Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function	Reference	Electric Distribution Account Balances Before Adjustments	Ratemaking Adjustments	Adjusted Test Year Electric Distribution Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)
1		**Electric Intangible Plant**				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	$ 25,328	$ 7,198	$ 32,525
3		**Electric Distribution Plant**				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	4,628,657	171,750	4,800,407
5		**Electric General Plant**				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	254,219	29,650	283,869
7		**Total Electric Plant in Service**	Sch. B-4	4,908,203	208,597	5,116,801
8		**Reserve For Accumulated Depreciation**				
9	108	Intangible Plant	Sch. B-4	23,654	499	24,153
10	108	Distribution Plant	Sch. B-4	2,154,788	147,808	2,302,596
11	108	General Plant	Sch. B-4	86,117	4,133	90,250
12		Total Accumulated Reserve for Depreciation		2,264,560	152,440	2,417,000
13		**Net Plant**		2,643,643	56,158	2,699,801
14		**Adjustments:**				
15	182	Deferred Charges Greater Than $3.7M	Sch. B-2.7	-	6,361	6,361
16	105	Plant Held For Future Use	Sch. B-11	376	(3)	373
17	107	CWIP Not Subject to AFUDC	Sch. B-7	831	-	831
18	131	Cash Working Capital	Sch. B-8	-	13,607	13,607
19	154, 163	Materials & Supplies	Sch. B-8.1	36,898	(4,940)	31,957
20	252	Customer Advances for Construction	WPB-1	(23,747)		(23,747)
21	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(651,316)	6,088	(645,227)
22	235	Customer Deposits	Sch. B-13	(30,357)	(66)	(30,423)
23	242	OPEB Liability	Sch. B-2.11	-	(11,036)	(11,036)
24		Total Adjustments		(667,315)	10,010	(657,305)
25		**Total Rate Base**		$ 1,976,329	$ 66,168	$ 2,042,496
					Sch. B-2	

Ameren Illinois Electric
Customer Advances for Construction
As of December 31, 2011

Line No.	Account Description	Allocation	Total Electric	Transmission	Distribution
	(A)	(B)	(C)	(D)	(E)
1	Customer Advances for Construction	DISTR	$ (47,811,552)	$ (24,064,222)	$ (23,747,330)

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base
As of December 31, 2011
($000s)

Line No.	Title of Plant Function	Amount	Reference
	(A)	(B)	(C)
1	Plant Additions Adjustment	$ 227,912	Schedule B-2.1
2	Previously Disallowed Plant Adjustments	(11,513)	Schedule B-2.2
3	Incentive Compensation Based Upon Earnings Adjustment	(691)	Schedule B-2.3
4	Performance Share Unit Program Adjustment	(1,125)	Schedule B-2.4
5	Production Retiree Adjustment	(1,682)	Schedule B-2.5
6	NESC Rework Adjustment	(4,304)	Schedule B-2.6
7	Deferred Charges Greater Than $3.7M	6,361	Schedule B-2.7
8	Depreciation Reserve Adjustment	(152,440)	Schedule B-2.8
9	OPEB Liability Adjustment	(11,036)	Schedule B-2.9
10	Cash Working Capital	13,607	Schedule B-8
11	Materials and Supplies Adjustment	(4,940)	Schedule B-2.10
12	Customer Deposits Adjustment	(66)	Schedule B-2.11
13	Property Held for Future Use Adjustment	(3)	Schedule B-2.12
14	ADIT Adjustment	6,088	Schedule B-2.13
15	Total Adjustments to Rate Base	$ 66,168	

Ameren Illinois Electric
Plant Additions Ratemaking Adjustment
($000s)

Line No.	Account No.	Title of Plant Function	Total Additions	Total Retirements [1]	Net Additions	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1		Intangible Plant Allocated to Electric Dist (WPA-5a)			68.08%	WPA-5a
2		**Electric Intangible Plant**				
3	301- 303	Subtotal - Electric Intangible Plant	$ 10,572	$ -	$ 10,572	WPB-2.1a
4		Intangible Plant Allocated to Electric Dist	7,198	-	7,198	Line 1 x Line 3
5		**Electric Distribution Plant**				
6	360-374	Subtotal - Electric Distribution Plant	191,064	30,026	161,038	WPB-2.1a
7		General Plant Allocated to Electric Dist (WPA-5a)			68.08%	WPA-5a
8		**Electric General Plant**				
9	389-399	Subtotal - Electric General Plant	43,552	29,840	13,712	WPB-2.1a
10		General Plant Allocated to Electric Dist	29,650	20,315	9,335	Line 7 x Line 9
11		**Total Electric Plant in Service**	$ 227,912	$ 50,341	$ 177,571	

NOTES
[1] Retirements are based on the previous 5 year average.

PURPOSE OF ADJUSTMENT
To reflect adjustments for plant additions in 2012.

Ameren Illinois Electric

Workpaper Supporting Plant Additions Ratemaking Adjustment

($000s)

Line No.	Account No.	Title of Plant Function	Additions 2012	Retirements [1] 2012	Net Additions 2012
	(A)	(B)	(C)	(D)	(E)
1		**Electric Intangible Plant**			
2	301- 303	Subtotal - Electric Intangible Plant	$ 10,572	$ -	$ 10,572
3		**Electric Distribution Plant**			
4	360-374	Subtotal - Electric Distribution Plant	191,064	30,026	161,038
5		**Electric General Plant**			
6	389-399	Subtotal - Electric General Plant	43,552	29,840	13,712

NOTES

[1] Retirements are based on the previous 5 year average.

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2012.

Ameren Illinois Electric

Workpaper Supporting Plant Additions Ratemaking Adjustment

($000s)

Line No.	Description	Ratio	Distribution Plant 2012	General Plant 2012
	(A)	(B)	(C)	(D)
1	Projected Retirements		$ 30,026	$ 29,840
3	Ratio of Cost of Removal to Retirements	26.47%		
4	Adjustment for Cost of Removal		7,948	7,899
5	Ratio of Salvage to Retirements	-6.33%		
6	Adjustment for Salvage		(1,901)	(1,889)
7	Total Removal and Salvage		$ 6,047	$ 6,010
		WPB-2.1d	WPB-2.1a	WPB-2.1a

Ameren Illinois Electric

Workpaper Supporting Plant Additions Ratemaking Adjustment

($000s)

Line No.	Retirements	2007	2008	2009	2010	2011	Average 2007-2011	Reference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Intangible Plant	-	-	-	-	-	-	FERC Form 1, pages 205 - 207
2	Distribution Plant	20,310	45,234	30,530	28,015	26,041	30,026	FERC Form 1, pages 205 - 207
3	General Plant	25,574	13,443	71,360	16,594	22,230	29,840	FERC Form 1, pages 205 - 207

Ameren Illinois Electric

Workpaper Supporting Plant Additions Ratemaking Adjustment

($000s)

Line No.	Description	2007	2008	2009	2010	2011	Average 2007-2011	Reference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Retirements	$ (50,176)	$ (62,104)	$ (103,864)	$ (46,611)	$ (50,030)	$ (62,557)	Schedule B-6a
2	Cost of Removal	(15,042)	(18,329)	(21,456)	(12,911)	(15,051)	(16,558)	Schedule B-6a
3	Salvage	3,443	4,667	4,035	3,133	4,537	3,963	Schedule B-6a
4	Ratio of Cost of Removal to Retirements						26.47%	
5	Ratio of Salvage to Retirements						-6.33%	

Ameren Illinois Electric

Previously Disallowed Plant Additions Adjustment

($000s)

Line No.	Description (A)	Amount (B)	Reference (C)
1	Total Plant Additions Previously Disallowed	$ (101)	WPB-2.2a
2	Deferred Income Tax Adjustment	4	WPB-2.2b
3	Depreciation Expense Adjustment	(3)	WPB-2.2b
4	Accumulated Depreciation Adjustment	(43)	WPB-2.2b
5	Total NESC Plant Additions Previously Disallowed	$ (5,418)	WPB-2.2c
6	Deferred Income Tax Adjustment	1,034	WPB-2.2c
7	Depreciation Expense Adjustment	(179)	WPB-2.2c
8	Accumulated Depreciation Adjustment	(155)	WPB-2.2c
9	Total Incentive Compensation Previously Disallowed	$ (1,755)	WPB-2.2c
10	Deferred Income Tax Adjustment	146	WPB-2.2c
11	Depreciation Expense Adjustment	(58)	WPB-2.2c
12	Accumulated Depreciation Adjustment	(73)	WPB-2.2c
13	Total Capitalized Production Retiree Costs Previously Disallowed	$ (3,862)	WPB-2.2c
14	Deferred Income Tax Adjustment	616	WPB-2.2c
15	Depreciation Expense Adjustment	(102)	WPB-2.2c
16	Accumulated Depreciation Adjustment	(289)	WPB-2.2c
17	Total Performance Share Unit Program Disallowed	$ (376)	WPB-2.2c
18	Deferred Income Tax Adjustment	87	WPB-2.2c
19	Depreciation Expense Adjustment	(12)	WPB-2.2c
20	Accumulated Depreciation Adjustment	(12)	WPB-2.2c
	Total		
21	Total Previously Disallowed Plant Adjustments	$ (11,513)	Line 1 + Line 5 + Line 9 + Line 13 + Line 17
22	Total Deferred Income Tax Adjustment	1,887	Line 2 + Line 6 + Line 10 + Line 14 + Line 18
23	Total Depreciation Expense Adjustment	(354)	Line 3 + Line 7 + Line 11 + Line 15 + Line 19
24	Total Accumulated Depreciation Adjustment	(573)	Line 4 + Line 8 + Line 12 + Line 16 + Line 20

PURPOSE OF ADJUSTMENT

To adjust plant by prior disallowed plant adjustments.

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

Line No.	Company	Case	Project Number	Amount Disallowed	Reference (Docket No. 09-0306-09-0311) [1]
	(A)	(B)	(C)	(D)	(E)
1	Ameren CILCO	2007 Case	3199	$ (20,603)	Schedule 2.02 CILCO-E, Page 2
2	Ameren CILCO	2007 Case	3246	(2,774)	Schedule 2.02 CILCO-E, Page 2
3	Ameren CILCO	2007 Case	3794	(13,572)	Schedule 2.02 CILCO-E, Page 2
4				(36,949)	
5	Ameren CIPS	2007 Case	13919	-	Schedule 2.02 CIPS-E, Page 2
6	Ameren CIPS	2007 Case	14503	(140)	Schedule 2.02 CIPS-E, Page 2
7				(140)	
8	Ameren IP	2007 Case	16304	(1,233)	Schedule 2.02 IP-E, Page 2
9	Ameren IP	2007 Case	16354	(5,362)	Schedule 2.02 IP-E, Page 2
10	Ameren IP	2007 Case	16356	(89)	Schedule 2.02 IP-E, Page 2
11	Ameren IP	2007 Case	16357	(63)	Schedule 2.02 IP-E, Page 2
12	Ameren IP	2007 Case	16411	-	Schedule 2.02 IP-E, Page 2
13	Ameren IP	2007 Case	17045	(1,039)	Schedule 2.02 IP-E, Page 2
14	Ameren IP	2007 Case	17221	(500)	Schedule 2.02 IP-E, Page 2
15	Ameren IP	2007 Case	17287	-	Schedule 2.02 IP-E, Page 2
16	Ameren IP	2007 Case	18594	(361)	Schedule 2.02 IP-E, Page 2
17	Ameren IP	2007 Case	18778	(40)	Schedule 2.02 IP-E, Page 2
18				(8,686)	
19	AIC	2007 Case	Total	(45,775)	
20	Ameren CILCO	2006 Case	2971	(1,838)	Schedule 2.02 CILCO-E, Page 2
21	Ameren CILCO	2006 Case	3174	(23,563)	Schedule 2.02 CILCO-E, Page 2
22	Ameren CILCO	2006 Case	3632	(6,856)	Schedule 2.02 CILCO-E, Page 2
23	Ameren CILCO	2006 Case	3648	(6,007)	Schedule 2.02 CILCO-E, Page 2
24	Ameren CILCO	2006 Case	14278	(9,983)	Schedule 2.02 CILCO-E, Page 2
25	Ameren CILCO	2006 Case	15114	(64)	Schedule 2.02 CILCO-E, Page 2
26				(48,311)	
27	Ameren CIPS	2006 Case	9915	-	Retired Project
28	Ameren CIPS	2006 Case	10840	(372)	Schedule 2.02 CIPS-E, Page 2
29	Ameren CIPS	2006 Case	11983	(6,624)	Schedule 2.02 CIPS-E, Page 2
30	Ameren CIPS	2006 Case	12208	-	Schedule 2.02 CIPS-E, Page 2
31	Ameren CIPS	2006 Case	12878	(27)	Schedule 2.02 CIPS-E, Page 2
32	Ameren CIPS	2006 Case	13504	(74)	Schedule 2.02 CIPS-E, Page 2
33	Ameren CIPS	2006 Case	13516	-	Retired Project
34	Ameren CIPS	2006 Case	14099	-	Schedule 2.02 CIPS-E, Page 2
35	Ameren CIPS	2006 Case	14179	-	Retired Project
36				(7,097)	
37	Ameren IP	2006 Case	25297	-	Schedule 2.02 IP-E, Page 2
38	Ameren IP	2006 Case	25438	-	Schedule 2.02 IP-E, Page 2
39	Ameren IP	2006 Case	25760	-	Schedule 2.02 IP-E, Page 2
40	Ameren IP	2006 Case	26413	-	Schedule 2.02 IP-E, Page 2
41	Ameren IP	2006 Case	29956	-	Schedule 2.02 IP-E, Page 2
42				-	
43	AIC	2006 Case	Total	(55,409)	
44			Total	$ (101,184)	

NOTES

[1] Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

Line No.	Description (A)	Amount Disallowed (B)	Reference (Docket No. 09-0306-09-0311) [1] (C)
	2007 Case Projects		
	Ameren CILCO		
1	2007 Case Project Totals Disallowed	$ 36,949	Page 2, col. (d), line 4
2	Accumulated Depreciation %	55.97%	Schedule 2.02 CILCO-E, Page 3
3	2007 Case Accumulated Depreciation	$ 20,680	Line 1 x line 2
4	Accumulated Deferred Income Tax %	4.11%	Schedule 2.02 CILCO-E, Page 3
5	2007 Case Accumulated Deferred Income Tax	$ 1,518	Line 1 x line 4
6	Depreciation Expense %	2.45%	Schedule 2.02 CILCO-E, Page 3
7	2007 Case Depreciation Expense	$ 904	Line 1 x line 6
	Ameren CIPS		
8	2007 Case Project Totals Disallowed	$ 140	Page 2, col. (d), line 7
9	Accumulated Depreciation %	55.41%	Schedule 2.02 CIPS-E, Page 3
10	2007 Case Accumulated Depreciation	$ 78	Line 8 x line 9
11	Accumulated Deferred Income Tax %	8.11%	Schedule 2.02 CIPS-E, Page 3
12	2007 Case Accumulated Deferred Income Tax	$ 11	Line 8 x line 11
13	Depreciation Expense %	4.05%	Schedule 2.02 CIPS-E, Page 3
14	2007 Case Depreciation Expense	$ 6	Line 8 x line 13
	Ameren IP		
15	2007 Case Project Totals Disallowed	$ 8,686	Page 2, col. (d), line 18
16	Accumulated Depreciation %	35.10%	Schedule 2.02 IP-E, Page 3
17	2007 Case Accumulated Depreciation	$ 3,049	Line 15 x line 16
18	Accumulated Deferred Income Tax %	2.66%	Schedule 2.02 IP-E, Page 3
19	2007 Case Accumulated Deferred Income Tax	$ 231	Line 15 x line 18
20	Depreciation Expense %	3.80%	Schedule 2.02 IP-E, Page 3
21	2007 Case Depreciation Expense	$ 330	Line 15 x line 20
	Ameren Illinois Company		
22	2007 Case Accumulated Depreciation	$ 23,806	Sum of Lines 3,10,17
23	2007 Case Accumulated Deferred Income Tax	1,761	Sum of Lines 5,12,19
24	2007 Case Depreciation Expense	1,239	Sum of Lines 7,14,21

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

Line No.	Description (A)	Amount Disallowed (B)	Reference (Docket No. 09-0306-09-0311) [1] (C)
	2006 Case Projects		
	Ameren CILCO		
25	2006 Case Project Totals Disallowed	$ 48,311	Page 3, col. (d), line 26
26	Accumulated Depreciation %	35.09%	Schedule 2.02 CILCO-E, Page 3
27	2006 Case Accumulated Depreciation	$ 16,954	Line 25 x line 26
28	Accumulated Deferred Income Tax %	3.33%	Schedule 2.02 CILCO-E, Page 3
29	2006 Case Accumulated Deferred Income Tax	$ 1,609	Line 25 x line 28
30	Depreciation Expense %	3.78%	Schedule 2.02 CILCO-E, Page 3
31	2006 Case Depreciation Expense	$ 1,824	Line 25 x line 30
	Ameren CIPS		
32	2006 Case Project Totals Disallowed	$ 7,097	Page 3, col. (d), line 36
33	Accumulated Depreciation %	35.09%	Schedule 2.02 CIPS-E, Page 3
34	2006 Case Accumulated Depreciation	$ 2,491	Line 32 x line 33
35	Accumulated Deferred Income Tax %	3.33%	Schedule 2.02 CIPS-E, Page 3
36	2006 Case Accumulated Deferred Income Tax	$ 236	Line 32 x line 35
37	Depreciation Expense %	3.78%	Schedule 2.02 CIPS-E, Page 3
38	2006 Case Depreciation Expense	$ 268	Line 32 x line 37
	Ameren IP		
39	2006 Case Project Totals Disallowed	$ -	Page 3, col. (d), line 42
40	Accumulated Depreciation %	35.09%	Schedule 2.02 IP-E, Page 3
41	2006 Case Accumulated Depreciation	$ -	Line 39 x line 40
42	Accumulated Deferred Income Tax %	3.33%	Schedule 2.02 IP-E, Page 3
43	2006 Case Accumulated Deferred Income Tax	$ -	Line 39 x line 42
44	Depreciation Expense %	3.78%	Schedule 2.02 IP-E, Page 3
45	2006 Case Depreciation Expense	$ -	Line 39 x line 44
	Ameren Illinois Company		
46	2006 Case Accumulated Depreciation	$ 19,445	Sum of Lines 27,34,41
47	2006 Case Accumulated Deferred Income Tax	1,845	Sum of Lines 29,36,43
48	2006 Case Depreciation Expense	2,092	Sum of Lines 31,38,45
	2006 and 2007 Case Projects		
	Ameren Illinois Company		
49	2006 and 2007 Case Accumulated Depreciation	$ 43,251	Line 22 + Line 46
50	2006 and 2007 Case Accumulated Deferred Income Tax	3,606	Line 23 + Line 47
51	2006 and 2007 Case Depreciation Expense	3,331	Line 24 + Line 48

NOTES

[1] Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

($000s)

Line No.	Description	2008 Case [1] Ameren Illinois Total	2010 Test Year [2] Ameren Illinois Total	Total Previously Disallowed
	(A)	(B)	(C)	(D)
1	Total NESC Plant Additions Disallowed	$ (4,126)	$ (1,292)	$ (5,418)
2	Deferred Income Tax Adjustment	734	300	1,034
3	Depreciation Expense Adjustment	(137)	(42)	(179)
4	Accumulated Depreciation Adjustment	(112)	(42)	(155)
5	Incentive Compensation	$ (1,321)	$ (435)	$ (1,755)
6	Deferred Income Tax Adjustment	45	101	146
7	Depreciation Expense Adjustment	(43)	(14)	(58)
8	Accumulated Depreciation Adjustment	(59)	(14)	(73)
9	Capitalized Production Retiree Costs	$ (3,287)	$ (575)	$ (3,862)
10	Deferred Income Tax Adjustment	483	133	616
11	Depreciation Expense Adjustment	(83)	(19)	(102)
12	Accumulated Depreciation Adjustment	(270)	(19)	(289)
13	Performance Share Unit Program	NA	$ (376)	$ (376)
14	Deferred Income Tax Adjustment	NA	87	87
15	Depreciation Expense Adjustment	NA	(12)	(12)
16	Accumulated Depreciation Adjustment	NA	(12)	(12)

NOTES

[1] Reference: WPB-2.2f

[2] Reference: WPB-2.2d

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

($000s)

Line No.	Description	2010 Test Year Ameren Illinois Total	Reference [1]
	(A)	(B)	(C)
1	NESC Plant Additions		
2	2010 NESC Additions	$ (1,292)	2010 MFR Schedule B-2.6 Line 2
3	Deferred Income Tax Adjustment	300	WPB-2.2e Line 1
4	Depreciation Expense Adjustment	(42)	WPB-2.2e Line 1
5	Accumulated Depreciation Adjustment	(42)	WPB-2.2e Line 1
6	Incentive Compensation		
7	2010 Incentive Compensation Earnings Per Share Capital	$ (524)	2010 MFR Schedule B-2.3 Line 4
8	Allocation to Electric Distribution	82.89%	2010 MFR Schedule B-2.3 Line 8
9	Adjustment to Electric Distribution Utility Plant	$ (435)	Line 7 x Line 8
10	Deferred Income Tax Adjustment	101	WPB-2.2e Line 2
11	Depreciation Expense Adjustment	(14)	WPB-2.2e Line 2
12	Accumulated Depreciation Adjustment	(14)	WPB-2.2e Line 2
13	Capitalized Production Retiree Costs		
14	2010 Production Retiree Capital	$ (694)	2010 MFR Schedule B-2.5 Line 4
15	Allocation to Electric Distribution	82.89%	2010 MFR Schedule B-2.5 Line 8
16	Adjustment to Electric Distribution Utility Plant	$ (575)	Line 14 x Line 15
17	Deferred Income Tax Adjustment	133	WPB-2.2e Line 3
18	Depreciation Expense Adjustment	(19)	WPB-2.2e Line 3
19	Accumulated Depreciation Adjustment	(19)	WPB-2.2e Line 3
20	Performance Share Unit Program		
21	2010 Performance Share Unit Program Capital	$ (454)	2010 MFR Schedule B-2.4 Line 4
22	Allocation to Electric Distribution	82.89%	2010 MFR Schedule B-2.4 Line 8
23	Adjustment to Electric Distribution Utility Plant	$ (376)	Line 21 x Line 22
24	Deferred Income Tax Adjustment	87	WPB-2.2e Line 4
25	Depreciation Expense Adjustment	(12)	WPB-2.2e Line 4
26	Accumulated Depreciation Adjustment	(12)	WPB-2.2e Line 4

NOTES

[1] Reference: The 2010 MFR references the part 285 minimum filing requirements filed within docket 12-001.

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

For the Twelve Months Ended December 31, 2010

($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	NESC Plant Additions	$ (1,292)	3.28%	7.219%	69.073%	$ (42)	$ (93)	$ (893)	$ (51)	$ (850)	$ (4)	$ (296)	$ (300)
2	Incentive Compensation	$ (435)	3.28%	7.219%	69.073%	$ (14)	$ (31)	$ (300)	$ (17)	$ (286)	$ (1)	$ (100)	$ (101)
3	Capitalized Production Retiree Costs	$ (575)	3.28%	7.219%	69.073%	$ (19)	$ (41)	$ (397)	$ (23)	$ (378)	$ (2)	$ (132)	$ (133)
4	Performance Share Unit Program	$ (376)	3.28%	7.219%	69.073%	$ (12)	$ (27)	$ (260)	$ (15)	$ (248)	$ (1)	$ (86)	$ (87)
5	Total	$ (2,678)				$ (88)					$ (8)	$ (614)	$ (622)

NOTES

[1] State Income Tax Rate 7.30%

[2] Federal Income Tax Rate 35.00%

[3] Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation af 50% for the first 8 months and 100% for the last 4 months of 2010

[4] For Line 2, 3, and 4 Column (B) equals total Electric multiplied by Net Plant Allocator 82.89%

[5] Column (C) equals the book depreciation rate used within Docket 12-001.

