

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		Electric Intangible Plant				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 30,868	\$ 8,084	\$ 38,952
3		Electric Distribution Plant				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	4,808,707	172,653	4,981,359
5		Electric General Plant				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	280,352	36,773	317,126
7		Total Electric Plant in Service	Sch. B-4	5,119,927	217,511	5,337,437
8		Reserve For Accumulated Depreciation				
9	108	Intangible Plant	Sch. B-4	25,231	1,302	26,533
10	108	Distribution Plant	Sch. B-4	2,277,023	152,420	2,429,443
11	108	General Plant	Sch. B-4	88,508	4,302	92,810
12		Total Accumulated Reserve for Depreciation		2,390,763	158,024	2,548,786
13		Net Plant		2,729,164	59,487	2,788,651
14		Adjustments:				
15	105	Plant Held For Future Use	Sch. B-11	373	-	373
16	107	CWIP Not Subject to AFUDC	Sch. B-7	604	-	604
17	131	Cash Working Capital	Sch. B-8	-	12,173	12,173
18	154, 163	Materials & Supplies	Sch. B-8.1	40,528	(5,426)	35,101
19	252	Customer Advances for Construction	WPB-1	(22,807)		(22,807)
20	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(703,265)	(39,002)	(742,267)
21	235	Customer Deposits	Sch. B-13	(30,339)	176	(30,164)
22	242	OPEB Liability	Sch. B-2.12	-	1,406	1,406
23		Total Adjustments		(714,907)	(30,674)	(745,580)
24		Total Rate Base		\$ 2,014,257	\$ 28,813	\$ 2,043,070

Ameren Illinois Electric
Customer Advances for Construction
As of December 31, 2012

<u>Line No.</u>	<u>Account Description (A)</u>	<u>Allocation (B)</u>	<u>Total Electric (C)</u>	<u>Transmission (D)</u>	<u>Distribution (E)</u>
1	Customer Advances for Construction	DISTR	\$ (58,941,771)	\$ (36,135,082)	\$ (22,806,689)

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base
As of December 31, 2012
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Plant Additions Adjustment	\$ 241,819	Schedule B-2.1
2	Previously Disallowed Plant Adjustments	(15,891)	Schedule B-2.2
3	2013 Incentive Compensation Based Upon Earnings	(108)	Schedule B-2.3
4	2013 Performance Share Unit Program Adjustment	(377)	Schedule B-2.4
5	2013 Production Retiree Adjustment	(565)	Schedule B-2.5
6	2013 NESC Rework Adjustment	(2,276)	Schedule B-2.6
7	2012 Incentive Compensation Based Upon Earnings	(326)	Schedule B-2.7
8	2012 Performance Share Unit Program Adjustment	(580)	Schedule B-2.8
9	2012 Production Retiree Adjustment	(782)	Schedule B-2.9
10	2012 NESC Rework Adjustment	(3,403)	Schedule B-2.10
11	Depreciation Reserve Adjustment	(158,024)	Schedule B-2.11
12	OPEB Liability Adjustment	1,406	Schedule B-2.12
13	Cash Working Capital	12,173	Schedule B-8
14	Materials and Supplies Adjustment	(5,426)	Schedule B-2.13
15	Customer Deposits Adjustment	176	Schedule B-2.14
16	ADIT Adjustment	(39,002)	Schedule B-2.15
17	Total Adjustments to Rate Base	\$ 28,813	

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

Line No.	Account No. (A)	Title of Plant Function (B)	Total Additions (C)	Total Retirements [1] (D)	Net Additions (E)	Reference (F)
1		Intangible Plant Allocated to Electric Dist (WPA-5a)			69.66%	WPA-5a
2		Electric Intangible Plant				
3	301- 303	Subtotal - Electric Intangible Plant	\$ 11,605	\$ (0)	\$ 11,605	WPB-2.1a
4		Intangible Plant Allocated to Electric Dist	8,084	(0)	8,085	Line 1 x Line 3
5		Electric Distribution Plant				
6	360-374	Subtotal - Electric Distribution Plant	196,961	30,003	166,958	WPB-2.1a
7		General Plant Allocated to Electric Dist (WPA-5a)			69.66%	WPA-5a
8		Electric General Plant				
9	389-399	Subtotal - Electric General Plant	52,789	27,898	24,891	WPB-2.1a
10		General Plant Allocated to Electric Dist	36,773	19,434	17,339	Line 7 x Line 9
11		Total Electric Plant in Service	\$ 241,819	\$ 49,437	\$ 192,382	
12		Deferred Income Tax Adjustment	\$ (43,558)			WPB-2.1e

NOTES

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

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2013.

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

Line No.	Account No. (A)	Title of Plant Function (B)	Additions	Retirements [1]	Net Additions
			2013 (C)	2013 (D)	2013 (E)
1		Electric Intangible Plant			
2	301- 303	Subtotal - Electric Intangible Plant	\$ 11,605	\$ (0)	\$ 11,605
3		Electric Distribution Plant			
4	360-374	Subtotal - Electric Distribution Plant	196,961	30,003	166,958
5		Electric General Plant			
6	389-399	Subtotal - Electric General Plant	52,789	27,898	24,891

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 (A)	Ratio (B)	Distribution Plant	General Plant
			2013 (C)	2013 (D)
1	Projected Retirements		\$ 30,003	\$ 27,898
3	Ratio of Cost of Removal to Retirements	29.34%		
4	Adjustment for Cost of Removal		8,803	8,185
5	Ratio of Salvage to Retirements	-9.20%		
6	Adjustment for Salvage		(2,760)	(2,567)
7	Total Removal and Salvage		<u>\$ 6,043</u>	<u>\$ 5,619</u>
		WPB-2.1d	WPB-2.1a	WPB-2.1a

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

Line No.	Retirements (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	Average 2008-2012 (G)	Reference (H)
1	Intangible Plant	-	-	-	-	(0)	(0)	FERC Form 1, pages 205 - 207
2	Distribution Plant	45,234	30,530	28,015	26,041	20,194	30,003	FERC Form 1, pages 205 - 207
3	General Plant	13,443	71,360	16,594	22,230	15,863	27,898	FERC Form 1, pages 205 - 207

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

Line No.	Description (A)	2008 (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	Average 2008-2012 (G)	Reference (H)
1	Retirements	\$ (62,104)	\$ (103,864)	\$ (46,611)	\$ (50,030)	\$ (39,424)	\$ (60,407)	Schedule B-6a
2	Cost of Removal	(18,329)	(21,456)	(12,911)	(15,051)	(20,872)	(17,724)	Schedule B-6a
3	Salvage	4,667	4,035	3,133	4,537	11,408	5,556	Schedule B-6a
4	Ratio of Cost of Removal to Retirements						29.34%	
5	Ratio of Salvage to Retirements						-9.20%	

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

Line No.	Description (A)	Amount (B)	Allocation Percentage (C)	Amount Allocated to Electric Distribution (D)	Depreciation Rate (E)	Depreciation Expense (F)	
<u>2013 Plant Additions</u>							
1	Distribution Plant	\$ 196,961	100.00%	\$ 196,961			
2	General Plant	52,789	68.08%	35,939			
3	Intangible Plant	11,605	68.08%	7,901			
<u>Plant Additions Allocated to Electric Distribution - Book</u>							
4	2013 Projected Distribution Plant Additons			\$ 196,961	3.26%	\$ 6,415	
5	2013 Projected General Plant Additons			35,939	2.43%	875	
6	2013 Projected Intangible Plant Additons			7,901	3.57%	282	
7	Total			<u>\$ 240,801</u>		<u>\$ 7,572</u>	
<u>Plant Additions Allocated to Electric Distribution - Tax</u>							
8	2013 Projected Distribution Plant Additons			\$ 196,961	53.61%	\$ 105,590	
9	2013 Projected General Plant Additons			35,939	14.29%	5,136	
10	2013 Projected Intangible Plant Additons			7,901	33.33%	2,633	
11	Total			<u>\$ 240,801</u>		<u>\$ 113,359</u>	
12	Excess of Tax Depreciation over Book Depreciation					(105,787)	(Line 7 - Line 11)
13	Combined Tax Rate					<u>41.175%</u>	
14	Adjustment to ADIT-Plant Additions					<u>\$ (43,558)</u>	Line 12 x Line 13

