

Ameren Illinois Company

Rate MAP-P - Modernization Action Plan - Pricing

Index of Spreadsheets in the Determination of the Annual Revenue Requirement Section

Schedule	Name
Sch FR A-1	Net Revenue Requirement Computation
Sch FR A-1 - REC	Revenue Requirement Reconciliation Computation
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes and Gross Revenue Conversion Factor Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Rate Base Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Tax Adjustment Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Information
App 12	Cost of Short-Term Debt Information
App 13	Embedded Cost of Long-Term Debt Information and Preferred Stock Information

	Internal Link
	Calculation
	Input
	Identifies link to another cell

- WP 1: Rate Base Information
- WP 2: Customer Deposit Information
- WP 3: Cash Working Capital
- WP 4: Accumulated Deferred Income Taxes
- WP 5: One-Time, Unusual Expense Greater Than \$3.7 Million - Amortized Over Five Years
- WP 6: Property Held for Future Use
- WP 7: Expense Information
- WP 8: Asset Separation Project (ASP)
- WP 9: ITC Amortization
- WP 10: Other Revenue
- WP 11: Revenue Allocator Calculation
- WP 12: Cost of Short-Term Debt
- WP 13: Cost of Long-Term Debt
- WP 14: Preferred Stock
- WP 15: CWIP not Accruing AFUDC
- WP 16: OPEB Liability
- WP 17: Customer Advances
- WP 18: Projected Plant Additions
- WP 19: Materials and Supplies
- WP 20: Tax Rates
- WP 21: Penalty Calculation**

Ameren Illinois Company
Net Revenue Requirement Computation

2011
2012

Sch FR A-1
Actual Data
Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 189,600
2	Customer Acct Expense	Sch FR C-1 Ln 12	46,454
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	4,266
4	A&G Expense	Sch FR C-1 Ln 14	118,104
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	157,471
6	Depreciation and Amort Expense - Forecast	Sch FR C-1 Ln 16	5,612
7	Taxes Other Than Income	Sch FR C-1 Ln 17	56,074
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	6,200
9	Other Expense Adjs	Sch FR C-1 Ln 19	(7,188)
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	\$ 576,592
11	DS Rate Base	Sch FR B-1 Ln 42	\$ 2,037,320
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 29	8.86%
13	Authorized Return	(Ln 11) * (Ln 12)	\$ 180,470
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(28,931)
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	151,539
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	70.00%
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	\$ 106,071
18	Amortization of ITCs	Sch FR C-4 Ln 12	(1,652)
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	\$ 255,957
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	\$ 832,549
21	DS Other Revenues	(App 10 Col C Ln 5) * (-1.0)	34,474
22	Revenue Requirement	(Ln 20) - (Ln 21)	\$ 798,075
23	Reconciliation of Prior Yr	Sch FR A-4 Ln 31	-
24	Net Revenue Requirement	(Ln 22) + (Ln 23)	\$ 798,075
25	Prior Yr Applicable Net Revenue Requirement (1')	Prior Yr Sch FR A-1 Ln 24	814,085
26	Change in Net Revenue Requirement From Prior Yr before Uncollectible Gross Up	(Ln 24) - (Ln 25)	\$ (16,010)
27	Incremental Uncollectible Gross Up Factor (%)	Sch FR C-4 Ln 15	0.739%
28	Incremental Uncollectible Gross Up	(Ln 26) * (Ln 27)	(118)
29	Change in Net Revenue Requirement From Prior Yr	(Ln 26) + (Ln 28)	\$ (16,128)

(1') Source for initial filing is Docket 09-0306 consolidated.

Ameren Illinois Company
Revenue Requirement Reconciliation Computation

2011
Sch FR A-1 - REC
Actual Data

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	
2	Customer Acct Expense After Adjs	Sch FR C-1 Ln 3 Col D	
2a	Prior Yr Total DS Uncollectibles	Prior Year: Sch FR C-1 Ln 6 Col D + Sch FR A-1 Ln 28	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	
4	A&G Expense	Sch FR C-1 Ln 14	
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	
6	Depreciation and Amort Expense - Forecast	NA	
7	Taxes Other Than Income	Sch FR C-1 Ln 17	
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	
9	Other Expense Adjs	Sch FR C-1 Ln 19	
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	
11	DS Rate Base - Reconciliation		
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR B-1 Ln 36	
13	Authorized Return	Sch FR D-1 Col D Ln 29 (Ln 11) * (Ln 12)	
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 19) * (-1.0)	
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	
18	Amortization of ITCs	Sch FR C-4 Ln 12	
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	
21	DS Other Revenues	App 10 Col C Ln 5 * (-1)	
22	Revenue Requirement - Reconciliation	(Ln 20) - (Ln 21)	
23	ROE Collar Adj	Sch FR A-3 Ln 42	
24	Net Revenue Requirement - Reconciliation	(Ln 22) + (Ln 23)	

Ameren Illinois Company
Allocators Computation

Sch FR A-2
2011 Actual Data
2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
<u>Wages and Salaries Allocator Calculation</u>			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	\$ 81,781
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	16,194
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	1,443
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	99,419
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	139,354
6	Production Wages Expense	FERC Fm 1 Pg 354 Col B Ln 20	-
7	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	32,539
8	Total Wages Expense Excluding Production and A&G Wages	(Ln 5) - (Ln 6) - (Ln 7)	106,815,648
9	Wages and Salaries Allocator (%)	(Ln 4) / (Ln 8)	93.07%
<u>Net Plant Allocator Calculation</u>			
10	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	\$ 5,970,886
11	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	2,695,652
12	Total Accumulated Amort	((FERC Fm 1 Pg 200 Col C Ln 21))*(Ln 26)	23,654
13	Total Accumulated Depreciation and Amort	(Ln 11) + (Ln 12)	2,719,306
14	Net Plant	(Ln 10) - (Ln 13)	3,251,579
15	Distribution Net Plant	Sch FR B-1 Ln 25	2,624,833
16	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 2) + (Sch FR B-1 Ln 14)	(10,940)
17	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((Sch FR B-1 Ln 8) + (Sch FR B-1 Ln 18))*(Ln 26)	-
18	Other Rate Base Adjustments - Net Plant	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 15)	(7,870)
19	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 15) - (Ln 16) - (Ln 17) - (Ln 18)	2,643,643
20	Net Plant Allocator (%)	(Ln 19) / (Ln 14)	81.30%
<u>Revenue Allocator Calculation</u>			
21	DS Total Sales of Electricity	WP 11	\$ 841,312
22	Total Sales of Electricity	FERC Fm 1 Pg 300 Col B Ln 12	1,846,640
23	Revenue Allocator (%)	(Ln 21) / (Ln 22)	45.56%
<u>ASP Allocator</u>			
24	DS General and Intangible Plant	WP 8	\$ 279,546
25	Total General and Intangible Plant	WP 8	410,613
26	ASP General and Intangible Plant Allocator (%)	(Ln 24) / (Ln 25)	68.08%

Ameren Illinois Company
Return on Equity (ROE) Collar Computation

2011
2012

Sch FR A-3
Actual Data
Projected Additions
(C)

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
1	DS Rate Base	Sch FR B-1 Ln 36	
Capital Structure			
2	Common Equity %	Sch FR D-1 Ln 10	
3	Preferred Stock %	Sch FR D-1 Ln 11	
4	Short-Term Debt %	Sch FR D-1 Ln 13	
5	Long-Term Debt %	Sch FR D-1 Ln 12	
6	DS Common Equity Balance	(Ln 1) * (Ln 2)	
7	DS Preferred Stock Balance	(Ln 1) * (Ln 3)	
8	DS Equity Balance (Common and Preferred)	(Ln 6) + (Ln 7)	
9	DS Short-Term Debt Balance	(Ln 1) * (Ln 4)	
10	DS Long-Term Debt Balance	(Ln 1) * (Ln 5)	
11	Cost of Short-Term Debt (%)	Sch FR D-1 Ln 20	
12	Cost of Long-Term Debt (%)	Sch FR D-1 Ln 19	
13	Cost of Preferred Stock (%)	Sch FR D-1 Ln 18	
14	DS Operating Revenue	FERC Fm 1, p. 300, line 12, and Note (2')	
15	DS Collar Revenue	FERC Fm 1, p. 300, line 12, and Note (2')	
16	Reversal of Prior Yr Reserve	FERC Fm 1, p. 300, line 12, and Note (2')	
17	Other Revenue	Sch FR A-1 - REC Ln 21	
18	DS Applicable Operating Revenue	(Ln 14) - (Ln 15) - (Ln 16) + (Ln 17)	
19	DS Operating Expenses	Sch FR A-1 - REC Ln 10	
20	DS Operating Income Before Interest and Taxes	(Ln 18) - (Ln 19)	
21	DS Short-Term Interest Expense	(Ln 9) * (Ln 11)	
22	DS Long-Term Interest Expense	(Ln 10) * (Ln 12)	
23	Credit Facilities Expense	Sch FR D-1 Ln 22	
24	DS Operating Income before Taxes	(Ln 20) - (Ln 21) - (Ln 22) - (Ln 23)	
25	Income Tax Rate (%)	Sch FR C-4 Ln 4	
26	DS Income Taxes before ITCs	(Ln 24) * (Ln 25)	
27	Amortization of ITCs	Sch FR C-4 Ln 12	
28	DS Income Taxes	(Ln 26) + (Ln 27)	
29	DS Net Income before Preferred Stock Dividend	(Ln 24) - (Ln 28)	
30	DS Preferred Stock Dividend	(Ln 7) * (Ln 13)	
31	DS Net Income	(Ln 29) - (Ln 30)	
32	DS ROE (%)	(Ln 31) / (Ln 6)	
ROE Collar			
33	Allowed ROE (%)	Sch FR D-1 Col D Ln 17	
34	Maximum Allowed ROE (%)	(Ln 33) + (0.5%)	
35	Minimum Allowed ROE (%)	(Ln 33) - (0.5%)	
36	Percent Above Maximum Allowed ROE (%)	IF (Ln 32) > (Ln 34) THEN (Ln 32) - (Ln 34) ELSE (0.0%)	
37	Amount Above Allowed ROE Collar	(Ln 6) * (Ln 36) * (-1.0)	
38	Percent Below Minimum Allowed ROE (%)	IF (Ln 32) < (Ln 35) THEN (Ln 35) - (Ln 32) ELSE (0.0%)	
39	Amount Below Allowed ROE Collar	(Ln 6) * (Ln 38)	
40	ROE Collar Adj After Tax	(Ln 37) + (Ln 39)	
41	ROE Collar Tax Gross-up	(Ln 40) * Sch FR C-4 Col C Ln 5	
42	ROE Collar Adj	(Ln 40) + (Ln 41)	
			To Sch FR A-1 - REC Ln 23

Notes:

- (1') Includes any changes in accrued revenues associated with the prior year formula rate true-up so that those accrued revenues do not artificially impact the collar calculation.
- (2') As footnoted in the FERC Form 1.