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

($000s)

Line No.	2008 Case	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	Total NESC Plant Additions Disallowed [1]	$ (614)	$ (890)	$ (2,621)	$ (4,126)
2	Deferred Income Tax Adjustment	111	155	468	734
3	Depreciation Expense Adjustment	(17)	(38)	(82)	(137)
4	Accumulated Depreciation Adjustment	16	12	84	112
5	Incentive Compensation [2]	(255)	(489)	(577)	(1,321)
6	Deferred Income Tax Adjustment	7	17	21	45
7	Depreciation Expense Adjustment	(9)	(17)	(18)	(43)
8	Accumulated Depreciation Adjustment	11	25	23	59
9	Capitalized Production Retiree Costs [3]	(1,438)	(239)	(1,610)	(3,287)
10	Deferred Income Tax Adjustment	180	57	246	483
11	Depreciation Expense Adjustment	(44)	(6)	(33)	(83)
12	Accumulated Depreciation Adjustment	150	28	92	270

NOTES

[1] Reference: Docket No. 09-0306-09-0311 (Cons.), Corrected Order, Appendices A (AmerenCILCO), B (AmerenCIPS) and C (AmerenIP)

[2] Reference: WPB-2.2g

[3] Reference: Docket No. 09-0306-09-0311 (Cons.), Ameren Rebuttal Exhibits 29.1 (AmerenCILCO), 29.2 (AmerenCIPS) and 29.3 (AmerenIP)

Ameren Illinois Electric

Workpaper Supporting Disallowed Plant Additions Adjustment

($000s)

Line No.	2008 Case	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	Incentive Compensation - Rebuttal [1]	$ (116)	$ (172)	$ (165)	$ (453)
2	Deferred Income Tax Adjustment	4	11	12	27
3	Depreciation Expense Adjustment	(4)	(6)	(4)	(13)
4	Accumulated Depreciation Adjustment	6	14	9	29
5	Incentive Compensation - Corrected Order [2]	(139)	(317)	(412)	(868)
6	Deferred Income Tax Adjustment	3	6	9	18
7	Depreciation Expense Adjustment	(5)	(11)	(14)	(30)
8	Accumulated Depreciation Adjustment	5	11	14	30
9	Incentive Compensation	(255)	(489)	(577)	(1,321)
10	Deferred Income Tax Adjustment	7	17	21	45
11	Depreciation Expense Adjustment	(9)	(17)	(18)	(43)
12	Accumulated Depreciation Adjustment	11	25	23	59

NOTES

[1] Reference: Docket No. 09-0306-09-0311 (Cons.), Ameren Rebuttal Exhibits 29.1 (AmerenCILCO), 29.2 (AmerenCIPS) and 29.3 (AmerenIP)

[2] Reference: Docket No. 09-0306-09-0311 (Cons.), Corrected Order, Appendices A (AmerenCILCO), B (AmerenCIPS) and C (AmerenIP)

Ameren Illinois Electric

Incentive Compensation Adjustment for Earnings Per Share KPIs

For the Twelve Months Ended December 31, 2011

($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2011 Incentive Compensation Earnings Per Share Expense	$ (1,419)		WPB-2.3a
2	Allocation to Electric Distribution	93.07%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (1,321)		Line 1 x Line 2
4	2011 Incentive Compensation Earnings Per Share Capital		$ (592)	WPB-2.3a
5	2012 Incentive Compensation Earnings Per Share Capital		(257)	WPB-2.3b
6	Electric Total		$ (849)	Line 4 + Line 5
7	Allocation to Electric Distribution		81.30%	Net Plant Allocator (WPA-5a)
8	Adjustment to Electric Distribution Utility Plant		$ (691)	Line 6 x Line 7
9	Adjustment to Accumulated Depreciation		$ (23)	WPB-2.3e
10	Adjustment to Accumulated Deferred Income Taxes		$ 149	WPB-2.3e
11	Adjustment to Depreciation Expense		$ (23)	WPB-2.3e

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

($000s)

Line No	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2011 Incentive Compensation Earnings Per Share	$ 1,009	$ 5,940		WPB-2.3c
2	Ratio allocated to Ameren Illinois	100.00%	33.61%		WPB-2.3d
3	Allocation to Ameren Illinois	1,009	1,997	3,006	Line 1 x Line 2
4	Allocation to Electric	66.911%	66.911%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	675	1,336	2,011	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	(675)	(1,336)	(2,011)	Line 7 - Line 5
9	Expense Portion	67.96%	71.85%		WPB-2.3c
10	Incentive Compensation Adjustment - Expense	$ (459)	$ (960)	$ (1,419)	Line 8 x Line 9
11	Capital Portion	32.04%	28.15%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	$ (216)	$ (376)	$ (592)	Line 8 x Line 11

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

($000s)

Line No.	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2012 Incentive Compensation Earnings Per Share	$ 801	$ 3,308		WPB-2.3c
2	Ratio allocated to Ameren Illinois	100.00%	33.00%		WPB-2.4e
3	Allocation to Ameren Illinois	801	1,092	1,893	Line 1 x Line 2
4	Allocation to Electric	66.911%	66.911%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	536	730	1,267	Line 3 x Line 4
6	Capital Portion	25.37%	16.56%		WPB-2.3c
7	EPS Incentive Compensation Adj - 2012 Capital	$ 136	$ 121	$ 257	Line 5 x Line 6

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

2011 Actual

Line No.	Corporation	Total	Officers (100% EPS)	Directors & Managers	Directors & Managers (25% EPS)	EPS Portion
	(A)	(B)	(C)	(D)	(E)	(F)
1	AMS	$ 8,085,324	$ 5,224,952	$ 2,860,372	$ 715,093	$ 5,940,045
2	AIC	1,709,555	776,060	933,495	233,374	1,009,434
		Total	O&M	Capital	O&M %	Capital %
3	AMS-Management	18,253,328	13,175,461	5,077,867		
4	AMS-Contract	624,493	389,129	235,364		
5	AMS-Total	18,877,821	13,564,590	5,313,231	71.85%	28.15%
6	AIC-Management	7,509,027	5,173,043	2,335,984		
7	AIC-Contract	2,774,273	1,815,399	958,874		
8	AIC-Total	10,283,300	6,988,442	3,294,858	67.96%	32.04%

2012 Projected

		Total	Officers (100% EPS)	Directors & Managers	Directors & Managers (0% EPS)	EPS Portion
9	AMS	$ 5,294,545	$ 3,307,925	$ 1,986,620	$ -	$ 3,307,925
10	AIC	1,951,860	801,390	1,150,470	-	801,390
			Capital $	Capital %		
11	AMS-LM		134,641	16.56%		
12	AIC-LM		97,722	25.37%		

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

($000s)

2011 - AMS allocated labor by Corp

Line No.	Corp.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	ADC	16,911	16,523	18,124	12,441	18,422	25,221	27,284
2	AER	54,968	66,379	37,227	30,740	35,192	31,475	30,299
3	AIC	5,625,365	4,562,678	4,115,082	3,890,778	3,826,252	3,956,627	3,611,954
4	AMC	675,451	695,264	430,221	412,889	494,062	547,068	474,834
5	ARG	467,379	421,693	399,374	387,668	396,450	323,496	349,225
6	GEN	1,267,898	1,214,298	1,250,350	1,117,864	1,109,635	1,078,613	958,379
7	GMC	541,607	627,643	470,130	468,066	478,719	434,322	457,189
8	ITC	1,105	805	2,866	2,823	2,527	1,660	894
9	MV1	12,548	12,890	9,773	10,331	8,397	11,883	9,778
10	UEC	5,752,678	6,070,620	5,875,330	5,583,982	5,575,126	5,547,713	5,200,162
11	Total	$ 14,415,910	$ 13,688,793	$ 12,608,477	$ 11,917,582	$ 11,944,782	$ 11,958,078	$ 11,119,998

	Corp.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11
12	ADC	0.12%	0.12%	0.14%	0.10%	0.15%	0.21%	0.25%
13	AER	0.38%	0.48%	0.30%	0.26%	0.29%	0.26%	0.27%
14	AIC	39.02%	33.33%	32.64%	32.65%	32.03%	33.09%	32.48%
15	AMC	4.69%	5.08%	3.41%	3.46%	4.14%	4.57%	4.27%
16	ARG	3.24%	3.08%	3.17%	3.25%	3.32%	2.71%	3.14%
17	GEN	8.80%	8.87%	9.92%	9.38%	9.29%	9.02%	8.62%
18	GMC	3.76%	4.59%	3.73%	3.93%	4.01%	3.63%	4.11%
19	ITC	0.01%	0.01%	0.02%	0.02%	0.02%	0.01%	0.01%
20	MV1	0.09%	0.09%	0.08%	0.09%	0.07%	0.10%	0.09%
21	UEC	39.91%	44.35%	46.60%	46.85%	46.67%	46.39%	46.76%
22	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23	AIC Total	39.02%	33.33%	32.64%	32.65%	32.03%	33.09%	32.48%

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

($000s)

2011 - AMS allocated labor by Corp

Line No.	Corp.	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
	(A)	(I)	(J)	(K)	(L)	(M)	(N)
1	ADC	27,167	28,924	22,734	22,771	27,019	263,541
2	AER	25,349	38,332	43,689	47,328	54,161	495,139
3	AIC	3,891,990	3,951,696	4,162,700	4,127,450	3,796,992	49,519,564
4	AMC	403,851	405,871	282,088	300,303	258,609	5,380,511
5	ARG	347,986	363,299	380,326	381,691	346,335	4,564,922
6	GEN	924,269	933,601	998,390	1,031,706	909,338	12,794,341
7	GMC	448,118	431,753	440,010	454,912	452,732	5,705,201
8	ITC	2,916	1,531	2,037	5,850	6,624	31,638
9	MV1	9,988	9,877	14,505	11,218	9,209	130,397
10	UEC	5,635,438	5,562,749	5,937,056	5,927,679	5,373,075	68,041,608
11	Total	$ 11,717,072	$ 11,727,633	$ 12,283,535	$ 12,310,908	$ 11,234,094	$ 146,926,862

	Corp.	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Average
12	ADC	0.23%	0.25%	0.19%	0.18%	0.24%	0.18%
13	AER	0.22%	0.33%	0.36%	0.38%	0.48%	0.33%
14	AIC	33.22%	33.70%	33.89%	33.53%	33.80%	33.61%
15	AMC	3.45%	3.46%	2.30%	2.44%	2.30%	3.63%
16	ARG	2.97%	3.10%	3.10%	3.10%	3.08%	3.10%
17	GEN	7.89%	7.96%	8.13%	8.38%	8.09%	8.70%
18	GMC	3.82%	3.68%	3.58%	3.70%	4.03%	3.88%
19	ITC	0.02%	0.01%	0.02%	0.05%	0.06%	0.02%
20	MV1	0.09%	0.08%	0.12%	0.09%	0.08%	0.09%
21	UEC	48.10%	47.43%	48.33%	48.15%	47.83%	46.45%
22	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23	AIC Total	33.22%	33.70%	33.89%	33.53%	33.80%	33.61%

To WPB-2.3b
Col (C), Line 2

Ameren Illinois Electric

Workpaper Supporting Incentive Comp Adj for Earnings Per Share

For the Twelve Months Ended December 31, 2011

($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2011 Incentive Comp EPS	$ (482)	3.27%	7.219%	69.073%	$ (16)	$ (35)	$ (333)	$ (19)	$ (317)	$ (2)	$ (110)	$ (112)
2	2012 Incentive Comp EPS	(209)	3.27%	7.219%	53.610%	(7)	(15)	(112)	(8)	(105)	(1)	(37)	(37)
3	Total	$ (691)				$ (23)					$ (3)	$ (147)	$ (149)
			WPC-2.24a										

NOTES

[1] State Income Tax Rate 9.50%

[2] Federal Income Tax Rate 35.00%

[3] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%

[4] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

[5] Column (B) equals total Electric multiplied by Net Plant Allocator 81.30%

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For Year Ended December 31, 2011 w/ Capital Adjustment for 2012
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2011 Performance Share Unit Program Expense	$ (3,234)		WPB-2.4a
2	Allocation to Electric Distribution	93.07%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (3,010)		Line 1 x Line 2
4	2011 Performance Share Unit Program Capital		(475)	WPB-2.4a
5	2012 Performance Share Unit Program Capital		(908)	WPB-2.4b
6	Electric Total		(1,383)	Line 4 + Line 5
7	Allocation to Electric Distribution		81.30%	Net Plant Allocator (WPA-5a)
8	Adjustment to Electric Distribution Utility Plant		$ (1,125)	Line 6 x Line 7
9	Adjustment to Accumulated Depreciation		$ (37)	WPB-2.4f
10	Adjustment to Accumulated Deferred Income Taxes		$ 286	WPB-2.4f
11	Adjustment to Depreciation Expense		$ (37)	WPB-2.4f

PURPOSE OF ADJUSTMENT
To remove costs associated with the Performance Share Unit Program (PSUP)

Ameren Illinois Electric

Workpaper Supporting PSUP Adjustment

For Year Ended December 31, 2011 w/ Capital Adjustment for 2012

($000s)

Line No.	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2011 PSUP Costs	$ 1,961	$ 10,655		WPB-2.4c
2	Ratio allocated to Ameren Illinois	100.00%	33.61%		WPB-2.4d
3	Allocation to Ameren Illinois	1,961	3,581	5,542	Line 1 x Line 2
4	Allocation to Electric	66.911%	66.911%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	1,312	2,396	3,708	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total PSUP Adjustment	(1,312)	(2,396)	(3,708)	Line 7 - Line 5
9	Expense Portion	87.20%	87.20%		WPB-2.4c
10	PSUP Adjustment - Expense	$ (1,144)	$ (2,090)	$ (3,234)	Line 8 x Line 9
11	Capital Portion	12.80%	12.80%		100% - Line 9
12	PSUP Adjustment - Capital	$ (168)	$ (307)	$ (475)	Line 8 x Line 11
				To Sch. B-2.4 Col (C), Line 4	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2012 PSUP Costs	2,597	12,788		WPB-2.4e
2	Ratio allocated to Ameren Illinois	100.00%	33.00%		WPB-2.4e
3	Allocation to Ameren Illinois	2,597	4,220	6,817	Line 1 x Line 2
4	Allocation to Electric	66.911%	66.911%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	1,738	2,824	4,561	Line 3 x Line 4
6	Capital Portion	25.37%	16.56%		WPB-2.4e
7	PSUP Adjustment - 2012 Capital	$ 441	$ 468	$ 908	Line 5 x Line 6
				To Sch. B-2.4 Col (C), Line 5	

Ameren Illinois Electric

Workpaper Supporting PSUP Adjustment

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

2011 - Analysis of Restricted Stock for AIC

Line No.	Month	Restricted Stock Exp AIC Direct	Restricted Stock Exp Total AMS	
	(A)	(B)	(C)	
1	Jan-11	$ 179,308	$ 3,427,482	
2	Feb-11	194,697	947,589	
3	Mar-11	158,682	627,950	
4	Apr-11	158,682	627,950	
5	May-11	158,682	627,950	
6	Jun-11	158,682	627,950	
7	Jul-11	158,682	627,950	
8	Aug-11	158,682	627,950	
9	Sep-11	158,682	627,950	
10	Oct-11	158,682	627,950	
11	Nov-11	158,682	627,950	
12	Dec-11	158,682	627,950	
13		$ 1,960,829	10,654,570	
14			33.61%	WPB-2.4d
15			$ 3,581,411	

	Summary of AIC Restricted Stock Expense		
16	AIC Direct	$	1,960,829
17	Allocated from AMS		3,581,411
18		$	5,542,240

	Capital Portion				
19	Capital	12.80%	$	709,407	To WPB-2.4a, Cols (B) and (C)
20	O&M	87.20%		4,832,833	Lines 9 and 11
			$	5,542,240	

NOTES

[1] Percentage of AMS labor allocated to AIC based on 12 month average
[2] Restricted Stock expense includes old plan and PSU plan
[3] Restricted Stock Expense follows labor accounting
[4] Capital vs. O&M breakdown determined by running following query for YTD 2011:
RMC = 162
RT starts with L or IB
Majmin not equal to 921-999

Ameren Illinois Electric

Workpaper Supporting PSUP Adjustment

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

2011 - AMS allocated labor by Corp

Line No.	Corp.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	ADC	$ 16,911	$ 16,523	$ 18,124	$ 12,441	$ 18,422	$ 25,221	$ 27,284
2	AER	54,968	66,379	37,227	30,740	35,192	31,475	30,299
3	AIC	5,625,365	4,562,678	4,115,082	3,890,778	3,826,252	3,956,627	3,611,954
4	AMC	675,451	695,264	430,221	412,889	494,062	547,068	474,834
5	ARG	467,379	421,693	399,374	387,668	396,450	323,496	349,225
6	GEN	1,267,898	1,214,298	1,250,350	1,117,864	1,109,635	1,078,613	958,379
7	GMC	541,607	627,643	470,130	468,066	478,719	434,322	457,189
8	ITC	1,105	805	2,866	2,823	2,527	1,660	894
9	MV1	12,548	12,890	9,773	10,331	8,397	11,883	9,778
10	UEC	5,752,678	6,070,620	5,875,330	5,583,982	5,575,126	5,547,713	5,200,162
11	Total	$ 14,415,910	$ 13,688,793	$ 12,608,477	$ 11,917,582	$ 11,944,782	$ 11,958,078	$ 11,119,998

12	Corp.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11
13	ADC	0.12%	0.12%	0.14%	0.10%	0.15%	0.21%	0.25%
14	AER	0.38%	0.48%	0.30%	0.26%	0.29%	0.26%	0.27%
15	AIC	39.02%	33.33%	32.64%	32.65%	32.03%	33.09%	32.48%
16	AMC	4.69%	5.08%	3.41%	3.46%	4.14%	4.57%	4.27%
17	ARG	3.24%	3.08%	3.17%	3.25%	3.32%	2.71%	3.14%
18	GEN	8.80%	8.87%	9.92%	9.38%	9.29%	9.02%	8.62%
19	GMC	3.76%	4.59%	3.73%	3.93%	4.01%	3.63%	4.11%
20	ITC	0.01%	0.01%	0.02%	0.02%	0.02%	0.01%	0.01%
21	MV1	0.09%	0.09%	0.08%	0.09%	0.07%	0.10%	0.09%
22	UEC	39.91%	44.35%	46.60%	46.85%	46.67%	46.39%	46.76%
23	Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
24	AIC Total	39.02%	33.33%	32.64%	32.65%	32.03%	33.09%	32.48%

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

2011 - AMS allocated labor by Corp

Line No.	Corp.	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
	(A)	(I)	(J)	(K)	(L)	(M)	(N)
1	ADC	$ 27,167	$ 28,924	$ 22,734	$ 22,771	$ 27,019	$ 263,541
2	AER	25,349	38,332	43,689	47,328	54,161	495,139
3	AIC	3,891,990	3,951,696	4,162,700	4,127,450	3,796,992	49,519,564
4	AMC	403,851	405,871	282,088	300,303	258,609	5,380,511
5	ARG	347,986	363,299	380,326	381,691	346,335	4,564,922
6	GEN	924,269	933,601	998,390	1,031,706	909,338	12,794,341
7	GMC	448,118	431,753	440,010	454,912	452,732	5,705,201
8	ITC	2,916	1,531	2,037	5,850	6,624	31,638
9	MV1	9,988	9,877	14,505	11,218	9,209	130,397
10	UEC	5,635,438	5,562,749	5,937,056	5,927,679	5,373,075	68,041,608
11	Total	$ 11,717,072	$ 11,727,633	$ 12,283,535	$ 12,310,908	$ 11,234,094	$ 146,926,862

12	Corp.	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Average
13	ADC	0.23%	0.25%	0.19%	0.18%	0.24%	0.18%
14	AER	0.22%	0.33%	0.36%	0.38%	0.48%	0.33%
15	AIC	33.22%	33.70%	33.89%	33.53%	33.80%	33.61%
16	AMC	3.45%	3.46%	2.30%	2.44%	2.30%	3.63%
17	ARG	2.97%	3.10%	3.10%	3.10%	3.08%	3.10%
18	GEN	7.89%	7.96%	8.13%	8.38%	8.09%	8.70%
19	GMC	3.82%	3.68%	3.58%	3.70%	4.03%	3.88%
20	ITC	0.02%	0.01%	0.02%	0.05%	0.06%	0.02%
21	MV1	0.09%	0.08%	0.12%	0.09%	0.08%	0.09%
22	UEC	48.10%	47.43%	48.33%	48.15%	47.83%	46.45%
23	Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
24	AIC Total	33.22%	33.70%	33.89%	33.53%	33.80%	33.61%

To WPB-2.4a
Col (C), Line 2
and WPB-2.4c
Col (C), Line 14

Ameren Illinois Electric

Workpaper Supporting PSUP Adjustment

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

2012 - Analysis of Restricted Stock for AIC

Line No.	Month	Restricted Stock Exp AIC Direct	Restricted Stock Exp Total AMS	
	(A)	(B)	(C)	
1	YTD 2012	$ 2,596,919	$ 12,788,388	
2			33.00%	Per Budget
3			$ 4,220,168	
	Summary of AIC Restricted Stock Expense			
4	AIC Direct	$ 2,596,919		
5	Allocated from AMS	4,220,168		
6		$ 6,817,087		
	2012 Budget Capital RT=LM			
7	AIC Capital	$ 658,838	25.37%	To WPB-2.4b
8	AMS Capital	698,860	16.56%	Cols (B) and (C), Line 6
9		$ 1,357,698		

Ameren Illinois Electric

Workpaper Supporting PSUP Adj

For the Twelve Months Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2011 PSUP	$ (386)	3.27%	100.000%	100.000%	$ (13)	$ (386)	$ (386)	$ (373)	$ (373)	$ (35)	$ (118)	$ (154)
2	2012 PSUP	(739)	3.27%	7.219%	53.610%	(24)	(53)	(396)	(29)	(372)	(3)	(129)	(132)
3	Total	$ (1,125)				$ (37)					$ (38)	$ (247)	$ (286)
			WPC-2.24a										

NOTES

[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%
[4] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%
[5] Column (B) equals total Electric multiplied by Net Plant Allocator 81.30%

Ameren Illinois Electric
Production Retiree Adjustment
For Year Ended December 31, 2011 w/ Projected Capital for 2012
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2011 Production Retiree Expense	$ (2,193)		WPB-2.5a
2	Allocation to Electric Distribution	93.07%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (2,041)		Line 1 x Line 2
4	2011 Production Retiree Capital		(906)	WPB-2.5a
5	2012 Production Retiree Capital		(1,163)	WPB-2.5b
6	Electric Total		(2,069)	Line 4 + Line 5
7	Allocation to Electric Distribution		81.30%	Net Plant Allocator (WPA-5a)
8	Adjustment to Electric Distribution Utility Plant		$ (1,682)	Line 6 x Line 7
9	Adjustment to Accumulated Depreciation		$ (55)	WPB-2.5g
10	Adjustment to Accumulated Deferred Income Taxes		$ 462	WPB-2.5g
11	Adjustment to Depreciation Expense		$ (55)	WPB-2.5g

PURPOSE OF ADJUSTMENT
Adjust rate base to remove capitalized production retiree costs.

Ameren Illinois Electric

Workpaper Supporting Production Retiree Adj

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

Line No.	Description	Pensions	OPEBs	Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2011 Production Retiree Costs	$ 900	$ 2,200		WPB-2.5c
2	Ratio allocated to Ameren Illinois	100.00%	100.00%		
3	Allocation to Ameren Illinois	900	2,200	3,099	Line 1 x Line 2
4	Allocation to Electric	100.00%	100.00%		
5	Electric Subtotal	900	2,200	3,099	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	0.00%	0.00%	0.00%	
7	Requested Recovery Amount in DS Rates	-	-	-	Line 5 x Line 6
8	Total Production Retiree Adjustment	(900)	(2,200)	(3,099)	Line 7 - Line 5
9	Expense Portion	70.75%	70.75%		100% - line 11
10	Production Retiree Adjustment - Expense	$ (637)	$ (1,556)	$ (2,193)	Line 8 x Line 9
11	Capital Portion	29.25%	29.25%		WPB-2.5c
12	Production Retiree Adjustment - Capital	$ (263)	$ (643)	$ (906)	Line 8 x Line 11
				To Sch. B-2.5 Col (C), Line 4	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Description	Pensions	OPEBs	Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2012 Production Retiree Costs	$ 2,825	$ 1,361		WPB-2.5d
2	Ratio allocated to Ameren Illinois	100.00%	100.00%		
3	Allocation to Ameren Illinois	2,825	1,361	$ 4,186	Line 1 x Line 2
4	Allocation to Electric	100.00%	100.00%		
5	Electric Subtotal	2,825	1,361	4,186	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	$ -	$ -	$ -	Line 5 x Line 6
8	Total Production Retiree Adjustment	$ (2,825)	$ (1,361)	$ (4,186)	Line 7 - Line 5
9	Capital Portion	27.78%	27.78%		WPB-2.5d
10	Production Retiree Adjustment - Capital	$ (785)	$ (378)	$ (1,163)	Line 8 x Line 9
				To Sch. B-2.5 Col (C), Line 5	

Ameren Illinois Electric

Workpaper Supporting Production Retiree Adj

Pro Forma Capital for 2011

($000s)

Line No.	Description	Ameren Illinois Total	Reference
	(A)	(B)	(C)
1	Total 2011 Pension Expense	$ 27,100	Per Actuary
2	Retiree Pension Expense Allocation Percentage	14.6%	Per Actuary
3	Retiree Pension Expense	3,957	Line 1 x Line 2
4	Production Ratio	22.74%	WPB-2.5e
5	Production Expense	900	Line 3 x Line 4
6	Portion Transferred to Capital	29.25%	WPB-2.5f
7	Portion Charged to Capital	$ 263	Line 5 x Line 6
8	Total 2011 OPEB Expense	$ 22,600	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	42.8%	Per Actuary
10	Retiree OPEB Expense	9,673	Line 8 x Line 9
11	Production Ratio	22.74%	WPB-2.5e
12	Production Expense	2,200	Line 10 x Line 11
13	Portion Transferred to Capital	29.25%	WPB-2.5f
14	Portion Charged to Capital	$ 643	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
Pro Forma Capital for 2012
($000s)

Line No.	Description	Ameren Illinois Total	Reference
	(A)	(B)	(C)
1	Total 2012 Pension Expense	$ 49,100	Per Actuary
2	Retiree Pension Expense Allocation Percentage	25.3%	Per Actuary
3	Retiree Pension Expense	12,422	Line 1 x Line 2
4	Production Ratio	22.74%	WPB-2.5e
5	Production Expense	2,825	Line 3 x Line 4
6	Portion Transferred to Capital	27.78%	WPB-2.5f
7	Portion Charged to Capital	$ 785	Line 5 x Line 6
8	Total 2012 OPEB Expense	$ 17,500	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	34.2%	Per Actuary
10	Retiree OPEB Expense	5,985	Line 8 x Line 9
11	Production Ratio	22.74%	WPB-2.5e
12	Production Expense	1,361	Line 10 x Line 11
13	Portion Transferred to Capital	27.78%	WPB-2.5f
14	Portion Charged to Capital	$ 378	Line 12 x Line 13

Ameren Illinois Electric

Workpaper Supporting Production Retiree Adj

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

Line No.	Sal Plan	Company	Description	Spin Off	Count	Sal Plan Counts (Current)	Pre	Post
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	MANAGEMENT	CILCO	Management		AL Count	507	459	48
2	LOCAL 51 IBEW (CIL)	CILCO			BW Count	276	231	45
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	ND Count	16	16	-
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		NE Count	76	76	-
5					PP Count	1	1	-
6						876	783	93
7	LOCAL 702 IBEW (CIPS)	CIPS			DA Count	149	74	75
8	LOCAL 702 IBEW (CIPS)	CIPS			EA Count	159	80	79
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		GA Count	25	23	2
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	HA Count	96	42	54
11	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		KA Count	21	20	1
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		LA Count	35	33	2
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		MA Count	22	16	6
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		NA Count	17	16	1
15	LOCAL 309 (UE)	CIPS			PA Count	4	-	4
					PP Count	6	3	3
16	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function		QA Count	1	1	-
17	LOCAL 643 (UE)	CIPS			VA Count	1	-	1
18	MANAGEMENT	CIPS	Management		YA Count	418	312	106
19					No Code	5	5	-
20						959	625	334
21	LOCAL 1306 (IP)	IP			BB Count	284	175	109
22	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		BC Count	358	240	118
23	LOCAL 301 (IP)	IP			BD Count	104	58	46
24	LOCAL 702 (IP)	IP		3/31/00	BE Count	72	34	38
25	LABORERS LOCAL 12 (IP)	IP			BF Count	33	18	15
26	LABORERS LOCAL 12 (IP)	IP			BG Count	10	5	5
27	PIPEFITTERS LOCAL 360 (IP)	IP			BH Count	5	4	1
28	LABORERS LOCAL 459 (IP)	IP			BJ Count	6	3	3
29	LABORERS LOCAL 100 (IP)	IP			BL Count	9	6	3
30	IBEW 51 MDF (IP)	IP			BM Count	2	-	2
31	MANAGEMENT	IP	Management		IP Count	631	428	203
32	UNION NOT LOADED	IP			UN Count	208	163	45
33						1,722	1,134	588

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Sal Plan	Company	Description	Spin Off	Count	Sal Plan Counts (Current)	Pre	Post
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
34	LOCAL 1306 (IP)	AIC-IP			BB Count	11	-	11
35	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		BC Count	11	-	11
36	LOCAL 301 (IP)	AIC-IP			BD Count	7	-	7
37	LOCAL 702 (IP)	AIC-IP			BE Count	3	-	3
38	LABORERS LOCAL 12 (IP)	AIC-IP			BF Count	2	-	2
39	IBEW 51 MDF (IP)	AIC-IP			BM Count	1	-	1
40	LOCAL 51 IBEW (CIL)	AIC-CILCO			BW Count	7	-	7
41	LOCAL 702 IBEW (CIPS)	AIC-CIPS			DA Count	12	-	12
42	LOCAL 702 IBEW (CIPS)	AIC-CIPS			EA Count	3	-	3
43	LOCAL 702 IBEW (CIPS)	AIC-CIPS			HA Count	8	-	8
44	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			JA Count	3	-	3
45	MANAGEMENT	CIPS	Management		YA Count	5	-	5
46						73	-	73
47			AIC Total			3,630	2,542	1,088

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Sal Plan	Company	Description	Spin Off	Pre Mgmt Alloc	Prodtn Alloc	Non Prodtn Alloc	Prodtn Ratio
	(A)	(B)	(C)	(D)	(I)	(J)	(K)	(L)
1	MANAGEMENT	CILCO	Management		28.40%	130	377	
2	LOCAL 51 IBEW (CIL)	CILCO					276	
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03		16	-	
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function			76	-	
5							1	
6						222	654	25.38%
7	LOCAL 702 IBEW (CIPS)	CIPS					149	
8	LOCAL 702 IBEW (CIPS)	CIPS					159	
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function			23	2	
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00			96	
11	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			20	1	
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			33	2	
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			16	6	
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			16	1	
15	LOCAL 309 (UE)	CIPS					4	
							6	
16	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function			1	-	
17	LOCAL 643 (UE)	CIPS						
18	MANAGEMENT	CIPS	Management		34.82%	109	309	
19							5	
20						218	740	22.70%
21	LOCAL 1306 (IP)	IP					284	
22	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function			240	118	
23	LOCAL 301 (IP)	IP					104	
24	LOCAL 702 (IP)	IP		3/31/00			72	
25	LABORERS LOCAL 12 (IP)	IP					33	
26	LABORERS LOCAL 12 (IP)	IP					10	
27	PIPEFITTERS LOCAL 360 (IP)	IP					5	
28	LABORERS LOCAL 459 (IP)	IP					6	
29	LABORERS LOCAL 100 (IP)	IP					9	
30	IBEW 51 MDF (IP)	IP					2	
31	MANAGEMENT	IP	Management		33.99%	145	486	
32	UNION NOT LOADED	IP					208	
33						385	1,337	22.39%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Sal Plan	Company	Description	Spin Off	Pre Mgmt Alloc	Prodtn Alloc	Non Prodtn Alloc	Prodtn Ratio
	(A)	(B)	(C)	(D)	(I)	(J)	(K)	(L)
34	LOCAL 1306 (IP)	AIC-IP					11	
35	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function			-	11	
36	LOCAL 301 (IP)	AIC-IP					7	
37	LOCAL 702 (IP)	AIC-IP					3	
38	LABORERS LOCAL 12 (IP)	AIC-IP					2	
39	IBEW 51 MDF (IP)	AIC-IP					1	
40	LOCAL 51 IBEW (CIL)	AIC-CILCO					7	
41	LOCAL 702 IBEW (CIPS)	AIC-CIPS					12	
42	LOCAL 702 IBEW (CIPS)	AIC-CIPS					3	
43	LOCAL 702 IBEW (CIPS)	AIC-CIPS					8	
44	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS					3	
45	MANAGEMENT	CIPS	Management		0.00%	-	5	
46						-	73	0.00%
47			AIC Total			825	2,804	22.74%

Ameren Illinois Electric

Workpaper Supporting Production Retiree Adjustment

Pro Forma Capital for 2012

($000s)

2011 Actual

Line No.	Description	Amount	Capital %	Reference
	(A)	(B)	(C)	(D)
1	Total Electric Distribution Payroll Charged to Construction and Removals	$ 57,269	29.25%	Sch. C-11.1
2	Total Electric Distribution Payroll	195,815		Sch. C-11.1

2012 Projected

	Co Labor	Capital	Capital %	
3	AIC Contract	$ 166,090	29.20%	
4	AIC Management	97,722	25.37%	
5	AIC Total	$ 263,812	27.78%	Weighted Average

Ameren Illinois Electric

Workpaper Supporting Production Retiree Adj

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2011 Production	$ (737)	3.27%	100.000%	100.000%	$ (24)	$ (737)	$ (737)	$ (713)	$ (713)	$ (68)	$ (226)	$ (294)
2	2012 Production	(945)	3.27%	7.219%	53.610%	(31)	(68)	(507)	(37)	(476)	(4)	(165)	(169)
3	Total	$ (1,682)				$ (55)					$ (71)	$ (391)	$ (462)
			WPC-2.24a										

NOTES

[1] State Income Tax Rate 9.50%

[2] Federal Income Tax Rate 35.00%

[3] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%

[4] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

[5] Column (B) equals total Electric multiplied by Net Plant Allocator 81.30%

Ameren Illinois Electric
NESC Rework Adjustment
For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2011 Distribution O&M	$ (4,265)		WPB-2.6a
2	2011 Additions		$ (2,773)	WPB-2.6a
3	2012 Additions		(1,531)	WPB-2.6b
4	Electric Distribution Total		(4,304)	Line 2 + Line 3 + Line 4
5	Adjustment to Accumulated Depreciation		$ 182	WPB-2.6a; WPB-2.6c
6	Adjustment to Accumulated Deferred Income Taxes		$ 1,378	WPB-2.6c
7	Adjustment to Depreciation Expense		$ (141)	WPB-2.6c

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for NESC related electric distribution facilities included in operating expenses or Rate Base.