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	\$ (8,192)	WPB-2.2c
6	Deferred Income Tax Adjustment	2,139	WPB-2.2c
7	Depreciation Expense Adjustment	(270)	WPB-2.2c
8	Accumulated Depreciation Adjustment	(245)	WPB-2.2c
9	Total Incentive Compensation Previously Disallowed	\$ (2,237)	WPB-2.2c
10	Deferred Income Tax Adjustment	338	WPB-2.2c
11	Depreciation Expense Adjustment	(73)	WPB-2.2c
12	Accumulated Depreciation Adjustment	(89)	WPB-2.2c
13	Total Capitalized Production Retiree Costs Previously Disallowed	\$ (4,599)	WPB-2.2c
14	Deferred Income Tax Adjustment	910	WPB-2.2c
15	Depreciation Expense Adjustment	(126)	WPB-2.2c
16	Accumulated Depreciation Adjustment	(313)	WPB-2.2c
17	Total Performance Share Unit Program Disallowed	\$ (762)	WPB-2.2c
18	Deferred Income Tax Adjustment	241	WPB-2.2c
19	Depreciation Expense Adjustment	(25)	WPB-2.2c
20	Accumulated Depreciation Adjustment	(25)	WPB-2.2c
	<u>Total</u>		
21	Total Previously Disallowed Plant Adjustments	\$ (15,891)	Line 1 + Line 5 + Line 9 + Line 13 + Line 17
22	Total Deferred Income Tax Adjustment	3,631	Line 2 + Line 6 + Line 10 + Line 14 + Line 18
23	Total Depreciation Expense Adjustment	(497)	Line 3 + Line 7 + Line 11 + Line 15 + Line 19
24	Total Accumulated Depreciation Adjustment	(716)	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 (A)	Case (B)	Project Number (C)	Amount Disallowed (D)	Reference (Docket No. 09-0306-09-0311) [1] (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				<u>(36,949)</u>	
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				<u>(140)</u>	
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				<u>(8,686)</u>	
19	AIC	2007 Case	Total	<u>(45,775)</u>	
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				<u>(48,311)</u>	
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				<u>(7,097)</u>	
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				<u>-</u>	
43	AIC	2006 Case	Total	<u>(55,409)</u>	
44			Total	<u>\$ (101,184)</u>	

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)
<u>2007 Case Projects</u>			
<u>Ameren CILCO</u>			
1	2007 Case Project Totals Disallowed	\$ 36,949	Page 2, col. (d), line 4
2	Accumulated Depreciation %	<u>55.97%</u>	Schedule 2.02 CILCO-E, Page 3
3	2007 Case Accumulated Depreciation	<u>\$ 20,680</u>	Line 1 x line 2
4	Accumulated Deferred Income Tax %	<u>4.11%</u>	Schedule 2.02 CILCO-E, Page 3
5	2007 Case Accumulated Deferred Income Tax	<u>\$ 1,518</u>	Line 1 x line 4
6	Depreciation Expense %	<u>2.45%</u>	Schedule 2.02 CILCO-E, Page 3
7	2007 Case Depreciation Expense	<u>\$ 904</u>	Line 1 x line 6
<u>Ameren CIPS</u>			
8	2007 Case Project Totals Disallowed	\$ 140	Page 2, col. (d), line 7
9	Accumulated Depreciation %	<u>55.41%</u>	Schedule 2.02 CIPS-E, Page 3
10	2007 Case Accumulated Depreciation	<u>\$ 78</u>	Line 8 x line 9
11	Accumulated Deferred Income Tax %	<u>8.11%</u>	Schedule 2.02 CIPS-E, Page 3
12	2007 Case Accumulated Deferred Income Tax	<u>\$ 11</u>	Line 8 x line 11
13	Depreciation Expense %	<u>4.05%</u>	Schedule 2.02 CIPS-E, Page 3
14	2007 Case Depreciation Expense	<u>\$ 6</u>	Line 8 x line 13
<u>Ameren IP</u>			
15	2007 Case Project Totals Disallowed	\$ 8,686	Page 2, col. (d), line 18
16	Accumulated Depreciation %	<u>35.10%</u>	Schedule 2.02 IP-E, Page 3
17	2007 Case Accumulated Depreciation	<u>\$ 3,049</u>	Line 15 x line 16
18	Accumulated Deferred Income Tax %	<u>2.66%</u>	Schedule 2.02 IP-E, Page 3
19	2007 Case Accumulated Deferred Income Tax	<u>\$ 231</u>	Line 15 x line 18
20	Depreciation Expense %	<u>3.80%</u>	Schedule 2.02 IP-E, Page 3
21	2007 Case Depreciation Expense	<u>\$ 330</u>	Line 15 x line 20
<u>Ameren Illinois Company</u>			
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)
<u>2006 Case Projects</u>			
<u>Ameren CILCO</u>			
25	2006 Case Project Totals Disallowed	\$ 48,311	Page 3, col. (d), line 26
26	Accumulated Depreciation %	<u>35.09%</u>	Schedule 2.02 CILCO-E, Page 3
27	2006 Case Accumulated Depreciation	<u>\$ 16,954</u>	Line 25 x line 26
28	Accumulated Deferred Income Tax %	<u>3.33%</u>	Schedule 2.02 CILCO-E, Page 3
29	2006 Case Accumulated Deferred Income Tax	<u>\$ 1,609</u>	Line 25 x line 28
30	Depreciation Expense %	<u>3.78%</u>	Schedule 2.02 CILCO-E, Page 3
31	2006 Case Depreciation Expense	<u>\$ 1,824</u>	Line 25 x line 30
<u>Ameren CIPS</u>			
32	2006 Case Project Totals Disallowed	\$ 7,097	Page 3, col. (d), line 36
33	Accumulated Depreciation %	<u>35.09%</u>	Schedule 2.02 CIPS-E, Page 3
34	2006 Case Accumulated Depreciation	<u>\$ 2,491</u>	Line 32 x line 33
35	Accumulated Deferred Income Tax %	<u>3.33%</u>	Schedule 2.02 CIPS-E, Page 3
36	2006 Case Accumulated Deferred Income Tax	<u>\$ 236</u>	Line 32 x line 35
37	Depreciation Expense %	<u>3.78%</u>	Schedule 2.02 CIPS-E, Page 3
38	2006 Case Depreciation Expense	<u>\$ 268</u>	Line 32 x line 37
<u>Ameren IP</u>			
39	2006 Case Project Totals Disallowed	\$ -	Page 3, col. (d), line 42
40	Accumulated Depreciation %	<u>35.09%</u>	Schedule 2.02 IP-E, Page 3
41	2006 Case Accumulated Depreciation	<u>\$ -</u>	Line 39 x line 40
42	Accumulated Deferred Income Tax %	<u>3.33%</u>	Schedule 2.02 IP-E, Page 3
43	2006 Case Accumulated Deferred Income Tax	<u>\$ -</u>	Line 39 x line 42
44	Depreciation Expense %	<u>3.78%</u>	Schedule 2.02 IP-E, Page 3
45	2006 Case Depreciation Expense	<u>\$ -</u>	Line 39 x line 44
<u>Ameren Illinois Company</u>			
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
<u>2006 and 2007 Case Projects</u>			
<u>Ameren Illinois Company</u>			
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 (A)	2008 Case and 2010 Test Year [1] Ameren Illinois Total (B)	2011 Test Year [2] Ameren Illinois Total (C)	Total Previously Disallowed (D)
1	NESC Plant Additions Disallowed	\$ (5,418)	\$ (2,773)	\$ (8,192)
2	Deferred Income Tax Adjustment	1,034	1,105	2,139
3	Depreciation Expense Adjustment	(179)	(91)	(270)
4	Accumulated Depreciation Adjustment	(155)	(91)	(245)
5	Incentive Compensation	\$ (1,755)	\$ (482)	\$ (2,237)
6	Deferred Income Tax Adjustment	146	192	338
7	Depreciation Expense Adjustment	(58)	(16)	(73)
8	Accumulated Depreciation Adjustment	(73)	(16)	(89)
9	Capitalized Production Retiree Costs	\$ (3,862)	\$ (737)	\$ (4,599)
10	Deferred Income Tax Adjustment	616	294	910
11	Depreciation Expense Adjustment	(102)	(24)	(126)
12	Accumulated Depreciation Adjustment	(289)	(24)	(313)
13	Performance Share Unit Program	\$ (376)	\$ (386)	\$ (762)
14	Deferred Income Tax Adjustment	87	154	241
15	Depreciation Expense Adjustment	(12)	(13)	(25)
16	Accumulated Depreciation Adjustment	(12)	(13)	(25)

NOTES

[1] Reference: WPB-2.2c of Part 285 minimum filing requirements filed within docket 12-0293.