Ameren Illinois Company
Reconciliation Computation

Sch FR A-4
2011 Actual Data
2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)	(G)
1	Actual Revenue Requirement	Sch FR A-1 - REC Ln 24					
2	Prior Yr Applicable Net Revenue Requirement (1)	Sch FR A-1 Ln 25	\$ -				
3	Variance - Reconciliation Before Interest	(Ln 1) - (Ln 2)	\$ -				
4	Monthly Interest Rate	Sch FR D-1 Col C, Ln 29/12	0.738%				
	Mon		Variance (Ln 3) / 12 (\$ in 000s)	Interest Rate Ln 4 %	Mons	Interest (C) * (D) * (E) (\$ in 000s)	Surcharge (Refund) Owed (C) + (F) (\$ in 000s)
5	Jan		-	0.7382%	11.5	-	-
6	Feb		-	0.7382%	10.5	-	-
7	Mar		-	0.7382%	9.5	-	-
8	Apr		-	0.7382%	8.5	-	-
9	May		-	0.7382%	7.5	-	-
10	Jun		-	0.7382%	6.5	-	-
11	Jul		-	0.7382%	5.5	-	-
12	Aug		-	0.7382%	4.5	-	-
13	Sep		-	0.7382%	3.5	-	-
14	Oct		-	0.7382%	2.5	-	-
15	Nov		-	0.7382%	1.5	-	-
16	Dec		-	0.7382%	0.5	-	-
17	Total	Sum of (Ln 5) thru (Ln 16)	-				
	Yr X+1		Balance (\$ in 000s)				Balance (C) + (F) (\$ in 000s)
18	Jan - Dec	Col G Ln 17	-	0.7382%	12	-	-
	Mon			Ln 4		(2)	(C) + (C) * (D) - (F)
	Yr X+2		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
19	Jan	Col G Ln 18	-	0.7382%		-	-
20	Feb	Col G Ln 19	-	0.7382%		-	-
21	Mar	Col G Ln 20	-	0.7382%		-	-
22	Apr	Col G Ln 21	-	0.7382%		-	-
23	May	Col G Ln 22	-	0.7382%		-	-
24	Jun	Col G Ln 23	-	0.7382%		-	-
25	Jul	Col G Ln 24	-	0.7382%		-	-
26	Aug	Col G Ln 25	-	0.7382%		-	-
27	Sep	Col G Ln 26	-	0.7382%		-	-
28	Oct	Col G Ln 27	-	0.7382%		-	-
29	Nov	Col G Ln 28	-	0.7382%		-	-
30	Dec	Col G Ln 29	-	0.7382%		-	-
31	Reconciliation with Interest	Sum of (Ln 19) thru (Ln 30)				\$ -	To Sch FR A-1 Ln 23

Note:

- (1) Reconciliation will be determined in accordance with Section 16-108.5(d)(1) of the Act. A workpaper will be provided if a weighting of more than one Prior Year Applicable Net Revenue Requirement is required.
- (2) Line 18 * (Ln 4 / (1 - (1+Ln 4)^-12)) This formula calculates a monthly amount that, given an assumed monthly interest rate, will recover/refund the initial balance, with interest accrued on the monthly principal balance throughout the year.

Ameren Illinois Company

Rate Base Summary Computation

Sch FR B-1

2011 Actual Data
2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
<u>Plant in Service</u>			
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75	\$ 4,628,657
2	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 8	(11,513)
3	Other Adjustments to Plant in Service	App 1 Ln 48 Col C	(7,802)
4	Distribution Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders and/or Other Adjustments	(Ln 1) + (Ln 2) + (Ln 3)	\$ 4,609,342
5	General Plant	FERC Fm 1 Pg 207 Col G Ln 99	\$ 373,410
6	Intangible Plant	FERC Fm 1 Pg 205 Col G Ln 5	37,203
7	Total G&I Plant	(Ln 5) + (Ln 6)	\$ 410,613
8	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 19	-
9	G&I Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 7) + (Ln 8)	\$ 410,613
10	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	68.08%
11	Total G&I Plant Functionalized to Distribution	(Ln 9) * (Ln 10)	\$ 279,546
12	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 11)	\$ 4,888,889
<u>Accumulated Depreciation</u>			
13	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 26	\$ 2,154,788
14	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16	573
15	Other Adjustments to Accumulated Reserve	App 1 Ln 48 Col D	(68)
16	Distribution Plant Accumulated Depreciation	(Ln 14) + (Ln 15) - (Ln 13)	\$ (2,154,284)
17	Accumulated General Depreciation	FERC Fm 1 Pg 219 Col C Ln 28	\$ 126,494
18	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22	-
19	Balance of Accumulated General Depreciation	(Ln 18) - (Ln 17)	(126,494)
20	Total Accumulated Amortization	FERC Fm 1 Pg 200 Col C Ln 21	34,745
21	Accumulated G&I Depreciation and Amortization	(Ln 19) - (Ln 20)	(161,238)
22	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	68.08%
23	Total G&I Plant Functionalized to Distribution	(Ln 21) * (Ln 22)	\$ (109,771)
24	Total Accumulated Depreciation	(Ln 16) + (Ln 23)	\$ (2,264,055)
25	Total Net Property Plant and Equipment	(Ln 12) + (Ln 24)	\$ 2,624,833

Ameren Illinois Company
Rate Base Summary Computation

2011 Actual Data
2012 Projected Additions

Sch FR B-1

	(A)	(B)	(C)
Additional DS Jurisdictional Rate Base Items			
26	CWIP Not Included in Projected Plant Additions	WP 15	\$ 127
27	Property Held for Future Use	App 6 Col D Ln 6	373
28	Cash Working Capital	App 3 Ln 30	13,096
29	Accumulated Deferred Income Taxes	App 4 Ln 28	(644,995)
30	Materials and Supplies Inventories	App 1 Ln 51	31,073
31	Other Deferred Charges (Items > 3.7M)	App 5 Col C Ln 3	3,051
32	Customer Deposits	App 2 Ln 1	(30,423)
33	Customer Advances	App 1 Col F Ln 30	(23,747)
34	OPEB Liability	WP 16	(11,036)
35	Total Additional Rate Base Items	Sum of (Ln 26) thru (Ln 34)	\$ (662,481)
36	DS Rate Base Before Projected Plant Adjs	(Ln 25) + (Ln 35)	\$ 1,962,352
			To Sch FR A-1 - REC Ln 11
			To Sch FR C-4 Ln 16
DS Rate Base Adjs for Projected Plant Additions and Accumulated Reserve Adjs			
37	Distribution Projected Plant Additions	App 1 Ln 31	\$ 191,064
38	Accumulated Depreciation - Distribution	App 1 Col E Ln 38	(148,312)
39	G&I Projected Plant Additions	App 1 Ln 36	36,848
40	Accumulated Depreciation - G&I	App 1 Col E Ln 41	(4,632)
41	Total Adjs	Sum of (Ln 37) thru (Ln 40)	\$ 74,968
42	DS Rate Base	(Ln 36) + (Ln 41)	\$ 2,037,320
			To Sch FR A-1 Ln 11
			To Sch FR C-4 Ln 6

Ameren Illinois Company
Expenses Computation

Sch FR C-1
Actual Data
2011
2012 Projected Additions
(G)

Ln	(A) Description	(B) Source	(C) Distribution (\$ in 000s)	(D) Customer Accts (\$ in 000s)	(E) Customer Service and Informational (\$ in 000s)	(F) A&G (\$ in 000s)	(G) Total Sum of (C) thru (F) (\$ in 000s)
DS Jurisdictional Expenses							
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$ 180,737	\$ 54,119	\$ 46,559	\$ 143,958	
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 25 Cols C, D, E, and F (Ln 1) + (Ln 2)	8,863	(14,207)	(42,293)	(17,066)	
3	Expense Amt After Adjs	Sch FR A-2 Ln 9	\$ 189,600	\$ 39,913	\$ 4,266	\$ 126,892	
4	Wages and Salaries Allocator (%)	(Ln 3) * (Ln 4)				93.07%	
5	Total DS A&G Expense	App 7 Ln 28		6,541		\$ 118,104	
6	Directly Assigned Uncollectible Expense	(Ln 3) + (Ln 6)		\$ 46,454			
7	Total Customer Accts Expense						
Taxes Other Than Income							
8	Total Taxes Other Than Income	App 7 Ln 52 Cols C, D, E, and F Sch FR A-2 Ln 20; Sch FR A-2 Ln 9; Taxes Recovered Thru Other Tariffs Excluded From Expense	\$ 6,529	\$ 9,280	\$ 42,127	\$ 16,840	\$ 74,777
9	Allocator (%)	(Ln 8) * (Ln 9)	81.30%	93.07%	100.00%	0.00%	
10	DS Jurisdictional Taxes Other Than Income		\$ 5,309	\$ 8,638	\$ 42,127	\$ -	\$ 56,074
Expense Summary							
11	Distribution Expense	Col C Ln 3	\$ 189,600	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1			
12	Customer Accts Expense	Col D Ln 7	46,454	To Sch FR A-1 Ln 2 and To Sch FR A-1- REC Ln 2			
13	Customer Service and Informational Expense	Col E Ln 3	4,266	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3			
14	A&G Expense	Col F Ln 5	118,104	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4			
15	Depreciation and Amort Expense - Current Period	Sch FR C-2 Col F Ln 7	157,471	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5			
16	Depreciation and Amort Expense - Current Forecast	Sch FR C-2 Col F Ln 10	5,612	To Sch FR A-1 Ln 6			
17	Taxes Other Than Income	Col G Ln 10	56,074	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7			
18	Regulatory Asset Amort	App 7 Col F Ln 38	6,200	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8			
19	Other Expense Adjs > \$3.7M - Amortized Over 5 Yrs	App 7 Col E Ln 30	(7,188)	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9			
20	Total Operating Expenses	Sum of (Ln 11) thru (Ln 19)	\$ 576,592				

Ameren Illinois Electric
Pension Funding Costs Computation

2011
2012

Sch FR C-3
Actual Data
Projected Additions

Not Applicable

Ameren Illinois Company

Sch FR C-4

Taxes and Gross Revenue Conversion Factor Computation

2011
2012

Actual Data
Projected Additions

Ln	(A)	(B)	(C)	(D)
	Description	Source	Amt (\$ in 000s)	
Income Tax Rate				
1	Federal Tax Rate (%)	WP 20	35.000%	
2	Illinois State Tax Rate (%)	WP 20	9.500%	
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	31.675%	
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	41.175%	
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	69.996%	To Sch FR A-1 Ln 16 and Sch FR A-1 - REC Ln 16
Interest Synchronization				
6	DS Rate Base	Sch FR B-1 Ln 42 (Sch FR D-1 Ln 21) + (Sch FR D-1	\$ 2,037,320	
7	Wtd Cost of Short- and Long-Term Debt (%)	Ln 23)	3.45%	
8	Effective Income Tax Rate (%)	Ln 4	41.18%	
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	\$ 28,931	To Sch FR A-1 Ln 14
Amortization of ITCs				
10	Total Amort of ITCs	App 9 Ln 3	\$ (972)	
11	Incremental Tax Gross Up Factor	(1.0) + (Ln 5)	1.7000	
12	Impact of ITCs	(Ln 10) * (Ln 11)	\$ (1,652)	To Sch FR A-1 Ln 18 and Sch FR A-1 - REC Ln 18 and Sch FR A-3 Ln 27
Gross Revenue Conversion Factor				
13	Uncollectibles Expense	FERC Fm 1 Pg 322 Col B Ln 162	\$ 14,357	
14	Revenues	FERC Fm 1 Pg 300 Col B Ln 27	1,941,554	
15	Uncollectible Gross Up Factor	(Ln 13) / (Ln 14)	0.00739	To Sch FR A-1 Ln 27
Interest Synchronization - Reconciliation				
16	DS Rate Base Before Projected Plant Adjs	Sch FR B-1 Ln 36 (Sch FR D-1 Ln 21) + (Sch FR D-1		
17	Wtd Cost of Short- and Long-Term Debt (%)	Ln 23)		
18	Effective Income Tax Rate (%)	Ln 4		
19	Interest Synchronization Deduction	(Ln 16) * (Ln 17) * (Ln 18)		To Sch FR A-1 - REC Ln 14