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
For Year Ended December 31, 2011
($000s)

Line No.	Account	Description	Amount
	(A)	(B)	(C)
		2011 Expenses	
1	583	Dist O&M - overhead line expenses	$ (208)
2	584	Dist O&M - underground line expenses	(1)
3	585	Dist O&M - street lighting and signal system expenses	(5)
4	586	Dist O&M - meter expenses	(0)
5	593	Dist O&M - maintenance of overhead lines	(4,037)
6	594	Dist O&M - maintenance of underground lines	(8)
7	596	Dist O&M - maintenance of street lighting and signal systems	(0)
8	597	Dist O&M - maintenance of meters	(6)
9		Total	$ (4,265)
		2011 Additions	
10	360	Land and land rights	$ 0
11	364	Poles, towers and fixtures	(1,921)
12	365	Overhead conductors and devices	(539)
13	366	Underground conduit	(5)
14	367	Underground conductors and devices	(30)
15	369	Services	(267)
16	373	Street lighting and signal systems	(12)
17		Total	$ (2,773)
		2011 Removals	
18	364	Poles, towers and fixtures	$ 202
19	365	Overhead conductors and devices	84
20	366	Underground conduit	0
21	367	Underground conductors and devices	0
22	369	Services	31
23	373	Street lighting and signal systems	5
24		Total	$ 323

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for electric distribution facilities included in operating expenses or Rate Base.

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
As of December 31, 2011
($000s)

Line No.	Project	2012 Additions
	(A)	(B)
1	0A823 - NESC Compliance Work	1,531
2	Total	$ 1,531

Ameren Illinois Electric

Workpaper Supporting NESC Rework Adjustment

For Year Ended December 31, 2011 w/ Pro Forma Capital for 2012

($000s)

Line No.	Account	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2011 Additions	$ (2,773)	3.27%	100.00%	100.00%	$ (91)	$ (2,773)	$ (2,773)	$ (2,683)	$ (2,683)	$ (255)	$ (850)	$ (1,105)
2	2012 Additions	(1,531)	3.27%	7.22%	53.61%	(50)	(111)	(821)	(61)	(771)	(6)	(268)	(274)
3	Total	$ (4,304)				$ (141)					$ (261)	$ (1,118)	$ (1,378)

NOTES

[1] State Income Tax Rate 9.50%

[2] Federal Income Tax Rate 35.00%

[3] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%

[4] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

Ameren Illinois Electric
Deferred Charges Greater Than $3.7M
Twelve Months Ended December 31, 2010
($000s)

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Regulatory Assets		
2	Storm Cost Rate Base Adjustment	$ 6,361	Schedule C-2.2
3	Deferred Tax Impact		
4	Deferred Debit - Storm Cost	$ (6,361)	Line 1 x -1
5	Effective Tax Rate	41.18%	
6	Accumulated Deferred Income Tax Impact	$ (2,619)	Line 8 x Line 9

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment	Incentive Compensation Based Upon Earnings Depreciation Adjustment	Performance Share Unit Program Depreciation Adjustment	Production Retiree OPEB Depreciation Adjustment	Total NESC Rework Depreciation Adjustment	Previously Disallowed Plant Adjustment	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Distribution Reserve	$ 148,312	$ (23)	$ (37)	$ (55)	$ 182	$ (573)	$ 147,808
2	108	General Reserve	4,133						4,133
3	108	Intangible Reserve	499						499
4		Total	$ 152,944	$ (23)	$ (37)	$ (55)	$ 182	$ (573)	$ 152,440
			WPB-2.8a	WPB-2.8a	WPB-2.8a	WPB-2.8a	WPB-2.8a	WPB-2.8a	

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, NESC rework, and previously disallowed plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		Incentive Compensation Based Upon Earnings Depreciation Adjustment		
1	108	Distribution Reserve	$ (23)	Schedule B-2.3
2	108	General Reserve	-	
3	108	Intangible Reserve	-	
4		Total Adjustment	$ (23)	
		PSUP Incentive Compensation Depreciation Adjustment		
5	108	Distribution Reserve	$ (37)	Schedule B-2.4
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	$ (37)	
		Total Forecasted Depreciation and Amort Expense		
9	108	Distribution Reserve	$ 148,312	WPB-2.8b
10	108	General Reserve	4,133	WPB-2.8b
11	108	Intangible Reserve	499	WPB-2.8b
12		Total Adjustment	$ 152,944	
		Total NESC Rework Depreciation Adjustment		
13	108	Distribution Reserve	$ 182	Schedule B-2.6
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	$ 182	
		Production Retiree OPEB Depreciation Adjustment		
17	108	Distribution Reserve	$ (55)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	$ (55)	
		Previously Disallowed Plant Adjustment		
21	108	Distribution Reserve	$ (573)	Schedule B-2.2
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	$ (573)	

Ameren Illinois Electric

Workpaper Supporting Depreciation Reserve Adjustment

As of December 31, 2011

($000s)

Line No.	Account No.	Description	Forecasted Depreciation and Amort Expense With No Plant Additions	Adjustment for Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous Orders or Purchase Accounting	Forecasted Change in Depreciation and Amort Expense due to Plant Additions	Annual Depreciation and Amortization Expense Associated with 2012
	(A)	(B)	(C)	(D)	(E)	(F) (C) + (D) + (E)
1	108	Distribution Reserve	$ 149,100	$ (2)	$ 5,261	$ 154,360
2	108	General Reserve	11,730	-	351	12,080
3	108	Intangible Reserve	568	-	165	733
4		Total Adjustment	$ 161,398	$ (2)	$ 5,777	$ 167,173
			WPC-12b	C-2.23	WPC-2.23b	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Description	Removal Spend due to Plant Retirements	Total Forecasted Depreciation and Amort Expense	Allocator	Electric Distribution
	(A)	(B)	(G)	(H)	(I)	(J)
				(F) - (G)		(H) * (I)
1	108	Distribution Reserve	$ 6,047	$ 148,312	100.00%	$ 148,312
2	108	General Reserve	6,010	6,070	68.08%	4,133
3	108	Intangible Reserve	-	733	68.08%	499
4		Total Adjustment	$ 12,057	$ 155,116		$ 152,944
			WPB-2.1b		WPA - 5a	

Ameren Illinois Electric

Other Post Employment Benefits Liability Adjustment

As of December 31, 2011

($000s)

Line No.	Description	Total	Reference
	(A)	(B)	(C)
1	2011 Year End OPEB Liability	$ 18,330	Acct 253 Minors 080 and 081 net of Purchase Accounting
2	Ratio allocated to Ameren Illinois Electric	66.911%	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	$ 12,265	Line 1 x Line 2
4	Allocation to Electric Production	3.320%	WPB-2.5c Line 2 x Line 4
5	Electric Production Subtotal	$ 407	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	$ 11,858	Line 3 - Line 5
7	Allocation to Electric Distribution	93.07%	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	$ 11,036	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	4,544	Tax Rate * Balance
10	OPEB Liability Net of ADIT	$ 6,492	Line 8 - Line 9

PURPOSE OF ADJUSTMENT

To reduce rate base for per books OPEB liability.

Ameren Illinois Electric
Materials and Supplies Balances Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Description	2011	Reference
	(A)	(B)	(C)	(D)
1	154, 163	December 2011 General Materials and Supplies Balances	$ 49,997	WPB - 8.1a
2		Jurisdictional Allocation Factor	73.80%	WPB - 8.1c
3		December 2011 Jurisdictional General Materials and Supplies Balances	$ 36,898	Line 1 x Line 2
4		Materials and Supplies Net of Related Accounts Payable	31,957	Schedule B-8.1
5		Adjustment	$ (4,940)	Line 4 - Line 3

PURPOSE OF ADJUSTMENT

To adjust the materials and supplies balance for related accounts payable.

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies Adjustment
Thirteen Month Average as of December 31,
($000s)

Line No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)
1	December Jurisdictional General Materials and Supplies Balances	$ 35,379	$ 35,450	$ 28,075	$ 36,898
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				4,940
4	Materials and Supplies Net of Related Accounts Payable				$ 31,957

NOTES
[1] Schedule B-8 O&M Factor divided by 365.

Ameren Illinois Electric
Customer Deposits Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Description	2010	Reference
	(A)	(B)	(C)	(D)
1	235	Adjusted Test Year Electric Distribution Customer Deposits	$ (30,423)	Sch B-13
2	235	Electric Distribution Customer Deposit Account Balance Before Adjustments	(30,357)	Sch B-13
3		Customer Deposits Ratemaking Adjustment	$ (66)	Line 1 - Line 2

PURPOSE OF ADJUSTMENT

To adjust the December 31, 2011 customer deposits balance to the 13 month average balance.

Ameren Illinois Electric
Property Held for Future Use Adjustment
As of December 31, 2011
($000s)

Line No.	Description (A)	Amount (B)	Reference (Docket #11-0282) (C)
1	AFUDC Debt	$ 1	AIC DR response DLH-15.06 Attach 1
2	AFUDC Equity	2	AIC DR response DLH-15.06 Attach 1
3	Amount of AFUDC to Reverse	3	Line 1 + Line 2
4	Property Held for Future Use Adjustment	$ (3)	

PURPOSE OF ADJUSTMENT
To adjust the Property Held for Future Use balance to reverse AFUDC charges that were incorrectly recorded.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Incentive Comp Based Upon Earnings ADIT Adjustment	Performance Share Unit Program ADIT Adjustment	Production Retiree Pension OPEB ADIT Adjustment	Total NESC Rework ADIT Adjustment	Previously Disallowed Plant Adjustment	OPEB Liability Adjustment	Deferred Charges Greater Than $3.7M	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	190, 282	Accumulated Deferred Income Taxes	$ 149	$ 286	$ 462	$ 1,378	$ 1,887	$ 4,544	$ (2,619)	$ 6,088
2		Total	$ 149	$ 286	$ 462	$ 1,378	$ 1,887	$ 4,544	$ (2,619)	$ 6,088
			WPB-2.13	WPB-2.13	WPB-2.13	WPB-2.13	WPB-2.13	WPB-2.13	WPB-2.13	

PURPOSE OF ADJUSTMENT

To adjust ADIT for incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, previously disallowed plant, OPEB liability, and deferred charges greater than $3.7M.

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		Incentive Compensation Based Upon Earnings ADIT Adjustment		
1	190	Accumulated Deferred Income Taxes Adjustment	$ 149	Schedule B-2.3
		PSUP Incentive Compensation ADIT Adjustment		
2	190	Accumulated Deferred Income Taxes Adjustment	286	Schedule B-2.4
		Production Retire Pension OPEB ADIT Adjustment		
3	282	Accumulated Deferred Income Taxes Adjustment	462	Schedule B-2.5
		Total NESC Rework ADIT Adjustment		
4	282	Accumulated Deferred Income Taxes Adjustment	1,378	Schedule B-2.6
		Previously Disallowed Plant Adjustment		
5	282	Accumulated Deferred Income Taxes Adjustment	1,887	Schedule B-2.2
		OPEB Liability Adjustment		
6	190	Accumulated Deferred Income Taxes Adjustment	4,544	Schedule B-2.8
		Deferred Charges Greater Than $3.7M		
7	282	Accumulated Deferred Income Taxes Adjustment	(2,619)	Schedule B-2.7
8		Total Accumulated Deferred Income Taxes Adjustment	$ 6,088	

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
($000s)

Line No.	Account No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)	(F)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	$ 7,153,524	$ 7,426,788	$ 7,681,024	$ 7,912,740
3	107	Construction Work in Progress	78,795	62,487	42,841	82,707
4		Total Utility Plant	7,232,319	7,489,275	7,723,865	7,995,447
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,458,326)	(3,525,267)	(3,700,848)	(3,806,528)
6		Net Utility Plant	3,773,993	3,964,008	4,023,017	4,188,919
7	120.1-120.4, 120.6	Nuclear Fuel	-	-	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-	-	-
9		Net Nuclear Fuel	-	-	-	-
10		Net Utility Plant	3,773,993	3,964,008	4,023,017	4,188,919
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	26,427	27,313	27,268	27,268
13		Total Utility Plant	3,800,420	3,991,321	4,050,285	4,216,187
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	4,712	4,753	4,750	4,748
16	122	(Less) Accum. Prov. For Depr. And Amort.	(364)	(430)	(497)	(470)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	437,492	550,993	-	-
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	8,482	7,614	7,282	7,832
21	125-128	Special Funds	123,605	38,667	138,707	124,910
22	176	Long-Term Portion of Derivative Assets - Hedges	-	2,726	7,244	76,889
23		Total Other Property and Investments	573,928	604,323	157,485	213,910
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	761	31,131	92,683	21,001
26	132-134	Special Deposits	4,632	3,569	2,517	2,131
27	135	Working Funds	5	5	4	15
28	136	Temporary Cash Investments	50,000	274,857	229,802	255
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	307,916	175,960	237,805	204,894
31	143	Other Accounts Receivable	4,473	4,713	5,696	2,515
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(20,346)	(17,383)	(13,627)	(13,184)
33	145	Notes Receivable from Associated Companies	224,645	126,916	71,893	56,108
34	146	Accounts Receivable from Associated Companies	36,810	143,832	72,776	14,989
35	151	Fuel Stock	371	317	272	-
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
($000s)

Line No.	Account No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)	(F)
38	154	Plant Materials and Operating Supplies	50,835	49,610	45,224	49,997
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	2,082	2,416	2,166	2,308
45	164.1	Gas Stored Underground - Current	245,526	160,876	152,302	148,649
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	4,046	52,597	47,586	10,965
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	1,058	1,290	7	3
50	172	Rents Receivable	0	1	1	12
51	173	Accrued Utility Revenues	271,349	189,656	204,491	146,172
52	174	Miscellaneous Current and Accrued Assets	1,942	4,883	4,080	3,937
53	175	Derivative instrument Assets	-	-	-	-
54	176	Derivative Instrument Assets - Hedges	(0)	6,209	10,316	78,186
55	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	-	(2,726)	(7,244)	(76,889)
56		Total Current and Accrued Assets	1,186,106	1,208,728	1,158,748	652,064
57		DEFERRED DEBITS				
58	181	Unamortized Debt Expenses	16,789	14,101	12,312	10,686
59	182.1	Extraordinary Property Losses	-	-	-	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
61	182.3	Other Regulatory Assets	773,197	944,566	976,186	1,020,321
62	183	Prelim. Survey and Investigation Charges (Electric)	-	-	99	1,471
63	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
64	184	Clearing Accounts	1	-	0	-
65	185	Temporary Facilities	-	-	-	-
66	186	Miscellaneous Deferred Debits	320,362	378,543	446,287	444,210
67	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
68	188	Research, Development and Demonstration Expenditures	-	-	-	-
69	189	Unamortized Loss on Reacquired Debt	16,250	14,819	14,096	12,555
70	190	Accumulated Deferred Income Taxes	83,665	122,506	148,035	230,038
71	191	Unrecovered Purchased Gas Costs	561	4,309	1,777	3,537
72		Total Deferred Debits	1,210,825	1,478,844	1,598,793	1,722,818
73		Total Assets and Other Debits	$ 6,771,278	$ 7,283,216	$ 6,965,310	$ 6,804,978

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
($000s)

Line No.	Account No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)	(F)
74		PROPRIETARY CAPITAL				
75	201	Common Stock Issued	$ 306,943	$ 306,943	$ 121,282	$ 121,282
76	204	Preferred Stock Issued	114,754	114,754	61,632	61,632
77	202, 205	Capital Stock Subscribed	-	-	-	-
78	203, 206	Stock Liability for Conversion	-	-	-	-
79	207	Premium on Capital Stock	235	235	93	93
80	208-211	Other Paid in Capital	1,506,805	1,778,805	1,830,954	1,844,148
81	212	Installments Received on Capital Stock	-	-	-	-
82	213	(Less) Discount on Capital Stock	(82)	(82)	(4)	(4)
83	214	(Less) Capital Stock Expense	-	-	-	-
84	215, 215.1, 216	Retained Earnings	377,526	402,866	541,496	408,204
85	216.1	Unappropriated Undistributed Subsidiary Earnings	156,990	270,491	-	-
86	217	(Less) Reacquired Capital Stock	-	-	-	-
87	219	Accumulated Other Comprehensive Income	3,840	3,361	19,616	16,671
88		Total Proprietary Capital	2,467,011	2,877,374	2,575,069	2,452,027
89		LONG-TERM DEBT				
90	221	Bonds	2,000,476	1,746,304	1,705,918	1,555,533
91	222	(Less) Reacquired Bonds	(17,500)	(17,500)	(17,500)	(17,500)
92	223	Advances from Associated Companies	-	-	-	-
93	224	Other Long-Term Debt	111,100	111,100	111,100	111,100
94	225	Unamortized Premium on Long-Term Debt	-	-	-	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(11,923)	(10,755)	(9,606)	(8,520)
96		Total Long-Term Debt	2,082,152	1,829,149	1,789,913	1,640,613
97		OTHER NONCURRENT LIABILITIES				
98	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-
99	228.1	Accumulated Provision for Property Insurance	-	-	-	-
100	228.2	Accumulated Provision for Injuries and Damages	38,406	33,496	30,557	35,211

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
($000s)

Line No.	Account No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)	(F)
101	228.3	Accumulated Provision for Pensions and Benefits	825	825	825	825
102	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
103	229	Accumulated Provision for Rate Refunds	61,959	53,233	73,328	74,356
104		Long-Term Portion of Derivative Instrument Liabilities - Hedges	161,178	324,619	248,441	86,381
105	230	Asset Retirement Obligation	24,440	5,406	2,826	2,522
106		Total Other Noncurrent Liabilities	286,808	417,578	355,977	199,295
107		CURRENT AND ACCRUED LIABILITIES				
108	231	Notes Payable	62,270	-	-	-
109	232	Accounts Payable	171,549	173,275	161,198	112,742
110	233	Notes Payable to Associated Companies	44,300	-	-	-
111	234	Accounts Payable to Associated Companies	197,000	264,016	82,277	102,597
112	235	Customer Deposits	34,121	40,484	41,571	40,822
113	236	Taxes Accrued	25,582	15,482	25,648	15,493
114	237	Interest Accrued	31,645	25,947	27,055	22,161
115	238	Dividends Declared	1,419	1,419	350	756
116	239	Matured Long-Term Debt	-	-	-	-
117	240	Matured Interest	-	-	-	-
118	241	Tax Collections Payable	4,535	3,740	4,570	3,736
119	242	Miscellaneous Current and Accrued Liabilities	23,919	49,263	41,229	36,932
120	243	Obligations Under Capital Leases - Current	-	-	-	-
121	244	Derivative Instrument Liabilities	4,999	-	-	-
122	245	Derivative Instrument Liabilities - Hedges	271,983	489,387	502,532	385,323
123		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	(161,178)	(324,619)	(248,441)	(86,381)
124		Total Current and Accrued Liabilities	712,145	738,394	637,989	634,181
125		DEFERRED CREDITS				
126	252	Customer Advances for Construction	59,749	95,538	103,685	47,812
127	255	Accumulated Deferred Investment Tax Credits	12,271	9,961	8,115	6,599
128	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
129	253	Other Deferred Credits	711,755	652,594	578,912	629,681
130	254	Other Regulatory Liabilities	(75,609)	27,657	33,811	117,545
131	257	Unamortized Gain on Reacquired Debt	-	-	-	-
132	281-283	Accumulated Deferred Income Taxes	514,996	634,971	881,840	1,077,226
133		Total Deferred Credits	1,223,161	1,420,721	1,606,362	1,878,862
134		Total Liabilities and Other Credits	$ 6,771,278	$ 7,283,216	$ 6,965,310	$ 6,804,978

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2008 AmerenCILCO	2008 AmerenCIPS	2008 AmerenIP	2008 Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	$ 1,458,186	$ 2,107,633	$ 3,587,705	$ 7,153,524
3	107	Construction Work in Progress	12,208	12,091	54,497	78,795
4		Total Utility Plant	1,470,394	2,119,724	3,642,201	7,232,319
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(914,934)	(1,133,243)	(1,410,149)	(3,458,326)
6		Net Utility Plant	555,460	986,480	2,232,053	3,773,993
7	120.1-120.4,	Nuclear Fuel	-	-	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-	-	-
9		Net Nuclear Fuel	-	-	-	-
10		Net Utility Plant	555,460	986,480	2,232,053	3,773,993
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	1,502	5,317	19,608	26,427
13		Total Utility Plant	556,962	991,797	2,251,661	3,800,420
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	2,828	591	1,293	4,712
16	122	(Less) Accum. Prov. For Depr. And Amort.	(9)	-	(356)	(364)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	437,492	-	-	437,492
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	8,419	-	63	8,482
21	125-128	Special Funds	20,196	33,081	70,328	123,605
22	176	Long-Term Portion of Derivative Assets - Hedges	0	(0)	-	-
23		Total Other Property and Investments	468,927	33,672	71,329	573,928
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	136	383	242	761
26	132-134	Special Deposits	1,500	632	2,500	4,632
27	135	Working Funds	1	2	2	5
28	136	Temporary Cash Investments	-	-	50,000	50,000
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	62,126	84,087	161,703	307,916
31	143	Other Accounts Receivable	944	1,087	2,442	4,473
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(2,626)	(5,793)	(11,927)	(20,346)
33	145	Notes Receivable from Associated Companies	-	180,345	44,300	224,645
34	146	Accounts Receivable from Associated Companies	581	13,176	23,053	36,810
35	151	Fuel Stock	35	337	-	371
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-
38	154	Plant Materials and Operating Supplies	7,563	15,852	27,420	50,835

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2008 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)	(F)
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	328	794	960	2,082
45	164.1	Gas Stored Underground - Current	74,876	53,589	117,062	245,526
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	547	1,574	1,924	4,046
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	0	1,058	0	1,058
50	172	Rents Receivable	-	0	-	0
51	173	Accrued Utility Revenues	64,534	73,991	132,824	271,349
52	174	Miscellaneous Current and Accrued Assets	58	908	975	1,942
53	175	Derivative instrument Assets	-	-	-	-
54	176	Derivative Instrument Assets - Hedges	(0)	(0)	-	(0)
55	176	(Less) Long-Term Portion of Deriv Instr Assets - Hedges	(0)	0	-	-
56		Total Current and Accrued Assets	210,602	422,023	553,481	1,186,106
57		DEFERRED DEBITS				
58	181	Unamortized Debt Expenses	2,527	2,691	11,571	16,789
59	182.1	Extraordinary Property Losses	-	-	-	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
61	182.3	Other Regulatory Assets	157,154	171,556	444,486	773,197
62	183	Prelim. Survey and Investigation Charges (Electric)	-	-	-	-
63	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
64	184	Clearing Accounts	1	-	-	1
65	185	Temporary Facilities	-	-	-	-
66	186	Miscellaneous Deferred Debits	14,214	20,162	285,987	320,362
67	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
68	188	Research, Development and Demonstration Expend	-	-	-	-
69	189	Unamortized Loss on Reacquired Debt	4,884	4,976	6,391	16,250
70	190	Accumulated Deferred Income Taxes	52,854	32,092	(1,282)	83,665
71	191	Unrecovered Purchased Gas Costs	-	561	-	561
72		Total Deferred Debits	231,633	232,039	747,153	1,210,825
73		Total Assets and Other Debits	$ 1,468,124	$ 1,679,531	$ 3,623,623	$ 6,771,278
74		PROPRIETARY CAPITAL				

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2008 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)	(F)
75	201	Common Stock Issued	$ 185,661	$ 121,282	$ -	$ 306,943
76	204	Preferred Stock Issued	19,120	50,000	45,634	114,754
77	202, 205	Capital Stock Subscribed	-	-	-	-
78	203, 206	Stock Liability for Conversion	-	-	-	-
79	207	Premium on Capital Stock	-	-	235	235
80	208-211	Other Paid in Capital	243,167	69,347	1,194,291	1,506,805
81	212	Installments Received on Capital Stock	-	-	-	-
82	213	(Less) Discount on Capital Stock	-	-	(82)	(82)
83	214	(Less) Capital Stock Expense	-	-	-	-
84	215, 215.1, 216	Retained Earnings	83,576	288,048	5,901	377,526
85	216.1	Unappropriated Undistributed Subsidiary Earnings	156,990	-	-	156,990
86	217	(Less) Reacquired Capital Stock	-	-	-	-
87	219	Accumulated Other Comprehensive Income	-	-	3,840	3,840
88		Total Proprietary Capital	688,515	528,677	1,249,820	2,467,011
89		LONG-TERM DEBT				
90	221	Bonds	279,000	311,500	1,409,976	2,000,476
91	222	(Less) Reacquired Bonds	-	(17,500)	-	(17,500)
92	223	Advances from Associated Companies	-	-	-	-
93	224	Other Long-Term Debt	-	111,100	-	111,100
94	225	Unamortized Premium on Long-Term Debt	-	-	-	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(360)	(900)	(10,663)	(11,923)
96		Total Long-Term Debt	278,640	404,200	1,399,313	2,082,152
97		OTHER NONCURRENT LIABILITIES				
98	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-
99	228.1	Accumulated Provision for Property Insurance	-	-	-	-
100	228.2	Accumulated Provision for Injuries and Damages	6,597	16,010	15,799	38,406
101	228.3	Accumulated Provision for Pensions and Benefits	825	-	-	825
102	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
103	229	Accumulated Provision for Rate Refunds	19,328	19,982	22,649	61,959
104		Long-Term Portion of Deriv Instr Liabilities - Hedges	30,021	52,994	78,163	161,178
105	230	Asset Retirement Obligation	20,271	1,798	2,371	24,440
106		Total Other Noncurrent Liabilities	77,041	90,783	118,983	286,808
107		CURRENT AND ACCRUED LIABILITIES				
108	231	Notes Payable	-	62,270	-	62,270
109	232	Accounts Payable	41,630	43,798	86,121	171,549
110	233	Notes Payable to Associated Companies	200	44,100	-	44,300
111	234	Accounts Payable to Associated Companies	42,161	49,483	105,356	197,000

