

**Proposed Journal Entries – Creal Springs Gas Municipal Acquisition**

<u>Account &amp; Description</u>	<u>Debit</u>	<u>Credit</u>
<b><u>Gas Plant Purchased:</u></b>		
102 Gas Plant Purchased	\$237,000	
102 Gas Plant Purchased	\$ 10,000	
131 Cash		\$237,000
131 Cash		\$ 10,000
<b><u>Accounting for Completion of Acquisition:</u></b>		
101 Gas Plant in Service	\$312,389	
102 Gas Plant Purchased		\$312,389
102 Gas Plant Purchased	\$135,936	
108 Accum Prov for Depr		\$135,936
102 Gas Plant Purchased		\$ 70,547
114 Acquisition Adjustment	\$ 70,547	
<b><u>Account Detail for Utility Plant and Accumulated Depreciation:</u></b>		
376 Mains	\$ 88,512	
378 Meas/Reg Sta Eq – Genl	\$ 37,048	
379 Meas/Reg Sta Eq - City	\$ 1,436	
380 Services	\$164,466	
381 Meters	\$ 20,927	
108 Accum Depr-Mains		\$ 72,529
108 Accum Depr-M/R Genl		\$ 37,048
108 Accum Depr-M/R City		\$ 1,436
108 Accum Depr-Services		\$ 15,012
108 Accum Depr-Meters		\$ 9,911

**Note:**

1. Purchase price is equal to fair value of the net assets acquired. Purchase price and acquisition related costs are included in determining the acquisition adjustment.
2. If the amounts transferred to Account 114 are \$100,000 or less in the aggregate, positive or negative, the entire balance will be amortized to account 406 at time of the acquisition. If the Account 114 transferred balance exceeds \$100,000, amortization would occur over a 60 month period with the unamortized balance included as a separate line item in rate base and the account 406 amortization included as an operating expense in calculating rate case revenue requirement.

Ameren Illinois Company  
Rider VBA Revenue Impact

Line No.	Delivery Service Classification (A)	Test Yr. 2016 Billing Units (Therms) (1) (B)	Unit Delivery Charge (2) (C)	Annual Approved Rate Case Revenue (3) (D)	Number of Customers (E)	Average Annual Therm per Customer (F)	Adjusted Total Rate Case Revenue (G) (D) + (H)	Incremental VBA Rate Case Revenue (H) (C) * (E) * (F)
<u>Rate Zone I</u>								
1	GDS-1 Residential Gas Delivery Service	116,613,287	\$ 0.14807	\$ 17,266,929	144	711	\$ 17,282,084	\$ 15,155
2	GDS-2 Small General Gas Service Rider S	40,941,412	\$ 0.11688	\$ 4,785,232	14	2,296	\$ 4,788,989	\$ 3,757
3	GDS-2 Small General Gas Service Rider T	6,386,927	\$ 0.06129	\$ 391,455	-	4,634	\$ 391,455	\$ -
4	Total	<u>163,941,625</u>		<u>\$ 22,443,616</u>	<u>158</u>	<u>894</u>	<u>\$ 22,462,528</u>	<u>\$ 18,912</u>

Sources:

- (1) Docket 15-0142 Final Order Compliance Workpapers, AIC E-5, Col (E) Line 4, Line 34, Line 35
- (2) Docket 15-0142 Final Order Compliance Workpapers, AIC E-5, Col (F) Line 4, Line 34, Line 35
- (3) Docket 15-0142 Final Order Compliance Workpapers, AIC E-5, Col (G) Line 4, Line 34, Line 35