Ameren Illinois Company
Cost of Capital Computation

Sch FR D-1

2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)
Ln	Description	Source	Value - Base Year	Value - Reconciliation
Capitalization Sources				
Common Equity				
1	Book Value of Proprietary Capital (\$ in 000s)	Fm 21 ILCC Pg 4 Col D Ln 15	\$ 2,435,355	
2	Book Value of Preferred Stock (\$ in 000s)	Fm 21 ILCC Pg 4 Col D Lines 3, 6, and 9	61,721	
3	Book Value of Common Equity (\$ in 000s)	(Ln 1) - (Ln 2)	2,373,634	
4	Goodwill net of Purchase Accounting (\$ in 000s)	Fm 21 ILCC Pg 13	356,674	
5	Adjusted Common Equity Balance (\$ in 000s)	(Ln 3) - (Ln 4)	\$ 2,016,960	
6	Preferred Stock Balance (\$ in 000s)	(App 13 Ln 59) / 1,000	\$ 60,719	
7	Long-Term Debt Balance (\$ in 000s)	(App 13 Ln 38) / 1,000	1,599,550	
8	Short-Term Debt Balance (\$ in 000s)	App 12 Col J Ln 4	-	
9	Total Capital (\$ in 000s)	(Ln 5) + (Ln 6) + (Ln 7) + (Ln 8)	\$ 3,677,229	
10	Equity as a Percentage of Total Capital (%)	(Ln 5) / (Ln 9)	54.85%	
11	Preferred Stock as a Percentage of Total Capital (%)	(Ln 6) / (Ln 9)	1.65%	
12	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 7) / (Ln 9)	43.50%	
13	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 8) / (Ln 9)	0.00%	
Cost of Capital				
Cost of Common Equity				
Avg Monthly Market Yield on 30 Yr US Treasury Securities				
14	(%)	Sch FR D-2 Ln 13	3.91%	
15	Performance Metrics Penalty (%)	(1')		
16	Cost of Equity Base (%)	(2')	5.80%	
17	Total Cost of Common Equity (%)	(Ln 14) + (Ln 15) + (Ln 16)	9.71%	
18	Cost of Preferred Stock (%)	App 13 Ln 60	4.98%	
19	Cost of Long-Term Debt (%)	App 13 Ln 39	7.53%	
20	Cost of Short-Term Debt (%)	App 12 Col C Ln 3	2.35%	
21	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 12) * (Ln 19) + (Ln 13) * (Ln 20)	3.27%	
Cost of Credit Facilities				
22	Total Cost of Credit Facilities (\$ in 000s)	App 12 Col C Ln 5	6,436	
23	Cost of Capital of Credit Facilities (%)	(Ln 22) / (Ln 9)	0.18%	
Wtd Avg Cost of Capital				
24	Wtd Cost of Equity (%)	(Ln 10) * (Ln 17)	5.33%	
25	Wtd Cost of Preferred Stock (%)	(Ln 11) * (Ln 18)	0.08%	
26	Wtd Cost of Long-Term Debt (%)	(Ln 12) * (Ln 19)	3.27%	
27	Wtd Cost of Short-Term Debt (%)	(Ln 13) * (Ln 20)	0.00%	
28	Cost of Credit Facilities (%)	Ln 23	0.18%	
29	Wtd Avg Cost of Capital (%)	Sum of (Ln 24) thru (Ln 28)	8.858%	
			To Sch FR A-1 Ln 12 and Sch FR A-4, Col C, Ln 4	Sch FR A-1 - REC Ln 12

Note:

- (1) Equal to the sum of penalties, if any, computed in accordance with the provisions of the performance metric tariff approved by the ICC. See WP 21 for the performance metric penalty calculation.
- (2) Base Year - Section 16-108.5(c)(3) of the Act. Reconciliation - Section 16-108.5 (d)(1) of the Act.

Ameren Illinois Company
**Average Yield on Treasury Securities
Computation**

Sch FR D-2

2011 Actual Data
2012 Projected Additions

Ln	(A) Description Mon in Yr X	(B) Source	(C) Avg Yield %
1	Jan	(1')	4.523%
2	Feb	(1')	4.652%
3	Mar	(1')	4.514%
4	Apr	(1')	4.502%
5	May	(1')	4.293%
6	Jun	(1')	4.233%
7	Jul	(1')	4.271%
8	Aug	(1')	3.651%
9	Sep	(1')	3.182%
10	Oct	(1')	3.128%
11	Nov	(1')	3.016%
12	Dec	(1')	2.982%
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	<u>3.912%</u>
			To Sch FR D-1 Ln 14

(1') Monthly average yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act

Ameren Illinois Company
Rate Base Information

		(A)	(B)	(C)	(D)	(E)	(F)	2011	App 1
								2012	Actual Data
									Projected Additions
Ln	Description	Source		Amt (\$ in 000s)					
Distribution Plant - Adjs to Plant In Service									
<u>Recovered Thru Other Tariffs (input as negative number)</u>									
1	Rider GC	WP 1		\$ -					
2	Other Recovered Thru Other Tariffs If Any	WP 1		-					
<u>Disallowed in Previous ICC Orders</u>									
3	Previously Disallowed Plant Additions	WP 1		\$ (101)					
4	Previously Disallowed NESC Rework	WP 1		(5,418)					
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1		(3,862)					
6	Previously Disallowed Incentive Compensation	WP 1		(1,755)					
7	Other Disallowed in Previous ICC Orders If Any	WP 1		(376)					
8	Total Adjs to Distribution Plant in Service	Sum of (Ln 1) thru (Ln 7)		\$ (11,513)		To Sch FR B-1 Ln 2			
Distribution Plant - Adjs to Accumulated Reserve									
<u>Recovered Thru Other Tariffs (input as positive number)</u>									
9	Rider GC	WP 1		\$ -					
10	Other Recovered Thru Other Tariffs If Any	WP 1		-					
<u>Disallowed in Previous ICC Orders</u>									
11	Previously Disallowed Plant Additions	WP 1		\$ 43					
12	Previously Disallowed NESC Rework	WP 1		155					
13	Previously Disallowed Production Retiree Pension & OPEB	WP 1		289					
14	Previously Disallowed Incentive Compensation	WP 1		73					
15	Other Disallowed in Previous ICC Orders If Any	WP 1		12					
16	Total Adjs to Distribution Accumulated Reserve	Sum of (Ln 9) thru (Ln 15)		\$ 573		To Sch FR B-1 Ln 14			
<u>G&I Plant - Adjs to Plant In Service</u>									
<u>Recovered Thru Other Tariffs (input as negative number)</u>									
17	Other Recovered Thru Other Tariffs If Any	WP 1		-					
<u>Disallowed in Previous ICC Orders</u>									
18	Disallowed in Previous ICC Orders If Any	WP 1		-					
19	Total Adjs to G&I Plant in Service	Sum of (Ln 17) thru (Ln 18)		-		To Sch FR B-1 Ln 8			
G&I Plant - Adjs to Accumulated Reserve									
<u>Recovered Thru Other Tariffs (input as positive number)</u>									
20	Other Recovered Thru Other Tariffs If Any	WP 1		-					
<u>Disallowed in Previous ICC Orders</u>									
21	Disallowed in Previous ICC Orders If Any	WP 1		-					
22	Total Adjs to G&I Accumulated Reserve	Sum of (Ln 20) thru (Ln 21)		\$ -		To Sch FR B-1 Ln 18			

Ameren Illinois Company
Rate Base Information

App 1
Actual Data
2011
2012
Projected Additions
(F)

	(A)	(B)	(C)	(D)	(E)	(F)
			Customer Advances Transmission (\$ in 000s)	Customer Advances for Construction (\$ in 000s)	Line Extension Deposits (\$ in 000s)	Total (C) + (D) + (E) (\$ in 000s)
		Source				
Customer Advances						
23 Customer Advances for Construction		WP 17, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56	\$ (24,064)	\$ -	\$ (23,747)	\$ (47,812)
Adjs to Customer Advances						
24 Customer Advances Transmission Related		(1')	24,064			24,064
25 Projects Placed in Service or in Projected Plant Additions		(2')				-
26 Expense Projects Including Below the Line		(3')				-
27 Projects Placed in Hold Status		(4')				-
28 Non DS Jurisdictional		(5')				-
29 Other Adjs to Customer Advances If Any		WP 17				-
30 Rate Base Adj		Sum of (Ln 23) thru (Ln 29)	\$ -	\$ -	\$ (23,747)	\$ (23,747)
						To Sch FR B-1 Ln 33

Notes:

- (1') Cash advances primarily for deposits for construction work and payment of transmission credits to developers
- (2') Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions
- (3') Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred
- (4') Represents amounts held in a holding account to ensure proper application of overheads.
- (5') Represents advances for non-DS jurisdictional project work

Ameren Illinois Company
Rate Base Information

App 1
2011 Actual Data
2012 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)
	<u>Source</u>	<u>Plant In Service</u> (\$ in 000s)			
Projected Plant Additions					
31 Distribution Plant	WP 18	\$ 191,064	To Sch FR B-1 Ln 37 and App 8 Col C Ln15		
32 General Plant	WP 18	\$ 43,552			
33 Intangible Plant	WP 18	10,572			
34 G&I Plant	(Ln 32) + (Ln 33)	54,124			
35 ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	68.08%			
36 Total DS Jurisdictional G&I Plant	(Ln 34) * (Ln 35)	\$ 36,848	To Sch B-1 Ln 39		
37 Total Forecasted DS Jurisdictional Plant Additions	(Ln 31) + (Ln 36)	<u>\$ 227,912</u>			
Projected Depreciation Reserve Adj		<u>Depreciation</u>	<u>Removal Spend</u>	<u>Total</u>	
	<u>Source</u>	(\$ in 000s)	(\$ in 000s)	(C) + (D) (\$ in 000s)	
38 Distribution Forecasted Depreciation Expense (1')	(Sch FR C-2 Col C Ln 12) * (-1.0); WP 18	\$ (154,360)	\$ 6,047	\$ (148,312)	To Sch FR B-1 Ln 38
39 G&I Plant Forecasted Depreciation Expense (1')	(Sch FR C-2 Col C Ln 13) * (-1.0); WP 18	(12,814)	6,010		
40 ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	68.08%	68.08%		
41 Total DS Jurisdictional G&I Plant	(Ln 39) * (Ln 40)	\$ (8,723)	\$ 4,091	\$ (4,632)	To Sch FR B-1 Ln 40
42 Total Forecasted Change in Depreciation Reserve	(Ln 38) + (Ln 41)	<u>\$ (163,083)</u>	<u>\$ 10,139</u>	<u>\$ (152,944)</u>	
Additional Adjustments to Rate Base		<u>Adjs to Plant In</u>	<u>Adjs to Accumulated</u>		
	<u>Source</u>	(\$ in 000s)	(\$ in 000s)		
43 NESC Rework	WP 1	\$ (4,304)	\$ (182)		
44 Production Retiree Pension & OPEB	WP 1	(1,682)	55		
45 Earnings Based Incentive Compensation	WP 1	(691)	23		
46 Performance Share Unit Program	WP 1	(1,125)	37		
47 Other Adjustments to Rate Base If Any	WP 1	-	-		
48 Total	(Ln 43) + (Ln 44) + (Ln 45) + (Ln 46) + (Ln 47)	\$ (7,802)	\$ (68)		
		To Sch FR B-1 Ln 3 To Sch FR B-1 Ln 15			
Materials and Supplies					
49 Distribution Materials and Supplies Balance	WP 19	\$ 35,877			
50 Accts Payable Related to Materials and Supplies	WP 19	(4,804)			
51 Total	(Ln 49) + (Ln 50)	<u>\$ 31,073</u>	To Sch FR B-1 Ln 30		

(1') For purposes of the initial filing the depreciation expense is multiplied by -2.0; to account for two years of projected additions.