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2008 AmerenCILCO	2008 AmerenCIPS	2008 AmerenIP	2008 Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)	(F)
112	235	Customer Deposits	7,470	11,106	15,544	34,121
113	236	Taxes Accrued	10,610	7,267	7,706	25,582
114	237	Interest Accrued	6,690	3,485	21,470	31,645
115	238	Dividends Declared	218	628	574	1,419
116	239	Matured Long-Term Debt	-	-	-	-
117	240	Matured Interest	-	-	-	-
118	241	Tax Collections Payable	585	1,247	2,703	4,535
119	242	Miscellaneous Current and Accrued Liabilities	6,506	6,114	11,299	23,919
120	243	Obligations Under Capital Leases - Current	-	-	-	-
121	244	Derivative Instrument Liabilities	4,999	-	-	4,999
122	245	Derivative Instrument Liabilities - Hedges	53,999	83,569	134,415	271,983
123		(Less) Long-Term Portion of Deriv Instr Liab - Hedges	(30,021)	(52,994)	(78,163)	(161,178)
124		Total Current and Accrued Liabilities	145,048	260,073	307,024	712,145
125		DEFERRED CREDITS				
126	252	Customer Advances for Construction	11,183	7,597	40,969	59,749
127	255	Accumulated Deferred Investment Tax Credits	3,333	8,938	-	12,271
128	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
129	253	Other Deferred Credits	208,274	106,591	396,890	711,755
130	254	Other Regulatory Liabilities	(12,894)	(13,390)	(49,325)	(75,609)
131	257	Unamortized Gain on Reacquired Debt	-	-	-	-
132	281-283	Accumulated Deferred Income Taxes	68,985	286,062	159,949	514,996
133		Total Deferred Credits	278,880	395,798	548,484	1,223,161
134		Total Liabilities and Other Credits	$ 1,468,124	$ 1,679,531	$ 3,623,623	$ 6,771,278
			2008 FERC Form No.1, pgs 110-113, col. (c)	2008 FERC Form No.1, pgs 110-113, col. (c)	2008 FERC Form No.1, pgs 110-113, col. (c)	

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2009 AmerenCILCO	2009 AmerenCIPS	2009 AmerenIP	2009 Ameren Illinois Total
	(A)	(B)	(G)	(H)	(I)	(J)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	$ 1,505,958	$ 2,169,818	$ 3,751,012	$ 7,426,788
3	107	Construction Work in Progress	11,522	14,577	36,389	62,487
4		Total Utility Plant	1,517,479	2,184,395	3,787,401	7,489,275
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(928,766)	(1,153,281)	(1,443,221)	(3,525,267)
6		Net Utility Plant	588,714	1,031,114	2,344,180	3,964,008
7	120.1-120.4,	Nuclear Fuel	-	-	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-	-	-
9		Net Nuclear Fuel	-	-	-	-
10		Net Utility Plant	588,714	1,031,114	2,344,180	3,964,008
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	1,502	6,202	19,609	27,313
13		Total Utility Plant	590,216	1,037,316	2,363,789	3,991,321
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	2,868	591	1,293	4,753
16	122	(Less) Accum. Prov. For Depr. And Amort.	(33)	-	(397)	(430)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	550,993	-	-	550,993
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	7,614	-	-	7,614
21	125-128	Special Funds	925	2,845	34,896	38,667
22	176	Long-Term Portion of Derivative Assets - Hedges	1,202	181	1,342	2,726
23		Total Other Property and Investments	563,571	3,618	37,134	604,323
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	170	15,575	15,386	31,131
26	132-134	Special Deposits	1,500	469	1,600	3,569
27	135	Working Funds	1	2	2	5
28	136	Temporary Cash Investments	87,436	12,400	175,021	274,857
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	32,927	48,335	94,698	175,960
31	143	Other Accounts Receivable	1,687	1,476	1,550	4,713
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(2,860)	(5,462)	(9,062)	(17,383)
33	145	Notes Receivable from Associated Companies	-	126,916	-	126,916
34	146	Accounts Receivable from Associated Companies	15,523	20,347	107,963	143,832
35	151	Fuel Stock	-	317	-	317
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-
38	154	Plant Materials and Operating Supplies	7,529	14,518	27,563	49,610

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2009 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(G)	(H)	(I)	(J)
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	397	775	1,243	2,416
45	164.1	Gas Stored Underground - Current	44,695	31,927	84,254	160,876
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	14,277	13,531	24,788	52,597
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	0	1,290	0	1,290
50	172	Rents Receivable	-	1	-	1
51	173	Accrued Utility Revenues	43,200	52,391	94,065	189,656
52	174	Miscellaneous Current and Accrued Assets	2,171	2,081	631	4,883
53	175	Derivative instrument Assets	-	-	-	-
54	176	Derivative Instrument Assets - Hedges	3,041	933	2,234	6,209
55	176	(Less) Long-Term Portion of Deriv Instr Assets - Hedges	(1,202)	(181)	(1,342)	(2,726)
56		Total Current and Accrued Assets	250,491	337,641	620,596	1,208,728
57		DEFERRED DEBITS				
58	181	Unamortized Debt Expenses	2,120	2,218	9,763	14,101
59	182.1	Extraordinary Property Losses	-	-	-	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
61	182.3	Other Regulatory Assets	184,141	246,196	514,229	944,566
62	183	Prelim. Survey and Investigation Charges (Electric)	-	-	-	-
63	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
64	184	Clearing Accounts	-	-	-	-
65	185	Temporary Facilities	-	-	-	-
66	186	Miscellaneous Deferred Debits	2,267	52,450	323,826	378,543
67	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
68	188	Research, Development and Demonstration Expend	-	-	-	-
69	189	Unamortized Loss on Reacquired Debt	4,527	4,592	5,700	14,819
70	190	Accumulated Deferred Income Taxes	54,934	29,619	37,952	122,506
71	191	Unrecovered Purchased Gas Costs	397	3,885	27	4,309
72		Total Deferred Debits	248,386	338,960	891,498	1,478,844
73		Total Assets and Other Debits	$ 1,652,664	$ 1,717,536	$ 3,913,016	$ 7,283,216
74		PROPRIETARY CAPITAL				

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2009 AmerenCILCO	2009 AmerenCIPS	2009 AmerenIP	2009 Ameren Illinois Total
	(A)	(B)	(G)	(H)	(I)	(J)
75	201	Common Stock Issued	$ 185,661	$ 121,282	$ -	$ 306,943
76	204	Preferred Stock Issued	19,120	50,000	45,634	114,754
77	202, 205	Capital Stock Subscribed	-	-	-	-
78	203, 206	Stock Liability for Conversion	-	-	-	-
79	207	Premium on Capital Stock	-	-	235	235
80	208-211	Other Paid in Capital	294,167	135,347	1,349,291	1,778,805
81	212	Installments Received on Capital Stock	-	-	-	-
82	213	(Less) Discount on Capital Stock	-	-	(82)	(82)
83	214	(Less) Capital Stock Expense	-	-	-	-
84	215, 215.1, 216	Retained Earnings	83,306	267,433	52,127	402,866
85	216.1	Unappropriated Undistributed Subsidiary Earnings	270,491	-	-	270,491
86	217	(Less) Reacquired Capital Stock	-	-	-	-
87	219	Accumulated Other Comprehensive Income	-	-	3,361	3,361
88		Total Proprietary Capital	852,746	574,062	1,450,566	2,877,374
89		LONG-TERM DEBT				
90	221	Bonds	279,000	311,500	1,155,804	1,746,304
91	222	(Less) Reacquired Bonds	-	(17,500)	-	(17,500)
92	223	Advances from Associated Companies	-	-	-	-
93	224	Other Long-Term Debt	-	111,100	-	111,100
94	225	Unamortized Premium on Long-Term Debt	-	-	-	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(332)	(747)	(9,676)	(10,755)
96		Total Long-Term Debt	278,668	404,353	1,146,128	1,829,149
97		OTHER NONCURRENT LIABILITIES				
98	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-
99	228.1	Accumulated Provision for Property Insurance	-	-	-	-
100	228.2	Accumulated Provision for Injuries and Damages	4,548	14,100	14,848	33,496
101	228.3	Accumulated Provision for Pensions and Benefits	825	-	-	825
102	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
103	229	Accumulated Provision for Rate Refunds	20,960	9,336	22,936	53,233
104		Long-Term Portion of Deriv Instr Liabilities - Hedges	57,282	103,123	164,214	324,619
105	230	Asset Retirement Obligation	976	2,001	2,429	5,406
106		Total Other Noncurrent Liabilities	84,592	128,559	204,427	417,578
107		CURRENT AND ACCRUED LIABILITIES				
108	231	Notes Payable	-	-	-	-
109	232	Accounts Payable	38,928	43,779	90,568	173,275
110	233	Notes Payable to Associated Companies	-	-	-	-
111	234	Accounts Payable to Associated Companies	29,729	58,317	175,969	264,016

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2009 AmerenCILCO	2009 AmerenCIPS	2009 AmerenIP	2009 Ameren Illinois Total
	(A)	(B)	(G)	(H)	(I)	(J)
112	235	Customer Deposits	8,289	12,623	19,572	40,484
113	236	Taxes Accrued	2,572	6,759	6,151	15,482
114	237	Interest Accrued	5,842	2,792	17,314	25,947
115	238	Dividends Declared	218	628	574	1,419
116	239	Matured Long-Term Debt	-	-	-	-
117	240	Matured Interest	-	-	-	-
118	241	Tax Collections Payable	596	1,062	2,081	3,740
119	242	Miscellaneous Current and Accrued Liabilities	15,600	10,521	23,142	49,263
120	243	Obligations Under Capital Leases - Current	-	-	-	-
121	244	Derivative Instrument Liabilities	-	-	-	-
122	245	Derivative Instrument Liabilities - Hedges	84,200	156,255	248,932	489,387
123		(Less) Long-Term Portion of Deriv Instr Liab - Hedges	(57,282)	(103,123)	(164,214)	(324,619)
124		Total Current and Accrued Liabilities	128,692	189,613	420,089	738,394
125		DEFERRED CREDITS				
126	252	Customer Advances for Construction	11,431	8,663	75,443	95,538
127	255	Accumulated Deferred Investment Tax Credits	2,736	7,225	-	9,961
128	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
129	253	Other Deferred Credits	185,133	108,107	359,355	652,594
130	254	Other Regulatory Liabilities	12,086	11,976	3,595	27,657
131	257	Unamortized Gain on Reacquired Debt	-	-	-	-
132	281-283	Accumulated Deferred Income Taxes	96,580	284,978	253,413	634,971
133		Total Deferred Credits	307,966	420,949	691,806	1,420,721
134		Total Liabilities and Other Credits	$ 1,652,664	$ 1,717,536	$ 3,913,016	$ 7,283,216
			2009 FERC Form No. 1	2009 FERC Form No.1	2009 FERC Form No.1	

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2010 Ameren Illinois Total	2011 Ameren Illinois Total
	(A)	(B)	(K)	(L)
1		UTILITY PLANT		
2	101-106, 114	Utility Plant	$ 7,681,024	$ 7,912,740
3	107	Construction Work in Progress	42,841	82,707
4		Total Utility Plant	7,723,865	7,995,447
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,700,848)	(3,806,528)
6		Net Utility Plant	4,023,017	4,188,919
7	120.1-120.4,	Nuclear Fuel	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-
9		Net Nuclear Fuel	-	-
10		Net Utility Plant	4,023,017	4,188,919
11	116	Utility Plant Adjustments	-	-
12	117	Gas Stored Underground - Noncurrent	27,268	27,268
13		Total Utility Plant	4,050,285	4,216,187
14		OTHER PROPERTY AND INVESTMENTS		
15	121	Nonutility Property	4,750	4,748
16	122	(Less) Accum. Prov. For Depr. And Amort.	(497)	(470)
17	123	Investments in Associated Companies	-	-
18	123.1	Investments in Subsidiary Companies	-	-
19		Noncurrent Portion of Allowances	-	-
20	124	Other Investments	7,282	7,832
21	125-128	Special Funds	138,707	124,910
22	176	Long-Term Portion of Derivative Assets - Hedges	7,244	76,889
23		Total Other Property and Investments	157,485	213,910
24		CURRENT AND ACCRUED ASSETS		
25	131	Cash	92,683	21,001
26	132-134	Special Deposits	2,517	2,131
27	135	Working Funds	4	15
28	136	Temporary Cash Investments	229,802	255
29	141	Notes Receivable	-	-
30	142	Customer Accounts Receivable	237,805	204,894
31	143	Other Accounts Receivable	5,696	2,515
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(13,627)	(13,184)
33	145	Notes Receivable from Associated Companies	71,893	56,108
34	146	Accounts Receivable from Associated Companies	72,776	14,989
35	151	Fuel Stock	272	-
36	152	Fuel Stock Expenses Undistributed	-	-
37	153	Residuals (Elec) and Extracted Products	-	-
38	154	Plant Materials and Operating Supplies	45,224	49,997

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2010 Ameren Illinois Total	2011 Ameren Illinois Total
	(A)	(B)	(K)	(L)
39	155	Merchandise	-	-
40	156	Other Materials and Supplies	-	-
41	157	Nuclear Materials Held for Sale	-	-
42	158.1 and 158.2	Allowances	-	-
43		(Less) Noncurrent Portion of Allowances	-	-
44	163	Stores Expense Undistributed	2,166	2,308
45	164.1	Gas Stored Underground - Current	152,302	148,649
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-
47	165	Prepayments	47,586	10,965
48	166-167	Advances for Gas	-	-
49	171	Interest and Dividends Receivable	7	3
50	172	Rents Receivable	1	12
51	173	Accrued Utility Revenues	204,491	146,172
52	174	Miscellaneous Current and Accrued Assets	4,080	3,937
53	175	Derivative instrument Assets	-	-
54	176	Derivative Instrument Assets - Hedges	10,316	78,186
55	176	(Less) Long-Term Portion of Deriv Instr Assets - Hedges	(7,244)	(76,889)
56		Total Current and Accrued Assets	1,158,748	652,064
57		DEFERRED DEBITS		
58	181	Unamortized Debt Expenses	12,312	10,686
59	182.1	Extraordinary Property Losses	-	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-	-
61	182.3	Other Regulatory Assets	976,186	1,020,321
62	183	Prelim. Survey and Investigation Charges (Electric)	99	1,471
63	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-
64	184	Clearing Accounts	0	-
65	185	Temporary Facilities	-	-
66	186	Miscellaneous Deferred Debits	446,287	444,210
67	187	Def. Losses from Disposition of Utility Plant	-	-
68	188	Research, Development and Demonstration Expend	-	-
69	189	Unamortized Loss on Reacquired Debt	14,096	12,555
70	190	Accumulated Deferred Income Taxes	148,035	230,038
71	191	Unrecovered Purchased Gas Costs	1,777	3,537
72		Total Deferred Debits	1,598,793	1,722,818
73		Total Assets and Other Debits	$ 6,965,310	$ 6,804,978
74		PROPRIETARY CAPITAL		

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2010 Ameren Illinois Total	2011 Ameren Illinois Total
	(A)	(B)	(K)	(L)
75	201	Common Stock Issued	$ 121,282	$ 121,282
76	204	Preferred Stock Issued	61,632	61,632
77	202, 205	Capital Stock Subscribed	-	-
78	203, 206	Stock Liability for Conversion	-	-
79	207	Premium on Capital Stock	93	93
80	208-211	Other Paid in Capital	1,830,954	1,844,148
81	212	Installments Received on Capital Stock	-	-
82	213	(Less) Discount on Capital Stock	(4)	(4)
83	214	(Less) Capital Stock Expense	-	-
84	215, 215.1, 216	Retained Earnings	541,496	408,204
85	216.1	Unappropriated Undistributed Subsidiary Earnings	-	-
86	217	(Less) Reacquired Capital Stock	-	-
87	219	Accumulated Other Comprehensive Income	19,616	16,671
88		Total Proprietary Capital	2,575,069	2,452,027
89		LONG-TERM DEBT		
90	221	Bonds	1,705,918	1,555,533
91	222	(Less) Reacquired Bonds	(17,500)	(17,500)
92	223	Advances from Associated Companies	-	-
93	224	Other Long-Term Debt	111,100	111,100
94	225	Unamortized Premium on Long-Term Debt	-	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(9,606)	(8,520)
96		Total Long-Term Debt	1,789,913	1,640,613
97		OTHER NONCURRENT LIABILITIES		
98	227	Obligations Under Capital Leases - Noncurrent	-	-
99	228.1	Accumulated Provision for Property Insurance	-	-
100	228.2	Accumulated Provision for Injuries and Damages	30,557	35,211
101	228.3	Accumulated Provision for Pensions and Benefits	825	825
102	228.4	Accumulated Miscellaneous Operating Provisions	-	-
103	229	Accumulated Provision for Rate Refunds	73,328	74,356
104		Long-Term Portion of Deriv Instr Liabilities - Hedges	248,441	86,381
105	230	Asset Retirement Obligation	2,826	2,522
106		Total Other Noncurrent Liabilities	355,977	199,295
107		CURRENT AND ACCRUED LIABILITIES		
108	231	Notes Payable	-	-
109	232	Accounts Payable	161,198	112,742
110	233	Notes Payable to Associated Companies	-	-
111	234	Accounts Payable to Associated Companies	82,277	102,597

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
($000s)

Line No.	Account No.	Description	2010 Ameren Illinois Total	2011 Ameren Illinois Total
	(A)	(B)	(K)	(L)
112	235	Customer Deposits	41,571	40,822
113	236	Taxes Accrued	25,648	15,493
114	237	Interest Accrued	27,055	22,161
115	238	Dividends Declared	350	756
116	239	Matured Long-Term Debt	-	-
117	240	Matured Interest	-	-
118	241	Tax Collections Payable	4,570	3,736
119	242	Miscellaneous Current and Accrued Liabilities	41,229	36,932
120	243	Obligations Under Capital Leases - Current	-	-
121	244	Derivative Instrument Liabilities	-	-
122	245	Derivative Instrument Liabilities - Hedges	502,532	385,323
123		(Less) Long-Term Portion of Deriv Instr Liab - Hedges	(248,441)	(86,381)
124		Total Current and Accrued Liabilities	637,989	634,181
125		DEFERRED CREDITS		
126	252	Customer Advances for Construction	103,685	47,812
127	255	Accumulated Deferred Investment Tax Credits	8,115	6,599
128	256	Deferred Gains from Disposition of Utility Plant	-	-
129	253	Other Deferred Credits	578,912	629,681
130	254	Other Regulatory Liabilities	33,811	117,545
131	257	Unamortized Gain on Reacquired Debt	-	-
132	281-283	Accumulated Deferred Income Taxes	881,840	1,077,226
133		Total Deferred Credits	1,606,362	1,878,862
134		Total Liabilities and Other Credits	$ 6,965,310	$ 6,804,978
			2010 FERC Form No. 1, pgs 110-113, col. (c)	2011 FERC Form No. 1, pgs 110-113, col. (c)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service	Sch. B-2.1 Plant Additions Adjustment	Sch. B-2.2 Previously Disallowed Plant Adjustments	Sch. B-2.3 Incentive Compensation Based Upon Earnings Adjustment	Sch. B-2.4 PSUP Incentive Compensation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Electric Plant in Service					
1		**Intangible Plant**					
2	301- 303	Subtotal - Intangible Plant	$ 25,328	$ 7,198	$ -	$ -	$ -
3		**Distribution Plant**					
4	360-374	Subtotal - Distribution Plant	4,628,657	191,064	(11,513)	(691)	(1,125)
5		**General Plant**					
6	389-399	Subtotal - General Plant	254,219	29,650			
7		**Total Electric Plant in Service**	4,908,203	227,912	(11,513)	(691)	(1,125)
8		**Accumulated Reserve for Depreciation**					
9	108	Intangible Plant	23,654				
10	108	Distribution Plant	2,154,788				
11	108	General Plant	86,117				
12		Total Accumulated Reserve	2,264,560	-	-	-	-
13		**Net Plant**	$ 2,643,643	$ 227,912	$ (11,513)	$ (691)	$ (1,125)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2011
($000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5 Production Retiree OPEB Adjustment	Sch. B-2.6 NESC Rework Adjustment	Sch. B-2.8 Depreciation Reserve Adjustment	Total Adjustments	Adjusted Test Year Electric Distribution Plant in Service
	(A)	(B)	(H)	(I)	(K)	(L)	(M)
		Electric Plant in Service					
1		**Intangible Plant**					
2	301- 303	Subtotal - Intangible Plant	$ -	$ -	$ -	$ 7,198	$ 32,525
3		**Distribution Plant**					
4	360-374	Subtotal - Distribution Plant	(1,682)	(4,304)		171,750	4,800,407
5		**General Plant**					
6	389-399	Subtotal - General Plant				29,650	283,869
7		**Total Electric Plant in Service**	(1,682)	(4,304)	-	208,597	5,116,801
8		**Accumulated Reserve for Depreciation**					
9	108	Intangible Plant			499	499	24,153
10	108	Distribution Plant			147,808	147,808	2,302,596
11	108	General Plant			4,133	4,133	90,250
12		Total Accumulated Reserve	-	-	152,440	152,440	2,417,000
13		**Net Plant**	$ (1,682)	$ (4,304)	$ (152,440)	$ 56,158	$ 2,699,801

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2007	Calendar Year 2008 Gross Additions During the Year	Calendar Year 2008 Retirements During the Year	Calendar Year 2008 Transfers During the Year	Plant Balances as of December 31, 2008
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,935	$ 19	$ -	$ -	$ 32,954
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	$ -	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	$ 1,032	-	1,032	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	$ 753,060	22,524	2,396	(1,656)	771,533
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	$ 4,012,046	198,219	45,234	997	4,166,029
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	$ 417,880	36,888	13,443	(576)	440,750
14		**Total Electric Plant in Service**	$ 5,216,954	$ 257,649	$ 62,104	$ (1,234)	$ 5,411,265

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2009 Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2009
	(A)	(B)	(H)	(I)	(J)	(K)	(L)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ -	$ -	$ -	$ -	$ 32,954
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	57,736	2,062	-	2,127	829,333
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	229,131	30,530	(735)	911	4,364,805
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	26,448	71,360	-	(2,034)	393,803
14		**Total Electric Plant in Service**	$ 313,315	$ 103,953	$ (735)	$ 1,003	$ 5,620,895

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2010 Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2010
	(A)	(B)	(M)	(N)	(O)	(P)
1		**Electric Intangible Plant**				
2	301- 303	Subtotal - Electric Intangible Plant	$ 2,558	$ -	$ -	$ 35,512
3		**Electric Production Plant**				
4		Steam Production Plant				
5	310-317	Subtotal - Steam Production Plant	-	-	-	-
6		Other Production Plant				
7	340-346	Subtotal - Other Production Plant	-	-	-	-
8		**Electric Transmission Plant**				
9	350-359	Subtotal - Electric Transmission Plant	33,354	2,022	571	861,236
10		**Electric Distribution Plant**				
11	360-374	Subtotal - Electric Distribution Plant	162,402	28,015	(65)	4,499,126
12		**Electric General Plant**				
13	389-399	Subtotal - Electric General Plant	9,067	16,594	(905)	385,371
14		**Total Electric Plant in Service**	$ 207,381	$ 46,630	$ (400)	$ 5,781,246

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2011 Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 1,691	$ -	$ -	$ -	$ 37,203
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	72,367	1,779	-	(209)	931,616
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	154,881	26,041	(102)	794	4,628,657
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	9,714	22,230	(341)	896	373,410
14		**Total Electric Plant in Service**	$ 238,653	$ 50,051	$ (443)	$ 1,481	$ 5,970,886

Ameren Illinois Electric

Workpaper Supporting Electric Plant Balances, Retirements, and Transfers

As Of December 31,

($000s)

			AmerenCILCO				
				Calendar Year 2008			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2007	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2008
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 8	$ 19	$ -	$ -	$ 27
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	102,869	2,917	1	-	105,784
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	770,933	38,563	12,956	(1,192)	795,347
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	47,141	7,092	1,228	(235)	52,770
14		**Total Electric Plant in Service**	$ 920,951	$ 48,590	$ 14,185	$ (1,427)	$ 953,929

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			AmerenCIPS				
				Calendar Year 2008			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2007	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2008
	(A)	(B)	(H)	(I)	(J)	(K)	(L)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 51	$ -	$ -	$ -	$ 51
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	343,485	11,694	889	(10)	354,280
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	1,212,710	54,524	9,461	(48)	1,257,725
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	124,644	10,751	5,112	(40)	130,243
14		**Total Electric Plant in Service**	$ 1,680,890	$ 76,969	$ 15,461	$ (98)	$ 1,742,299

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			AmerenIP				
				Calendar Year 2008			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2007	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2008
	(A)	(B)	(M)	(N)	(O)	(P)	(Q)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,876	$ -	$ -	$ -	$ 32,876
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	1,032	-	1,032	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	306,706	7,914	1,507	(1,645)	311,468
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	2,028,404	105,132	22,817	2,237	2,112,956
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	246,095	19,044	7,103	(300)	257,736
14		**Total Electric Plant in Service**	$ 2,615,113	$ 132,091	$ 32,459	$ 291	$ 2,715,037

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			Ameren Illinois Total				
				Calendar Year 2008			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2007	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2008
	(A)	(B)	(R)	(S)	(T)	(U)	(V)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,935	$ 19	$ -	$ -	$ 32,954
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	1,032	-	1,032	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	753,060	22,524	2,396	(1,656)	771,533
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	4,012,046	198,219	45,234	997	4,166,029
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	417,880	36,888	13,443	(576)	440,750
14		**Total Electric Plant in Service**	$ 5,216,954	$ 257,649	$ 62,104	$ (1,234)	$ 5,411,265

Ameren Illinois Electric

Workpaper Supporting Electric Plant Balances, Retirements, and Transfers

As Of December 31,

($000s)

			AmerenCILCO					
				Calendar Year 2009				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2008	Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2009
	(A)	(B)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
1		**Electric Intangible Plant**						
2	301- 303	Subtotal - Electric Intangible Plant	$ 27	$ -	$ -	$ -	$ -	$ 27
3		**Electric Production Plant**						
4		Steam Production Plant						
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-	-
6		Other Production Plant						
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-	-
8		**Electric Transmission Plant**						
9	350-359	Subtotal - Electric Transmission Plant	105,784	4,560	1,178	-	225	109,392
10		**Electric Distribution Plant**						
11	360-374	Subtotal - Electric Distribution Plant	795,347	35,760	9,635	-	1,654	823,126
12		**Electric General Plant**						
13	389-399	Subtotal - Electric General Plant	52,770	3,221	1,892	-	588	54,687
14		**Total Electric Plant in Service**	$ 953,929	$ 43,542	$ 12,705	$ -	$ 2,466	$ 987,232

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			AmerenCIPS				
				Calendar Year 2009			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2008	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2009
	(A)	(B)	(AC)	(AD)	(AE)	(AF)	(AG)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 51	$ -	$ -	$ -	$ 51
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	354,280	5,622	737	10	359,175
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	1,257,725	76,062	11,673	1,026	1,323,140
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	130,243	6,098	25,889	437	110,889
14		**Total Electric Plant in Service**	$ 1,742,299	$ 87,782	$ 38,299	$ 1,473	$ 1,793,255