[2] Reference: WPB-2.2d

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
(\$000s)

Line No.	Description	2011 Test Year Ameren Illinois		Reference [1]
		Total		
	(A)	(B)	(C)	
1	NESC Plant Additions			
2	2011 NESC Additions	\$	(2,773)	2011 MFR Schedule B-2.6 Line 2
3	Deferred Income Tax Adjustment		1,105	WPB-2.2e Line 1
4	Depreciation Expense Adjustment		(91)	WPB-2.2e Line 1
5	Accumulated Depreciation Adjustment		(91)	WPB-2.2e Line 1
6	Incentive Compensation			
7	2011 Incentive Compensation Earnings Per Share Capital	\$	(592)	2011 MFR Schedule B-2.3 Line 4
8	Allocation to Electric Distribution		81.30%	2011 MFR Schedule B-2.3 Line 7
9	Adjustment to Electric Distribution Utility Plant	\$	(482)	Line 7 x Line 8
10	Deferred Income Tax Adjustment		192	WPB-2.2e Line 2
11	Depreciation Expense Adjustment		(16)	WPB-2.2e Line 2
12	Accumulated Depreciation Adjustment		(16)	WPB-2.2e Line 2
13	Capitalized Production Retiree Costs			
14	2011 Production Retiree Capital	\$	(906)	2011 MFR Schedule B-2.5 Line 4
15	Allocation to Electric Distribution		81.30%	2011 MFR Schedule B-2.5 Line 7
16	Adjustment to Electric Distribution Utility Plant	\$	(737)	Line 14 x Line 15
17	Deferred Income Tax Adjustment		294	WPB-2.2e Line 3
18	Depreciation Expense Adjustment		(24)	WPB-2.2e Line 3
19	Accumulated Depreciation Adjustment		(24)	WPB-2.2e Line 3
20	Performance Share Unit Program			
21	2011 Performance Share Unit Program Capital	\$	(475)	2011 MFR Schedule B-2.4 Line 4
22	Allocation to Electric Distribution		81.30%	2011 MFR Schedule B-2.4 Line 7
23	Adjustment to Electric Distribution Utility Plant	\$	(386)	Line 21 x Line 22
24	Deferred Income Tax Adjustment		154	WPB-2.2e Line 4
25	Depreciation Expense Adjustment		(13)	WPB-2.2e Line 4
26	Accumulated Depreciation Adjustment		(13)	WPB-2.2e Line 4

NOTES

[1] Reference: The 2011 MFR references the part 285 minimum filing requirements filed within docket 12-0293.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	NESC Plant Additions	\$ (2,773)	3.27%	100.000%	100.00%	\$ (91)	\$ (2,773)	\$ (2,773)	\$ (2,683)	\$ (2,683)	\$ (255)	\$ (850)	\$ (1,105)
2	Incentive Compensation	(482)	3.27%	100.000%	100.00%	(16)	(482)	(482)	(466)	(466)	(44)	(148)	(192)
3	Capitalized Production Retiree Costs	(737)	3.27%	100.000%	100.00%	(24)	(737)	(737)	(713)	(713)	(68)	(226)	(294)
4	Performance Share Unit Program	<u>(386)</u>	3.27%	100.000%	100.00%	<u>(13)</u>	(386)	(386)	(373)	(373)	<u>(35)</u>	<u>(118)</u>	<u>(154)</u>
5	Total	<u>\$ (4,378)</u>				<u>\$ (143)</u>					<u>\$ (402)</u>	<u>\$ (1,341)</u>	<u>\$ (1,744)</u>

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%

Ameren Illinois Electric
Incentive Compensation Adjustment for Earnings Per Share KPIs
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2013 Incentive Compensation Earnings Per Share Capital	\$ (135)	WPB-2.3a
2	Allocation to Electric Distribution	<u>79.99%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>\$ (108)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>\$ (4)</u>	WPB-2.3d
5	Adjustment to Accumulated Deferred Income Taxes	<u>\$ 19</u>	WPB-2.3d
6	Adjustment to Depreciation Expense	<u>\$ (4)</u>	WPB-2.3d

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings for 2013.

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
(\$000s)

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2013 Incentive Compensation Earnings Per Share	\$ 573	\$ 2,912		WPB-2.3b
2	Ratio allocated to Ameren Illinois	100.00%	31.27%		WPB-2.3c
3	Allocation to Ameren Illinois	573	911	\$ 1,483	Line 1 x Line 2
4	Allocation to Electric	66.068%	66.068%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	378	602	980	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	(378)	(602)	(980)	Line 7 - Line 5
9	Capital Portion	19.44%	10.29%		WPB-2.3b
10	Incentive Compensation Adjustment - Capital	\$ (74)	\$ (62)	\$ (135)	Line 8 x Line 9

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share

2013 Projected

Line No.	Corporation (A)	Total (B)	Officers (C)	Directors (D)	Officers (90% EPS) (E)	Directors (0% EPS) (E)	EPS Portion (F)
1	AMS	\$ 5,406,287	\$ 3,235,512	\$ 2,170,775	\$ 2,911,961	\$ -	\$ 2,911,961
2	AIC	1,785,002	636,183	1,148,819	572,565	-	572,565
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>	
3	ALT - AMS	9,979,341	8,952,127	1,027,214	89.71%	10.29%	
4	ALT - IL REGULATED	9,642,281	7,767,859	1,874,422	80.56%	19.44%	

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
(\$000s)

2013 - AMS allocated labor by

Line No.	Corp. (A)	2013 (B)
1	ADC	25,789
2	AER	344,418
3	AIC	9,979,341
4	AMC	2,631,608
5	ARG	767,633
6	GEN	1,870,591
7	GMC	1,597,006
8	ITC	4,349
9	UEC	14,693,003
10	Total	<u>\$ 31,913,738</u>
	Corp.	2013
11	ADC	0.08%
12	AER	1.08%
13	AIC	31.27%
14	AMC	8.25%
15	ARG	2.41%
16	GEN	5.86%
17	GMC	5.00%
18	ITC	0.01%
19	UEC	46.04%
20	Total	<u>100.00%</u>
21	AIC Total	<u>31.27%</u>

To WPB-2.3b

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 Incentive Comp EPS	\$ (108)	3.26%	7.219%	53.610%	\$ (4)	\$ (8)	\$ (58)	\$ (4)	\$ (55)	\$ (0)	\$ (19)	\$ (19)
2	Total	\$ (108)				\$ (4)					\$ (0)	\$ (19)	\$ (19)

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [4] Federal Tax Rate for 2013 plant additions incorporates bonus depreciation at 50%
- [5] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2013 Performance Share Unit Program Capital	\$ (471)	WPB-2.4a
2	Allocation to Electric Distribution	<u>79.99%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>\$ (377)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>\$ (12)</u>	WPB-2.4d
5	Adjustment to Accumulated Deferred Income Taxes	<u>\$ 67</u>	WPB-2.4d
6	Adjustment to Depreciation Expense	<u>\$ (12)</u>	WPB-2.4d

PURPOSE OF ADJUSTMENT

To remove costs associated with the Performance Share Unit Program (PSUP) for 2013.