Ameren Illinois Company

App 2

Customer Deposits Information

2011

Actual Data

2012

Projected Additions

	(A)	(B)	(C)	(D)
Ln	Description	Source	Amt	
			(\$ in 000s)	
1	13 Mon Avg	WP 2	\$ (30,423)	To Sch FR B-1 Ln 32
2	Interest Accrued on Customer Deposits	WP 2	\$ 152	To App 7 Col D Ln 7

Ameren Illinois Company
Cash Working Capital Information

App 3
2011 Actual Data
2012 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)	
Ln	Description	Source	Test Year Adjusted Revenues and Expenses (\$000s)	Revenue Lag/Expense (Leads)	Cash Working Capital Factor (D)/365	Cash Working Capital Requirement (C) * (E)
REVENUES						
1	Revenues	WP 3	\$ 832,430	49.75	0.13630	\$ 113,461
2	Plus Energy Assistance Charges	WP 3	16,784	34.54	0.09463	1,588
3	Plus Municipal Utility Tax	WP 3	46	34.54	0.09463	4
4	Plus Interest Expense	WP 3	70,264	49.75	0.13630	9,577
5	(Less) Uncollectibles	WP 3	(6,422)	49.75	0.13630	(875)
6	(Less) Depreciation and Amortization	WP 3	(170,046)	49.75	0.13630	(23,177)
7	(Less) Return on Equity and Debt	WP 3	(180,470)	49.75	0.13630	(24,598)
8	Other Revenue Items If Any	WP 3				
9	TOTAL - REVENUES	Sum of (Ln 1) thru (Ln 8)	\$ 562,587			\$ 75,980
EXPENSES						
10	Employee Benefits	WP 3	\$ 40,321	(15.97)	(0.04375)	\$ (1,764)
11	FICA	WP 3	8,124	(13.13)	(0.03597)	(292)
12	Payroll	WP 3	127,132	(11.84)	(0.03244)	(4,124)
13	Other Operations and Maintenance (less uncollectibles)	WP 3	176,479	(48.87)	(0.13389)	(23,630)
14	Federal Unemployment Tax	WP 3	139	(76.38)	(0.20925)	(29)
15	State Unemployment Tax	WP 3	363	(76.38)	(0.20925)	(76)
16	St. Louis Payroll Expense Tax	WP 3	9	(83.51)	(0.22880)	(2)
17	Federal Excise Tax	WP 3	-	(30.21)	(0.08276)	-
18	Electric Distribution Tax	WP 3	42,293	(30.13)	(0.08253)	(3,491)
19	Energy Assistance Charges	WP 3	16,784	(38.54)	(0.10559)	(1,772)
20	Municipal Utility Tax	WP 3	46	(48.54)	(0.13299)	(6)
21	Gross Receipts Tax	WP 3	(165)	(45.63)	(0.12500)	21
22	Corporation Franchise Tax	WP 3	1,225	(161.97)	(0.44375)	(543)
23	Miscellaneous	WP 3	2	(197.64)	(0.54147)	(1)
24	Property/Real Estate Taxes	WP 3	4,084	(375.08)	(1.02763)	(4,197)
25	Interest Expense	WP 3	66,698	(91.25)	(0.25000)	(16,674)
26	Bank Facility Costs	WP 3	3,566	156.59	0.42900	1,530
27	Income Taxes (Including Investment Tax Credit Adjustment)	WP 3	75,488	(37.88)	(0.10377)	(7,833)
28	Other Expenses If Any	WP 3				
29	TOTAL EXPENSES	Sum of (Ln 10) thru (Ln 28)	\$ 562,587			\$ (62,884)
30	CASH WORKING CAPITAL REQUIREMENT	(Ln 9) + (Ln 29)				\$ 13,096
						To Sch FR B-1 Ln 28

Ameren Illinois Company

App 4

Accumulated Deferred Income Taxes Information

2011 Actual Data
2012 Projected Additions

Ln	Description	(A)	(B)	(C)
			Balance Per General Ledger (\$ 000s) (1')	Electric Distribution (1')
1	Account 190 – Federal		\$ 177,195	\$ 29,484
2	Account 190 – State		21,665	6,395
3	Total Account 190 – Electric		\$ 198,860	\$ 35,879
4	Total Account 190 – Gas		31,178	-
5	Total Account 190 FERC Fm 1 Pg 234 Col C Line 18 Entered in Col B		\$ 230,038	\$ 35,879
6	Account 282 – Federal		\$ (683,901)	\$ (554,137)
7	Account 282 – State		(155,566)	(124,391)
8	Total Account 282 – Electric		\$ (839,467)	\$ (678,528)
9	Total Account 282 – Gas		\$ (165,166)	\$ -
10	Total 282 FERC Fm 1 Pg 275 Col K Ln 9 Entered in Col B		\$ (1,004,633)	\$ (678,528)
11	Account 283 – Federal		(58,869)	(6,787)
12	Account 283 – State		(11,434)	(1,879)
13	Total Account 283 – Electric		\$ (70,303)	\$ (8,666)
14	Total Account 283 – Gas		\$ 8,274	\$ -
15	Total 283 FERC Fm 1 Pg 277 Col K Ln 19 entered in Col B		\$ (62,029)	\$ (8,666)
16	Total Accumulated Deferred Income Taxes Before Adjs (Ln 13 + Ln 20 + Ln 31)		\$ (836,624)	\$ (651,316)

Ameren Illinois Company

App 4

Accumulated Deferred Income Taxes Information

2011 Actual Data
2012 Projected Additions

(A)	(B)	(C)
Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs (\$ in 000s) (2')	Source	Electric Distribution
17 Rider GC	WP 1	\$ -
18 Previously Disallowed Plant Additions	WP 1	4
19 Previously Disallowed NESC Rework	WP 1	1,034
20 Previously Disallowed Production Retiree Pension & OPEB	WP 1	616
21 Previously Disallowed Incentive Compensation	WP 1	146
22 NESC Rework	WP 1	1,378
23 Production Retiree Pension & OPEB	WP 1	462
24 Earnings Based Incentive Compensation	WP 1	149
25 Performance Share Unit Program	WP 1	286
26 OPEB Liability	WP 16	4,544
27 Other If Any	WP 1	(2,299)
28 Total Accumulated Deferred Income Taxes After Adjs (\$ in 000s)	Sum of (Ln 16) thru (Ln 27)	\$ (644,995)

To Sch FR B-1 Ln 29

Notes:

- (1) Source for Lines 1 - 16 is WP 4 which provides details on the allocation from total electric to electric distribution.
- (2) Source for Lines 17 - 25 and 27 is WP1. Source for Line 26 is WP 16.

Ameren Illinois Company

Deferred Charges Information

App 5

Ln	Description	Source	2011	Actual Data
			2012	Projected Additions
	(A)	(B)	(C)	
			Balance	
			(\$ in 000s)	

Other Deferred Charges

Total Expense Adj

1	One-Time, Unusual Expense > \$3.7M - Amortized Over 5 Yrs	WP 5	\$	3,051
2	Other Deferred Charges If Any	WP 5		-
3	Total	(Ln 1) + (Ln 2)	\$	3,051
			<u>To Sch FR B-1 Ln 31</u>	

Ameren Illinois Company

App 6

Property Held for Future Use in Rate Base Information

2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)
			Electric Plant	DS
Ln	Description	Source	(\$ in 000s)	Jurisdictional (1')
				(\$ in 000s)
1	Dupo Area Sub	FERC Fm 1 Pg 214 Col D Ln 3	\$ 1,109	
2	Met-Alton bulk Sub	FERC Fm 1 Pg 214 Col D Ln 5	376	\$ 373
3	Line 4571-Rising to Sidney Section Property Having an Original Cost of Less Than \$250,000	FERC Fm 1 Pg 214 Col D Ln 7	254	
4	Each	FERC Fm 1 Pg 214 Col D Ln 9	1,714	
5	Other Property Held For Future Use In Rate Base If Any	WP 6		
6	Total Property Held For Future Use In Rate Base	Sum of (Ln 1) thru (Ln 5)	\$ 3,453	\$ 373
				To Sch FR B-1 Ln 27

Notes:

(1) WP 6 provides details on the allocation from total electric to electric distribution.

Ameren Illinois Company
Expense Information

App 7

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
				Distribution	Customer Accts	Customer Service and Informational	A&G	Total
Ln	Description	Source	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
Operating Expense Adjs								
Rate Making Adjs								
1	Company Use	WP 7	\$ 848	\$ -	\$ -	\$ -	\$ -	\$ 848
2	Franchise Requirements	WP 7	12,020	-	-	-	(3,634)	8,386
3	NESC Rework	WP 7	(4,265)	-	-	-	-	(4,265)
4	Elimination of Social Dues	WP 7	-	-	-	-	(5)	(5)
5	Charitable Contributions	WP 7	-	-	-	-	382	382
6	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	-	(4,433)	(4,433)
7	Interest on Customer Deposits	App 2 Ln 2	-	152	-	-	-	152
8	Production Retiree Adjustment	WP 7	-	-	-	-	(2,193)	(2,193)
9	Incentive Compensation Adjs for Earnings Per Share KPIs	WP 7	-	-	-	-	(1,419)	(1,419)
10	Performance Share Unit Program Adjustment	WP 7	-	-	-	-	(3,238)	(3,238)
11	Lobbying Expense	WP 7	-	-	-	-	(187)	(187)
12	Injuries and Damages	WP 7	-	-	-	-	(2,722)	(2,722)
13	Purchase Accounting	WP 7	-	-	-	-	3,735	3,735
14	Smart Grid Facilitator Expense	WP 7	259	-	-	-	-	259
		FERC Fm 1 Pg 322 Col B						
15	Uncollectible Accounts	Ln 162	-	(14,357)	-	-	-	(14,357)
16	Other Rate Making Adjs If Any	WP 7	(0)	(2)	(51)	(127)	(127)	(181)
Recovered Thru Other Tariffs								
17	Rider GC	WP 7	-	-	-	-	-	-
18	Rider EDR (Energy Efficiency and Demand Response)	WP 7	-	-	(42,242)	-	-	(42,242)
19	Rider PSP (Power Smart Pricing)	WP 7	-	-	-	-	(695)	(695)
20	Rider UCB/POR (Supplemental Customer Charge)	WP 7	-	-	-	-	(408)	(408)
21	Rider PER (Purchased Energy - Supply Procurement)	WP 7	-	-	-	-	(773)	(773)
22	Rider TS (Transmission)	WP 7	-	-	-	-	(1,349)	(1,349)
23	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	-	-	-	-	-
Voluntary Exclusions								
24	Other Voluntary Exclusions If Any	WP 7	-	-	-	-	-	-
25	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 24)	\$ 8,863	\$ (14,207)	\$ (42,293)	\$ (17,066)	\$ (64,703)	
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2		
Uncollectible Adjustment								
26	Uncollectible Accounts	Source		Customer Accts (\$ in 000s)				
		(Col D Ln 15) * (-1.0)		\$ 14,357				
27	Revenue as A Percent of Sales of Electricity (%)	Sch FR A-2 Ln 23		45.56%				
28	Total DS Uncollectibles	(Ln 26) * (Ln 27)		\$ 6,541	To Sch FR C-1 Col D Ln 6			

Ameren Illinois Company
Expense Information

App 7

2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Total Expense	Adj	Amort Amt	Adj to Revenue Requirement	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D)	
Adjs to Unusual Operating Expenses > \$3.7M							
29	Unusual Income Tax Expense > \$3.7M - Amortized Over 5 Yrs	WP 5		\$ (827)		(827)	
29a	Other One-Time Expenses > \$3.7M If Any	WP 5	\$ (7,951)	1,590		(6,361)	
30	Total Adjs to Operating Expenses > \$3.7M	(Ln 29)				\$ (7,188)	To Sch FR C-1 Ln 19

		Total	DS Jurisdictional	Adjustment	DS Jurisdictional		
		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	in Rates		
					(\$ in 000s)		
Account 407.3 Regulatory Asset Amort							
31	Uncollectible Regulatory Debit	\$ 6,433	\$ -	\$ -	\$ -		
32	Rider PER	120	-	-	-		
33	Severance Cost	528	528	-	528		
34	Integration Cost	4,076	4,076	-	4,076		
35	Manufactured Gas Plant Site Cleanup Costs	23,687	-	-	-		
36	Purchase Accounting	-	-	-	-		
37	Other Regulatory Asset Amort If Any	1,596	1,596	-	1,596		
38	Total Regulatory Asset Amort FERC Fm 1 Pg 115 Col G Ln 12	Sum of (Ln 31 thru Ln 37)	\$ 36,440	\$ 6,200	\$ -	\$ 6,200	To Sch FR C-1 Ln 18

		Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total	
		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F)	
						(\$ in 000s)	
Taxes Other Than Income							
Type of Tax							
39	FICA	WP 7	\$ -	\$ 8,729	\$ -	\$ 8,729	
40	Federal Unemployment Tax	WP 7	-	150	-	150	
41	State Unemployment Tax	WP 7	-	390	-	390	
42	St. Louis Payroll Expense Tax	WP 7	-	9	-	9	
43	Federal Excise Tax	WP 7	-	-	-	-	
44	Electric Distribution Tax	WP 7	-	-	42,293	42,293	
45	Gross Receipts	WP 7	-	(165)	-	(165)	
46	Energy Assistance Charges	WP 7	-	-	16,784	16,784	
47	Municipal Utility Tax	WP 7	-	-	56	56	
48	Corporation Franchise Tax	WP 7	1,506	-	-	1,506	
49	Miscellaneous	WP 7	-	3	-	3	
50	Property/Real Estate Taxes	WP 7	5,023	-	-	5,023	
51	Other Taxes Other Than Income If Any	WP 7	-	-	-	-	
52	Total Taxes Other Than Income	Sum of (Ln 39) thru (Ln 51)	\$ 6,529	\$ 9,280	\$ 42,127	\$ 16,840	\$ 74,777
		To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8		

Ameren Illinois Company
Depreciation Information

App 8

2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution (\$ in 000s)	G&I Depreciable Other (\$ in 000s)	G&I Amortized (\$ in 000s)			
Changes to Depreciation Expense								
<u>Costs Recovered Through Other Tariffs</u>								
1	Rider GC	WP 1	\$ -	\$ -	\$ -			
2	Other Costs Recovered Thru Other Tariffs if Any	WP 1	-	-	-			
<u>Costs Disallowed in Previous ICC Orders</u>								
3	Previously Disallowed Plant Additions	WP 1	(3)	-	-			
4	Previously Disallowed NESC Rework	WP 1	(179)	-	-			
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1	(102)	-	-			
6	Previously Disallowed Incentive Compensation	WP 1	(58)	-	-			
7	Other Disallowed in Previous ICC Orders If Any	WP 1	(12)	-	-			
<u>Other Adjs</u>								
8	NESC Rework	WP 1	(141)	-	-			
9	Production Retiree Pension & OPEB	WP 1	(55)	-	-			
10	Earnings Based Incentive Compensation	WP 1	(23)	-	-			
11	Performance Share Unit Program	WP 1	(37)	-	-			
12	Purchase Accounting	WP 1	608	-	-			
13	Other Adjs to Depreciation Expense if Any	WP 1	-	-	-			
14	Total Changes to Depreciation Expense	Sum of (Ln 1) thru (Ln 13)	\$ (2)	\$ -	\$ -			
			To Sch FR C-2 Col C Ln 4	To Sch FR C-2 Col D Ln 4	To Sch FR C-2 Col E Ln 4			

Ameren Illinois Company
Depreciation Information

App 8

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	2011 2012	Actual Data Projected Additions
				Projected Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense		
		Source	(\$ in 000s)	Col (H) (Ln 22) thru (Ln 24) Multiplied by (-1.0) (\$ in 000s)	(C) + (D) (\$ in 000s)	Col (G) (Ln 19) thru (Ln 21) %	(E) * (F) (\$ in 000s)			
15	Distribution Plant (4')	App 1 Ln 31	\$ 191,064	\$ (30,026)	\$ 161,038	3.27%	\$ 5,261			To Sch FR C-2 Col C Ln 8
16	General Plant (4')	App 1 Ln 32	43,552	(29,840.27)	13,712	2.56%	351			To Sch FR C-2 Col D Ln 8
17	Intangible Plant (4')	App 1 Ln 33	10,572	-	10,572	1.56%	165			To Sch FR C-2 Col E Ln 8
18	Total Depreciation Expense	(Ln 15) + (Ln 16) + (Ln 17)						\$ 5,777		
Plant in Service Balance										
Rate Calculation		Source	Beginning - Plant in Service Balance (\$ in 000s)	Ending - Plant in Service Balance (\$ in 000s)	Avg - Plant in Service Balance ((C) + (D)) / 2 (\$ in 000s)	FERC Fm 1 Depreciation Expense (\$ in 000s)	Estimated Depreciation Rate by Functional Class (F) / (E) %			
19	Distribution Plant	(1')	\$ 4,499,126	\$ 4,628,657	\$ 4,563,892	\$ 149,100	3.27%			
20	General Plant	(2')	385,371	373,410	379,391	9,704	2.56%			
21	Intangible Plant	(3')	35,512	37,203	36,357	568	1.56%			
Retirements		Source	Yr X-4 (\$ in 000s)	Yr X-3 (\$ in 000s)	Yr X-2 (\$ in 000s)	Yr X-1 (\$ in 000s)	Yr X (\$ in 000s)	5 Year Avg Avg of (C) thru (G) (\$ in 000s)		
22	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col D	\$ 20,310	\$ 45,234	\$ 30,530	\$ 28,015	\$ 26,041	\$ 30,026		
23	General Plant	FERC Fm 1 Pgs 205, 207 Col D	25,574	13,443	71,360	16,594	22,230	29,840		
24	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col D	-	-	-	-	-	-		

Notes:

- (1') Col C - FERC Fm 1 Pg 206 Col B Ln 75; Col D - FERC Fm 1 Pg 207 Col G Ln 75; Col F FERC Fm 1 Pg 336 Col F Ln 8
- (2') Col C - FERC Fm 1 Pg 206 Col B Ln 99; Col D - FERC Fm 1 Pg 207 Col G Ln 99; Col F - FERC Fm 1 Pg 336 Col F Ln 10
- (3') Col C - FERC Fm 1 Pg 204 Col B Ln 5; Col D FERC Fm 1 Pg 205 Col G Ln 5; Col F FERC Fm 1 Pg 336 Col F Ln 1
- (4') For purposes of the initial filing the five year average of retirements is multiplied by -2.0; to account for two years of projected additions.

Ameren Illinois Company
Tax Adjustment Information

App 9

Ln	(A) Description	(B) Source	(C) Total Utility Amt (\$ in 000s)	(E) Allocation Method	2011		2012	
					(F) DS Jurisdictional Percentage %		(G) Projected Additions DS Jurisdictional Amt (C) * (F) (\$ in 000s)	
1	Amortization of ITCs	WP 9; Sch FR A-2 Ln 20	\$ (1,195)	Net Plant	81.30%	\$	(972)	
2	Other Tax Adjs to Income If Any	WP 9	-				-	
3	Total Other Tax Adjs to Income	Sum of (Ln 1) thru (Ln 2)				\$	(972)	
							To Sch FR C-4 Ln 10	

Ameren Illinois Company
Other Revenues Information

App 10

		2011	Actual Data
		2012	Projected Additions
(A)		(B)	(C)
Ln	Description	Balance Per General Ledger (\$ 000s)	Electric Distribution (1')
1	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Col C	\$ (12,043)	\$ (5,487)
2	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Col C	\$ (250)	\$ (250)
3	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Col C	\$ (9,351)	\$ (8,393)
4	Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22	\$ (77,642)	\$ (20,345)
5	Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Col C	\$ (99,285)	\$ (34,474)
		To Sch FR A-1 Ln 21 and To Sch FR A-1 - REC Ln 21	
<p>Notes: WP 10 provides details on the allocation from total electric to electric distribution.</p> <p>(1)</p>			

Ameren Illinois Electric
Franchise Delivery Service Information

App 11
2011 Actual Data
2012 Projected Additions

Not Applicable

Ameren Illinois Company

Cost of Short-Term Debt Information

										2011	Actual Data
										2012	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
Ln	Description	Source	Wtd Avg Term to Mat Days	Balance Short- Term Debt (\$ in 000s)	CWIP (\$ in 000s)	CWIP Accruing AFUDC (\$ in 000s)	Short-Term Interest Expense (\$ in 000s)	Net Amt Outstdg (\$ in 000s)	Net Amt Outstdg (\$ in 000s)	Net Amt Outstdg (\$ in 000s)	
Short-Term Borrowings											
1	13 Mon Avg	WP 12	0.0	\$ -	\$ 78,617	\$ 70,041		\$ -	\$ -	\$ -	
2	Total Short-term Interest Expense	WP 12					\$ -				
3	Cost of Short-Term Debt (%)	LIBOR plus 205 bps	2.35%	To Sch FR D-1 Ln 20							
4	12 Mon Avg Net Outstdg Amt	WP 12							\$ -	To Sch FR D-1 Ln 8	
Maintaining Credit Facilities											
			(\$ in 000s)								
5	Total Cost to Maintain Credit Facilities	WP 12	\$ 6,436	To Sch FR D-1 Ln 22							
6	Total Capital	Sch FR D-1 Ln 9	\$ 3,677,229								
7	Credit Facility Cost of Capital (%)	(Ln 5) / (Ln 6)	0.18%								

Note:

(1') Does not include cost of short term borrowings, which are shown on Ln 1

Ameren Illinois Company

Embedded Cost of Long-Term Debt Information and Preferred Stock Information**App 13**2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)
	Embedded Cost of Long-Term Debt				Face Amt Outstdg	Coupon Interest (C) * (E) \$
Ln	Description	Source	Rate %	Principal \$		
	First Mortgage Bonds					
1	Iss 12/15/98 Mat 12/15/28 (CIP)	(1), (2')	6.125%	\$ 60,000,000	60,000,000	\$ 3,675,000
2	Iss 06/13/01 Mat 06/15/11 (CIP)	(1), (2')	6.625%			-
3	Iss 06/14/06 Mat 06/15/36 (CIP)	(1), (2')	6.700%	61,500,000	61,500,000	4,120,500
4	Refunding G Iss 08/01/92 Mat 11/01/12 (CIL)	(1), (2')	6.200%	1,000,000	1,000,000	62,000
5	Refunding H Iss 08/01/93 Mat 08/01/23 (CIL)	(1), (2')	5.900%	32,000,000	32,000,000	1,888,000
6	Iss 06/14/06 Mat 06/15/16 (CIL)	(1), (2')	6.200%	54,000,000	54,000,000	3,348,000
7	Iss 06/14/06 Mat 06/15/36 (CIL)	(1), (2')	6.700%	42,000,000	42,000,000	2,814,000
8	Iss 12/09/08 Mat 12/15/13 (CIL)	(1), (2'), (3')	6.760%	150,000,000	150,000,000	10,140,000
9	98 - 0140 Iss 03/06/98 Mat 03/01/28 (IPC)	(1), (2'), (4')	5.400%	52,455,000	52,455,000	2,900,570
10	94 - 0026 Iss 02/01/94 Mat 02/01/24 (IPC)	(1), (2')	5.700%	35,615,000	35,615,000	2,030,055
11	Iss 06/14/06 Mat 06/15/16 (IPC)	(1), (2')	6.250%	75,000,000	75,000,000	4,687,500
12	Iss 11/20/07 Mat 11/15/17 (IPC)	(1), (2')	6.125%	250,000,000	250,000,000	15,312,500
13	Iss 04/08/08 Mat 04/01/18 (IPC)	(1), (2')	6.250%	337,000,000	337,000,000	21,062,500
14	Iss 10/23/08 Mat 11/15/18 (IPC)	(1), (2')	9.750%	350,000,000	350,000,000	34,125,000
15	Iss 10/23/08 Mat 11/15/18 (IPC)	(5')	7.526%	50,000,000	50,000,000	3,763,085
16	Other First Mortgage Bonds, If Any	WP 13	0.000%	-	-	-
	Pollution Control Bonds					
17	C1 Iss 08/15/93 Mat 08/15/26 (CIP)	(1), (2')	5.950%	\$ 35,000,000	35,000,000	\$ 2,082,500
18	C2 Iss 08/15/93 Mat 08/15/26 (CIP)	(1), (2')	5.700%	25,000,000	7,500,000	427,500
19	2000-A Iss 03/09/00 Mat 03/01/14 (CIP)	(1), (2')	5.500%	51,100,000	51,100,000	2,810,500
20	Total Senior Secured Notes/First Mortgage Bonds Sinking Fund Debentures	Sum of (Ln 1) thru (Ln 19)		\$ 1,661,670,000	1,644,170,000	\$ 115,249,210

