working Capital Information

App 3
2014 Actual Data
2015 Projected Additions

RECONCILIATION YEAR

Ln	Description	Source	(C) Test Year Adjusted Revenues and Expenses (\$000s)	(D) Revenue Lag/Expense (Leads)	(E) Cash Working Capital Factor (D)/365	(F) Cash Working Capital Requirement (C) * (E)
REVENUES						
1	Revenues	WP 3	\$ 909,670	53.48	0.14652	\$ 133,285
2	Plus Energy Assistance Charges	WP 3	17,095	-	0.00000	-
3	Plus Municipal Utility Tax	WP 3	35	-	0.00000	-
4	Plus Interest Expense	WP 3	68,322	53.48	0.14652	10,011
5	(Less) Uncollectibles	WP 3	(5,798)	53.48	0.14652	(850)
6	(Less) Depreciation and Amortization	WP 3	(197,968)	53.48	0.14652	(29,006)
7	(Less) Return on Equity and Debt	WP 3	(173,722)	53.48	0.14652	(25,454)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	WP 3	(89,823)	53.48	0.14652	(13,161)
8	Other Revenue Items If Any	WP 3	-	-	0.00000	-
9	TOTAL - REVENUES	Sum of (Ln 1) thru (Ln 8)	\$ 527,811			\$ 74,825
EXPENSES						
10	Employee Benefits	WP 3	\$ 38,826	(20.27)	(0.05554)	\$ (2,156)
11	FICA	WP 3	7,301	(13.13)	(0.03598)	(263)
12	Payroll	WP 3	145,416	(11.53)	(0.03160)	(4,595)
13	Other Operations and Maintenance (less uncollectibles)	WP 3	224,406	(47.04)	(0.12888)	(28,921)
14	Federal Unemployment Tax	WP 3	49	(76.38)	(0.20925)	(10)
15	State Unemployment Tax	WP 3	422	(76.38)	(0.20925)	(88)
16	St. Louis Payroll Expense Tax	WP 3	18	(87.33)	(0.23925)	(4)
17	Federal Excise Tax	WP 3	2	(30.21)	(0.08276)	(0)
18	Electric Distribution Tax	WP 3	43,705	(29.38)	(0.08049)	(3,518)
19	Energy Assistance Charges	WP 3	17,095	(45.66)	(0.12510)	(2,139)
20	Municipal Utility Tax	WP 3	35	(45.63)	(0.12500)	(4)
21	Gross Receipts Tax	WP 3	95	(45.63)	(0.12500)	(12)
22	Corporation Franchise Tax	WP 3	1,135	(193.45)	(0.53001)	(602)
23	Miscellaneous	WP 3	-	(201.45)	(0.55192)	-
24	Property/Real Estate Taxes	WP 3	3,199	(387.27)	(1.06101)	(3,394)
25	Interest Expense	WP 3	67,195	(91.25)	(0.25000)	(16,799)
26	Bank Facility Costs	WP 3	1,127	307.92	0.84360	951
27	Current Federal Income Taxes	WP 3	(17,090)	(37.88)	(0.10377)	1,773
27a	Current State Income Taxes	WP 3	(5,126)	(37.88)	(0.10377)	532
28	Other Expenses If Any	WP 3	-	-	0.00000	-
29	TOTAL EXPENSES	Sum of (Ln 10) thru (Ln 28)	\$ 527,811			\$ (59,249)
30	CASH WORKING CAPITAL REQUIREMENT	(Ln 9) + (Ln 29)				\$ 15,576
						To Sch FR B-1 Ln 28