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2013 PSUP Costs	\$ 1,791	\$ 11,343		WPB-2.4b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>31.27%</u>		WPB-2.4c
3	Allocation to Ameren Illinois	<u>1,791</u>	<u>3,547</u>	<u>\$ 5,338</u>	Line 1 x Line 2
4	Allocation to Electric	<u>66.068%</u>	<u>66.068%</u>		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	<u>1,183</u>	<u>2,343</u>	<u>3,526</u>	Line 3 x Line 4
6	Portion Requested for Recovery	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount	<u>-</u>	<u>-</u>	<u>-</u>	Line 5 x Line 6
8	Total PSUP Adjustment	(1,183)	(2,343)	(3,526)	Line 7 - Line 5
9	Capital Portion	<u>19.44%</u>	<u>10.29%</u>		WPB-2.4b
10	PSUP Adjustment - Capital	<u>\$ (230)</u>	<u>\$ (241)</u>	<u>\$ (471)</u>	Line 8 x Line 9
				To Sch. B-2.4	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment

2013 Projected

Line No.	Corporation (A)	2013 Total (B)		
1	ALT - AMS	\$ 11,343,278		
2	ALT - IL REGULATED	1,790,559		
		<u>2013 O&M %</u>	<u>2013 Capital %</u>	
3	ALT - AMS	89.71%	10.29%	
4	ALT - IL REGULATED	80.56%	19.44%	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
(\$000s)

2013 - AMS allocated labor by Corp

Line No.	Corp. (A)	2013 (B)
1	ADC	\$ 25,789
2	AER	344,418
3	AIC	9,979,341
4	AMC	2,631,608
5	ARG	767,633
6	GEN	1,870,591
7	GMC	1,597,006
8	ITC	4,349
9	UEC	14,693,003
10	Total	<u>\$ 31,913,738</u>
11	Corp.	2013
12	ADC	0.08%
13	AER	1.08%
14	AIC	31.27%
15	AMC	8.25%
16	ARG	2.41%
17	GEN	5.86%
18	GMC	5.00%
19	ITC	0.01%
20	UEC	46.04%
21	Grand Total	<u>100.00%</u>
22	AIC Total	<u>31.27%</u>

To WPB-2.4b

Ameren Illinois Electric
Workpaper Supporting PSUP Adj
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 PSUP	\$ (377)	3.26%	7.219%	53.610%	\$ (12)	\$ (27)	\$ (202)	\$ (15)	\$ (190)	\$ (1)	\$ (66)	\$ (67)
2	Total	<u>\$ (377)</u>				<u>\$ (12)</u>					<u>\$ (1)</u>	<u>\$ (66)</u>	<u>\$ (67)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2013 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
Production Retiree Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2013 Production Retiree Capital	\$ (707)	WPB-2.5a
2	Allocation to Electric Distribution	<u>79.99%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>\$ (565)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>\$ (18)</u>	WPB-2.5e
5	Adjustment to Accumulated Deferred Income Taxes	<u>\$ 101</u>	WPB-2.5e
6	Adjustment to Depreciation Expense	<u>\$ (18)</u>	WPB-2.5e

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs for 2013.

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
(\$000s)

Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2013 Production Retiree Costs	\$ 1,796	\$ 480		WPB-2.5b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>1,796</u>	<u>480</u>	<u>\$ 2,276</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>1,796</u>	<u>480</u>	<u>2,276</u>	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount in DS Rates	<u>-</u>	<u>-</u>	<u>-</u>	Line 5 x Line 6
8	Total Production Retiree Adjustment	<u>(1,796)</u>	<u>(480)</u>	<u>(2,276)</u>	Line 7 - Line 5
9	Expense Portion	<u>68.95%</u>	<u>68.95%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u><u>\$ (1,238)</u></u>	<u><u>\$ (331)</u></u>	<u><u>\$ (1,570)</u></u>	Line 8 x Line 9
11	Capital Portion	<u>31.05%</u>	<u>31.05%</u>		WPB-2.5b
12	Production Retiree Adjustment - Capital	<u><u>\$ (558)</u></u>	<u><u>\$ (149)</u></u>	<u><u>\$ (707)</u></u>	Line 8 x Line 11
				To Sch. B-2.5	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj

Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2013 Pension Expense	\$ 47,200	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>17.4%</u>	Per Actuary
3	Retiree Pension Expense	8,213	Line 1 x Line 2
4	Production Ratio	<u>21.87%</u>	WPB-2.5c
5	Production Expense	1,796	Line 3 x Line 4
6	Portion Transferred to Capital	<u>31.05%</u>	WPB-2.5d
7	Portion Charged to Capital	<u><u>\$ 558</u></u>	Line 5 x Line 6
8	Total 2013 OPEB Expense	\$ 12,200	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>18.0%</u>	Per Actuary
10	Retiree OPEB Expense	2,196	Line 8 x Line 9
11	Production Ratio	<u>21.87%</u>	WPB-2.5c
12	Production Expense	480	Line 10 x Line 11
13	Portion Transferred to Capital	<u>31.05%</u>	WPB-2.5d
14	Portion Charged to Capital	<u><u>\$ 149</u></u>	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Sal Plan Counts (Current) (F)	Pre (G)	Post (H)
1	MANAGEMENT	CILCO	Management		AL Count	\$ 483	\$ 441	\$ 42
2	LOCAL 51 IBEW (CIL)	CILCO			BW Count	265	221	44
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	ND Count	15	15	-
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		NE Count	73	73	-
5	LOCAL 8 (CIL)	CILCO			NT Count	1	-	1
6					PP Count	1	1	-
7						838	751	87
8	LOCAL 702 IBEW (CIPS)	CIPS			DA Count	139	65	74
9	LOCAL 702 IBEW (CIPS)	CIPS			EA Count	149	71	78
10	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		GA Count	24	19	5
11	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	HA Count	94	41	53
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		KA Count	20	19	1
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		LA Count	35	32	3
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		MA Count	23	15	8
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		NA Count	16	15	1
16	LOCAL 309 (UE)	CIPS			PA Count	3	-	3
17					PP Count	4	2	2
18	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function		QA Count	1	1	-
19	LOCAL 643 (UE)	CIPS			VA Count	2	-	2
20	MANAGEMENT	CIPS	Management		YA Count	389	283	106
21					No Code	4	4	-
22						903	567	336
23	LOCAL 1306 (IP)	IP			BB Count	275	167	108
24	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		BC Count	348	234	114
25	LOCAL 301 (IP)	IP			BD Count	100	55	45
26	LOCAL 702 (IP)	IP		3/31/00	BE Count	69	31	38
27	LABORERS LOCAL 12 (IP)	IP			BF Count	32	17	15
28	LABORERS LOCAL 12 (IP)	IP			BG Count	10	5	5
29	PIPEFITTERS LOCAL 360 (IP)	IP			BH Count	4	3	1
30	LABORERS LOCAL 459 (IP)	IP			BJ Count	5	2	3
31	LABORERS LOCAL 100 (IP)	IP			BL Count	8	5	3
32	IBEW 51 MDF (IP)	IP			BM Count	2	-	2
33	MANAGEMENT	IP	Management		IP Count	610	409	201
34	UNION NOT LOADED	IP			UN Count	191	146	45
35						1,654	1,074	580

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Sal Plan Counts (Current) (F)	Pre (G)	Post (H)
36	MANAGEMENT	AIC-CIPS	Management		AL Count	2	-	2
37	LOCAL 1306 (IP)	AIC-IP			BB Count	29	-	29
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		BC Count	42	-	42
39	LOCAL 301 (IP)	AIC-IP			BD Count	11	-	11
40	LOCAL 702 (IP)	AIC-IP			BE Count	11	-	11
41	LABORERS LOCAL 12 (IP)	AIC-IP			BF Count	6	-	6
42	IBEW 51 MDF (IP)	AIC-IP			BM Count	1	-	1
43	LOCAL 51 IBEW (CIL)	AIC-CILCO			BW Count	19	-	19
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS			DA Count	23	-	23
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS			EA Count	9	-	9
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS			HA Count	13	-	13
47	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			JA Count	4	-	4
48	LOCAL 309 (UE)	AIC-CIPS			PA Count	2	-	2
49		AIC-CILCO			PP Count	24	-	24
50	LOCAL 643 (UE)	AIC-CIPS			VA Count	4	-	4
51	MANAGEMENT	CIPS	Management		YA Count	30	-	30
52						230	-	230
53			AIC Total			\$ 3,625	\$ 2,392	\$ 1,233