Ameren Illinois Company

Embedded Cost of Long-Term Debt Information and Preferred Stock Information

App 13

	(A)	(B)	(C)	(D)	(E)	(F)
21	Other Sinking Fund Debentures, If Any Notes					-
22	Other Notes, If Any					-
23	Subordinated Deferrable Interest Debt					-
24	Other Subordinated Deferrable Interest Debt, If Any					-
25	Settled Interest Rate Swaps					-
25	Debt to be Issued					-
26	Total Long-Term Debt	Sum of (Ln 20) thru (Ln 25)		\$ 1,661,670,000	1,644,170,000	\$ 115,249,210
	Adjusted Cost of Long-Term Debt	Source		Amt		\$
27	Interest on Long-Term Debt	Col F Ln 26		\$ 115,249,210		
28	Amort of Discount (Premium)	WP 13		1,021,836		
29	Amort of Debt Expense	WP 13		1,591,967		
30	Amort of Loss on Reacquired Debt	WP 13		2,521,872		
31	Amort of Gain on Reacquired Debt			-		
32	Cost of Long-Term Debt	Sum of (Ln 27) thru (Ln 31)		\$ 120,384,885		
33	Adjusted Long-Term Debt Balance					
33	Total Long-Term Debt Balance	Col E Ln 26		\$ 1,644,170,000		
34	Unamortized Discount (Premium)	WP 13		8,519,774		
35	Unamortized Debt Expense	WP 13		10,469,223		
36	Unamortized Loss on Reacquired Debt	WP 13		25,630,659		
37	Unamortized Gain on Reacquired Debt			-		
		(Ln 33) - (Ln 34) -				
		(Ln 35) - (Ln 36) -				
38	Balance of Long-Term Debt	(Ln 37)		\$ 1,599,550,344	To Sch FR D-1 Ln 7	
39	Cost of Long-Term Debt (%)	(Ln 32) / (Ln 38)		7.53%	To Sch FR D-1 Ln 19	

Notes:

- (1) Rate, Principal, and Amt Outstdg source: Form 21 ILCC Pg 22.
Excludes 97-2 Iss 06/10/97 Mat 06/01/17 (CIP), Principal equals \$40,000,000, Face Amount Outstanding equals \$0
Excludes Pollution Control Bond B1 Iss 06/01/93 Mat 06/01/28 (CIP), reacquired by Central Illinois Public Service Company
- (2) Discount, Premium, and Expense (and the Amort thereof) source: Form 21 ILCC Pg 26-27.
- (3) Coupon Rate of 6.76% from Docket 11-0282.
- (4) Annualized Coupon Interest includes annual bond insurance premiums.
- (5) Coupon Rate based on Overall Cost of Long-Term Debt from Docket 11-0282.

Ameren Illinois Company

Embedded Cost of Long-Term Debt Information and Preferred Stock Information

App 13

2011 Actual Data
2012 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)
Embedded Cost of Preferred Stock						
Ln	Description	Source	Dividend	Issued	Shares Outstanding	Annual Dividend (C) * (E) \$
	Series, Type, Par		\$			\$
40	\$5.16 Series, Perpetual, \$100 par (CIP)	(1')	\$ 5.160	1-Nov-59	50,000	\$ 258,000
41	\$4.92 Series, Perpetual, \$100 par (CIP)	(1')	4.920	1-Oct-52	49,289	242,502
42	\$4.90 Series, Perpetual, \$100 par (CIP)	(1')	4.900	1-Nov-62	73,825	361,743
43	\$4.25 Series, Perpetual, \$100 par (CIP)	(1')	4.250	1-May-54	50,000	212,500
44	\$4.00 Series, Perpetual, \$100 par (CIP)	(1')	4.000	1-Nov-46	144,275	577,100
45	\$6.625 Series, Perpetual, \$100 par (CIP)	(1')	6.625	1-Oct-93	124,274	823,314
46	\$4.50 Series, Perpetual, \$100 par (CIL)	(1')	4.500	1-Jul-36	-	-
47	\$4.64 Series, Perpetual, \$100 par (CIL)	(1')	4.640	1-Aug-56	-	-
48	\$4.08 Series, Perpetual, \$100 par (IP)	(1')	4.080	24-Apr-50	45,224	184,514
49	\$4.26 Series, Perpetual, \$100 par (IP)	(1')	4.260	1-Nov-50	16,621	70,805
50	\$4.70 Series, Perpetual, \$100 par (IP)	(1')	4.700	10-Mar-52	18,429	86,616
51	\$4.42 Series, Perpetual, \$100 par (IP)	(1')	4.420	11-Feb-53	16,190	71,560
52	\$4.20 Series, Perpetual, \$100 par (IP)	(1')	4.200	23-Sep-54	23,655	99,351
53	\$7.75 Series, Perpetual, \$100 par (IP)	(1')	7.750	21-Jun-94	4,542	35,201
54	Total Preferred Stock	Sum of (Ln 40) thru (Ln 53)			616,324	\$ 3,023,205
	Cost of Preferred Stock					Amt \$
55	Annual Dividend	Col F Ln 54		\$ 3,023,205		
56	Par Issued / Outstanding	WP 14		61,632,375		
57	Premuim / (Discount)	WP 14		221,908		
58	Issue Expense	WP 14		1,135,586		
59	Preferred Stock Balance	(Ln 56) + (Ln 57) - (Ln58)		\$ 60,718,696	To Sch FR D-1 Ln 6	
60	Cost of Preferred Stock (%)	(Ln 55) / (Ln 56)		4.98%	To Sch FR D-1 Ln 18	

Notes:

(1') Source: FERC Form 1 Pg 250-251 and WP 14.

Workpaper Table of Contents

With Reference to Part 285 Schedules and Workpapers

WP 3: Cash Working Capital (App 3)

[B-8](#)

WP 4: Accumulated Deferred Income Taxes (App 4)

[WPB-2.13](#)

WP 5: Deferred Charges (App 5, App 7)

[WPB-2.13](#)

[B-2.7](#)

[C-2.2](#)

WP 7: Expense Information (App 7)

App 7

Operating Expense Adjs

Rate Making Adjs

[C-2.12 \(PSUP Incentive Compensation\)](#)

[C-2.13 \(Lobbying Expense\)](#)

[C-2.25 \(Advertising Expense\)](#)

[C-2.14 \(Athletic/Ticket Events\)](#)

[WPC-2.14](#)

WP 15: Construction Work in Progress (Sch FR B-1)

[B-7](#)

[WPB-7](#)

WP 19: Materials and Supplies (App 1)

[B-8.1](#)

[WPB - 8.1a](#)

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. C x Col. D
REVENUES					
1	Revenues	\$ 832,430	49.75	13.63%	\$ 113,461
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	70,264	49.75	13.63%	9,577
5	(Less) Uncollectibles	(6,422)	49.75	13.63%	(875)
6	(Less) Depreciation and Amortization	(170,046)	49.75	13.63%	(23,177)
7	(Less) Return on Equity and Debt	(180,470)	49.75	13.63%	(24,598)
8	TOTAL - REVENUES	<u>\$ 562,587</u>			<u>75,980</u>
EXPENSES					
9	Employee Benefits	\$ 40,321	(15.97)	-4.38%	(1,764)
10	FICA	8,124	(13.13)	-3.60%	(292)
11	Payroll	127,132	(11.84)	-3.24%	(4,124)
12	Other Operations and Maintenance (less uncollectibles)	176,479	(48.87)	-13.39%	(23,630)
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	66,698	(91.25)	-25.00%	(16,674)
25	Bank Facility Costs	3,566	156.59	42.90%	1,530
26	Income Taxes (Including Investment Tax Credit Adjustment)	75,488	(37.88)	-10.38%	(7,833)
27	TOTAL EXPENSES	<u>\$ 562,587</u>			<u>(62,884)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 13,096</u>

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

MFR Schedule WPB-2.13

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (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/Credits Greater Than \$3.7M		
7	282	Accumulated Deferred Income Taxes Adjustment	(1,256)	Schedule B-2.7
		Remove Gross Up Portion of ITC ADIT		
8	190	Unamortized Investment Tax Credit	2,825	Schedule B-9
9			-40%	Response to DLH 16.08R in Docket #12-0001
10	190	Accumulated Deferred Income Taxes Adjustment	(1,130)	Line 8 x Line 9
11		Total Accumulated Deferred Income Taxes Adjustment	\$ 6,321	

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

MFR Schedule B-2.7

Line No.	Description (A)	Amount (B)	Reference (C)
1	<u>Regulatory Assets</u>		
2	Storm Cost Rate Base Adjustment	\$ 6,361	Schedule C-2.2
3	<u>Deferred Tax Impact</u>		
4	Deferred Debit - Storm Cost	\$ (6,361)	Line 1 x -1
5	Effective Tax Rate	41.18%	
6	Accumulated Deferred Income Tax Impact	<u>\$ (2,619)</u>	Line 4 x Line 5
7	<u>Regulatory Liabilities</u>		
8	Deferred Tax Rate Base Adjustment	\$ (3,310)	Schedule C-2.2
9	<u>Deferred Tax Impact</u>		
10	Deferred Debit - Deferred Tax	\$ 3,310	Line 8 x -1
11	Effective Tax Rate	41.18%	
12	Accumulated Deferred Income Tax Impact	<u>\$ 1,363</u>	Line 10 x Line 11

Ameren Illinois Electric
Deferred Charges/Credits Greater Than \$3.7M
 Twelve Months Ended December 31, 2011
 (\$000s)

Line No	Description (A)	Amount (B)	Reference (C)
1	<u>Incremental costs for the February 2nd, 2011 Storm</u>		
2	Total February 1, 2011 Storm Costs	\$ 8,998	
3	Non-Incremental February 1, 2011 Storm Costs		
4	Labor-Management and Loadings	(583)	
5	Transportation Loadings	(421)	
6	T&D Tools Apportionments	(44)	
7	Total Incremental Costs	<u>\$ 7,951</u>	Line 2 + Line 4, 5, 6
8	Number of Years of Amortization	<u>5</u>	
9	Annual Amortization	1,590	Line 7 / Line 8
10	Expense Adjustment	(7,951)	Line 7 x -1
11	Amortization Adjustment	<u>1,590</u>	Line 9
12	Net Expense Adjustment	<u>\$ (6,361)</u>	Line 10 + Line 11
13	Deferred Debit	\$ 6,361	Line 12 x -1
14	<u>Incremental costs for tax rate change</u>		
15	Total Incremental Costs	<u>\$ (4,137)</u>	Ameren Exhibit 11.4
16	Number of Years of Amortization	<u>5</u>	
17	Annual Amortization	(827)	Line 15 / Line 16
18	Amortization Adjustment	<u>(827)</u>	Line 17
19	Deferred Debit	\$ (3,310)	Line 15 - Line 18

Ameren Illinois Electric
PSUP Incentive Compensation Adjustment
 Twelve Months Ended December 31, 2011
 (\$000s)

MFR Schedule C-2.12

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		2011 Performance Share Unit Program Expense	\$ (3,234)	WPB-2.4a
2		Allocation to Electric Distribution	<u>93.07%</u>	WPA-5a
3		Adjustment to Electric Distribution O&M	<u>\$ (3,010)</u>	Line 1 multiplied by Line 2
4		2011 Executive Perquisites - Electric Adjustment	\$ (4)	DGK 3.08 Attach (CP)
5		Allocation to Electric Distribution	<u>93.07%</u>	
6		Adjustment to Electric Distribution O&M	<u>\$ (4)</u>	Line 4 multiplies by Line 5

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude expenses related to the Performance Share Unit Program.

Ameren Illinois Electric
Lobbying Adjustment
 Twelve Months Ended December 31, 2011
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Employee #1 Lobbying Costs Allocated to Electric	\$ 37	WPC-2.13
2		Employee #2 Lobbying Costs Allocated to Electric	23	WPC-2.13
3		Employee #3 Lobbying Costs Allocated to Electric	3	WPC-2.13
4	920	Total Lobbying Costs - Electric	<u>64</u>	Line 1 + Line 2 + Line 3
5		Allocation to Electric Distribution	93.07%	WPA-5a
6	920	Total Lobbying Costs - Electric Distribution	<u>\$ 59</u>	Line 4 x Line 5
7	920	Electric Distribution Lobbying Costs Adjustment	<u>\$ (59)</u>	
8	920	Additional Rebuttal Adjustment to Eliminate EEI Lobbying Expenses - Electric	\$ (123)	
9		Allocation to Electric Distribution	93.07%	WPA-5a
10	920	Electric Distribution Adjustment to Eliminate EEI Lobbying Expenses	\$ (115)	WPC-2.13
11		Total Lobbying Adjustment	<u>\$ (174)</u>	Line 7 + Line 8

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude expenses related to lobbying.