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			AmerenIP					
				Calendar Year 2009				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2008	Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2009
	(A)	(B)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
1		**Electric Intangible Plant**						
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,876	$ -	$ -	$ -	$ -	$ 32,876
3		**Electric Production Plant**						
4		Steam Production Plant						
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-	-
6		Other Production Plant						
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-	-
8		**Electric Transmission Plant**						
9	350-359	Subtotal - Electric Transmission Plant	311,468	47,554	148	-	1,892	360,766
10		**Electric Distribution Plant**						
11	360-374	Subtotal - Electric Distribution Plant	2,112,956	117,309	9,222	(735)	(1,770)	2,218,538
12		**Electric General Plant**						
13	389-399	Subtotal - Electric General Plant	257,736	17,129	43,579	-	(3,059)	228,227
14		**Total Electric Plant in Service**	$ 2,715,037	$ 181,992	$ 52,949	$ (735)	$ (2,937)	$ 2,840,408

Ameren Illinois Electric

Workpaper Supporting Electric Plant Balances, Retirements, and Transfers

As Of December 31,

($000s)

			Ameren Illinois Total					
				Calendar Year 2009				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2008	Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2009
	(A)	(B)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)
1		**Electric Intangible Plant**						
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,954	$ -	$ -	$ -	$ -	$ 32,954
3		**Electric Production Plant**						
4		Steam Production Plant						
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-	-
6		Other Production Plant						
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-	-
8		**Electric Transmission Plant**						
9	350-359	Subtotal - Electric Transmission Plant	771,533	57,736	2,062	-	2,127	829,333
10		**Electric Distribution Plant**						
11	360-374	Subtotal - Electric Distribution Plant	4,166,029	229,131	30,530	(735)	911	4,364,805
12		**Electric General Plant**						
13	389-399	Subtotal - Electric General Plant	440,750	26,448	71,360	-	(2,034)	393,803
14		**Total Electric Plant in Service**	$ 5,411,265	$ 313,315	$ 103,953	$ (735)	$ 1,003	$ 5,620,895

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			Ameren Illinois Total				
				Calendar Year 2010			
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2009	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2010
	(A)	(B)	(AT)	(AU)	(AV)	(AW)	(AX)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 32,954	$ 2,558	$ -	$ -	$ 35,512
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	$ -
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	$ -
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	829,333	33,354	2,022	571	$ 861,236
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	4,364,805	162,402	28,015	(65)	$ 4,499,126
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	393,803	9,067	16,594	(905)	$ 385,371
14		**Total Electric Plant in Service**	$ 5,620,895	$ 207,381	$ 46,630	$ (400)	$ 5,781,246

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
($000s)

			Ameren Illinois Total				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(AY)	(AZ)	(BA)	(BB)	(BC)
1		**Electric Intangible Plant**					
2	301- 303	Subtotal - Electric Intangible Plant	$ 1,691	$ -	$ -	$ -	$ 37,203
3		**Electric Production Plant**					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		**Electric Transmission Plant**					
9	350-359	Subtotal - Electric Transmission Plant	72,367	1,779	-	(209)	931,616
10		**Electric Distribution Plant**					
11	360-374	Subtotal - Electric Distribution Plant	154,881	26,041	(102)	794	4,628,657
12		**Electric General Plant**					
13	389-399	Subtotal - Electric General Plant	9,714	22,230	(341)	896	373,410
14		**Total Electric Plant in Service**	$ 238,653	$ 50,051	$ (443)	$ 1,481	$ 5,970,886

Ameren Illinois Electric

Workpaper Supporting Electric Plant Transfers - Explanation

As Of December 31,

($000s)

Line No.	Account No.	Title of Plant Function	AmerenCILCO 2008 Transfers	AmerenCILCO Explanation of Transfers	AmerenCIPS 2008 Transfers	AmerenCIPS Explanation of Transfers
	(A)	(B)	(C)	(D)	(E)	(F)
1		**Electric Intangible Plant**				
2	301-303	Subtotal - Electric Intangible Plant	$ -		$ -	
3		**Electric Production Plant**				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		**Electric Transmission Plant**				
9	353	Station Equipment	-		(10)	Asset transferred to UEC
10		All other electric transmission accounts excl. 353	-		-	
11	350-359	Subtotal - Electric Transmission Plant	-		(10)	
12		**Electric Distribution Plant**				
13	360-374	Subtotal - Electric Distribution Plant	(1,192)	Common plant asset transfer	(48)	Common plant asset transfer
14		**Electric General Plant**				
15	389-399	Subtotal - Electric General Plant	(235)	Common plant asset transfer	(40)	Common plant asset transfer
16		**Total Electric Plant in Service**	$ (1,427)		$ (98)	

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	AmerenIP 2008 Transfers	AmerenIP Explanation of Transfers	Ameren Illinois Total 2008 Transfers
	(A)	(B)	(G)	(H)	(I)
1		**Electric Intangible Plant**			
2	301-303	Subtotal - Electric Intangible Plant	$ -		$ -
3		**Electric Production Plant**			
4		Electric Steam Production Plant			
5	310-317	Subtotal -Electric Steam Production Plant	-		-
6		Other Electric Production Plant			
7	340-346	Subtotal - Other Electric Production Plant	-		-
8		**Electric Transmission Plant**			
9	353	Station Equipment	(1,429)	Common plant asset transfer	(1,439)
10		All other electric transmission accounts excl. 353	(216)	Common plant asset transfer	(216)
11	350-359	Subtotal - Electric Transmission Plant	(1,645)		(1,656)
12		**Electric Distribution Plant**			
13	360-374	Subtotal - Electric Distribution Plant	2,237	Common plant asset transfer	997
14		**Electric General Plant**			
15	389-399	Subtotal - Electric General Plant	(300)	Common plant asset transfer	(576)
16		**Total Electric Plant in Service**	$ 291		$ (1,234)

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	AmerenCILCO 2009 Transfers	AmerenCILCO Explanation of Transfers	AmerenCIPS 2009 Transfers	AmerenCIPS Explanation of Transfers
	(A)	(B)	(J)	(K)	(L)	(M)
1		**Electric Intangible Plant**				
2	301-303	Subtotal - Electric Intangible Plant	$ -		$ -	
3		**Electric Production Plant**				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		**Electric Transmission Plant**				
9	353	Station Equipment	(100)	Common plant asset transfer	(738)	Common plant asset transfer
10		All other electric transmission accounts excl. 353	324	Common plant asset transfer	748	Common plant asset transfer
11	350-359	Subtotal - Electric Transmission Plant	225		10	
12		**Electric Distribution Plant**				
13	360-374	Subtotal - Electric Distribution Plant	1,654	Common plant asset transfer	1,026	Common plant asset transfer
14		**Electric General Plant**				
15	389-399	Subtotal - Electric General Plant	588	Common plant asset transfer	437	Common plant asset transfer
16		**Total Electric Plant in Service**	$ 2,466		$ 1,473	

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	AmerenIP 2009 Transfers	AmerenIP Explanation of Transfers	Ameren Illinois Total 2009 Transfers
	(A)	(B)	(N)	(O)	(P)
1		**Electric Intangible Plant**			
2	301-303	Subtotal - Electric Intangible Plant	$ -		$ -
3		**Electric Production Plant**			
4		Electric Steam Production Plant			
5	310-317	Subtotal -Electric Steam Production Plant	-		-
6		Other Electric Production Plant			
7	340-346	Subtotal - Other Electric Production Plant	-		-
8		**Electric Transmission Plant**			
9	353	Station Equipment	1,887	ITC to IPC transfer	1,050
10		All other electric transmission accounts excl. 353	4	Common plant asset transfer	1,077
11	350-359	Subtotal - Electric Transmission Plant	1,892		2,127
12		**Electric Distribution Plant**			
13	360-374	Subtotal - Electric Distribution Plant	(1,770)	Common plant asset transfer	911
14		**Electric General Plant**			
15	389-399	Subtotal - Electric General Plant	(3,059)	Common plant asset transfer	(2,034)
16		**Total Electric Plant in Service**	$ (2,937)		$ 1,003

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
($000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Total 2010 Transfers	Explanation of Transfers	Ameren Illinois Total 2011 Transfers	Explanation of Transfers
	(A)	(B)	(Q)	(R)	(S)	(T)
1		**Electric Intangible Plant**				
2	301-303	Subtotal - Electric Intangible Plant	$ -		$ -	
3		**Electric Production Plant**				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		**Electric Transmission Plant**				
9	353	Station Equipment	571	Common plant asset transfer		
10		All other electric transmission accounts excl. 353	-		(209)	Common plant asset transfer
11	350-359	Subtotal - Electric Transmission Plant	571		(209)	
12		**Electric Distribution Plant**				
13	360-374	Subtotal - Electric Distribution Plant	(65)	Common plant asset transfer	794	Common plant asset transfer
14		**Electric General Plant**				
15	389-399	Subtotal - Electric General Plant	(905)	Common plant asset transfer	896	Common plant asset transfer
16		**Total Electric Plant in Service**	$ (400)		$ 1,481	

Ameren Illinois Electric
Depreciation Reserve
As of December 31,
($000s)

Line No.	Description		Account No.	2008	2009	2010	2011
	(A)		(B)	(C)	(D)	(E)	(F)
1	Beginning Balance			$ 2,311,675	$ 2,395,796	$ 2,450,844	$ 2,573,099
2	Depreciation Expense		403	151,183	168,363	171,391	175,478
3	Depreciation Expense for Asset Retirement Costs			-	-	-	-
4	Transportation Expenses - Clearing			5,049	5,190	4,937	4,941
5	Other Clearing Accounts			310	235	403	337
6	Other Accounts	[1]		3,111	2,966	2,121	1,785
7	Retirements			(62,104)	(103,864)	(46,611)	(50,030)
8	Cost of Removal			(18,329)	(21,456)	(12,911)	(15,051)
9	Salvage			4,667	4,035	3,133	4,537
10	Other/Net Credit	[2]		234	(421)	(207)	556
12	Ending Balance	[3]		$ 2,395,796	$ 2,450,844	$ 2,573,099	$ 2,695,652

NOTES
[1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
($000s)

Line No.	Description (A)	Account No. (B)	2006 AmerenCILCO	2006 AmerenCIPS	2006 AmerenIP	2006 Ameren Illinois Total
1	Beginning Balance		$ 494,913	$ 823,060	$ 822,860	$ 2,140,833
2	Depreciation Expense	403	31,515	54,790	52,570	138,875
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		1,467	3,090	512	5,069
5	Other Clearing Accounts		-	246	-	246
6	Other Accounts [1]		674	437	950	2,061
7	Retirements		(5,764)	(13,436)	(21,900)	(41,100)
8	Cost of Removal		(2,765)	(6,485)	(15,291)	(24,540)
9	Salvage		1,537	971	2,467	4,974
10	Other/Net Credit [2]		(4,688)	(19)	227	(4,479)
11	Ending Balance [3]		$ 516,889	$ 862,655	$ 842,394	$ 2,221,938

NOTES
[1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
($000s)

Line No.	Description (A)	Account No. (B)	2007 AmerenCILCO	2007 AmerenCIPS	2007 AmerenIP	2007 Ameren Illinois Total
1	Beginning Balance		$ 516,889	$ 862,655	$ 842,394	$ 2,221,938
2	Depreciation Expense	403	31,845	56,720	55,291	143,857
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		1,365	3,089	513	4,967
5	Other Clearing Accounts		124	214	-	338
6	Other Accounts [1]		457	381	972	1,810
7	Retirements		(14,230)	(17,354)	(18,593)	(50,176)
8	Cost of Removal		(1,933)	(5,066)	(8,043)	(15,042)
9	Salvage		483	843	2,117	3,443
10	Other/Net Credit [2]		(237)	657	121	541
11	Ending Balance [3]		$ 534,766	$ 902,138	$ 874,771	$ 2,311,675

NOTES
[1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
($000s)

Line No.	Description	Account No.	2008 AmerenCILCO	2008 AmerenCIPS	2008 AmerenIP	2008 Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)	(F)
1	Beginning Balance		$ 534,766	$ 902,138	$ 874,771	$ 2,311,675
2	Depreciation Expense	403	30,536	58,412	62,235	151,183
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		1,275	2,730	1,044	5,049
5	Other Clearing Accounts		146	164	-	310
6	Other Accounts [1]		280	626	2,205	3,111
7	Retirements		(14,185)	(15,461)	(32,459)	(62,104)
8	Cost of Removal		(2,427)	(7,283)	(8,618)	(18,329)
9	Salvage		211	2,589	1,867	4,667
10	Other/Net Credit [2]		(409)	(43)	686	234
11	Ending Balance [3]		$ 550,193	$ 943,872	$ 901,731	$ 2,395,796

NOTES
[1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
($000s)

Line No.	Description	Account No.	2009 AmerenCILCO	2009 AmerenCIPS	2009 AmerenIP	2009 Ameren Illinois Total	2010 Ameren Illinois Total	2011 Ameren Illinois Total
	(A)	(B)	(G)	(H)	(I)	(J)	(K)	(L)
1	Beginning Balance		$ 550,193	$ 943,872	$ 901,731	$ 2,395,796	$ 2,450,844	$ 2,573,099
2	Depreciation Expense	403	23,891	61,206	83,266	168,363	171,391	175,478
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-	-	-
4	Transportation Expenses - Clearing		1,096	1,306	2,787	5,190	4,937	4,941
5	Other Clearing Accounts		139	96	-	235	403	337
6	Other Accounts [1]		275	596	2,095	2,966	2,121	1,785
7	Retirements		(12,651)	(38,264)	(52,949)	(103,864)	(46,611)	(50,030)
8	Cost of Removal		(2,428)	(10,914)	(8,114)	(21,456)	(12,911)	(15,051)
9	Salvage		740	1,397	1,898	4,035	3,133	4,537
10	Other/Net Credit [2]		305	(425)	(301)	(421)	(207)	556
11	Ending Balance [3]		$ 561,560	$ 958,871	$ 930,413	$ 2,450,844	$ 2,573,099	$ 2,695,652

NOTES
[1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
($000s)

Line No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)
1	Steam Production	$ -	$ -	$ -	$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	(1)	-	-	-
6	Transmission	372,502	384,648	399,444	414,370
7	Distribution	1,837,150	1,936,378	2,042,488	2,154,788
8	General Plant	186,144	129,818	131,167	126,494
9	Total	$ 2,395,796	$ 2,450,844	$ 2,573,099	$ 2,695,652

Ameren Illinois Electric

Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping

As Of December 31,

($000s)

		2008			
Line No.	Description	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	Steam Production	$ -	$ -	$ -	$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	-	-	(1)	(1)
6	Transmission	61,014	161,754	149,734	372,502
7	Distribution	460,998	721,282	654,870	1,837,150
8	General Plant	28,180	60,836	97,128	186,144
9	Total	$ 550,193	$ 943,872	$ 901,731	$ 2,395,796

Ameren Illinois Electric

Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping

As Of December 31,

($000s)

		2009				2010	2011
Line No.	Description	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total
	(A)	(F)	(G)	(H)	(I)	(J)	(K)
1	Steam Production	$ -	$ -	$ -	$ -	$ -	$ -
2	Nuclear Production	-	-	-	-	-	-
	Hydraulic Production						
3	Conventional	-	-	-	-	-	-
4	Pumped Storage	-	-	-	-	-	-
5	Other Production	-	-	-	-	-	-
6	Transmission	61,670	167,042	155,936	384,648	399,444	414,370
7	Distribution	478,157	751,300	706,921	1,936,378	2,042,488	2,154,788
8	General Plant	21,732	40,530	67,556	129,818	131,167	126,494
9	Total	$ 561,560	$ 958,871	$ 930,413	$ 2,450,844	$ 2,573,099	$ 2,695,652

Ameren Illinois Electric
Construction Work in Progress
As Of December 31, 2011
($000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	$ 831 [1]

NOTES
[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2010. See WPB-7 for a listing of projects.

Ameren Illinois Electric

Workpaper Supporting Construction Work in Progress

As of December 31, 2011

Line No.	Project	Description	CWIP Amount as of 12/31/2011
	(A)	(B)	(C)
1	26077	FEP Replacement-AIC	$ 61,958
2	27136	ADMS-CYCLE A-AIC	462,452
3	27926	PURCHASE GEOGRAPHIC INFO SYSTEM	25,974
4	28254	ADMS - CYCLE B - AIC	241,993
5	29301	AIC DA Maintenance Equipment	39,099
6	Total CWIP at 12/31/2011 Not Subject to AFUDC		831,476
7	Total CWIP Balance as of 12/31/2011		61,811,275
8	5% Threshold for Schedule B-7.1		$ 3,090,564

Ameren Illinois Electric

Allowance for Funds Used During Construction

Line No.	Month/Year	Total CWIP Balance	CWIP Balance Accruing AFUDC	CWIP Balance NOT Accruing AFUDC	AFUDC Debt Accrual Rate	AFUDC Equity Accrual Rate	AFUDC Debt Generated [1]
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	2008	$ 68,065,338	$ 57,361,183	$ 10,704,155			$ 1,525,557
2	2009	$ 40,416,047	$ 41,261,213	$ (845,166)			$ 1,540,698
3	2010	$ 31,416,122	$ 33,878,990	$ (2,462,868)			$ 861,349
	2011						
4	January	$ 32,029,361	$ 27,896,776	$ 4,132,585	0.2600%	0.4875%	$ 72,532
5	February	31,498,909	27,333,092	4,165,817	0.2592%	0.4883%	70,838
6	March	58,747,461	37,272,007	21,475,454	0.2625%	0.4842%	97,839
7	April	63,321,559	52,666,389	10,655,170	0.2617%	0.4850%	137,810
8	May	67,179,784	54,999,564	12,180,220	0.2667%	0.4775%	146,666
9	June	66,739,647	55,983,716	10,755,931	0.2667%	0.4783%	149,290
10	July	69,940,534	59,516,787	10,423,747	0.2542%	0.4983%	151,272
11	August	74,514,705	63,626,491	10,888,214	0.2508%	0.5017%	159,596
12	September	83,065,643	68,979,166	14,086,477	0.2550%	0.4967%	175,897
13	October	82,166,021	76,136,973	6,029,048	0.2533%	0.4983%	192,880
14	November	94,609,269	81,368,624	13,240,645	0.2583%	0.4925%	210,202
15	December	61,811,275	94,542,104	(32,730,829)	0.2567%	0.4942%	242,658
16	2011	$ 61,811,275	$ 94,542,104	$ (32,730,829)	3.1050%	5.8825%	$ 1,807,481

NOTES

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

Ameren Illinois Electric

Allowance for Funds Used During Construction

Line No.	Month/Year	AFUDC Equity Generated [1]	Total AFUDC Generated	AFUDC Adjustments [3]	Total AFUDC Booked to PF 419102, 419105, & 432002	AFUDC Transferred to Plant In Service
	(A)	(H)	(I)	(J)	(K)	(L)
1	2008	$ 273,280	$ 1,798,837	$ (371,240)	$ 1,427,597	$ (751,297)
2	2009	$ 2,376,980	$ 3,917,678	$ (435,872)	$ 3,481,806	$ (1,098,097)
3	2010	$ 1,703,841	$ 2,565,190	$ (405,636)	$ 2,159,554	$ (2,195,034)
	2011					
4	January	$ 135,997	$ 208,528	$ -	$ 208,528	$ (70,030)
5	February	133,477	204,315	(52,662)	151,653	(147,997)
6	March	180,459	278,298	(12,513)	265,785	(37,549)
7	April	255,432	393,242	(5,384)	387,858	(80,969)
8	May	262,623	409,288	(9,565)	399,724	(95,924)
9	June	267,789	417,079	(15,448)	401,630	(219,045)
10	July	296,592	447,864	(11,192)	436,672	(98,840)
11	August	319,193	478,789	(8,772)	470,018	(116,554)
12	September	342,597	518,493	(4,018)	514,475	(11,518)
13	October	379,416	572,296	-	572,296	(187,847)
14	November	400,740	610,943	(5,365)	605,577	(14,427)
15	December	467,196	709,854	(2,332)	707,521	(3,687,664)
16	2011	$ 3,441,509	$ 5,248,990	$ (127,251)	$ 5,121,738	$ (4,768,363)

NOTES

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric

Workpaper Supporting Allowance for Funds Used During Construction

Line No.	Month/Year	Total CWIP Balance	CWIP Balance Accruing AFUDC	CWIP Balance NOT Accruing AFUDC	AFUDC Debt Accrual Rate	AFUDC Equity Accrual Rate	AFUDC Debt Generated [1]
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	2008						
2	AmerenCILCO	$ 10,914,368	$ 6,406,397	$ 4,507,971 [2]	2.8508%	0.0000%	$ 217,088
3	AmerenCIPS	9,965,792	11,063,842	(1,098,050) [2]	2.8508%	0.0000%	228,926
4	AmerenIP	47,185,178	39,890,944	7,294,234 [2]	3.5025%	0.7900%	1,079,543
5	Ameren Illinois Total	$ 68,065,338	$ 57,361,183	$ 10,704,155 [2]			$ 1,525,557
6	2009						
7	AmerenCILCO	$ 4,510,341	$ 4,191,559	$ 318,782 [2]	1.4608%	8.5292%	$ 41,027
8	AmerenCIPS	8,770,191	8,348,447	421,744 [2]	1.9417%	3.6358%	$ 156,217
9	AmerenIP	27,135,515	28,721,207	(1,585,692) [2]	3.8292%	5.4508%	$ 1,343,454
10	Ameren Illinois Total	$ 40,416,047	$ 41,261,213	$ (845,166) [2]			$ 1,540,698
11	2010						
12	Ameren Illinois Total	$ 31,416,122	$ 33,878,990	$ (2,462,868)	3.0342%	6.0031%	$ 861,349
13	2011						
14	January	$ 32,029,361	$ 27,896,776	$ 4,132,585	0.2600%	0.4875%	$ 72,532
15	February	31,498,909	27,333,092	4,165,817	0.2592%	0.4883%	70,838
16	March	58,747,461	37,272,007	21,475,454	0.2625%	0.4842%	97,839
17	April	63,321,559	52,666,389	10,655,170	0.2617%	0.4850%	137,810
18	May	67,179,784	54,999,564	12,180,220	0.2667%	0.4775%	146,666
19	June	66,739,647	55,983,716	10,755,931	0.2667%	0.4783%	149,290
20	July	69,940,534	59,516,787	10,423,747	0.2542%	0.4983%	151,272
21	August	74,514,705	63,626,491	10,888,214	0.2508%	0.5017%	159,596
22	September	83,065,643	68,979,166	14,086,477	0.2550%	0.4967%	175,897
23	October	82,166,021	76,136,973	6,029,048	0.2533%	0.4983%	192,880
24	November	94,609,269	81,368,624	13,240,645	0.2583%	0.4925%	210,202
25	December	61,811,275	94,542,104	(32,730,829)	0.2567%	0.4942%	242,658
26	Ameren Illinois Total	$ 61,811,275	$ 94,542,104	$ (32,730,829)	3.1050%	5.8825%	$ 1,807,481

NOTES

[1] Work Orders with In Services dates same month receive half month AFUDC.

[2] The balances are as of December

Ameren Illinois Electric

Workpaper Supporting Allowance for Funds Used During Construction

Line No.	Month/Year	AFUDC Equity Generated [1]	Total AFUDC Generated	AFUDC Adjustments [3]	Total AFUDC Booked to PF 419102, 419105, & 432002	AFUDC Transferred to Plant In Service
	(A)	(H)	(I)	(J)	(K)	(L)
1	2008					
2	AmerenCILCO	$ -	$ 217,088	$ (103,378)	$ 113,711	$ (141,969)
3	AmerenCIPS	-	228,926	(247,101)	(18,176)	(236,881)
4	AmerenIP	273,280	1,352,823	(20,761)	1,332,062	(372,447)
5	Ameren Illinois Total	$ 273,280	$ 1,798,837	$ (371,240)	$ 1,427,597	$ (751,297)
6	2009					
7	AmerenCILCO	$ 236,236	$ 277,263	$ (74,040)	$ 203,223	$ (114,613)
8	AmerenCIPS	294,105	450,322	(98,051)	352,271	(207,511)
9	AmerenIP	1,846,639	3,190,093	(263,781)	2,926,312	(775,973)
10	Ameren Illinois Total	$ 2,376,980	$ 3,917,678	$ (435,872)	$ 3,481,806	$ (1,098,097)
11	2010					
12	Ameren Illinois Total	$ 1,703,841	$ 2,565,190	$ (405,636)	$ 2,159,554	$ (2,195,034)
13	2011					
14	January	$ 135,997	$ 208,528		$ 208,528	$ (70,030)
15	February	133,477	204,315	(52,662)	151,653	(147,997)
16	March	180,459	278,298	(12,513)	265,785	(37,549)
17	April	255,432	393,242	(5,384)	387,858	(80,969)
18	May	262,623	409,288	(9,565)	399,724	(95,924)
19	June	267,789	417,079	(15,448)	401,630	(219,045)
20	July	296,592	447,864	(11,192)	436,672	(98,840)
21	August	319,193	478,789	(8,772)	470,018	(116,554)
22	September	342,597	518,493	(4,018)	514,475	(11,518)
23	October	379,416	572,296		572,296	(187,847)
24	November	400,740	610,943	(5,365)	605,577	(14,427)
25	December	467,196	709,854	(2,332)	707,521	(3,687,664)
26	Ameren Illinois Total	$ 3,441,509	$ 5,248,990	$ (127,251)	$ 5,121,738	$ (4,768,363)

NOTES

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric

Allowance for Funds Used During Construction

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to all specific construction work orders which have a total estimated direct construction cost or actual construction charges which are in the process of construction for more than 30 days.
3	AFUDC shall be calculated according to the following formula:
4	Ai = s(S/W) + d(D/D+P+C)(1-S/W)
5	Ae = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]
6	Where
7	Ai = Gross allowance for borrowed funds used during construction rate
8	Ae = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to short duration projects, which close every 30 days.

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2011
($000s)

Line No.	Description	Test Year Adjusted Revenues and Expenses ($000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D) (Col E/365)	(E) Col. C x Col. D
REVENUES					
1	Revenues	$ 834,069	49.75	13.63%	$ 113,685
2	Plus Energy Assistance Charges	16,784	34.54	9.46%	1,588
3	Plus Municipal Utility Tax	46	34.54	9.46%	4
4	Plus Interest Expense	70,442	49.75	13.63%	9,601
5	(Less) Uncollectibles	(6,429)	49.75	13.63%	(876)
6	(Less) Depreciation and Amortization	(170,873)	49.75	13.63%	(23,290)
7	(Less) Return on Equity and Debt	(180,928)	49.75	13.63%	(24,661)
8	TOTAL - REVENUES	$ 563,111			76,052
EXPENSES					
9	Employee Benefits	$ 40,321	(12.69)	-3.48%	(1,402)
10	FICA	8,124	(13.13)	-3.60%	(292)
11	Payroll	127,136	(11.39)	-3.12%	(3,968)
12	Other Operations and Maintenance (less uncollectibles)	176,626	(48.87)	-13.39%	(23,649)
13	Federal Unemployment Tax	139	(76.38)	-20.92%	(29)
14	State Unemployment Tax	363	(76.38)	-20.92%	(76)
15	St. Louis Payroll Expense Tax	9	(83.51)	-22.88%	(2)
16	Federal Excise Tax	-	(30.21)	-8.28%	-
17	Electric Distribution Tax	42,293	(30.13)	-8.25%	(3,491)
18	Energy Assistance Charges	16,784	(38.54)	-10.56%	(1,772)
19	Municipal Utility Tax	46	(48.54)	-13.30%	(6)
20	Gross Receipts Tax	(165)	(45.63)	-12.50%	21
21	Corporation Franchise Tax	1,225	(161.97)	-44.37%	(543)
22	Miscellaneous	2	(197.64)	-54.15%	(1)
23	Property/Real Estate Taxes	4,084	(375.08)	-102.76%	(4,197)
24	Interest Expense	66,867	(91.25)	-25.00%	(16,717)
25	Bank Facility Costs	3,575	156.59	42.90%	1,534
26	Income Taxes (Including Investment Tax Credit Adjustment)	75,684	(37.88)	-10.38%	(7,853)
27	**TOTAL EXPENSES**	$ 563,111			(62,445)
28	**CASH WORKING CAPITAL REQUIREMENT**				$ 13,607

Ameren Illinois Electric
Materials and Supplies Balance
Thirteen Month Average as of December 31,
($000s)

Line No.	Description	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)
1	December Jurisdictional General Materials and Supplies Balances	$ 35,379	$ 35,450	$ 28,075	$ 36,898
2	Accounts Payable Percentage Related to Materials and Supplies [1]	13.39%	13.39%	13.39%	13.39%
3	Accounts Payable Related to Materials and Supplies	4,737	4,747	3,759	4,940
4	Materials and Supplies Net of Related Accounts Payable	$ 30,642	$ 30,704	$ 24,316	$ 31,957

Calculation of Adjustment

5	December 2011 General Materials and Supplies Balances	$ 49,997
6	Jurisdictional Allocation Factor	73.80%
7	December 2011 Jurisdictional General Materials and Supplies Balances	$ 36,898
8	Materials and Supplies Net of Related Accounts Payable per above	31,957
9	Adjustment	$ (4,940)

NOTES
[1] Schedule B-8 divided by 365.