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Pre Mgmt Alloc (I)	Production Alloc (J)	Non Production Alloc (K)	Production Ratio (L)
1	MANAGEMENT	CILCO	Management		28.39%	\$ 125	\$ 358	
2	LOCAL 51 IBEW (CIL)	CILCO					265	
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03		15	-	
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function			73	-	
5	LOCAL 8 (CIL)	CILCO					1	
6							1	
7						213	625	25.44%
8	LOCAL 702 IBEW (CIPS)	CIPS					139	
9	LOCAL 702 IBEW (CIPS)	CIPS					149	
10	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function			19	5	
11	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00			94	
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			19	1	
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			32	3	
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			15	8	
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			15	1	
16	LOCAL 309 (UE)	CIPS					3	
17							4	
18	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function			1	-	
19	LOCAL 643 (UE)	CIPS					2	
20	MANAGEMENT	CIPS	Management		35.56%	101	288	
21							4	
22						202	701	22.33%
23	LOCAL 1306 (IP)	IP					275	
24	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function			234	114	
25	LOCAL 301 (IP)	IP					100	
26	LOCAL 702 (IP)	IP		3/31/00			69	
27	LABORERS LOCAL 12 (IP)	IP					32	
28	LABORERS LOCAL 12 (IP)	IP					10	
29	PIPEFITTERS LOCAL 360 (IP)	IP					4	
30	LABORERS LOCAL 459 (IP)	IP					5	
31	LABORERS LOCAL 100 (IP)	IP					8	
32	IBEW 51 MDF (IP)	IP					2	
33	MANAGEMENT	IP	Management		35.19%	144	466	
34	UNION NOT LOADED	IP					191	
35						378	1,276	22.85%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Pre Mgmt Alloc (I)	Production Alloc (J)	Non Production Alloc (K)	Production Ratio (L)
36	MANAGEMENT	AIC-CIPS	Management				2	
37	LOCAL 1306 (IP)	AIC-IP					29	
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function			-	42	
39	LOCAL 301 (IP)	AIC-IP					11	
40	LOCAL 702 (IP)	AIC-IP					11	
41	LABORERS LOCAL 12 (IP)	AIC-IP					6	
42	IBEW 51 MDF (IP)	AIC-IP					1	
43	LOCAL 51 IBEW (CIL)	AIC-CILCO					19	
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS					23	
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS					9	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS					13	
47	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS					4	
48	LOCAL 309 (UE)	AIC-CIPS					2	
49		AIC-CILCO					24	
50	LOCAL 643 (UE)	AIC-CIPS					4	
51	MANAGEMENT	CIPS	Management		0.00%	-	30	
52						-	230	0.00%
53			AIC Total			\$ 793	\$ 2,832	21.87%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 (\$000s)

2013 Projected

Line No.	Co Labor (A)	Capital (B)	Capital % (C)	Reference (D)
1	AIC Contract	\$ 57,743	30.12%	
2	AIC Management	55,028	32.02%	
3	AIC Total	\$ 112,771	31.05%	Weighted Average

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 Production Retiree	\$ (565)	3.26%	7.219%	53.610%	\$ (18)	\$ (41)	\$ (303)	\$ (22)	\$ (285)	\$ (2)	\$ (99)	\$ (101)
2	Total	<u>\$ (565)</u>				<u>\$ (18)</u>					<u>\$ (2)</u>	<u>\$ (99)</u>	<u>\$ (101)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2013 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
NESC Rework Adjustment
For the Calendar Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2013 Additions	\$ (2,276)	WPB-2.6a
2	Adjustment to Accumulated Depreciation	\$ (74)	WPB-2.6b
3	Adjustment to Accumulated Deferred Income Taxes	\$ 407	WPB-2.6b
4	Adjustment to Depreciation Expense	\$ (74)	WPB-2.6b

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for NESC related electric distribution facilities included in operating expenses or Rate Base for 2013.

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
(\$000s)

<u>Line No.</u>	<u>Project</u> (A)	<u>2013 Additions</u> (B)
1	0A823 - NESC Compliance Work	\$ 2,276
2	Total	<u>\$ 2,276</u>

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
(\$000s)

Line No.	Account (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 Additions	<u>\$ (2,276)</u>	3.26%	7.219%	53.610%	<u>\$ (74)</u>	\$ (164)	\$ (1,220)	\$ (90)	\$ (1,146)	<u>\$ (9)</u>	<u>\$ (398)</u>	<u>\$ (407)</u>
2	Total	<u>\$ (2,276)</u>				<u>\$ (74)</u>					<u>\$ (9)</u>	<u>\$ (398)</u>	<u>\$ (407)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2013 plant additions incorporates bonus depreciation at 50%

Ameren Illinois Electric
Incentive Compensation Adjustment for Earnings Per Share KPIs
For the Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2012 Incentive Compensation Earnings Per Share Expense	\$ (1,061)		WPB-2.7a
2	Allocation to Electric Distribution	<u>92.06%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (977)</u>		Line 1 x Line 2
4	2012 Incentive Compensation Earnings Per Share Capital		\$ (408)	WPB-2.7a
5	Allocation to Electric Distribution		<u>79.99%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>\$ (326)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>\$ (11)</u>	WPB-2.7d
8	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 58</u>	WPB-2.7d
9	Adjustment to Depreciation Expense		<u>\$ (11)</u>	WPB-2.7d

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, 2012
(\$000s)

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2012 Incentive Compensation Earnings Per Share	\$ 576	\$ 4,747		WPB-2.7b
2	Ratio allocated to Ameren Illinois	100.00%	34.71%		WPB-2.7c
3	Allocation to Ameren Illinois	576	1,648	\$ 2,224	Line 1 x Line 2
4	Allocation to Electric	66.068%	66.068%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	381	1,088	1,469	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	(381)	(1,088)	(1,469)	Line 7 - Line 5
9	Expense Portion	65.08%	74.73%		WPB-2.7b
10	Incentive Compensation Adjustment - Expense	\$ (248)	\$ (813)	\$ (1,061)	Line 8 x Line 9
11	Capital Portion	34.92%	25.27%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	\$ (133)	\$ (275)	\$ (408)	Line 8 x Line 11

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2012

2012 Actual

Line No.	Corporation (A)	Total (B)	Officers (100% EPS) (C)	Directors & Managers (D)	Directors & Managers (0% EPS) (E)	EPS Portion (F)
1	AMS	\$ 7,052,824	\$ 4,746,551	\$ 2,306,273	\$ -	\$ 4,746,551
2	AIC	1,762,470	576,328	1,186,142	-	576,328
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	AMS-Management	13,577,573	10,213,388	3,364,185		
4	AMS-Contract	<u>572,458</u>	<u>361,602</u>	<u>210,856</u>		
5	AMS-Total	14,150,031	10,574,990	3,575,041	74.73%	25.27%
6	AIC-Management	9,091,613	5,989,452	3,102,161		
7	AIC-Contract	<u>3,890,359</u>	<u>2,459,789</u>	<u>1,430,570</u>		
8	AIC-Total	12,981,972	8,449,241	4,532,731	65.08%	34.92%

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2012
(\$000s)

**2012 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jan-12 (B)	Feb-12 (C)	Mar-12 (D)	Apr-12 (E)	May-12 (F)	Jun-12 (G)
1	ADC	\$ 20,570	\$ 17,600	\$ 14,093	\$ 17,551	\$ 22,000	\$ 12,271
2	AER	113,990	64,476	70,003	62,716	82,254	51,336
3	AIC	5,372,380	4,207,184	4,808,043	4,342,873	4,433,747	4,504,029
4	AMC	468,814	439,550	354,174	373,696	370,531	334,847
5	ARG	546,641	389,343	465,343	372,663	381,641	357,989
6	GEN	1,494,484	1,134,815	1,299,687	1,161,842	1,140,325	1,074,429
7	GMC	610,589	535,131	563,867	503,784	509,074	494,791
8	ITC	4,025	53,312	35,401	51,415	122,570	118,863
9	MV1	15,258					
10	UEC	6,594,197	5,494,571	5,929,529	5,471,310	5,379,530	5,434,840
11	Total	<u>\$ 15,240,948</u>	<u>\$ 12,335,982</u>	<u>\$ 13,540,140</u>	<u>\$ 12,357,850</u>	<u>\$ 12,441,672</u>	<u>\$ 12,383,395</u>
	<u>Corp.</u>						
12	ADC						
13	AER						
14	AIC						
15	AMC						
16	ARG						
17	GEN						
18	GMC						
19	ITC						
20	MV1						
21	UEC						
22	Total						
23	AIC Total						