Ameren Illinois Company
Cash Working Capital Information

2014 Actual Data
2015 Projected Additions

App 3

Actual Data

Projected Additions

FILING YEAR

	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Test Year Adjusted Revenues and Expenses (\$000s)	Revenue Lag/Expense (Leads)	Cash Working Capital Factor (D)/365	Cash Working Capital Requirement (C) * (E)
REVENUES						
31	Revenues	WP 3	\$ 948,402	53.48	0.14652	\$ 138,960
32	Plus Energy Assistance Charges	WP 3	17,095	-	0.00000	-
33	Plus Municipal Utility Tax	WP 3	35	-	0.00000	-
34	Plus Interest Expense	WP 3	74,876	53.48	0.14652	10,971
35	(Less) Uncollectibles	WP 3	(6,607)	53.48	0.14652	(968)
36	(Less) Depreciation and Amortization	WP 3	(212,149)	53.48	0.14652	(31,084)
37	(Less) Return on Equity and Debt	WP 3	(190,388)	53.48	0.14652	(27,896)
37a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)					
		WP 3	(89,823)	53.48	0.14652	(13,161)
38	Other Revenue Items If Any	WP 3	-	-	0.00000	-
39	TOTAL - REVENUES	Sum of (Ln 31) thru (Ln 38)	\$ 541,442			\$ 76,823
EXPENSES						
40	Employee Benefits	WP 3	\$ 38,826	(20.27)	(0.05554)	\$ (2,156)
41	FICA	WP 3	7,301	(13.13)	(0.03598)	(263)
42	Payroll	WP 3	145,416	(11.53)	(0.03160)	(4,595)
43	Other Operations and Maintenance (less uncollectibles)	WP 3	224,406	(47.04)	(0.12888)	(28,921)
44	Federal Unemployment Tax	WP 3	49	(76.38)	(0.20925)	(10)
45	State Unemployment Tax	WP 3	422	(76.38)	(0.20925)	(88)
46	St. Louis Payroll Expense Tax	WP 3	18	(87.33)	(0.23925)	(4)
47	Federal Excise Tax	WP 3	2	(30.21)	(0.08276)	(0)
48	Electric Distribution Tax	WP 3	43,705	(29.38)	(0.08049)	(3,518)
49	Energy Assistance Charges	WP 3	17,095	(45.66)	(0.12510)	(2,139)
50	Municipal Utility Tax	WP 3	35	(45.63)	(0.12500)	(4)
51	Gross Receipts Tax	WP 3	95	(45.63)	(0.12500)	(12)
52	Corporation Franchise Tax	WP 3	1,135	(193.45)	(0.53001)	(602)
53	Miscellaneous	WP 3	-	(201.45)	(0.55192)	-
54	Property/Real Estate Taxes	WP 3	3,199	(387.27)	(1.06101)	(3,394)
55	Interest Expense	WP 3	73,641	(91.25)	(0.25000)	(18,410)
56	Bank Facility Costs	WP 3	1,235	307.92	0.84360	1,042
57	Current Federal Income Taxes	WP 3	(11,645)	(37.88)	(0.10377)	1,208
57a	Current State Income Taxes	WP 3	(3,493)	(37.88)	(0.10377)	362
58	Other Expenses If Any	WP 3	-	-	0.00000	-
59	TOTAL EXPENSES	Sum of (Ln 40) thru (Ln 58)	\$ 541,442			\$ (61,504)
60	CASH WORKING CAPITAL REQUIREMENT - FY	(Ln 39) + (Ln 59)				\$ 15,319
61	Adjustment from Reconciliation Year to Filing Year	(Ln 60) - (Ln 30)				\$ (257)
						To Sch FR B-1 Ln 40b

Ameren Illinois Company
Expense Information

App 7

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
				Distribution	Customer Accts	Customer Service and Informational	A&G	Total
Ln	Description	Source		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
Operating Expense Adjs								
Rate Making Adjs								
1	Company Use	WP 7		\$ 2,373	\$ -	\$ -	\$ (309)	\$ 2,064
2	Franchise Requirements	WP 7		10,924	-	-	(6,049)	4,875
3	NESC Rework	WP 7		-	-	-	-	-
4	Elimination of Social Dues	WP 7		-	-	-	-	-
5	Charitable Contributions	WP 7		594	-	-	-	594
6	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7		-	-	-	(2,184)	(2,184)
7	Interest on Customer Deposits	App 2 Ln 2		-	-	-	-	-
8	Production Retiree Adjustment	WP 7		-	-	-	(315)	(315)
9	Incentive Compensation Adjs for Earnings Per Share KPIs	WP 7		-	-	-	(971)	(971)
10	Performance Share Unit Program Adjustment	WP 7		-	-	-	(4,201)	(4,201)
11	Lobbying Expense	WP 7		-	-	-	(64)	(64)
12	Injuries and Damages	WP 7		-	-	-	(1,594)	(1,594)
13	Purchase Accounting	WP 7		-	-	-	3,475	3,475
14	Smart Grid Facilitator Expense	WP 7		-	-	-	-	-
15	Uncollectible Accounts	FERC Fm 1 Pg 322 Col B Ln 162		-	(9,730)	-	-	(9,730)
16	Other Rate Making Adjs If Any	WP 7		(2)	-	(757)	(334)	(1,093)
Recovered Thru Other Tariffs								
17	Rider GC	WP 7		-	-	-	-	-
18	Rider EDR (Energy Efficiency and Demand Response)	WP 7		-	-	(81,480)	0	(81,480)
19	Rider PSP (Power Smart Pricing)	WP 7		-	-	-	-	-
20	Rider UCB/POR (Supplemental Customer Charge)	WP 7		-	-	-	(443)	(443)
21	Rider PER (Purchased Energy - Supply Procurement)	WP 7		-	-	-	(1,039)	(1,039)
22	Rider TS (Transmission)	WP 7		-	-	-	(695)	(695)
23	Other Recovered Thru Other Tariffs Adjs If Any	WP 7		-	-	-	-	-
Voluntary Exclusions								
24	Other Voluntary Exclusions If Any	WP 7		-	-	-	-	-
25	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 24)		\$ 13,890	\$ (9,730)	\$ (82,237)	\$ (14,723)	\$ (92,801)
				To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2	
Uncollectible Adjustment								
26	Uncollectible Accounts	Source			Customer Accts (\$ in 000s)			
27	Revenue as A Percent of Sales of Electricity (%)	(Col D Ln 15) * (-1.0)		\$ 9,730				
28	Total DS Uncollectibles	Sch FR A-2 Ln 23		63.60%				
		(Ln 26) * (Ln 27)		\$ 6,189		To Sch FR C-1 Col D Ln 6		