Ameren Illinois Electric

Workpaper Supporting Materials and Supplies

($000s)

Line No.	Description	General Materials and Supplies	WPB-8.1c Electric Distribution Allocation	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies	Accounts Payable Related to Materials and Supplies	WPB-8.1c Electric Distribution Allocation	Electric Distribution Amounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	January 2008	$ 45,409			13.39%	$ 6,080		
2	February 2008	46,915			13.39%	6,282		
3	March 2008	46,764			13.39%	6,261		
4	April 2008	47,622			13.39%	6,376		
5	May 2008	48,866			13.39%	6,543		
6	June 2008	50,373			13.39%	6,745		
7	July 2008	50,148			13.39%	6,715		
8	August 2008	51,252			13.39%	6,862		
9	September 2008	52,181			13.39%	6,987		
10	October 2008	52,150			13.39%	6,983		
11	November 2008	51,649			13.39%	6,916		
12	December 2008	$ 50,835		$ 35,379	13.39%	$ 6,807		$ 4,737
13	January 2009	$ 51,450			13.39%	$ 6,889		
14	February 2009	52,178			13.39%	6,986		
15	March 2009	52,788			13.39%	7,068		
16	April 2009	53,425			13.39%	7,153		
17	May 2009	55,753			13.39%	7,465		
18	June 2009	55,173			13.39%	7,387		
19	July 2009	54,712			13.39%	7,326		
20	August 2009	54,917			13.39%	7,353		
21	September 2009	54,962			13.39%	7,359		
22	October 2009	51,732			13.39%	6,927		
23	November 2009	52,566			13.39%	7,038		
24	December 2009	$ 49,610		$ 35,450	13.39%	$ 6,642		$ 4,747

Ameren Illinois Electric

Workpaper Supporting Materials and Supplies

($000s)

Line No.	Description	General Materials and Supplies	WPB-8.1c Electric Distribution Allocation	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies	Accounts Payable Related to Materials and Supplies	WPB-8.1c Electric Distribution Allocation	Electric Distribution Amounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
25	January 2010	$ 49,342			13.39%	$ 6,607		
26	February 2010	49,829			13.39%	6,672		
27	March 2010	49,540			13.39%	6,633		
28	April 2010	49,881			13.39%	6,679		
29	May 2010	50,003			13.39%	6,695		
30	June 2010	50,125			13.39%	6,711		
31	July 2010	49,022			13.39%	6,564		
32	August 2010	48,679			13.39%	6,518		
33	September 2010	47,512			13.39%	6,362		
34	October 2010	47,381			13.39%	6,344		
35	November 2010	47,019			13.39%	6,296		
36	December 2010	$ 45,224		$ 28,075	13.39%	$ 6,055		$ 3,759
37	January 2011	$ 46,341			13.39%	$ 6,205		
38	February 2011	47,396			13.39%	6,346		
39	March 2011	48,048			13.39%	6,433		
40	April 2011	48,025			13.39%	6,430		
41	May 2011	48,753			13.39%	6,528		
42	June 2011	48,712			13.39%	6,522		
43	July 2011	49,702			13.39%	6,655		
44	August 2011	49,542			13.39%	6,633		
45	September 2011	49,561			13.39%	6,636		
46	October 2011	49,968			13.39%	6,690		
47	November 2011	50,715			13.39%	6,790		
48	December 2011	$ 49,997	73.80%	$ 36,898	13.39%	$ 6,694	73.80%	$ 4,940

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	January 2008	7,194,001			13.39%	963,240		
2	February 2008	7,375,411			13.39%	987,530		
3	March 2008	7,499,676			13.39%	1,004,169		
4	April 2008	7,814,620			13.39%	1,046,338		
5	May 2008	7,759,882			13.39%	1,039,009		
6	June 2008	8,114,203			13.39%	1,086,451		
7	July 2008	8,238,539			13.39%	1,103,099		
8	August 2008	8,363,075			13.39%	1,119,774		
9	September 2008	8,367,105			13.39%	1,120,313		
10	October 2008	7,864,725			13.39%	1,053,047		
11	November 2008	7,286,811			13.39%	975,667		
12	December 2008	7,563,043	68.48%	5,179,172	13.39%	1,012,653	68.48%	693,465
13	January 2009	7,742,196			13.39%	1,036,641		
14	February 2009	7,840,626			13.39%	1,049,820		
15	March 2009	7,893,495			13.39%	1,056,899		
16	April 2009	7,860,071			13.39%	1,052,424		
17	May 2009	8,051,491			13.39%	1,078,054		
18	June 2009	8,199,153			13.39%	1,097,825		
19	July 2009	8,069,372			13.39%	1,080,448		
20	August 2009	8,062,921			13.39%	1,079,585		
21	September 2009	7,966,239			13.39%	1,066,639		
22	October 2009	7,646,937			13.39%	1,023,886		
23	November 2009	7,594,628			13.39%	1,016,882		
24	December 2009	7,528,848	65.88%	4,960,005	13.39%	1,008,075	65.88%	664,120

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO	AmerenCILCO
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
25	January 2010	7,365,842						
26	February 2010	7,594,427						
27	March 2010	7,526,123						
28	April 2010	7,970,059						
29	May 2010	8,044,489						
30	June 2010	8,040,163						
31	July 2010	7,840,971						
32	August 2010	7,701,685						
33	September 2010	7,103,412						
34	October 2010							
35	November 2010							
36	December 2010							
37	January 2011							
38	February 2011							
39	March 2011							
40	April 2011							
41	May 2011							
42	June 2011							
43	July 2011							
44	August 2011							
45	September 2011							
46	October 2011							
47	November 2011							
48	December 2011							

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation	Electric Distribution Amounts
		AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS
	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	January 2008	14,203,494			13.39%	1,901,776		
2	February 2008	14,518,642			13.39%	1,943,973		
3	March 2008	14,694,670			13.39%	1,967,542		
4	April 2008	14,843,984			13.39%	1,987,535		
5	May 2008	15,471,360			13.39%	2,071,537		
6	June 2008	15,774,044			13.39%	2,112,065		
7	July 2008	15,684,584			13.39%	2,100,087		
8	August 2008	15,966,229			13.39%	2,137,798		
9	September 2008	16,017,074			13.39%	2,144,606		
10	October 2008	16,392,748			13.39%	2,194,906		
11	November 2008	16,161,925			13.39%	2,164,000		
12	December 2008	15,852,250	72.68%	11,521,415	13.39%	2,122,536	72.68%	1,542,659
13	January 2009	16,018,961			13.39%	2,144,858		
14	February 2009	16,127,272			13.39%	2,159,360		
15	March 2009	16,474,045			13.39%	2,205,792		
16	April 2009	16,579,125			13.39%	2,219,861		
17	May 2009	18,023,439			13.39%	2,413,248		
18	June 2009	16,920,128			13.39%	2,265,520		
19	July 2009	17,137,710			13.39%	2,294,653		
20	August 2009	16,800,268			13.39%	2,249,471		
21	September 2009	17,187,122			13.39%	2,301,269		
22	October 2009	17,075,699			13.39%	2,286,350		
23	November 2009	16,058,117			13.39%	2,150,101		
24	December 2009	14,517,897	71.14%	10,328,032	13.39%	1,943,873	71.14%	1,382,871

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation	Electric Distribution Amounts
		AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS	AmerenCIPS
	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
25	January 2010	14,680,874						
26	February 2010	14,810,837						
27	March 2010	14,818,028						
28	April 2010	14,737,245						
29	May 2010	15,005,365						
30	June 2010	15,111,019						
31	July 2010	15,002,038						
32	August 2010	14,784,846						
33	September 2010	14,817,767						
34	October 2010							
35	November 2010							
36	December 2010							
37	January 2011							
38	February 2011							
39	March 2011							
40	April 2011							
41	May 2011							
42	June 2011							
43	July 2011							
44	August 2011							
45	September 2011							
46	October 2011							
47	November 2011							
48	December 2011							

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP
	(A)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
1	January 2008	24,011,758			13.39%	3,215,053		
2	February 2008	25,021,087			13.39%	3,350,198		
3	March 2008	24,569,518			13.39%	3,289,735		
4	April 2008	24,963,179			13.39%	3,342,444		
5	May 2008	25,634,321			13.39%	3,432,306		
6	June 2008	26,484,347			13.39%	3,546,121		
7	July 2008	26,224,617			13.39%	3,511,344		
8	August 2008	26,922,666			13.39%	3,604,809		
9	September 2008	27,796,376			13.39%	3,721,795		
10	October 2008	27,892,418			13.39%	3,734,654		
11	November 2008	28,200,639			13.39%	3,775,924		
12	December 2008	27,419,918	68.12%	18,678,448	13.39%	3,671,389	68.12%	2,500,950
13	January 2009	27,688,568			13.39%	3,707,360		
14	February 2009	28,210,552			13.39%	3,777,251		
15	March 2009	28,420,572			13.39%	3,805,371		
16	April 2009	28,985,759			13.39%	3,881,047		
17	May 2009	29,678,530			13.39%	3,973,806		
18	June 2009	30,053,242			13.39%	4,023,978		
19	July 2009	29,504,992			13.39%	3,950,570		
20	August 2009	30,053,353			13.39%	4,023,993		
21	September 2009	29,808,193			13.39%	3,991,167		
22	October 2009	27,009,861			13.39%	3,616,484		
23	November 2009	28,912,812			13.39%	3,871,280		
24	December 2009	27,563,032	73.15%	20,162,358	13.39%	3,690,551	73.15%	2,699,638

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP	AmerenIP
	(A)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
25	January 2010	27,294,936						
26	February 2010	27,423,738						
27	March 2010	27,195,585						
28	April 2010	27,173,560						
29	May 2010	26,953,445						
30	June 2010	26,973,929						
31	July 2010	26,178,609						
32	August 2010	26,192,164						
33	September 2010	25,590,574						
34	October 2010							
35	November 2010							
36	December 2010							
37	January 2011							
38	February 2011							
39	March 2011							
40	April 2011							
41	May 2011							
42	June 2011							
43	July 2011							
44	August 2011							
45	September 2011							
46	October 2011							
47	November 2011							
48	December 2011							

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total
	(A)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
1	January 2008	45,409,253				$ 6,080,070		
2	February 2008	46,915,140				6,281,701		
3	March 2008	46,763,864				6,261,446		
4	April 2008	47,621,784				6,376,317		
5	May 2008	48,865,564				6,542,853		
6	June 2008	50,372,594				6,744,637		
7	July 2008	50,147,740				6,714,530		
8	August 2008	51,251,971				6,862,381		
9	September 2008	52,180,555				6,986,713		
10	October 2008	52,149,891				6,982,608		
11	November 2008	51,649,376				6,915,591		
12	December 2008	50,835,211		$ 35,379,035		$ 6,806,579		$ 4,737,075
13	January 2009	51,449,725				$ 6,888,859		
14	February 2009	52,178,450				6,986,432		
15	March 2009	52,788,112				7,068,062		
16	April 2009	53,424,955				7,153,332		
17	May 2009	55,753,459				7,465,107		
18	June 2009	55,172,523				7,387,323		
19	July 2009	54,712,075				7,325,671		
20	August 2009	54,916,543				7,353,049		
21	September 2009	54,961,554				7,359,075		
22	October 2009	51,732,497				6,926,721		
23	November 2009	52,565,557				7,038,263		
24	December 2009	49,609,777		$ 35,450,395		$ 6,642,499		$ 4,746,629

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

Line No.	Description	General Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies (B-8)	Accounts Payable Related to Materials and Supplies	Electric Distribution Allocation (WPB-8.1c)	Electric Distribution Amounts
		Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total
	(A)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
25	January 2010	49,341,652			13.39%	6,606,599		
26	February 2010	49,829,002			13.39%	6,671,852		
27	March 2010	49,539,735			13.39%	6,633,121		
28	April 2010	49,880,864			13.39%	6,678,796		
29	May 2010	50,003,299			13.39%	6,695,190		
30	June 2010	50,125,110			13.39%	6,711,500		
31	July 2010	49,021,618			13.39%	6,563,748		
32	August 2010	48,678,695			13.39%	6,517,832		
33	September 2010	47,511,753			13.39%	6,361,584		
34	October 2010	47,381,214			13.39%	6,344,106		
35	November 2010	47,019,431			13.39%	6,295,665		
36	December 2010	45,224,197	62.08%	$ 28,075,181	13.39%	$ 6,055,292	62.08%	$ 3,759,125
37	January 2011	46,341,209			13.39%	6,204,854		
38	February 2011	47,395,993			13.39%	6,346,085		
39	March 2011	48,047,733			13.39%	6,433,349		
40	April 2011	48,025,441			13.39%	6,430,365		
41	May 2011	48,752,659			13.39%	6,527,736		
42	June 2011	48,711,771			13.39%	6,522,261		
43	July 2011	49,702,058			13.39%	6,654,855		
44	August 2011	49,541,584			13.39%	6,633,369		
45	September 2011	49,561,492			13.39%	6,636,034		
46	October 2011	49,968,203			13.39%	6,690,491		
47	November 2011	50,715,006			13.39%	6,790,484		
48	December 2011	49,997,038	73.80%	$ 36,897,814	13.39%	$ 6,694,352	73.80%	$ 4,940,431

Ameren Illinois Electric

Workpaper Supporting Materials and Supplies

		AmerenCILCO		AmerenCIPS		AmerenIP		Ameren Illinois Total	
Line No.	Description	Total Company	Distribution	Total Company	Distribution	Total Company	Distribution	Total Company	Distribution
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	12/31/2008 General Materials & Supplies	7,563,043	5,178,981	15,852,250	11,520,679	27,419,917	18,678,805	50,835,210	35,378,465
2	Percentage		68.48%		72.68%		68.12%		69.59%
3	12/31/2009 General Materials & Supplies	7,528,848	4,960,313	14,517,897	10,328,386	27,563,033	20,162,748	49,609,778	35,451,447
4	Percentage		65.88%		71.14%		73.15%		71.46%
5	12/31/2010 General Materials & Supplies							45,224,197	28,076,403
6	Percentage								62.08%
7	12/31/2011 General Materials & Supplies							49,997,038	36,899,389
8	Percentage								73.80%

Ameren Illinois Electric

Accumulated Deferred Income Taxes

As of December 31,

($000s)

Line No.	Description	Account	State Balance at 12/31/2010	State Balance at 12/31/2011	Federal Balance at 12/31/2010	Federal Balance at 12/31/2011	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Active VEBA - Federal	1-ZA-190-611	$ -	$ -	$ (453)	$ (890)	$ (453)	$ (890)
2	Active VEBA - State	1-ZA-190-612	(102)	(267)	-	-	(102)	(267)
3	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	1,060	535	-	-	1,060	535
4	IL Credit Valuation Allowance	1-ZA-190-CVA	(478)	(478)	-	-	(478)	(478)
5	Federal NOL Credits Deferred	1-ZA-190-CDF	-	-	-	124	-	124
6	Federal Net Operating Loss	1-ZA-190-FOL	-	-	11,589	21,385	11,589	21,385
7	Federal Effect of Illinois NOL	1-ZA-190-NLF	-	-	(902)	(1,433)	(902)	(1,433)
8	State Effect of Illinois NOL	1-ZA-190-NOL	2,576	4,094	-	-	2,576	4,094
9	Unamortized Investment Tax Credit	1-ZA-190-100	-	-	3,358	2,825	3,358	2,825
10	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	-	-	5,649	5,000	5,649	5,000
11	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	1,273	1,263	-	-	1,273	1,263
12	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	-	-	205	265	205	265
13	ADIT Legal Expenses Accrued - State	1-ZA-190-612	46	79	-	-	46	79
14	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	-	-	1,495	1,388	1,495	1,388
15	ADIT Uncollectible Accounts - State	1-ZA-190-612	336	416	-	-	336	416
16	ARO Asset - Federal	1-ZA-190-611	-	-	(753)	(804)	(753)	(804)
17	ARO Asset - State	1-ZA-190-612	(170)	(190)	-	-	(170)	(190)
18	Inventory Reserve - Federal	1-ZA-190-611	-	-	506	340	506	340
19	Inventory Reserve - State	1-ZA-190-612	114	102	-	-	114	102
20	Employee Bonus Accrual - Federal	1-ZA-190-611	-	-	2,264	4,397	2,264	4,397
21	Employee Bonus Accrual - State	1-ZA-190-612	509	1,319	-	-	509	1,319
22	Employee Bonus Payment - Federal	1-ZA-190-611	-	-	(2,639)	(5,041)	(2,639)	(5,041)
23	Employee Bonus Payment - State	1-ZA-190-612	(594)	(1,512)	-	-	(594)	(1,512)
24	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	-	-	656	1,329	656	1,329
25	Employee Bonus 481a Adjustment - State	1-ZA-190-612	148	399	-	-	148	399
26	Merger Costs - Debt Integration - Federal	1-ZA-190-611	-	-	-	93	-	93
27	Merger Costs - Debt Integration - State	1-ZA-190-612	-	25	-	-	-	25
28	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	-	-	(1,229)	(51)	(1,229)	(51)
29	Over/Under Accrual State Income Tax - State	1-ZA-190-612	(276)	(15)	-	-	(276)	(15)
30	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	-	-	(28)	1	(28)	1
31	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	(6)	0	-	-	(6)	0
32	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	-	-	321	2,719	321	2,719
33	Over/Under Accrual Property Tax - State	1-ZA-190-612	72	816	-	-	72	816
34	Over/Under Accrual Tax 481a Adjustment - Federal	1-ZA-190-611	-	-	(1,025)	-	(1,025)	-
35	Over/Under Accrual Tax 481a Adjustment - State	1-ZA-190-612	(231)	-	-	-	(231)	-
36	Severance - Federal	1-ZA-190-611	-	-	(6,113)	(6,113)	(6,113)	(6,113)
37	Severance - State	1-ZA-190-612	(1,375)	(1,375)	-	-	(1,375)	(1,375)
38	Severance Rate Case Settlement - Federal	1-ZA-190-611	-	-	(400)	(617)	(400)	(617)
39	Severance Rate Case Settlement - State	1-ZA-190-612	(90)	(185)	-	-	(90)	(185)
40	Vacation Pay adjustment - Federal	1-ZA-190-611	-	-	4,270	4,566	4,270	4,566
41	Vacation Pay adjustment - State	1-ZA-190-612	961	1,369	-	-	961	1,369

Ameren Illinois Electric
Accumulated Deferred Income Taxes
As of December 31,
($000s)

Line No.	Description	Account	State Balance at 12/31/2010	State Balance at 12/31/2011	Federal Balance at 12/31/2010	Federal Balance at 12/31/2011	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
42	Total 190 Electric		3,773	6,395	16,771	29,484	20,544	35,879
43	ADIT FIN 48 - Federal	1-ZA-282-F48	-	-	35,020	7,381	35,020	7,381
44	ADIT FIN 48 - State	1-ZA-282-F48	7,842	1,208	-	-	7,842	1,208
45	ADIT Property Related - Federal	1-ZA-282-111	-	-	(460,043)	(564,762)	(460,043)	(564,762)
46	ADIT Property Related - State	1-ZA-282-112	(87,173)	(126,364)	-	-	(87,173)	(126,364)
47	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	-	-	(3,352)	(3,353)	(3,352)	(3,353)
48	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	(754)	(814)	-	-	(754)	(814)
49	ADIT Mixed Service Costs - Federal	1-ZA-282-125	-	-	5,122	-	5,122	-
50	ADIT Mixed Service Costs - State	1-ZA-282-126	1,151	-	-	-	1,151	-
51	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	-	-	(5,106)	3,309	(5,106)	3,309
52	ADIT Book Capitalized Repairs - State	1-ZA-282-146	(1,149)	792	-	-	(1,149)	792
53	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	-	-	2,269	3,288	2,269	3,288
54	ADIT Temporary Differences CWIP - State	1-ZA-282-148	511	787	-	-	511	787
55	Total 282 Electric		(79,572)	(124,391)	(426,091)	(554,137)	(505,663)	(678,528)
56	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	-	-	(3,718)	(3,274)	(3,718)	(3,274)
57	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	(837)	(854)	-	-	(837)	(854)
58	Electric Rate Case Expense - Federal	1-ZA-283-651	-	-	(907)	(1,172)	(907)	(1,172)
59	Electric Rate Case Expense - State	1-ZA-283-652	(204)	(351)	-	-	(204)	(351)
60	Merger Initiatives - Federal	1-ZA-283-651	-	-	-	(1,847)	-	(1,847)
61	Merger Initiatives - State	1-ZA-283-652	-	(526)	-	-	-	(526)
62	Payroll Tax - Federal	1-ZA-283-651	-	-	(416)	(95)	(416)	(95)
63	Payroll Tax - State	1-ZA-283-652	(94)	(29)	-	-	(94)	(29)
64	Prepayments - Federal	1-ZA-283-651	-	-	(807)	(860)	(807)	(860)
65	Prepayments - State	1-ZA-283-652	(182)	(258)	-	-	(182)	(258)
66	Rabbi Trust - Federal	1-ZA-283-651	-	-	305	329	305	329
67	Rabbi Trust - State	1-ZA-283-652	69	99	-	-	69	99
68	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	-	-	28	132	28	132
69	Renewable Energy Compliance Cost - State	1-ZA-283-652	6	40	-	-	6	40
70	Total 283 Electric		(1,241)	(1,879)	(5,514)	(6,787)	(6,755)	(8,666)
71	Total Deferred		$ (77,040)	$ (119,876)	$ (414,834)	$ (531,440)	$ (491,874)	$ (651,316)
72	Total Account 190 Deferred		3,773	6,395	16,771	29,484	20,544	35,879
73	Total Account 282 Deferred		(79,572)	(124,391)	(426,091)	(554,137)	(505,663)	(678,528)
74	Total Account 283 Deferred		(1,241)	(1,879)	(5,514)	(6,787)	(6,755)	(8,666)
75	Total		$ (77,040)	$ (119,876)	$ (414,834)	$ (531,440)	$ (491,874)	$ (651,316)
			WPB-9b, Col. (J)	WPB-9a, Col. (J)	WPB-9b, Col. (I)	WPB-9a, Col. (I)		

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
1			Labor		93.07%	93.07%
2			Plant		81.30%	81.30%
3			Revenue		45.56%	45.56%
4	Active VEBA - Federal	1-ZA-190-611	Labor	$ (955,684)	$ (889,502)	
5	Active VEBA - State	1-ZA-190-612	Labor	(286,629)		(266,780)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	658,551		535,424
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(588,372)		(478,366)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	152,501	123,988	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	26,302,193	21,384,568	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(1,762,242)	(1,432,762)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	5,034,977		4,093,606
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(150)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	423		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	(11,519,850)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	14,270,831		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Plant	3,474,686	2,825,037	
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	6,149,686	4,999,902	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,553,566		1,263,101
19	ADIT Federal	1-ZA-190-611	Other	-	-	
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	284,202	264,521	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	85,238		79,335
22	ADIT State	1-ZA-190-612	Other	-		-
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	3,047,202	1,388,276	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	913,920		416,373
25	ARO Asset - Federal	1-ZA-190-611	Plant	(988,701)	(803,847)	
26	ARO Asset - State	1-ZA-190-612	Plant	(233,810)		(190,095)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	418,800	340,499	
28	Inventory Reserve - State	1-ZA-190-612	Plant	125,607		102,123
29	Deferred Compensation	1-ZA-190-611	Other	2,307,729	-	
30	Deferred Compensation	1-ZA-190-612	Other	556,409		-
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	4,724,117	4,396,967	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	1,416,862		1,318,743

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	(5,415,564)	(5,040,531)	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	(1,624,242)		(1,511,762)
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	1,427,606	1,328,743	
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	428,169		398,518
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	40,759,048	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	11,817,467		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,954,645)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(551,113)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	5,555,446	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	1,617,602		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	114,181	92,833	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	30,325		24,655
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	(62,652)	(50,938)	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	(18,791)		(15,278)
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	2,216	1,010	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	665		303
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	3,344,449	2,719,150	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	1,003,071		815,530
51	Over/Under Accrual Tax 481a Adjustment - Federal	1-ZA-190-611	Plant	-	-	
52	Over/Under Accrual Tax 481a Adjustment - State	1-ZA-190-612	Plant	-		-
53	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	28,693,206	-	
54	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	8,605,697		-
55	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,464,740	-	
56	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,804,518		-
57	Severance - Federal	1-ZA-190-611	Labor	(6,567,517)	(6,112,710)	
58	Severance - State	1-ZA-190-612	Labor	(1,477,666)		(1,375,336)
59	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(616,918)	(616,918)	
60	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(185,027)		(185,027)
61	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(174,126)	-	
62	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(52,224)		-
63	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(58,565)	-	
64	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(17,565)		-
65	Vacation Pay adjustment - Federal	1-ZA-190-611	Labor	4,905,817	4,566,084	

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
66	Vacation Pay adjustment - State	1-ZA-190-612	Labor	1,471,358		1,369,465
67	Federal Accrued Tax	1-YP-190-FED	Other	62,186,800	-	
68	State Accrued Tax	1-YP-190-STA	Other	3,132,398		-
69	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	11,736,767	-	
70	ADIT State - Purchase Accounting	1-YP-190-612	Other	3,638,329		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-YP-190-TXP	Other	(36,568,579)		
72	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(26,992,340)	-	
73	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(96,451)	-	
74	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(26,539)		-
75	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	16,309,347	-	
76	ADIT State - Purchase Accounting	1-XP-190-612	Other	4,129,678		-
77	Total Account 190 Electric			198,860,438	29,484,369	6,394,533
78	ADIT Federal	2-ZA-190-611	Other	-		
79	ADIT State	2-ZA-190-612	Other	-		
80	Federal Net Operating Loss	2-ZA-190-FOL	Gas	6,575,548		
81	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(440,560)		
82	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	1,258,744		
83	Unamortized Investment Tax Credit	2-ZA-190-100	Gas	1,043,295		
84	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,401,865		
85	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	354,146		
86	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	(118,170)		
87	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	(35,442)		
88	Increase/decrease I & D	2-ZA-190-611	Other	3,658,111		
89	Increase/decrease I & D	2-ZA-190-612	Other	1,065,147		
90	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,128,703		
91	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	338,522		
92	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	244,802		
93	Vacation Pay adjustment - State	2-ZA-190-612	Gas	73,421		
94	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	3,796,449		
95	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,067,711		
96	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(643,264)		
97	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(180,594)		