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2012
(\$000s)

**2012 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jul-12 (H)	Aug-12 (I)	Sep-12 (J)	Oct-12 (K)	Nov-12 (L)	Dec-12 (M)	Total (N)
1	ADC	\$ 9,406	\$ 7,687	\$ 13,434	\$ 5,892	\$ 15,631	\$ 19,148	\$ 175,283
2	AER	65,733	98,544	132,266	32,196	48,171	52,509	874,194
3	AIC	4,331,377	5,122,654	5,849,226	3,890,159	4,347,361	3,770,005	54,979,038
4	AMC	406,316	683,689	2,024,246	168,017	480,173	605,050	6,709,103
5	ARG	550,185	603,583	825,860	407,767	465,562	383,050	5,749,627
6	GEN	1,368,074	1,476,378	2,196,996	845,650	1,129,556	1,004,314	15,326,550
7	GMC	454,359	590,859	972,340	344,014	465,205	409,979	6,453,992
8	ITC	133,534	161,893	296,302	145,599	136,034	117,856	1,376,804
9	MV1							15,258
10	UEC	5,094,523	6,156,256	6,958,242	4,549,596	5,089,918	4,581,095	66,733,607
11	Total	<u>\$ 12,413,507</u>	<u>\$ 14,901,543</u>	<u>\$ 19,268,912</u>	<u>\$ 10,388,890</u>	<u>\$ 12,177,611</u>	<u>\$ 10,943,006</u>	<u>\$ 158,393,456</u>
	<u>Corp.</u>							<u>Percentage</u>
12	ADC							0.11%
13	AER							0.55%
14	AIC							34.71%
15	AMC							4.24%
16	ARG							3.63%
17	GEN							9.68%
18	GMC							4.07%
19	ITC							0.87%
20	MV1							0.01%
21	UEC							42.13%
22	Total							<u>100.00%</u>
23	AIC Total							<u>34.71%</u>

To WPB-2.7a
Col (C), Line 2

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2012 Incentive Comp EPS	\$ (326)	3.26%	7.219%	53.610%	\$ (11)	\$ (24)	\$ (175)	\$ (13)	\$ (164)	\$ (1)	\$ (57)	\$ (58)
2	Total	<u>\$ (326)</u>				<u>\$ (11)</u>					<u>\$ (1)</u>	<u>\$ (57)</u>	<u>\$ (58)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [4] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%
- [5] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2012 Performance Share Unit Program Expense	\$ (4,941)		WPB-2.8a
2	Allocation to Electric Distribution	<u>92.06%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (4,549)</u>		Line 1 x Line 2
4	2012 Performance Share Unit Program Capital		\$ (725)	WPB-2.8a
5	Allocation to Electric Distribution		<u>79.99%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>\$ (580)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>\$ (19)</u>	WPB-2.8d
8	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 104</u>	WPB-2.8d
9	Adjustment to Depreciation Expense		<u>\$ (19)</u>	WPB-2.8d

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, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2012 PSUP Costs	\$ 3,279	\$ 15,262		WPB-2.8b
2	Ratio allocated to Ameren Illinois	100.00%	34.71%		WPB-2.8c
3	Allocation to Ameren Illinois	3,279	5,297	\$ 8,577	Line 1 x Line 2
4	Allocation to Electric	66.068%	66.068%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	2,167	3,500	5,666	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	(2,167)	(3,500)	(5,666)	Line 7 - Line 5
9	Expense Portion	87.20%	87.20%		WPB-2.8b
10	PSUP Adjustment - Expense	\$ (1,889)	\$ (3,052)	\$ (4,941)	Line 8 x Line 9
11	Capital Portion	12.80%	12.80%		100% - Line 9
12	PSUP Adjustment - Capital	\$ (277)	\$ (448)	\$ (725)	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, 2012

2012 - Analysis of Restricted Stock for AIC

Line No.	Month (A)	Restricted Stock Exp AIC Direct (B)	Restricted Stock Exp Total AMS (C)
1	Jan-11	\$ 234,629	\$ 3,705,027
2	Feb-11	203,499	943,866
3	Mar-11	194,811	691,547
4	Apr-11	194,811	691,547
5	May-11	194,811	691,547
6	Jun-11	194,811	691,547
7	Jul-11	405,933	760,938
8	Aug-11	172,400	686,652
9	Sep-11	(1,066,121)	7,233,953
10	Oct-11	1,890,491	(2,532,735)
11	Nov-11	329,599	839,300
12	Dec-11	329,599	858,550
13		<u>\$ 3,279,271</u>	<u>15,261,741</u>

14			<u>34.71%</u>	WPB-2.8c
15			<u>\$ 5,297,415</u>	

Summary of AIC Restricted Stock Expense

16	AIC Direct		\$ 3,279,271
17	Allocated from AMS		5,297,415
18			<u>\$ 8,576,686</u>

Capital Portion

19	Capital	12.80%	\$ 1,097,816	To WPB-2.8a, Cols (B) and (C) Lines 9 and 11
20	O&M	87.20%	7,478,870	
			<u>\$ 8,576,686</u>	

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 2012:
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, 2012
(\$000s)

**2012 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jan-12 (B)	Feb-12 (C)	Mar-12 (D)	Apr-12 (E)	May-12 (F)	Jun-12 (G)
1	ADC	\$ 20,570	\$ 17,600	\$ 14,093	\$ 17,551	\$ 22,000	\$ 12,271
2	AER	113,990	64,476	70,003	62,716	82,254	51,336
3	AIC	5,372,380	4,207,184	4,808,043	4,342,873	4,433,747	4,504,029
4	AMC	468,814	439,550	354,174	373,696	370,531	334,847
5	ARG	546,641	389,343	465,343	372,663	381,641	357,989
6	GEN	1,494,484	1,134,815	1,299,687	1,161,842	1,140,325	1,074,429
7	GMC	610,589	535,131	563,867	503,784	509,074	494,791
8	ITC	4,025	53,312	35,401	51,415	122,570	118,863
9	MV1	15,258					
10	UEC	6,594,197	5,494,571	5,929,529	5,471,310	5,379,530	5,434,840
11	Total	<u>\$ 15,240,948</u>	<u>\$ 12,335,982</u>	<u>\$ 13,540,140</u>	<u>\$ 12,357,850</u>	<u>\$ 12,441,672</u>	<u>\$ 12,383,395</u>

	Corp.
12	ADC
13	AER
14	AIC
15	AMC
16	ARG
17	GEN
18	GMC
19	ITC
20	MV1
21	UEC
22	Total
23	AIC Total

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2012
(\$000s)

**2012 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jul-12 (H)	Aug-12 (I)	Sep-12 (J)	Oct-12 (K)	Nov-12 (L)	Dec-12 (M)	Total (N)
1	ADC	\$ 9,406	\$ 7,687	\$ 13,434	\$ 5,892	\$ 15,631	\$ 19,148	\$ 175,283
2	AER	65,733	98,544	132,266	32,196	48,171	52,509	874,194
3	AIC	4,331,377	5,122,654	5,849,226	3,890,159	4,347,361	3,770,005	54,979,038
4	AMC	406,316	683,689	2,024,246	168,017	480,173	605,050	6,709,103
5	ARG	550,185	603,583	825,860	407,767	465,562	383,050	5,749,627
6	GEN	1,368,074	1,476,378	2,196,996	845,650	1,129,556	1,004,314	15,326,550
7	GMC	454,359	590,859	972,340	344,014	465,205	409,979	6,453,992
8	ITC	133,534	161,893	296,302	145,599	136,034	117,856	1,376,804
9	MV1							15,258
10	UEC	5,094,523	6,156,256	6,958,242	4,549,596	5,089,918	4,581,095	66,733,607
11	Total	<u>\$ 12,413,507</u>	<u>\$ 14,901,543</u>	<u>\$ 19,268,912</u>	<u>\$ 10,388,890</u>	<u>\$ 12,177,611</u>	<u>\$ 10,943,006</u>	<u>\$ 158,393,456</u>
	<u>Corp.</u>							<u>Percentage</u>
12	ADC							0.11%
13	AER							0.55%
14	AIC							34.71%
15	AMC							4.24%
16	ARG							3.63%
17	GEN							9.68%
18	GMC							4.07%
19	ITC							0.87%
20	MV1							0.01%
21	UEC							42.13%
22	Total							<u>100.00%</u>
23	AIC Total							<u>34.71%</u>