This cell included an Ameren-proposed adjustment for (40) prior to adding the AG Adjustment.

Ameren Illinois Company
Expense Information

App 7

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
				Total Expense Adj	Amort Amt (C) / (-5.0)	Adj to Revenue Requirement (C) + (D)	2014 2015	Actual Data Projected Additions
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
Adjs to Unusual Operating Expenses > \$3.7M								
29	One-Time Unusual Expense > \$3.7M - Amortized Over 5 Yrs		WP 5	\$ -	\$ -	\$ -		
29a	Other One-Time Expenses > \$3.7M If Any		WP 5	(688)		(688)		
30	Total Adjs to Operating Expenses > \$3.7M		(Ln 29) + (Ln 29a)			\$ (688)		To Sch FR C-1 Ln 19

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
				Total DS Jurisdictional Adjustment	DS Jurisdictional Adjustment	Adjusted Jurisdictional in Rates	2014 2015	Actual Data Projected Additions
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
Account 407.3 Regulatory Asset Amort								
31	Uncollectible Regulatory Debit			\$ 1,069	-	-	\$ -	
32	Rider PER			-	-	-	-	
33	Severance Cost			310	310	-	310	
34	Integration Cost			1,228	1,228	-	1,228	
35	Manufactured Gas Plant Site Cleanup Costs			11,453	-	-	-	
36	Purchase Accounting			-	-	-	-	
37	Other Regulatory Asset Amort If Any			2,025	2,025	-	2,025	
38	Total Regulatory Asset Amort FERC Fm 1 Pg 115 Col G Ln 12		Sum of (Ln 31 thru Ln 37)	\$ 16,084	\$ 3,563	\$ -	\$ 3,563	To Sch FR C-1 Ln 18

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
				Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total Sum of (C) thru (F)
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
Taxes Other Than Income								
Type of Tax								
39	FICA		WP 7	\$ -	\$ 8,093	\$ -	\$ -	\$ 8,093
40	Federal Unemployment Tax		WP 7	-	54	-	-	54
41	State Unemployment Tax		WP 7	-	462	-	-	462
42	St. Louis Payroll Expense Tax		WP 7	-	19	-	-	19
43	Federal Excise Tax		WP 7	-	2	-	-	2
44	Electric Distribution Tax		WP 7	-	-	43,705	-	43,705
45	Gross Receipts		WP 7	-	-	95	-	95
46	Energy Assistance Charges		WP 7	-	-	-	17,095	17,095
47	Municipal Utility Tax		WP 7	-	-	-	48	48
48	Corporation Franchise Tax		WP 7	1,561	-	-	-	1,561
49	Miscellaneous		WP 7	-	-	-	-	-
50	Property/Real Estate Taxes		WP 7	4,399	-	-	-	4,399
51	Other Taxes Other Than Income If Any		WP 7	(31)	(75)	-	-	(106)
52	Total Taxes Other Than Income		Sum of (Ln 39) thru (Ln 51)	\$ 5,929	\$ 8,556	\$ 43,801	\$ 17,143	\$ 75,429
				To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8	