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Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
98	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	2,144,360		
99	Employee Bonus Accrual - State	2-ZA-190-612	Gas	643,139		
100	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	(2,441,249)		
101	Employee Bonus Payment - State	2-ZA-190-612	Gas	(732,182)		
102	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	630,130		
103	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	188,989		
104	Gas Storage Fields - Federal	2-ZA-190-611	Gas	11,883,696		
105	Gas Storage Fields - State	2-ZA-190-612	Gas	3,564,171		
106	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	(129,718)		
107	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	(38,905)		
108	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	564,861		
109	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	169,414		
110	Over/Under Accrual Tax 481a Adjustment - Federal	2-ZA-190-611	Gas	-		
111	Over/Under Accrual Tax 481a Adjustment - State	2-ZA-190-612	Gas	-		
112	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(159,218)		
113	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(47,753)		
114	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	5,827,146		
115	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	1,747,684		
116	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(15,807,907)		
117	ADIT State - Purchase Accounting	2-YP-190-612	Other	(4,093,549)		
118	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(690,814)		
119	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(59,114)		
120	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(16,267)		
121	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	5,845,310		
122	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,597,190		
123	Total Account 190 Gas	2-ZA-190-TX2		31,177,848	-	-
124	Total Account 190			230,038,286	29,484,369	6,394,533
125	ADIT FIN 48 - Federal	1-ZA-282-F48	Plant	9,078,208	7,380,889	
126	ADIT FIN 48 - State	1-ZA-282-F48	Plant	1,485,690		1,207,916
127	ADIT Property Related - Federal	1-ZA-282-111	Plant	(694,635,625)	(564,762,151)	
128	ADIT Property Related - State	1-ZA-282-112	Plant	(155,422,769)		(126,363,944)

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
129	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,123,662)	(3,352,676)	
130	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,001,303)		(814,093)
131	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	(479,019)	-	
132	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	-	-	
133	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	-		-
134	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(2,562,773)		-
135	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	4,069,849	3,308,924	
136	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	974,237		792,087
137	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	4,043,590	3,287,575	
138	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	967,950		786,976
139	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(1,838,577)	-	
140	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(149,629)	-	
141	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(35,818)		-
142	ADIT Property Related - Federal	1-ZA-282-7D1	Other	134,217	-	
143	ADIT Property Related - State	1-ZA-282-7D2	Other	28,623		-
144	Total Account 282 Electric			(839,466,811)	(554,137,439)	(124,391,058)
145	ADIT Property Related - Federal	2-ZA-282-111	Gas	(143,270,580)		
146	ADIT Property Related - State	2-ZA-282-112	Gas	(29,839,516)		
147	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,001,168)		
148	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(485,878)		
149	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	8,562,070		
150	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	2,049,580		
151	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(40,236)		
152	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(9,632)		
153	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(105,645)		
154	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(25,289)		
155	Total Account 282 Gas			(165,166,294)	-	-
156	Total 282			(1,004,633,105)	(554,137,439)	(124,391,058)
157	FAS 133 Transactions - Federal	1-ZA-283-215	Other	-	-	
158	FAS 133 Transactions - State	1-ZA-283-216	Other	-		-

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Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
159	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	(51,470,434)	-	
160	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	(13,308,321)		-
161	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(4,026,553)	(3,273,723)	
162	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(1,050,333)		(853,956)
163	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(1,171,563)	(1,171,563)	
164	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(351,377)		(351,377)
165	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	2,122,217	-	
166	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	636,498		-
167	Merger Initiatives - Federal	1-ZA-283-651	Distribution	(1,847,365)	(1,847,365)	
168	Merger Initiatives - State	1-ZA-283-652	Distribution	(526,005)		(526,005)
169	Payroll Tax - Federal	1-ZA-283-651	Labor	(102,300)	(95,216)	
170	Payroll Tax - State	1-ZA-283-652	Labor	(30,682)		(28,557)
171	Prepayments - Federal	1-ZA-283-651	Plant	(1,057,409)	(859,709)	
172	Prepayments - State	1-ZA-283-652	Plant	(317,139)		(257,845)
173	Rabbi Trust - Federal	1-ZA-283-651	Labor	353,163	328,706	
174	Rabbi Trust - State	1-ZA-283-652	Labor	105,921		98,586
175	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	162,750	132,321	
176	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	48,812		39,686
177	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(27,118)	-	
178	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(7,130)		-
179	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
180	Non-property deferred - State	1-ZA-283-652	Other	-		-
181	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
182	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
183	Non-property deferred - Federal - Purchase Accounting	1-YP-283-651	Other	-		-
184	Non-property deferred - State - Purchase Accounting	1-YP-283-652	Other	-		-
185	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,723,563		-
186	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	642,619		-
187	Total Account 283 Electric			(70,303,021)	(6,786,549)	(1,879,468)
188	FAS 133 Transactions - Federal	2-ZA-283-215	Other	-		
189	FAS 133 Transactions - State	2-ZA-283-216	Other	-		
190	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(364,032)		

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Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2011	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
191	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(109,181)		
192	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,088,510		
193	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	326,467		
194	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	7,162,615		
195	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	2,097,360		
196	Merger Initiatives - Federal	2-ZA-283-651	Gas	(23,278)		
197	Merger Initiatives - State	2-ZA-283-652	Gas	(6,628)		
198	Prepayments - Federal	2-ZA-283-651	Gas	(1,459,966)		
199	Prepayments - State	2-ZA-283-652	Gas	(437,874)		
200	Non-property deferred - Federal	2-ZA-283-651	Other	-		
201	Non-property deferred - State	2-ZA-283-652	Other	-		
202	Total Account 283 Gas			8,273,993	-	-
203	Total 283			(62,029,028)	(6,786,549)	(1,879,468)
204	Total Deferred			$ (836,623,847)	$ (531,439,618)	$ (119,875,993)
					To Sch B - 9, Col. (F)	To Sch B - 9, Col. (D)

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Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
1			Labor		93.07%	93.07%
2			Plant		81.30%	81.30%
3			Revenue		45.56%	45.56%
4	Active VEBA - Federal	1-ZA-190-611	Labor	$ (486,499)	$ (452,808)	
5	Active VEBA - State	1-ZA-190-612	Labor	(109,461)		(101,881)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,304,155		1,060,322
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(588,372)		(478,366)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	-	-	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	14,254,309	11,589,233	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(1,108,878)	(901,555)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	3,168,224		2,575,873
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	-	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	-		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	-	-	
15	State Accrued Tax	1-ZA-190-STA	Other	-		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Plant	4,129,864	3,357,718	
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	6,947,720	5,648,730	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,565,553		1,272,847
19	ADIT Federal	1-ZA-190-611	Other	(168,758)	-	
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	220,000	204,765	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	49,499		46,071
22	ADIT State	1-ZA-190-612	Other	(37,046)	-	
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	3,282,374	1,495,418	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	738,522		336,464
25	ARO Asset - Federal	1-ZA-190-611	Plant	(926,728)	(753,461)	
26	ARO Asset - State	1-ZA-190-612	Plant	(208,510)		(169,526)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	622,259	505,918	
28	Inventory Reserve - State	1-ZA-190-612	Plant	140,006		113,830
29	Deferred Compensation	1-ZA-190-611	Other	2,554,940	-	
30	Deferred Compensation	1-ZA-190-612	Other	574,852		-
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	2,431,919	2,263,506	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	547,172		509,280

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	(2,835,830)	(2,639,446)	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	(638,051)		(593,865)
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	704,737	655,933	
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	158,563		147,582
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	54,999,515	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	12,374,679		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,081,250)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(243,475)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	8,592,850	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	1,933,358		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	-	-	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	-		-
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	(1,511,305)	(1,228,742)	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	(340,038)		(276,462)
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	(62,356)	(28,409)	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	(14,030)		(6,392)
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	394,676	320,885	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	88,800		72,197
51	Over/Under Accrual Tax 481a Adjustment - Federal	1-ZA-190-611	Plant	(1,260,226)	(1,024,606)	
52	Over/Under Accrual Tax 481a Adjustment - State	1-ZA-190-612	Plant	(283,546)		(230,532)
53	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	25,518,609	-	
54	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	5,741,589		-
55	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	11,478,321	-	
56	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,582,578		-
57	Severance - Federal	1-ZA-190-611	Labor	(6,567,517)	(6,112,710)	
58	Severance - State	1-ZA-190-612	Labor	(1,477,666)		(1,375,336)
59	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(399,725)	(399,725)	
60	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(89,937)		(89,937)
61	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	163,243	-	
62	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	36,729		-
63	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(1,034,894)	-	
64	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(232,847)		-
65	Vacation Pay adjustment - Federal	1-ZA-190-611	Labor	4,587,925	4,270,206	

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Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
66	Vacation Pay adjustment - State	1-ZA-190-612	Labor	1,032,265		960,780
67	Federal Accrued Tax	1-YP-190-FED	Other	-		
68	State Accrued Tax	1-YP-190-STA	Other	-		
69	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	(565,846)	-	
70	ADIT State - Purchase Accounting	1-YP-190-612	Other	(127,313)		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-YP-190-TXP	Other	(43,482,333)		
72	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(29,072,919)	-	
73	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(188,771)	-	
74	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(42,755)		-
75	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	23,915,352	-	
76	ADIT State - Purchase Accounting	1-XP-190-612	Other	5,388,579		-
77	Total Account 190 Electric			107,036,854	16,770,851	3,772,948
78	ADIT Federal	2-ZA-190-611	Other	(6,387,807)		
79	ADIT State	2-ZA-190-612	Other	(1,437,449)		
80	Federal Net Operating Loss	2-ZA-190-FOL	Gas	-		
81	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	-		
82	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	-		
83	Unamortized Investment Tax Credit	2-ZA-190-100	Gas	1,215,163		
84	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,505,253		
85	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	339,199		
86	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	(45,830)		
87	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	(10,312)		
88	Increase/decrease I & D	2-ZA-190-611	Other	2,999,805		
89	Increase/decrease I & D	2-ZA-190-612	Other	674,944		
90	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,138,872		
91	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	256,241		
92	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	316,375		
93	Vacation Pay adjustment - State	2-ZA-190-612	Gas	71,183		
94	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	8,849,154		
95	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,991,026		
96	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(392,444)		
97	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(88,353)		

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
98	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	1,265,093		
99	Employee Bonus Accrual - State	2-ZA-190-612	Gas	284,642		
100	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	(1,441,525)		
101	Employee Bonus Payment - State	2-ZA-190-612	Gas	(324,337)		
102	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	349,143		
103	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	78,556		
104	Gas Storage Fields - Federal	2-ZA-190-611	Gas	16,126,046		
105	Gas Storage Fields - State	2-ZA-190-612	Gas	3,628,298		
106	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	388,805		
107	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	87,480		
108	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	157,067		
109	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	35,339		
110	Over/Under Accrual Tax 481a Adjustment - Federal	2-ZA-190-611	Gas	2,695,363		
111	Over/Under Accrual Tax 481a Adjustment - State	2-ZA-190-612	Gas	606,446		
112	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(285,407)		
113	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(64,215)		
114	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	5,237,534		
115	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	1,178,425		
116	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	-		
117	ADIT State - Purchase Accounting	2-YP-190-612	Other	-		
118	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	-		
119	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	-		
120	ADIT State - Purchase Accounting	2-XP-190-61B	Other	-		
121	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	-		
122	ADIT State - Purchase Accounting	2-XP-190-612	Other	-		
123	Total Account 190 Gas			40,997,773	-	-
124	Total Account 190			148,034,627	16,770,851	3,772,948
125	ADIT FIN 48 - Federal	1-ZA-282-F48	Plant	43,072,751	35,019,597	
126	ADIT FIN 48 - State	1-ZA-282-F48	Plant	9,644,802		7,841,549
127	ADIT Property Related - Federal	1-ZA-282-111	Plant	(565,835,209)	(460,043,076)	
128	ADIT Property Related - State	1-ZA-282-112	Plant	(107,219,192)		(87,172,813)

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
129	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,123,104)	(3,352,222)	
130	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(927,930)		(754,438)
131	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	(619,813)		
132	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	6,299,505	5,121,710	
133	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	1,415,904		1,151,178
134	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(1,567,406)		
135	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	(6,279,784)	(5,105,676)	
136	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	(1,412,926)		(1,148,756)
137	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	2,790,640	2,268,884	
138	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	628,951		511,358
139	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(1,544,350)		
140	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(242,155)		
141	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(54,499)		
142	ADIT Property Related - Federal	1-ZA-282-7D1	Other	233,246		
143	ADIT Property Related - State	1-ZA-282-7D2	Other	51,031		
144	Total Account 282 Electric			(625,689,538)	(426,090,783)	(79,571,923)
145	ADIT Property Related - Federal	2-ZA-282-111	Gas	(108,409,471)		
146	ADIT Property Related - State	2-ZA-282-112	Gas	(18,343,215)		
147	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(1,953,675)		
148	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(439,615)		
149	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	-		
150	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	-		
151	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	1,655,484		
152	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	372,474		
153	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	-		
154	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	-		
155	Total Account 282 Gas			(127,118,018)	-	-
156	Total 282			(752,807,556)	(426,090,783)	(79,571,923)
157	FAS 133 Transactions - Federal	1-ZA-283-215	Other	151,012	-	
158	FAS 133 Transactions - State	1-ZA-283-216	Other	33,978		-

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
159	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	(65,526,926)	-	
160	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	(14,765,085)		-
161	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(4,573,557)	(3,718,456)	
162	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(1,029,033)		(836,638)
163	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(906,713)	(906,713)	
164	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(204,007)		(204,007)
165	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	74,504	-	
166	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	16,763		-
167	Merger Initiatives - Federal	1-ZA-283-651	Distribution	-	-	
168	Merger Initiatives - State	1-ZA-283-652	Distribution	-		-
169	Payroll Tax - Federal	1-ZA-283-651	Labor	(446,575)	(415,649)	
170	Payroll Tax - State	1-ZA-283-652	Labor	(100,478)		(93,520)
171	Prepayments - Federal	1-ZA-283-651	Plant	(992,482)	(806,921)	
172	Prepayments - State	1-ZA-283-652	Plant	(223,305)		(181,554)
173	Rabbi Trust - Federal	1-ZA-283-651	Labor	327,954	305,243	
174	Rabbi Trust - State	1-ZA-283-652	Labor	73,788		68,678
175	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	34,573	28,109	
176	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	7,779		6,325
177	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(30,995)	-	
178	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(6,974)		-
179	Non-property deferred - Federal	1-ZA-283-651	Other	1,746,575	-	
180	Non-property deferred - State	1-ZA-283-652	Other	392,082		-
181	Non-property deferred - Federal	1-ZA-283-6D1	Other	2,234,978	-	
182	Non-property deferred - State	1-ZA-283-6D2	Other	(3,094,222)	-	
183	Non-property deferred - Federal - Purchase Accounting	1-YP-283-651	Other	88,179		-
184	Non-property deferred - State - Purchase Accounting	1-YP-283-652	Other	19,840		-
185	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,810,102		-
186	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	633,153		-
187	Total Account 283 Electric			(83,255,092)	(5,514,387)	(1,240,717)
188	FAS 133 Transactions - Federal	2-ZA-283-215	Other	(244,523)		
189	FAS 133 Transactions - State	2-ZA-283-216	Other	(55,018)		
190	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(829,136)		

Ameren Illinois

Workpaper Supporting Allocation of Accumulated Deferred Income Taxes

Test Year Ending December 31, 2011

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2010	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
191	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(186,552)		
192	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	(621,942)		
193	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	(139,935)		
194	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	4,355,823		
195	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	980,043		
196	Merger Initiatives - Federal	2-ZA-283-651	Gas	-		
197	Merger Initiatives - State	2-ZA-283-652	Gas	-		
198	Prepayments - Federal	2-ZA-283-651	Gas	(1,615,785)		
199	Prepayments - State	2-ZA-283-652	Gas	(363,546)		
200	Non-property deferred - Federal	2-ZA-283-651	Other	4,619,723		
201	Non-property deferred - State	2-ZA-283-652	Other	1,041,098		
202	Total Account 283 Gas			6,940,250	-	-
203	Total 283			(76,314,842)	(5,514,387)	(1,240,717)
204	Total Deferred			$ (681,087,771)	$ (414,834,320)	$ (77,039,693)
					To Sch B - 9, Col. (E)	To Sch B - 9, Col. (C)

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2011

Line No.	Tax Account No.	Deferred Tax Items	Type	ICC Account No.	AIC Account No.	Ending Balance at 12/31/2010	Ending Balance at 12/31/2011	Included in Rate Base (Y/N)?	Footnote
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	190-611/612	Active VEBA	Electric	165	165-030, 165-031, 165-680	1,338,307	2,808,214	Y	4
2	190-CRD	IL Investment Tax Credit Carryforward	Electric			-	-	Y	5
3	190-CVA	IL Credit Valuation Allowance	Electric			-	-	Y	5
4	190-CDF	Federal NOL Credits Deferred	Electric			-	-	Y	5
5	190-FOL	Federal Net Operating Loss	Electric			-	-	Y	5
6	190-NLF	Federal Effect of Illinois NOL	Electric			-	-	Y	5
7	190-NOL	State Effect of Illinois NOL	Electric			-	-	Y	5
8	190-MOF	Federal Effect of Missouri NOL	Electric			-	-	N	3, 5
9	190-MOL	State Effect of Missouri NOL	Electric			-	-	N	3, 5
10	190-FED	Federal Accrued Tax	Electric			-	-	N	3, 5
11	190-STA	State Accrued Tax	Electric			-	-	N	3, 5
12	190-100	Unamortized Investment Tax Credit	Electric	254/255	254-100/255-	-	-	N	3
13	190-365/366	Tax Depr Step-Up Basis Metro	Electric	Various	Various	-	-	Y	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2011

Line No.	Tax Account No.	Deferred Tax Items	Type	ICC Account No.	AIC Account No.	Ending Balance at 12/31/2010	Ending Balance at 12/31/2011	Included in Rate Base (Y/N)?	Footnote
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
14	190-611/612	Legal Expense Reserve	Electric	242	242-009	(888,112)	(897,243)	Y	1, 4
15	190-611/612	Uncollectible Accounts	Electric	144	144- , 144-001, 144-002, 144-003, 144-010	(4,609,186)	(4,382,969)	Y	4
16	190-611/612	Asset Retirement Obligation	Electric	182/230	182-343, 230-101	2,322,271	2,486,801	Y	4
17	190-611/612	Inventory Reserve	Electric	154	154-021	(1,559,308)	(1,074,975)	Y	4
18	190-611/612	Deferred Compensation	Electric	242/253	242-092, 253-615, 253-616, 253-617, 253-628, 253-649, 253-650, 253-651, 253-652, 253-653, 253-654	-	-	N	3, 4
19	190-611/612	Employee Bonus Accrual	Electric	232	232-007	(10,428,219)	(9,188,882)	Y	4
20	190-611/612	Employee Bonus Payment	Electric	232	232-007	(10,428,219)	(9,188,882)	Y	4
21	190-611/612	Employee Bonus 481(a) adjustment	Electric	232	232-007	(10,428,219)	(9,188,882)	Y	4
22	190-611/612	FAS 106 Deduction	Electric	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
23	190-611/612	FAS 106-2 Part D, Prescription	Electric	253	253-081	-	-	N	1, 3, 4
24	190-611/612	Injuries and Damages Reserve	Electric	186/228	186-060, 228-002, 228-020, 228-021, 228-023, 228-030, 228-HMA	-	-	N	3, 4
25	190-611/612	Merger Costs - Debt Integration	Electric			-	-	Y	4, 5
26	190-611/612	State Income Taxes	Electric	236	236-032, 236-042	-	-	Y	1, 4
27	190-611/612	Gross Receipts Taxes	Electric	236	236-012	(647,827)	(643,731)	Y	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2011

Line No.	Tax Account No.	Deferred Tax Items	Type	ICC Account No.	AIC Account No.	Ending Balance at 12/31/2010	Ending Balance at 12/31/2011	Included in Rate Base (Y/N)?	Footnote
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
28	190-611/612	Property Taxes	Electric	236	236-011	(3,775,000)	(2,862,364)	Y	4
29	190-611/612	Taxes - Sec. 481(a) Adjustment	Electric	236	236-011, 236-012, 236-032, 236-042	(4,931,070)	(4,011,124)	Y	4
30	190-611/612	Pension	Electric	253	253-072, 253-097	-	-	N	1, 3, 4
31	190-611/612	Regulatory Asset Amortization	Electric	182	182-399	-	-	N	3, 4
32	190-611/612	Severance	Electric			-	-	Y	4, 5
33	190-611/612	Severance Rate Case Settlement	Electric	182	182-SEV	1,232,008	2,035,413	Y	4
34	190-611/612	Tax Reserve Interest - Current	Electric	237	237-TAX	-	-	N	3, 4
35	190-611/612	Tax Reserve Interest - Non Current	Electric	186/253	186-TAX, 253-237	-	-	N	3, 4
36	190-611/612	Vacation Pay Adjustment	Electric	242	242-010	(18,560,597)	(18,896,415)	Y	1, 4
37	282-F48/S48, 282-111/112, 282-115/116, 282-125/126, 282-145/146, 282-147/148	Accelerated Depreciation	Electric	Plant	Plant	-	-	Y	2
38	283-215/216	FAS 133 Transactions	Electric	Various	Various	-	-	N	3, 4
39	283-513/514	Intercompany Tax Gain	Electric	Various	Various	-	-	N	3, 4
40	283-651/652	Book/Tax Loss on Reacquired Debt	Electric	189	189 Major	11,460,798	10,207,452	Y	4
41	283-651/652	Rate Case Expenses	Electric	182/186	182-337, 186-208, 186-211	2,532,896	3,007,168	Y	4
42	283-651/652	Illinois Bad Debt Tracker	Electric	182/254	182-BD8, 182-BD0, 254-BD9, 254-BD0	(1,803,674)	(3,052,509)	Y	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2011

Line No.	Tax Account No.	Deferred Tax Items	Type	ICC Account No.	AIC Account No.	Ending Balance at 12/31/2010	Ending Balance at 12/31/2011	Included in Rate Base (Y/N)?	Footnote
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
43		Merger Initiatives	Electric	186	186-501	-	5,804,190	Y	4
44	283-651/652	Payroll Tax Adjustment	Electric	Various	Various	-	-	Y	4
45	283-651/652	Prepayments - 12 Month Rule	Electric	165	165-003	1,268,044	1,520,933	Y	4
46	283-651/652	Rabbi Trust	Electric	Various	Various	-	-	Y	4
47	283-651/652	Renewable Energy Compliance Cost	Electric	242	242-048	(194,817)	(417,747)	Y	4
48	283-651/652	Section 1502 Adjustment to Pension & OPEB	Electric	Various	Various	-	-	Y	4

NOTES
[1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
[2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
[3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
[4] Underlying deferred tax a result of book/tax timing differences.
[5] No underlying book account for deferred tax item.

Ameren Illinois Electric
Property Held for Future Use Included in Rate Base
As of December 31, 2011

Line No.	Property Name	Property Description	Date of Acquisition	Purchase Price	Accumulated Depreciation	Net Original Cost	Expenses Property Taxes Paid in 2011	Expected In-Service Date	Expected Use
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	4/3/2006	$ 304,500	$ -	$ 375,935	$ 95	2017	Proposed 138/34.5 kv substation site

Ameren Illinois Electric

Analysis of Activity in Property Held for Future Use

As of December 31,

Line No.	Date of Acquisition	Beginning Balance	Additions	Ending Balance	Expenses: Property Taxes Paid in 2008	Expenses: Property Taxes Paid in 2009	Expenses: Property Taxes Paid in 2010	Expenses: Property Taxes Paid in 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	4/3/2006	$ 309,830	$ 66,105	$ 375,935	$ 70	$ 77	$ 85	$ 95
2	No revenue has been realized from the property listed above.							

Ameren Illinois Electric

Workpaper Supporting Property Held for Future Use

As of December 31, 2011

Line No.	Property Name (A)	Property Description (B)	Description of Additions (C)	Additions Amount (D)
1	Alton Substation Site	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	Overhead	$ 66,105

Ameren Illinois Electric
Customer Deposits

Line No.	Month	Customer Deposits [1]	Interest on Customer Deposits
	(A)	(B)	(C)
1	Interest Rate		0.50%
2	Dec-10	$ 30,184,240	$ 150,921
3	Jan-11	30,693,991	153,470
4	Feb-11	31,092,291	155,461
5	Mar-11	31,148,130	155,741
6	Apr-11	30,945,355	154,727
7	May-11	30,429,593	152,148
8	Jun-11	29,915,127	149,576
9	Jul-11	30,228,557	151,143
10	Aug-11	30,143,776	150,719
11	Sep-11	30,168,394	150,842
12	Oct-11	30,056,472	150,282
13	Nov-11	30,130,161	150,651
14	Dec-11	30,356,894	151,784
15	13 Month Average	$ 30,422,537	$ 152,113

NOTES
[1] Calculated using Electric and Common Deposits as of December 31, 2011 [see WPB-13b] and the Company's 2011 Revenue Allocator (see WPB-13c).