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

Ameren Illinois Electric
Workpaper Supporting PSUP Adj
For the Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2012 PSUP	\$ (580)	3.26%	7.219%	53.610%	\$ (19)	\$ (42)	\$ (311)	\$ (23)	\$ (292)	\$ (2)	\$ (101)	\$ (104)
2	Total	<u>\$ (580)</u>				<u>\$ (19)</u>					<u>\$ (2)</u>	<u>\$ (101)</u>	<u>\$ (104)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
Production Retiree Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2012 Production Retiree Expense	\$ (2,084)		WPB-2.9a
2	Allocation to Electric Distribution	<u>92.06%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (1,919)</u>		Line 1 x Line 2
4	2012 Production Retiree Capital		\$ (978)	WPB-2.9a
5	Allocation to Electric Distribution		<u>79.99%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>\$ (782)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>\$ (25)</u>	WPB-2.9e
8	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 140</u>	WPB-2.9e
9	Adjustment to Depreciation Expense		<u>\$ (25)</u>	WPB-2.9e

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, 2012
(\$000s)

Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2012 Production Retiree Costs	\$ 2,248	\$ 815		WPB-2.9b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>2,248</u>	<u>815</u>	<u>\$ 3,062</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>2,248</u>	<u>815</u>	<u>3,062</u>	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount in DS Rates	<u>-</u>	<u>-</u>	<u>-</u>	Line 5 x Line 6
8	Total Production Retiree Adjustment	<u>(2,248)</u>	<u>(815)</u>	<u>(3,062)</u>	Line 7 - Line 5
9	Expense Portion	<u>68.07%</u>	<u>68.07%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u>\$ (1,530)</u>	<u>\$ (554)</u>	<u>\$ (2,084)</u>	Line 8 x Line 9
11	Capital Portion	<u>31.93%</u>	<u>31.93%</u>		WPB-2.9b
12	Production Retiree Adjustment - Capital	<u>\$ (718)</u>	<u>\$ (260)</u>	<u>\$ (978)</u>	Line 8 x Line 11
				To Sch. B-2.9	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2012 Pension Expense	\$ 45,474	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>22.6%</u>	Per Actuary
3	Retiree Pension Expense	10,277	Line 1 x Line 2
4	Production Ratio	<u>21.87%</u>	WPB-2.9c
5	Production Expense	2,248	Line 3 x Line 4
6	Portion Transferred to Capital	<u>31.93%</u>	WPB-2.9d
7	Portion Charged to Capital	<u><u>\$ 718</u></u>	Line 5 x Line 6
8	Total 2012 OPEB Expense	\$ 13,744	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>27.1%</u>	Per Actuary
10	Retiree OPEB Expense	3,725	Line 8 x Line 9
11	Production Ratio	<u>21.87%</u>	WPB-2.9c
12	Production Expense	815	Line 10 x Line 11
13	Portion Transferred to Capital	<u>31.93%</u>	WPB-2.9d
14	Portion Charged to Capital	<u><u>\$ 260</u></u>	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2012
 (\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Sal Plan Counts (Current) (F)	Pre (G)	Post (H)
1	MANAGEMENT	CILCO	Management		AL Count	\$ 483	\$ 441	\$ 42
2	LOCAL 51 IBEW (CIL)	CILCO			BW Count	265	221	44
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	ND Count	15	15	-
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		NE Count	73	73	-
5	LOCAL 8 (CIL)	CILCO			NT Count	1	-	1
6					PP Count	1	1	-
7						838	751	87
8	LOCAL 702 IBEW (CIPS)	CIPS			DA Count	139	65	74
9	LOCAL 702 IBEW (CIPS)	CIPS			EA Count	149	71	78
10	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		GA Count	24	19	5
11	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	HA Count	94	41	53
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		KA Count	20	19	1
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		LA Count	35	32	3
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		MA Count	23	15	8
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		NA Count	16	15	1
16	LOCAL 309 (UE)	CIPS			PA Count	3	-	3
17					PP Count	4	2	2
18	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function		QA Count	1	1	-
19	LOCAL 643 (UE)	CIPS			VA Count	2	-	2
20	MANAGEMENT	CIPS	Management		YA Count	389	283	106
21					No Code	4	4	-
22						903	567	336
23	LOCAL 1306 (IP)	IP			BB Count	275	167	108
24	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		BC Count	348	234	114
25	LOCAL 301 (IP)	IP			BD Count	100	55	45
26	LOCAL 702 (IP)	IP		3/31/00	BE Count	69	31	38
27	LABORERS LOCAL 12 (IP)	IP			BF Count	32	17	15
28	LABORERS LOCAL 12 (IP)	IP			BG Count	10	5	5
29	PIPEFITTERS LOCAL 360 (IP)	IP			BH Count	4	3	1
30	LABORERS LOCAL 459 (IP)	IP			BJ Count	5	2	3
31	LABORERS LOCAL 100 (IP)	IP			BL Count	8	5	3
32	IBEW 51 MDF (IP)	IP			BM Count	2	-	2
33	MANAGEMENT	IP	Management		IP Count	610	409	201
34	UNION NOT LOADED	IP			UN Count	191	146	45
35						1,654	1,074	580

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Sal Plan Counts (Current) (F)	Pre (G)	Post (H)
36	MANAGEMENT	AIC-CIPS	Management		AL Count	2	-	2
37	LOCAL 1306 (IP)	AIC-IP			BB Count	29	-	29
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		BC Count	42	-	42
39	LOCAL 301 (IP)	AIC-IP			BD Count	11	-	11
40	LOCAL 702 (IP)	AIC-IP			BE Count	11	-	11
41	LABORERS LOCAL 12 (IP)	AIC-IP			BF Count	6	-	6
42	IBEW 51 MDF (IP)	AIC-IP			BM Count	1	-	1
43	LOCAL 51 IBEW (CIL)	AIC-CILCO			BW Count	19	-	19
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS			DA Count	23	-	23
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS			EA Count	9	-	9
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS			HA Count	13	-	13
47	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			JA Count	4	-	4
48	LOCAL 309 (UE)	AIC-CIPS			PA Count	2	-	2
49		AIC-CILCO			PP Count	24	-	24
50	LOCAL 643 (UE)	AIC-CIPS			VA Count	4	-	4
51	MANAGEMENT	CIPS	Management		YA Count	30	-	30
52						230	-	230
53			AIC Total			\$ 3,625	\$ 2,392	\$ 1,233