Ameren Illinois Electric
Workpaper Supporting Lobbying Adjustment
 Twelve Months Ended December 31, 2011

MFR Schedule WPC-2.13

Line No.	Description (A)	Amount (B)	Reference (C)
1	Employee #1 Dollars Attributed to Lobbying	\$ 55,720	
2	Employee #2 Dollars Attributed to Lobbying	34,902	
3	Employee #2 Dollars Attributed to Lobbying	4,298	
4	Allocation to Electric	66.91%	Direct Labor w/o A&G Allocator (WPA-5a)
5	Employee #1 Lobbying Costs Allocated to Electric	37,283	Line 1 x Line 4
6	Employee #2 Lobbying Costs Allocated to Electric	23,353	Line 2 x Line 4
7	Employee #2 Lobbying Costs Allocated to Electric	<u>2,876</u>	Line 3 x Line 4
8	Total Lobbying Costs - Electric	<u>63,512</u>	Line 5 + Line 6 + Line 7
9	Allocation to Electric Distribution	93.07%	WPA-5a
10	Total Lobbying Costs Allocated to Electric Distribution	<u>\$ 59,114</u>	Line 8 x Line 9
<u>Additional Adjustment - Rebuttal</u>		<u>Edison Electric Institute Dues</u>	
		<u>Regular Dues</u>	<u>Industry Dues</u>
11	EEI Dues Expensed in 2010	\$ 1,156,445	\$ 115,645
12	Times: Allocation to Ameren Illinois Utilities	<u>51.46%</u>	<u>51.46%</u>
13	AIU Allocated Dues Amount	595,107	59,511
14	Estimated Lobbying Portion of Dues	<u>26%</u>	<u>36%</u>
15	Estimated Lobbying Portion of EEI Expenses	154,728	21,424
16	Times: Allocation to Electric Operations	<u>70%</u>	<u>70%</u>
17	Total Electric Operations Lobbying Adjustment	108,309	14,997
18	Times: A&G Jurisdictional Allocation Factor	93.07%	93.07%
19	Jurisdictional EEI Lobbying Expenses	100,809	13,958
20	ADJUSTMENT TO ELIMINATE EEI LOBBYING EXPENSES	<u>\$ (114,767)</u>	

Ameren Illinois Electric
Advertising Expense Adjustment
 Twelve Months Ended December 31, 2011
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	909	Advertsing Expense Items to be Removed in Rebuttal	49	Ameren Exhibit 14.3
2	909	Electric Advertising Expense Adjustment	<u>(49)</u>	

PURPOSE OF ADJUSTMENT

To remove various advertising expense items from operating expenses.

Ameren Illinois Electric
Athletic/Ticket Events Adjustment
 Twelve Months Ended December 31, 2011
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	588	Athletic/Ticket Charged to Electric Distribution	\$ (0)	WPC-2.14
2	903	Athletic/Ticket Charged to Electric Distribution	(2)	WPC-2.14
3	909	Athletic/Ticket Charged to Electric Distribution	(3)	WPC-2.14
4	921	Athletic/Ticket Charged to Electric	(0)	WPC-2.14
5	930	Athletic/Ticket Charged to Electric	(127)	WPC-2.14
6		Jurisdictional Allocator	93.07%	WPA-5a
7	921	Athletic/Ticket Charged to Electric Distribution	(0)	Line 4 x Line 6
8	930	Athletic/Ticket Charged to Electric Distribution	(118)	Line 5 x Line 6
9		Total Adjustment for Athletic/Ticket Events	<u>\$ (123)</u>	Line 1 + Line 2 + Line 3 +Line 7 + Line 8
			\$ (127)	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude expenses related to Athletic/Ticket Events

Ameren Illinois Electric
Workpaper Supporting Athletic/Ticket Events Adjustment
 Twelve Months Ended December 31, 2011

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocation Factor (D)	Allocation to Electric (E)
1	588	Sporting Event tickets	\$ 24	100.00%	\$ 24
2	903	Sporting Event tickets	1,927	100.00%	1,927
3	909	Sporting Event tickets	2,614	100.00%	2,614
4	921	Sporting Event tickets	201	68.88%	138
5	930	Sporting Event tickets	211,785	60.04%	127,153
Total Amount to be allocated			<u>\$ 216,551</u>		
2011 Electric and Gas Allocators for Account 921					
	Electric		68.88%	WPC-2.18	
	Gas		31.12%	WPC-2.18	

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	\$ 127 [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

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	CWIP Amount as of 12/31/2011 (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		<u>831,476</u>	
	Less Items Included in Plant Additions Adjustment			
7	27136	ADMS-CYCLE A-AIC	462,452	
8	28254	ADMS - CYCLE B - AIC	241,993	
9			<u>704,445</u>	
10	Total CWIP at 12/31/2011 Not Subject to AFUDC		<u>127,031</u>	Line 6 - Line 9
11	Total CWIP Balance as of 12/31/2011		61,811,275	
12	5% Threshold for Schedule B-7.1		<u>\$ 3,090,564</u>	

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

Line No.	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)
1	December Jurisdictional General Materials and Supplies Balances	\$ 35,379	\$ 35,450	\$ 28,075	\$ 35,877
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	4,804
4	Materials and Supplies Net of Related Accounts Payable	<u>\$ 30,642</u>	<u>\$ 30,704</u>	<u>\$ 24,316</u>	<u>\$ 31,073</u>
<u>Calculation of Adjustment</u>					
5	General Materials and Supplies Balances - 13 Month Average				\$ 48,614
6	Jurisdictional Allocation Factor				73.80%
7	Jurisdictional General Materials and Supplies Balances - 13 Month Average				<u>\$ 35,877</u>
8	Materials and Supplies Net of Related Accounts Payable per above				31,073
9	Adjustment				<u>\$ (4,804)</u>

NOTES

[1] Schedule B-8 divided by 365.

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
 (\$000s)

Line No.	Description (A)	General Materials and Supplies (B)	WPB-8.1c			WPB-8.1c		
			Electric Distribution Allocation (C)	Electric Distribution Amounts (D)	Accounts Payable Percentage Related to Materials and Supplies (E)	Accounts Payable Related to Materials and Supplies (F)	Electric Distribution Allocation (G)	Electric Distribution Amounts (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		<u>\$ 35,379</u>	13.39%	<u>\$ 6,807</u>		<u>\$ 4,737</u>
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		<u>\$ 35,450</u>	13.39%	<u>\$ 6,642</u>		<u>\$ 4,747</u>

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
 (\$000s)

MFR Schedule WPB - 8.1a

Line No.	Description	WPB-8.1c			WPB-8.1c			
		General Materials and Supplies	Electric Distribution Allocation	Electric Distribution Amounts	Accounts Payable Percentage Related to Materials and Supplies	Accounts Payable Related to Materials and Supplies	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		<u>\$ 28,075</u>	13.39%	<u>\$ 6,055</u>		<u>\$ 3,759</u>
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%	<u>\$ 36,898</u>	13.39%	<u>\$ 6,694</u>	73.80%	<u>\$ 4,940</u>
49	13 Month Average	\$ 48,614	73.80%	<u>\$ 35,877</u>	13.39%	<u>\$ 6,509</u>	73.80%	<u>\$ 4,804</u>

Ameren Illinois Electric
 Calculation of the change in Deferred **Income Tax Expense**
 For the Twelve Months Ended December 31, 2011

Line No.	Deferred Tax Items (A)	Jurisdictional (B)	Source (C)	Deferred Income Tax Expense(Benefit) - Federal		
				Filed at 31.675% (1)	Updated at 32.2875% (1)	Difference (F) = (E) - (D)
1	Automated Meter Reading Equipment	\$ 835,425	Schedule C-5.2, Column (D), Line 39	\$ 264,621	\$ 269,738	\$ 5,117
2	Merger Initiatives	1,451,047	Schedule C-5.2, Column (D), Line 40	459,619	468,507	8,888
3	Total Temporary Differences at IL 7.75%	\$ 2,286,472		\$ 724,240	\$ 738,245	\$ 14,005
				Filed at 31.675% (1)	Updated at 32.445% (1)	Difference
4	Plant Temporary Differences Federal	\$ 287,485,588	Schedule C-5.2, Column (D), Line 46	\$ 91,061,060	\$ 93,274,699	\$ 2,213,639
5	Total Temporary Differences at IL 7.3%	\$ 287,485,588		\$ 91,061,060	\$ 93,274,699	\$ 2,213,639
6	Total					\$ 2,227,644
7	(1) Statutory Federal Income Tax Rate is 35%. The rate shown reflects the effective federal income tax rate after deduction of state income taxes.					

Ameren Illinois Electric
 Calculation of the change in Deferred **Income Tax Expense**
 For the Twelve Months Ended December 31, 2011

Line No.	Deferred Tax Items (A)	Jurisdictional (B)	Deferred Income Tax Expense(Benefit) - State			(J) = (F) + (I)
			(G) Filed at 9.5%	(H) Updated at 7.75%	(I) = (H) - (G) Difference	
						Total Adjustment
1	Automated Meter Reading Equipment	\$ 835,425	\$ 79,365	\$ 64,745	\$ (14,620)	\$ (9,503)
2	Merger Initiatives	1,451,047	137,849	112,456	(25,393)	(16,506)
3	Total Temporary Differences at IL 7.75%	\$ 2,286,472	\$ 217,215	\$ 177,202	\$ (40,013)	\$ (26,009)
						Total Adjustment
4	Plant Temporary Differences Federal	\$ 287,485,588	\$ 27,311,131	\$ 20,986,448	\$ (6,324,683)	\$ (4,111,044)
5	Total Temporary Differences at IL 7.3%	\$ 287,485,588	\$ 27,311,131	\$ 20,986,448	\$ (6,324,683)	\$ (4,111,044)
6	Total				\$ (6,364,696)	\$ (4,137,053)
7	(1) Statutory Federal Income Tax Rate is 35%. The rate shown reflects the effective federal income tax rate after deduction of state income taxes.					