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

		Jurisdictional Customer Deposits Dr/(Cr)			
		2008			
Line No.	Month	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	January	$ 3,030,062	$ 8,457,888	$ 9,163,802	$ 20,651,751
2	February	2,983,569	8,366,614	9,052,970	20,403,153
3	March	2,996,859	8,285,776	9,031,111	20,313,746
4	April	2,983,886	8,252,018	9,126,304	20,362,208
5	May	2,947,351	8,145,265	9,022,538	20,115,154
6	June	3,004,284	8,169,368	9,116,269	20,289,921
7	July	3,084,235	8,301,890	9,286,681	20,672,806
8	August	3,178,674	8,428,051	9,468,991	21,075,716
9	September	3,289,442	8,662,209	9,826,501	21,778,152
10	October	3,392,982	8,814,942	10,119,360	22,327,284
11	November	3,437,429	8,965,732	10,311,327	22,714,488
12	December	3,439,999	9,035,782	10,488,977	22,964,758

NOTES
Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.
Interest on Customer Deposits are at .5%

Ameren Illinois Electric

Workpaper Supporting Customer Deposits

For the Month Ending,

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr) 2009 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total	Jurisdictional Customer Deposits Dr/(Cr) 2010 Ameren Illinois Total	Jurisdictional Customer Deposits Dr/(Cr) 2011 Ameren Illinois Total
	(A)	(F)	(G)	(H)	(I)	(J)	(K)
1	January	$ 3,453,004	$ 9,157,670	$ 10,761,288	$ 23,371,962	$ 27,935,993	$ 30,693,991
2	February	3,462,510	9,147,908	10,842,868	23,453,285	28,166,402	31,092,291
3	March	3,460,769	9,133,589	10,948,832	23,543,189	28,334,708	31,148,130
4	April	3,498,468	9,191,888	11,217,545	23,907,901	28,274,342	30,945,355
5	May	3,456,852	9,024,309	11,128,615	23,609,776	28,377,173	30,429,593
6	June	3,476,701	9,094,486	11,342,323	23,913,510	28,573,333	29,915,127
7	July	3,528,819	9,189,050	11,639,256	24,357,125	29,008,050	30,228,557
8	August	3,596,557	9,278,343	11,791,618	24,666,517	29,180,358	30,143,776
9	September	3,690,868	9,550,214	12,154,898	25,395,980	29,526,382	30,168,394
10	October	3,740,439	9,745,842	12,541,993	26,028,274	29,619,261	30,056,472
11	November	3,808,664	9,983,248	12,966,307	26,758,220	29,962,135	30,130,161
12	December	3,797,579	10,008,308	13,157,997	26,963,883	30,184,240	30,356,894

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

		Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2008			
Line No.	Month	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(L)	(M)	(N)	(O)
1	January	$ 15,150	$ 42,289	$ 45,819	$ 103,259
2	February	14,918	41,833	45,265	102,016
3	March	14,984	41,429	45,156	101,569
4	April	14,919	41,260	45,632	101,811
5	May	14,737	40,726	45,113	100,576
6	June	15,021	40,847	45,581	101,450
7	July	15,421	41,509	46,433	103,364
8	August	15,893	42,140	47,345	105,379
9	September	16,447	43,311	49,133	108,891
10	October	16,965	44,075	50,597	111,636
11	November	17,187	44,829	51,557	113,572
12	December	17,200	45,179	52,445	114,824

Ameren Illinois Electric

Workpaper Supporting Customer Deposits

For the Month Ending,

Line No.	Month	Interest on Customer Deposits - Jurisdictional Dr/(Cr) 2009 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total	Interest on Customer Deposits - Jurisdictional Dr/(Cr) 2010 Ameren Illinois Total	Interest on Customer Deposits - Jurisdictional Dr/(Cr) 2011 Ameren Illinois Total
	(A)	(P)	(Q)	(R)	(S)	(T)	(U)
1	January	$ 17,265	$ 45,788	$ 53,806	$ 116,860	$ 139,680	$ 153,470
2	February	17,313	45,740	54,214	117,266	140,832	155,461
3	March	17,304	45,668	54,744	117,716	141,674	155,741
4	April	17,492	45,959	56,088	119,540	141,372	154,727
5	May	17,284	45,122	55,643	118,049	141,886	152,148
6	June	17,384	45,472	56,712	119,568	142,867	149,576
7	July	17,644	45,945	58,196	121,786	145,040	151,143
8	August	17,983	46,392	58,958	123,333	145,902	150,719
9	September	18,454	47,751	60,774	126,980	147,632	150,842
10	October	18,702	48,729	62,710	130,141	148,096	150,282
11	November	19,043	49,916	64,832	133,791	149,811	150,651
12	December	18,988	50,042	65,790	134,819	150,921	151,784

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ended,

Line No.	Month	2008 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	January				
2	Elec	$ 885,364	$ 4,726,838	$ 3,910,960	$ 9,523,161
3	Common	4,206,158	5,159,952	8,434,882	17,800,992
4	Total	5,091,521	9,886,790	12,345,842	27,324,153
5	February				
6	Elec	874,479	4,694,073	3,851,356	9,419,907
7	Common	4,136,323	5,079,036	8,352,622	17,567,981
8	Total	5,010,802	9,773,109	12,203,978	26,987,889
9	March				
10	Elec	888,527	4,648,864	3,851,454	9,388,845
11	Common	4,134,836	5,029,763	8,317,364	17,481,963
12	Total	5,023,363	9,678,626	12,168,818	26,870,808
13	April				
14	Elec	905,189	4,653,828	3,925,852	9,484,869
15	Common	4,076,718	4,976,210	8,350,756	17,403,684
16	Total	4,981,907	9,630,038	12,276,608	26,888,553
17	May				
18	Elec	882,021	4,574,668	3,862,503	9,319,192
19	Common	4,050,501	4,938,049	8,285,856	17,274,406
20	Total	4,932,522	9,512,717	12,148,359	26,593,598
21	June				
22	Elec	888,426	4,577,216	3,905,235	9,370,876
23	Common	4,149,597	4,967,860	8,367,749	17,485,206
24	Total	5,038,023	9,545,075	12,272,984	26,856,082
25	July				
26	Elec	913,872	4,627,325	3,987,612	9,528,810
27	Common	4,256,491	5,081,834	8,509,112	17,847,437
28	Total	5,170,363	9,709,159	12,496,724	27,376,247
29	August				
30	Elec	934,438	4,686,133	4,054,609	9,675,180
31	Common	4,401,369	5,174,982	8,694,280	18,270,631
32	Total	5,335,807	9,861,115	12,748,889	27,945,812
33	September				
34	Elec	963,884	4,819,327	4,171,206	9,954,417
35	Common	4,560,857	5,314,613	9,081,131	18,956,602
36	Total	5,524,741	10,133,940	13,252,338	28,911,019
37	October				
38	Elec	992,122	4,887,685	4,298,216	10,178,022
39	Common	4,708,539	5,431,303	9,347,448	19,487,290
40	Total	5,700,661	10,318,987	13,645,664	29,665,312
41	November				
42	Elec	1,004,659	4,956,340	4,381,265	10,342,264
43	Common	4,771,121	5,544,892	9,522,346	19,838,359
44	Total	5,775,780	10,501,233	13,903,611	30,180,623
45	December				
46	Elec	994,508	4,989,152	4,443,982	10,427,642
47	Common	4,796,070	5,596,392	9,706,901	20,099,363
48	Total	$ 5,790,578	$ 10,585,544	$ 14,150,883	$ 30,527,005

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ended,

Line No.	Month	2009 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(F)	(G)	(H)	(I)
1	January				
2	Elec	$ 993,375	$ 5,018,581	$ 4,344,706	$ 10,356,661
3	Common	4,747,277	5,646,245	9,739,997	20,133,519
4	Total	5,740,651	10,664,826	14,084,703	30,490,181
5	February				
6	Elec	1,000,653	4,978,045	4,366,749	10,345,447
7	Common	4,751,575	5,688,224	9,830,370	20,270,170
8	Total	5,752,228	10,666,270	14,197,120	30,615,617
9	March				
10	Elec	987,140	4,964,553	4,419,981	10,371,674
11	Common	4,774,296	5,687,097	9,910,413	20,371,807
12	Total	5,761,436	10,651,650	14,330,395	30,743,481
13	April				
14	Elec	1,010,615	5,029,816	4,507,689	10,548,120
15	Common	4,801,751	5,677,598	10,185,169	20,664,517
16	Total	5,812,365	10,707,414	14,692,858	31,212,637
17	May				
18	Elec	997,106	4,971,150	4,440,877	10,409,134
19	Common	4,747,501	5,529,025	10,151,595	20,428,122
20	Total	5,744,607	10,500,175	14,592,473	30,837,256
21	June				
22	Elec	999,875	5,004,312	4,507,398	10,511,585
23	Common	4,780,468	5,579,519	10,375,017	20,735,004
24	Total	5,780,342	10,583,831	14,882,415	31,246,588
25	July				
26	Elec	1,008,769	5,049,071	4,652,745	10,710,586
27	Common	4,863,891	5,647,459	10,605,115	21,116,466
28	Total	5,872,660	10,696,531	15,257,860	31,827,052
29	August				
30	Elec	1,037,613	5,071,669	4,630,332	10,739,614
31	Common	4,938,960	5,738,439	10,870,414	21,547,814
32	Total	5,976,573	10,810,109	15,500,746	32,287,428
33	September				
34	Elec	1,069,337	5,263,510	4,782,221	11,115,067
35	Common	5,059,760	5,847,612	11,191,293	22,098,665
36	Total	6,129,097	11,111,122	15,973,514	33,213,732
37	October				
38	Elec	1,085,325	5,361,808	4,907,096	11,354,230
39	Common	5,124,576	5,980,382	11,589,327	22,694,285
40	Total	6,209,902	11,342,190	16,496,423	34,048,515
41	November				
42	Elec	1,109,880	5,481,647	5,071,628	11,663,155
43	Common	5,208,864	6,140,759	11,983,662	23,333,285
44	Total	6,318,744	11,622,405	17,055,290	34,996,439
45	December				
46	Elec	1,088,073	5,449,046	5,109,845	11,646,964
47	Common	5,229,556	6,219,415	12,216,625	23,665,596
48	Total	$ 6,317,629	$ 11,668,461	$ 17,326,470	$ 35,312,560

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ended,

Line No.	Month	2010 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total	Ameren Illinois Electric Allocator	Jurisdictional Deposits - Ameren Illinois Electric
	(A)	(J)	(K)	(L)	(M)	(N)	(O)
1	January						
2	Elec	$ 1,095,746	$ 5,482,301	$ 5,166,403	$ 11,744,451	100.00%	$ 11,744,451
3	Common	5,298,963	6,293,683	12,414,513	24,007,159	67.44%	16,191,542
4	Total	6,394,710	11,775,984	17,580,916	35,751,610		27,935,993
5	February						
6	Elec	1,111,774	5,501,392	5,190,428	11,803,594	100.00%	11,803,594
7	Common	5,357,882	6,346,584	12,556,628	24,261,095	67.44%	16,362,808
8	Total	6,469,656	11,847,977	17,747,056	36,064,689		28,166,402
9	March						
10	Elec	1,123,202	5,543,306	5,211,954	11,878,461	100.00%	11,878,461
11	Common	5,403,072	6,314,964	12,681,599	24,399,636	67.44%	16,456,247
12	Total	6,526,274	11,858,270	17,893,553	36,278,097		28,334,708
13	April						
14	Elec	1,145,874	5,588,282	5,211,634	11,945,791	100.00%	11,945,791
15	Common	5,320,802	6,257,314	12,632,186	24,210,302	67.44%	16,328,551
16	Total	6,466,676	11,845,596	17,843,821	36,156,093		28,274,342
17	May						
18	Elec	1,103,731	5,523,045	5,669,452	12,296,228	100.00%	12,296,228
19	Common	5,255,590	6,149,853	12,437,733	23,843,176	67.44%	16,080,945
20	Total	6,359,321	11,672,898	18,107,185	36,139,405		28,377,173
21	June						
22	Elec	1,108,670	5,562,571	5,677,155	12,348,396	100.00%	12,348,396
23	Common	5,314,702	6,185,946	12,556,027	24,056,674	67.44%	16,224,937
24	Total	6,423,371	11,748,517	18,233,182	36,405,070		28,573,333
25	July						
26	Elec	1,131,535	5,620,939	5,770,144	12,522,617	100.00%	12,522,617
27	Common	5,410,148	6,268,122	12,764,641	24,442,911	67.44%	16,485,433
28	Total	6,541,683	11,889,060	18,534,784	36,965,528		29,008,050
29	August						
30	Elec	1,159,875	5,677,830	5,729,691	12,567,396	100.00%	12,567,396
31	Common	5,481,572	6,281,241	12,869,184	24,631,998	67.44%	16,612,962
32	Total	6,641,447	11,959,071	18,598,875	37,199,394		29,180,358
33	September						
34	Elec	1,179,297	5,761,098	5,827,406	12,767,802	100.00%	12,767,802
35	Common	5,526,971	6,331,212	12,989,722	24,847,905	67.44%	16,758,580
36	Total	6,706,268	12,092,311	18,817,128	37,615,707		29,526,382
37	October						
38	Elec				12,867,822	100.00%	12,867,822
39	Common				24,837,316	67.44%	16,751,439
40	Total				37,705,138		29,619,261
41	November						
42	Elec				12,980,326	100.00%	12,980,326
43	Common				25,178,886	67.44%	16,981,809
44	Total				38,159,212		29,962,135
45	December						
46	Elec				13,054,122	100.00%	13,054,122
47	Common				25,398,783	67.44%	17,130,118
48	Total				$ 38,452,905		$ 30,184,240

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ended,

Line No.	Month	2011 AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total	Ameren Illinois Electric Allocator	Jurisdictional Deposits - Ameren Illinois Electric
	(A)	(P)	(Q)	(R)	(S)	(T)	(U)
1	January						
2	Elec	$ 1,196,226	$ 5,959,038	$ 6,035,565	$ 13,190,829	100.00%	$ 13,190,829
3	Common	5,610,163	6,505,879	13,408,172	25,524,214	68.57%	$ 17,503,162
4	Total	6,806,389	12,464,917	19,443,738	38,715,044		30,693,991
5	February						
6	Elec	1,220,922	6,074,222	6,138,070	13,433,213	100.00%	$ 13,433,213
7	Common	5,641,793	6,569,688	13,540,099	25,751,580	68.57%	$ 17,659,077
8	Total	6,862,715	12,643,909	19,678,168	39,184,793		31,092,291
9	March						
10	Elec	1,176,690	6,114,757	6,194,546	13,485,994	100.00%	$ 13,485,994
11	Common	5,613,871	6,591,071	13,551,098	25,756,041	68.57%	$ 17,662,136
12	Total	6,790,562	12,705,828	19,745,645	39,242,034		31,148,130
13	April						
14	Elec	1,169,805	6,108,738	6,221,983	13,500,527	100.00%	$ 13,500,527
15	Common	5,559,564	6,506,210	13,373,373	25,439,148	68.57%	$ 17,444,828
16	Total	6,729,370	12,614,949	19,595,357	38,939,675		30,945,355
17	May						
18	Elec	1,166,985	5,970,253	6,168,691	13,305,929	100.00%	$ 13,305,929
19	Common	5,437,927	6,425,180	13,107,699	24,970,806	68.57%	$ 17,123,664
20	Total	6,604,912	12,395,433	19,276,390	38,276,735		30,429,593
21	June						
22	Elec	1,184,203	5,959,693	5,668,098	12,811,994	100.00%	$ 12,811,994
23	Common	5,436,757	6,424,865	13,079,245	24,940,867	68.57%	$ 17,103,133
24	Total	6,620,960	12,384,557	18,747,343	37,752,861		29,915,127
25	July						
26	Elec	1,200,083	6,024,792	5,764,727	12,989,602	100.00%	$ 12,989,602
27	Common	5,493,930	6,467,618	13,177,382	25,138,930	68.57%	$ 17,238,954
28	Total	6,694,013	12,492,410	18,942,109	38,128,532		30,228,557
29	August						
30	Elec	1,231,810	6,001,054	5,723,101	12,955,966	100.00%	$ 12,955,966
31	Common	5,477,364	6,477,425	13,109,559	25,064,349	68.57%	$ 17,187,811
32	Total	6,709,174	12,478,480	18,832,661	38,020,315		30,143,776
33	September						
34	Elec	1,222,706	5,973,758	5,793,896	12,990,360	100.00%	$ 12,990,360
35	Common	5,484,537	6,476,733	13,088,822	25,050,092	68.57%	$ 17,178,034
36	Total	6,707,243	12,450,491	18,882,718	38,040,452		30,168,394
37	October						
38	Elec	1,198,856	5,937,775	5,822,149	12,958,779	100.00%	$ 12,958,779
39	Common	5,451,927	6,452,515	13,028,491	24,932,933	68.57%	$ 17,097,692
40	Total	6,650,783	12,390,289	18,850,640	37,891,712		30,056,472
41	November						
42	Elec	1,160,191	5,151,912	5,799,967	12,112,069	100.00%	$ 12,112,069
43	Common	5,503,941	7,476,510	13,294,666	26,275,116	68.57%	$ 18,018,091
44	Total	6,664,132	12,628,422	19,094,632	38,387,186		30,130,161
45	December						
46	Elec	1,152,173	5,105,425	5,884,104	12,141,703	100.00%	$ 12,141,703
47	Common	5,535,303	7,647,274	13,379,962	26,562,540	68.57%	$ 18,215,191
48	Total	6,687,476	12,752,700	19,264,066	38,704,242		$ 30,356,894

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
As of December 31,

Line No.	Description	AmerenCILCO	AmerenCIPS	AmerenIP	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	2008				
2	Electric Sales to Ultimate Customers [1]	$ 397,601,252	$ 676,022,870	$ 1,023,771,285	$ 2,097,395,407
3	Gas Sales to Ultimate Customers [2]	382,169,774	258,900,452	620,175,086	1,261,245,312
4	Total Sales to Ultimate Customers	$ 779,771,026	$ 934,923,322	$ 1,643,946,371	$ 3,358,640,719
5	Electric Sales as a Percent of Total Sales	50.99%	72.31%	62.28%	62.45%
6	2009				
7	Electric Sales to Ultimate Customers [1]	$ 296,035,418	$ 614,209,803	$ 975,031,929	$ 1,885,277,150
8	Gas Sales to Ultimate Customers [2]	275,335,988	223,650,733	505,009,614	1,003,996,335
9	Total Sales to Ultimate Customers	$ 571,371,406	$ 837,860,536	$ 1,480,041,543	$ 2,889,273,485
10	Electric Sales as a Percent of Total Sales	51.81%	73.31%	65.88%	65.25%
11	2010				
12	Electric Sales to Ultimate Customers [1]				$ 1,964,655,835
13	Gas Sales to Ultimate Customers [2]				948,334,457
14	Total Sales to Ultimate Customers				$ 2,912,990,292
15	Electric Sales as a Percent of Total Sales				67.44%
16	2011				
17	Electric Sales to Ultimate Customers [1]				$ 1,842,075,215
18	Gas Sales to Ultimate Customers [2]				844,154,973
19	Total Sales to Ultimate Customers				$ 2,686,230,188
20	Electric Sales as a Percent of Total Sales				68.57%

NOTES
[1] ICC Form 21, page 8 line 9 - line 13
[2] ICC Form 21, page 11 line 12 + line 19 - line 29

Ameren Illinois Electric
Budget Payment Plan Balances
For the Month Ended,

Line No.	Month	Jurisdictional Budget Payment Plan Balance [1]				Jurisdictional Interest on Budget Payment Plan Balances [2]			
		2008	2009	2010	2011	2008	2009	2010	2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	January	$ (823,302)	$ 11,836,245	$ (5,375,281)	$ 8,078,457	$ -	$ -	$ -	$ -
2	February	13,318,480	23,222,484	8,138,398	17,353,071	-	-	-	-
3	March	23,028,872	24,063,849	16,740,372	17,577,874	-	-	-	-
4	April	22,486,870	18,287,623	15,898,987	13,550,199	-	-	-	-
5	May	15,054,504	7,941,431	10,157,622	6,382,799	-	-	-	-
6	June	7,668,928	(281,161)	9,308,432	2,348,970	-	-	-	-
7	July	4,079,079	(4,423,965)	12,085,300	2,425,729	-	-	-	-
8	August	1,081,811	(9,518,577)	13,460,957	5,688,161	-	-	-	-
9	September	(3,901,173)	(15,557,073)	10,979,856	3,989,259	-	-	-	-
10	October	(12,006,328)	(23,370,269)	1,851,742	(4,120,784)	-	-	-	-
11	November	(14,524,457)	(28,523,231)	(7,339,337)	(10,500,882)	-	-	-	-
12	December	(5,624,449)	(24,021,320)	(4,711,457)	(9,123,403)	-	-	-	-

NOTES
[1] A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.
[2] The Company does not pay interest to customers on budget billing balances.

Ameren Illinois Electric

Workpaper Supporting Budget Payment Plan Balance

For the Month Ended,

Line No.		January	February	March	April	May	June
		(A)	(B)	(C)	(D)	(E)	(F)
					AmerenCILCO		
	2008						
1	AmerenCILCO	$ (1,436,046)	$ 2,458,060	$ 5,642,161	$ 6,356,521	$ 4,704,138	$ 2,263,298
2	Jurisdictional Allocation [1]	50.99%	50.99%	50.99%	50.99%	50.99%	50.99%
3	Jurisdictional Amount	$ (732,233)	$ 1,253,352	$ 2,876,909	$ 3,241,157	$ 2,398,616	$ 1,154,044
	2009						
4	AmerenCILCO	$ 3,368,653	$ 7,021,364	$ 7,313,255	$ 5,482,191	$ 2,258,392	$ 625,036
5	Jurisdictional Allocation [1]	51.81%	51.81%	51.81%	51.81%	51.81%	51.81%
6	Jurisdictional Amount	$ 1,745,346	$ 3,637,866	$ 3,789,099	$ 2,840,399	$ 1,170,104	$ 323,840
	2010						
7	AmerenCILCO	$ (3,089,129)	$ 145,019	$ 2,904,310	$ 2,939,864	$ 1,973,426	$ 1,931,386
					AmerenCIPS		
	2008						
8	AmerenCIPS	$ (325,830)	$ 5,521,991	$ 9,311,908	$ 9,232,184	$ 6,126,813	$ 3,150,880
9	Jurisdictional Allocation [1]	72.31%	72.31%	72.31%	72.31%	72.31%	72.31%
10	Jurisdictional Amount	$ (235,601)	$ 3,992,832	$ 6,733,240	$ 6,675,593	$ 4,430,167	$ 2,278,334
	2009						
11	AmerenCIPS	$ 3,745,465	$ 8,097,906	$ 8,720,218	$ 6,756,051	$ 3,041,004	$ (342,625)
12	Jurisdictional Allocation [1]	73.31%	73.31%	73.31%	73.31%	73.31%	73.31%
13	Jurisdictional Amount	$ 2,745,685	$ 5,936,326	$ 6,392,524	$ 4,952,653	$ 2,229,267	$ (251,168)
	2010						
14	AmerenCIPS	$ (1,126,862)	$ 4,521,070	$ 7,770,390	$ 7,075,829	$ 4,866,821	$ 4,473,335

Ameren Illinois Electric

Workpaper Supporting Budget Payment Plan Balance

For the Month Ended,

Line No.		July	August	September	October	November	December
		(G)	(H)	(I)	(J)	(K)	(L)
					AmerenCILCO		
	2008						
1	AmerenCILCO	$ 746,012	$ (578,528)	$ (2,452,605)	$ (4,748,718)	$ (5,330,944)	$ (2,387,165)
2	Jurisdictional Allocation [1]	50.99%	50.99%	50.99%	50.99%	50.99%	50.99%
3	Jurisdictional Amount	$ 380,387	$ (294,988)	$ (1,250,571)	$ (2,421,347)	$ (2,718,221)	$ (1,217,203)
	2009						
4	AmerenCILCO	$ (1,359,415)	$ (3,510,390)	$ (5,800,008)	$ (8,171,167)	$ (9,449,046)	$ (8,066,359)
5	Jurisdictional Allocation [1]	51.81%	51.81%	51.81%	51.81%	51.81%	51.81%
6	Jurisdictional Amount	$ (704,332)	$ (1,818,781)	$ (3,005,064)	$ (4,233,595)	$ (4,895,681)	$ (4,179,292)
	2010						
7	AmerenCILCO	$ 1,669,045	$ 1,263,521	$ 248,638			
					AmerenCIPS		
	2008						
8	AmerenCIPS	$ 1,589,631	$ 782,837	$ (1,080,759)	$ (4,426,151)	$ (5,852,995)	$ (2,601,048)
9	Jurisdictional Allocation [1]	72.31%	72.31%	72.31%	72.31%	72.31%	72.31%
10	Jurisdictional Amount	$ 1,149,428	$ 566,053	$ (781,474)	$ (3,200,454)	$ (4,232,174)	$ (1,880,762)
	2009						
11	AmerenCIPS	$ (1,711,265)	$ (3,328,174)	$ (5,357,509)	$ (8,227,804)	$ (10,116,616)	$ (8,651,746)
12	Jurisdictional Allocation [1]	73.31%	73.31%	73.31%	73.31%	73.31%	73.31%
13	Jurisdictional Amount	$ (1,254,476)	$ (2,439,782)	$ (3,927,425)	$ (6,031,550)	$ (7,416,180)	$ (6,342,329)
	2010						
14	AmerenCIPS	$ 5,691,467	$ 5,731,930	$ 4,705,235			

Ameren Illinois Electric

Workpaper Supporting Budget Payment Plan Balance

For the Month Ended,

Line No.		January	February	March	April	May	June
		(A)	(B)	(C)	(D)	(E)	(F)
					AmerenIP		
	2008						
15	AmerenIP	$ 443,491	$ 13,347,349	$ 21,922,958	$ 20,420,394	$ 13,276,410	$ 6,866,375
16	Jurisdictional Allocation [1]	62.28%	62.28%	62.28%	62.28%	62.28%	62.28%
17	Jurisdictional Amount	$ 276,185	$ 8,312,092	$ 13,652,571	$ 12,716,846	$ 8,267,914	$ 4,276,050
	2009						
18	AmerenIP	$ 11,025,468	$ 20,470,250	$ 20,845,476	$ 15,788,378	$ 6,871,211	$ (713,304)
19	Jurisdictional Allocation [1]	65.88%	65.88%	65.88%	65.88%	65.88%	65.88%
20	Jurisdictional Amount	$ 7,263,434	$ 13,485,532	$ 13,732,726	$ 10,401,176	$ 4,526,663	$ (469,915)
	2010						
21	AmerenIP	$ (3,753,925)	$ 7,400,694	$ 14,146,207	$ 13,557,696	$ 8,220,433	$ 7,396,868
					Ameren Illinois Total		
	2008						
22	Ameren Illinois Total	$ (1,318,386)	$ 21,327,400	$ 36,877,027	$ 36,009,098	$ 24,107,361	$ 12,280,553
23	Jurisdictional Allocation [1]	62.45%	62.45%	62.45%	62.45%	62.45%	62.45%
24	Jurisdictional Amount	$ (823,302)	$ 13,318,480	$ 23,028,872	$ 22,486,870	$ 15,054,504	$ 7,668,928
	2009						
25	Ameren Illinois Total	$ 18,139,586	$ 35,589,520	$ 36,878,949	$ 28,026,619	$ 12,170,607	$ (430,893)
26	Jurisdictional Allocation [1]	65.25%	65.25%	65.25%	65.25%	65.25%	65.25%
27	Jurisdictional Amount	$ 11,836,245	$ 23,222,484	$ 24,063,849	$ 18,287,623	$ 7,941,431	$ (281,161)
	2010						
28	Ameren Illinois Total	$ (7,969,916)	$ 12,066,782	$ 24,820,907	$ 23,573,389	$ 15,060,681	$ 13,801,590
29	Jurisdictional Allocation [1]	67.44%	67.44%	67.44%	67.44%	67.44%	67.44%
30	Jurisdictional Amount	$ (5,375,281)	$ 8,138,398	$ 16,740,372	$ 15,898,987	$ 10,157,622	$ 9,308,432
	2011						
31	Ameren Illinois Total	$ 11,780,515	$ 25,305,342	$ 25,633,164	$ 19,759,754	$ 9,307,800	$ 3,425,416
32	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
33	Jurisdictional Amount	$ 8,078,457	$ 17,353,071	$ 17,577,874	$ 13,550,199	$ 6,382,799	$ 2,348,970

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Workpaper Supporting Budget Payment Plan Balance

For the Month Ended,

Line No.		July	August	September	October	November	December
		(G)	(H)	(I)	(J)	(K)	(L)
					AmerenIP		
	2008						
15	AmerenIP	$ 4,196,344	$ 1,528,037	$ (2,713,736)	$ (10,051,330)	$ (12,074,638)	$ (4,018,435)
16	Jurisdictional Allocation [1]	62.28%	62.28%	62.28%	62.28%	62.28%	62.28%
17	Jurisdictional Amount	$ 2,613,283	$ 951,589	$ (1,689,985)	$ (6,259,488)	$ (7,519,508)	$ (2,502,490)
	2009						
18	AmerenIP	$ (3,709,248)	$ (7,749,091)	$(12,684,410)	$ (19,417,035)	$ (24,147,494)	$ (20,095,667)
19	Jurisdictional Allocation [1]	65.88%	65.88%	65.88%	65.88%	65.88%	65.88%
20	Jurisdictional Amount	$ (2,443,604)	$ (5,105,000)	$ (8,356,323)	$ (12,791,688)	$ (15,908,052)	$ (13,238,761)
	2010						
21	AmerenIP	$ 10,558,332	$ 12,963,077	$ 11,325,933			
					Ameren Illinois Total		
	2008						
22	Ameren Illinois Total	$ 6,531,987	$ 1,732,347	$ (6,247,099)	$ (19,226,199)	$ (23,258,577)	$ (9,006,649)
23	Jurisdictional Allocation [1]	62.45%	62.45%	62.45%	62.45%	62.45%	62.45%
24	Jurisdictional Amount	$ 4,079,079	$ 1,081,811	$ (3,901,173)	$ (12,006,328)	$ (14,524,457)	$ (5,624,449)
	2009						
25	Ameren Illinois Total	$ (6,779,928)	$(14,587,655)	$(23,841,926)	$ (35,816,006)	$ (43,713,156)	$ (36,813,771)
26	Jurisdictional Allocation [1]	65.25%	65.25%	65.25%	65.25%	65.25%	65.25%
27	Jurisdictional Amount	$ (4,423,965)	$ (9,518,577)	$(15,557,073)	$ (23,370,269)	$ (28,523,231)	$ (24,021,320)
	2010						
28	Ameren Illinois Total	$ 17,918,844	$ 19,958,527	$ 16,279,806	$ 2,745,574	$ (10,882,016)	$ (6,985,665)
29	Jurisdictional Allocation [1]	67.44%	67.44%	67.44%	67.44%	67.44%	67.44%
30	Jurisdictional Amount	$ 12,085,300	$ 13,460,957	$ 10,979,856	$ 1,851,742	$ (7,339,337)	$ (4,711,457)
	2011						
31	Ameren Illinois Total	$ 3,537,350	$ 8,294,835	$ 5,817,389	$ (6,009,187)	$ (15,313,048)	$ (13,304,321)
32	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
33	Jurisdictional Amount	$ 2,425,729	$ 5,688,161	$ 3,989,259	$ (4,120,784)	$ (10,500,882)	$ (9,123,403)