**Ameren Illinois Electric
Athletic Events Sporting Tickets Adjustment Details for Sch WPC-8 in Account 930128
Twelve Months Ended December 31, 2011**

Corp	Majmin	GL Journal Category	Voucher	cardholder _name	Vendor Name/ merchant_name	Sports Related	last 4 digits of Pcard	Invoice Amount	Amount With Purchasing Rate	Electric - Sch WPC-8	Source
AIC	930128	CC003-05/25/2011-00001		FRAZER ,C	PEORIA RIVERMEN	Y	0387	\$500.00	\$500.00	\$300.00	PCARD
AIC	930128	AP001-01/27/2011-00027	1195520		PEORIA CHIEFS	Y		\$4,800.00	\$4,800.00	\$2,880.00	AP
AIC	930128	AP001-03/31/2011-00031	1232774		PEORIA CIVIC CENTER	Y		16,800.00	\$17,304.00	\$10,382.40	AP
AIC	930128	AP001-04/19/2011-00019	1256623		ILLINOIS HIGH SCHOOL	Y		\$42,500.00	\$42,500.00	\$25,500.00	AP
AIC	930128	AP001-04/19/2011-00019	1256665		NORMAL CORNBELTERS	Y		\$5,800.00	\$5,800.00	\$3,480.00	AP
AIC	930128	AP001-05/25/2011-00025	1283699		PEORIA CIVIC CENTER	Y		\$27,500.00	\$27,500.00	\$16,500.00	AP
AIC	930128	AP001-06/22/2011-00022	1297557		M V C SPORTS PROPERT	Y		12,875.00	\$13,081.25	\$7,931.00	AP
AIC	930128	AP001-06/24/2011-00024	1307426		DECATUR FUTURES CHAR	Y		\$7,200.00	\$7,200.00	\$4,320.00	AP
AIC	930128	AP001-07/07/2011-00007	1313564		TORNADO OPEN	Y		\$500.00	\$500.00	\$300.00	AP
AIC	930128	AP001-07/07/2011-00007	1313572		PEORIA CIVIC CENTER	Y		\$4,000.00	\$4,000.00	\$2,400.00	AP
AIC	930128	AP001-08/03/2011-00003	1335829		PEORIA CITIZENS COMM	Y		\$5,000.00	\$5,000.00	\$3,000.00	AP
AIC	930128	AP001-08/04/2011-00004	1335900		PEORIA CITIZENS COMM	Y		\$500.00	\$500.00	\$300.00	AP
AIC	930128	AP001-10/31/2011-00031	1411279		PEORIA RIVERMEN HOCK	Y		\$40,000.00	\$40,000.00	\$24,000.00	AP
AIC	930128	AP001-11/04/2011-00004	1414338		UNIVERSITY OF ILLINO	Y		\$10,000.00	\$10,000.00	\$6,000.00	AP
AIC	930128	AP001-11/25/2011-00025	1430586		PEORIA CHIEFS	Y		20,000.00	\$20,600.00	\$12,360.00	AP
AIC	930128	AP001-12/16/2011-00016	1449999		BRADLEY UNIVERSITY	Y		\$12,500.00	\$12,500.00	\$7,500.00	AP
									\$ 211,785.25	\$127,153.40	
									Jurisdictional allocator	93.07%	
											Total Jurisdictional adjustment \$118,347.89

Response to AIC's
First Set of Data Requests to Staff
AIC-Staff 3.01 – 3.23
Docket No. 12-0293
Response of Staff Witness Theresa Ebrey
Response Date: 07/13/2012

ICC Person Responsible: Theresa Ebrey
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701
Phone Number: 217-782-2061

AIC-Staff 3.09 For ratemaking purposes, should all operating reserves and accruals be deducted from rate base? What factors should be considered in determining whether a reserve or accrual should be deducted from rate base? Explain the basis for your response, including applicable legal authorities, accounting guidance and Commission precedent. .

Response

The question of whether operating reserves and accruals should be deducted from rate base depends upon the party funding the reserve and how the reserve is maintained. When expenses related to the reserves have been included in the cost of service, the reserve is ratepayer funded and the reserve should be deducted from rate base to avoid ratepayers paying a return on funds they have supplied. If the reserve has been funded by the shareholders and funds have been set aside specifically for payment of specific future expenditures, then that reserve would not be deducted from rate base. (Hahne & Aliff, Accounting for Public Utilities)

Response to Ameren's

Sixth Set of Data Requests to Staff
Docket No. 12-0293
Response of Staff Witness Chang
Response Date: July 19, 2012

ICC Person Responsible: Karen Chang
Title: Rate Analyst, Financial Analysis Division
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

AIC-Staff 6.03

Referring to ICC Staff Exhibit 3.0, Schedule 3.03, please explain why it is appropriate under Staff's proposal to remove from A&G expense a portion of EEI Membership dues based on the full electric amount, rather than an electric DS jurisdictional amount. If Staff agrees the adjustment should be based on an electric jurisdictional balance, please recalculate the adjustment shown on Schedule 3.03.

Response

Staff agrees that the electric jurisdictional allocation for EEI Membership dues should be applied to the disallowance. The corrected disallowance will be included in Staff's Rebuttal Testimony.

AIC-Staff 6.06 At lines 191-193 of ICC Staff Ex. 1.0 sponsored by Ms. Ebrey, please identify the alleged non-investor source of funds. Provide all supporting documentation, including, but not limited to, studies or analysis of timing of specific cash receipts to the company and/or payments to employees for accrued vacation, in support of her response.

Response

Since the vacation accrual is included in payroll expense, the amount accrued is collected through rates charged to ratepayers and is therefore, ratepayer funded.

AIC-Staff 6.08 Referring to ICC Staff Exhibit 1.0, Schedule 1.09, page 2, column (b), lines 1-12, please explain why it is appropriate under Staff's accrued vacation liability proposal to deduct a total electric balance, rather than an electric DS jurisdictional balance, from rate base. If Staff agrees the adjustment should be based on an electric jurisdictional balance. Please recalculate the adjustment shown on Schedule 1.09.

Response

Ms. Ebrey agrees that the amount of the adjustment should only reflect the electric jurisdictional balance. See Attachment 6.08 for the revised schedule.

Docket No. 12-0293
AIC-Staff 6.08
Attachment 6.08

Ameren Illinois Company
Adjustment for Accrued Vacation Reserve
For the Year Ending December 31, 2011
(In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	January-11	\$ 12,782	Company response to AG 1.03
2	February-11	12,801	Company response to AG 1.03
3	March-11	12,820	Company response to AG 1.03
4	April-11	12,840	Company response to AG 1.03
5	May-11	12,859	Company response to AG 1.03
6	June-11	12,878	Company response to AG 1.03
7	July-11	12,897	Company response to AG 1.03
8	August-11	12,917	Company response to AG 1.03
9	September-11	12,936	Company response to AG 1.03
10	October-11	12,955	Company response to AG 1.03
11	November-11	12,974	Company response to AG 1.03
12	December-11	<u>12,994</u>	Company response to AG 1.03
13	Average balance	\$ 12,888	Average of lines 1 - 12
14	Jurisdictional Allocator	<u>93.07%</u>	Ameren Exhibit 1.1, Schedule FR A-2
15	Jurisdictional Average	\$ 11,995	Lijne 13 times line 14
16	2011 Incremental vacation accrual	\$ 361	Company response to TEE 2.08 Attach
17	CWC factor	<u>-3.595%</u>	ICC Staff Ex. 2.0, Schedule 2.01, line 7
18	Accounted for in Cash Working Capital	<u>(13)</u>	Line 16 times line 17
19	Operating Reserve per Staff	<u>\$ 11,982</u>	Line 15 plus line 18

AIC-Staff 6.12 In reference to the adjustment for regulatory commission expense discussed by Ms. Ebrey beginning at page 10 of ICC Staff Ex. 1.0, does Ms. Ebrey agree that it was appropriate for AIC to expense, rather than continue to defer for future recovery in rates, the costs associated with processing and litigating Docket No. 11-0279. If the response is anything other than an unqualified yes, please provide all supporting documentation relied on by Ms. Ebrey for her response, including, but not limited to, applicable legal authorities, accounting guidance, and Commission precedent.

Response

Ms. Ebrey does not take issue with the **accounting** for those costs made by the Company. See Ms. Ebrey's direct testimony on pages 11-12 which addresses the **recoverability** of the costs associated with processing and litigating Docket No. 11-0279.

AIC-Staff 6.13 Does Ms. Ebrey agree that the costs associated with processing and litigating Docket No. 11-0279 were appropriately expensed to the AIC electric utility for 2011, and reported on FERC Form 1 in Account 928? If not, please provide a specific and detailed explanation, with supporting documentation, including, but not limited to, applicable legal authorities, accounting guidance, and Commission precedent, for the following:

- a) where such charges should be recorded in AIC's financial statements;
- b) whether Ms. Ebrey believes that such charges should instead be recovered in future periods in AIC electric rates; and
- c) whether Ms. Ebrey believes that such charges should be recovered in future AIC gas rates with an explanation of why recovery in gas rates would be appropriate.

Response

- a) Ms. Ebrey does not take issue with the **accounting** for those costs made by the Company. See Ms. Ebrey's direct testimony on pages 11-12 which addresses the **recoverability** of the costs associated with processing and litigating Docket No. 11-0279.
- b) See Ms. Ebrey's testimony, ICC Staff Exhibit 1.0, pp. 11-12, lines 244 – 257.
- c) See Ms. Ebrey's testimony, ICC Staff Exhibit 1.0, pp. 11-12, lines 244 – 257.

AIC-Staff 6.15 Referring to ICC Staff Exhibit 1.0, Schedule 1.10, please explain why it is appropriate under Staff's adjustment, to deduct from A&G expense the full electric amount of Docket No. 11-0279 expense, rather than an electric DS jurisdictional amount. If Staff agrees the adjustment should be based on an electric jurisdictional balance, please recalculate the adjustment shown on Schedule 1.09.

Response

Ms. Ebrey agrees that the amount of the adjustment should reflect only what was included in the Company's proposed revenue requirement and thus, should only reflect the electric jurisdictional balance. See Attachment 6.15 for the revised schedule.

Docket No. 12-0293
AIC-Staff 6.15
Attachment 6.15

Ameren Illinois Company
Adjustment to Regulatory Commission Expense
For the Year Ending December 31, 2011
(In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Expense for Docket No. 11-0279 per Staff	\$ -	
2	Expense for Docket No. 11-0279 per Company	\$ 2,690	Company response to Staff data request TEE 3.01 Ameren Exhibit 1.1, Schedule FR A-2 Line 2 times line 3
3	A&G Jurisdictional Allocator	93.07%	
4		<u>2,504</u>	
5	Staff Proposed Adjustment to A & G Expense	<u>\$ (2,504)</u>	Line 1 - line 2

**The People of the State of Illinois and AARP
Responses to Ameren Illinois Company
First Set of Data Requests, AI-AG/AARP 1.09-1.20
July 19, 2012**

The below data requests are directed to AG/AARP witness, Mr. Michael Brosch

AIC-AG/AARP 1.18 With regard to Mr. Brosch's proposal to include 100% of late payment revenues as a revenue credit in electric delivery service revenue requirement, please responding to the following. Include in the response all accounting guidance, legal authority, analysis, or other documentation in support of the response:

- a) Identify with specificity the costs included In AG/AARP's proposed revenue requirement that recover AIC's electric costs for power supply, production, transmission, or rider related costs

Response:

Mr. Brosch has not challenged any of AIC's asserted O&M expenses within its filing because they are electric costs associated with power supply, production, transmission, or rider related costs. Similarly, Mr. Brosch has not asserted that such costs are being over or under-recovered under existing procedures employed by AIC and the Commission to administer and reconcile Ameren's Illinois tariffs. Mr. Brosch believes it reasonable to assume that AIC has availed itself of the opportunity to recover its prudently incurred power supply, production, transmission and other rider-recoverable costs through its tariff riders. There is no credible evidence within the Company's filing to support attribution of the majority of late payment revenues to a phantom third regulatory jurisdiction associated with AIC's tariff riders just in case the Company has failed to properly recovery eligible costs through such riders.

- b) Identify the percentage of AIC's 2011 total electric costs included in AG/AARP's proposed revenue requirement.

Response:

Not applicable. See the response to part (a).

- c) Provide copies of any analysis or studies conducted by AG/AARP that support the claim that more than 45.56% of AIC's 2011 late payment revenues are related to costs recoverable through electric delivery service rates.

Response:

No analysis or studies are required. AIC provides service in only two regulatory jurisdictions, the ICC and the FERC jurisdictions. The Company attributes none of its late payment revenues to the FERC jurisdiction. Therefore, 100 percent of late payment revenues must be accounted for within ICC ratemaking. See the response to part (a) regarding AIC's apparent and unsupported belief that it is failing to recover unspecified amounts of prudently incurred costs through present administration of its various rate riders.

**The People of the State of Illinois and AARP
Responses to Ameren Illinois Company
First Set of Data Requests, AI-AG/AARP 1.09-1.20
July 19, 2012**

The below data requests are directed to AG/AARP witness, Mr. Michael Brosch

AIC-AG/AARP 1.19 Please explain why, under Brosch's proposal to include 100% of late payment revenues as a revenue credit in electric delivery service revenue requirement, it is appropriate for an AIC electric delivery service only customer to receive a revenue credit for late payment revenues received from electric power supply service, citing to the Commission's rules, where applicable, in support of the response.

Response:

See the response to AIC-AG/AARP 1.18, parts (a) and (c) as well as lines 489-614 of Mr. Brosch's rebuttal testimony (AG/AARP Exhibit 3.0) in Docket No. 12-0001.