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Pre Mgmt Alloc (I)	Production Alloc (J)	Non Production Alloc (K)	Production Ratio (L)
1	MANAGEMENT	CILCO	Management		28.39%	\$ 125	\$ 358	
2	LOCAL 51 IBEW (CIL)	CILCO					265	
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03		15	-	
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function			73	-	
5	LOCAL 8 (CIL)	CILCO					1	
6							1	
7						213	625	25.44%
8	LOCAL 702 IBEW (CIPS)	CIPS					139	
9	LOCAL 702 IBEW (CIPS)	CIPS					149	
10	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function			19	5	
11	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00			94	
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			19	1	
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			32	3	
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			15	8	
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function			15	1	
16	LOCAL 309 (UE)	CIPS					3	
17							4	
18	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Prodtn Function			1	-	
19	LOCAL 643 (UE)	CIPS					2	
20	MANAGEMENT	CIPS	Management		35.56%	101	288	
21							4	
22						202	701	22.33%
23	LOCAL 1306 (IP)	IP					275	
24	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function			234	114	
25	LOCAL 301 (IP)	IP					100	
26	LOCAL 702 (IP)	IP		3/31/00			69	
27	LABORERS LOCAL 12 (IP)	IP					32	
28	LABORERS LOCAL 12 (IP)	IP					10	
29	PIPEFITTERS LOCAL 360 (IP)	IP					4	
30	LABORERS LOCAL 459 (IP)	IP					5	
31	LABORERS LOCAL 100 (IP)	IP					8	
32	IBEW 51 MDF (IP)	IP					2	
33	MANAGEMENT	IP	Management		35.19%	144	466	
34	UNION NOT LOADED	IP					191	
35						378	1,276	22.85%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Pre Mgmt Alloc (I)	Production Alloc (J)	Non Production Alloc (K)	Production Ratio (L)
36	MANAGEMENT	AIC-CIPS	Management				2	
37	LOCAL 1306 (IP)	AIC-IP					29	
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function			-	42	
39	LOCAL 301 (IP)	AIC-IP					11	
40	LOCAL 702 (IP)	AIC-IP					11	
41	LABORERS LOCAL 12 (IP)	AIC-IP					6	
42	IBEW 51 MDF (IP)	AIC-IP					1	
43	LOCAL 51 IBEW (CIL)	AIC-CILCO					19	
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS					23	
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS					9	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS					13	
47	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS					4	
48	LOCAL 309 (UE)	AIC-CIPS					2	
49		AIC-CILCO					24	
50	LOCAL 643 (UE)	AIC-CIPS					4	
51	MANAGEMENT	CIPS	Management		0.00%	-	30	
52						-	230	0.00%
53			AIC Total			\$ 793	\$ 2,832	21.87%

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

2012 Actual

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Capital %</u> (C)	<u>Reference</u> (D)
1	Total Electric Distribution Payroll Charged to Construction and Removals	\$ 67,092	31.93%	Sch. C-11.1
2	Total Electric Distribution Payroll	210,130		Sch. C-11.1

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2012
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2012 Production Retiree	\$ (782)	3.26%	7.219%	53.610%	\$ (25)	\$ (56)	\$ (419)	\$ (31)	\$ (394)	\$ (3)	\$ (137)	\$ (140)
2	Total	<u>\$ (782)</u>				<u>\$ (25)</u>					<u>\$ (3)</u>	<u>\$ (137)</u>	<u>\$ (140)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 79.99%

Ameren Illinois Electric
NESC Rework Adjustment
For Year Ended December 31, 2012
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2012 Distribution O&M	<u>\$ (7,394)</u>		WPB-2.10a
2	2012 Additions		<u>\$ (3,403)</u>	WPB-2.10a
3	Adjustment to Accumulated Depreciation		<u>\$ 380</u>	WPB-2.10a; WPB-2.10b
4	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 608</u>	WPB-2.10b
5	Adjustment to Depreciation Expense		<u>\$ (111)</u>	WPB-2.10b

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
For the Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account (A)	Description (B)	Amount (C)
<u>2012 Expenses</u>			
1	583	Dist O&M - overhead line expenses	\$ (314)
2	584	Dist O&M - underground line expenses	(4)
3	585	Dist O&M - street lighting and signal system expenses	(8)
4	586	Dist O&M - meter expenses	(0)
5	593	Dist O&M - maintenance of overhead lines	(7,059)
6	594	Dist O&M - maintenance of underground lines	(1)
7	595	Dist O&M - maintenance of line transformers	(3)
8	596	Dist O&M - maintenance of street lighting and signal systems	(4)
9		Total	<u>\$ (7,394)</u>
<u>2012 Additions</u>			
10	364	Poles, towers and fixtures	\$ (1,756)
11	365	Overhead conductors and devices	(1,148)
12	366	Underground conduit	(9)
13	367	Underground conductors and devices	(68)
14	369	Services	(98)
15	373	Street lighting and signal systems	(12)
16	374	Allocate Engineering / Gas Distr Land	(210)
17	379	Miscellaneous Overhead costs / Gas Meas Equip	(101)
18		Total	<u>\$ (3,403)</u>
<u>2012 Removals</u>			
19	364	Poles, towers and fixtures	\$ 324
20	365	Overhead conductors and devices	142
21	366	Underground conduit	0
22	367	Underground conductors and devices	2
23	369	Services	16
24	373	Street lighting and signal systems	7
25		Total	<u>\$ 491</u>

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
 For Year Ended December 31, 2012
 (\$000s)

Line No.	Account (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2012 Additions	<u>\$ (3,403)</u>	3.26%	7.22%	53.61%	<u>\$ (111)</u>	\$ (246)	\$ (1,824)	\$ (135)	\$ (1,714)	<u>\$ (13)</u>	<u>\$ (595)</u>	<u>\$ (608)</u>
2	Total	<u><u>\$ (3,403)</u></u>				<u><u>\$ (111)</u></u>					<u><u>\$ (13)</u></u>	<u><u>\$ (595)</u></u>	<u><u>\$ (608)</u></u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Compensation Based Upon Earnings Depreciation Adjustment (E)	2013 Performance Share Unit Program Depreciation Adjustment (F)	2013 Production Retiree OPEB Depreciation Adjustment (G)	2013 NESC Rework Depreciation Adjustment (H)	2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)	2012 Performance Share Unit Program Depreciation Adjustment (J)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Distribution Reserve	\$ 152,918	\$ (716)	\$ (4)	\$ (12)	\$ (18)	\$ (74)	\$ (11)	\$ (19)
2	108	General Reserve	4,302							
3	108	Intangible Reserve	1,302							
4		Total	<u>\$ 158,522</u> WPB-2.11a	<u>\$ (716)</u> WPB-2.11a	<u>\$ (4)</u> WPB-2.11a	<u>\$ (12)</u> WPB-2.11a	<u>\$ (18)</u> WPB-2.11a	<u>\$ (74)</u> WPB-2.11a	<u>\$ (11)</u> WPB-2.11a	<u>\$ (19)</u> WPB-2.11a

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Production Retiree OPEB Depreciation Adjustment (K)	2012 NESC Rework Depreciation Adjustment (L)	Total (M)
1	108	Distribution Reserve	\$ (25)	\$ 380	\$ 152,420
2	108	General Reserve			4,302
3	108	Intangible Reserve			1,302
4		Total	<u>\$ (25)</u> WPB-2.11a	<u>\$ 380</u> WPB-2.11a	<u>\$ 158,024</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
<u>Total Forecasted Depreciation and Amort Expense</u>				
1	108	Distribution Reserve	\$ 152,918	WPB-2.11b
2	108	General Reserve	4,302	WPB-2.11b
3	108	Intangible Reserve	1,302	WPB-2.11b
4		Total Adjustment	<u>\$ 158,522</u>	
<u>Previously Disallowed Plant Adjustment</u>				
5	108	Distribution Reserve	\$ (716)	Schedule B-2.2
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (716)</u>	
<u>2013 Incentive Comp. Based Upon Earnings Deprec. Adj.</u>				
9	108	Distribution Reserve	\$ (4)	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ (4)</u>	
<u>2013 PSUP Incentive Compensation Depreciation Adj.</u>				
13	108	Distribution Reserve	\$ (12)	Schedule B-2.4
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	<u>\$ (12)</u>	
<u>2013 Production Retiree OPEB Depreciation Adjustment</u>				
17	108	Distribution Reserve	\$ (18)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (18)</u>	
<u>2013 NESC Rework Depreciation Adjustment</u>				
21	108	Distribution Reserve	\$ (74)	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ (74)</u>	
<u>2012 Incentive Comp. Based Upon Earnings Depr. Adj.</u>				
25	108	Distribution Reserve	\$ (11)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (11)</u>	
<u>2012 PSUP Incentive Compensation Depreciation Adj.</u>				
29	108	Distribution Reserve	\$ (19)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (19)</u>	
<u>2012 Production Retiree OPEB Depreciation Adjustment</u>				
33	108	Distribution Reserve	\$ (25)	Schedule B-2.9
34	108	General Reserve	-	
35	108	Intangible Reserve	-	
36		Total Adjustment	<u>\$ (25)</u>	
<u>2012 NESC Rework Depreciation Adjustment</u>				
37	108	Distribution Reserve	\$ 380	Schedule B-2.10
38	108	General Reserve	-	
39	108	Intangible Reserve	-	
40		Total Adjustment	<u>\$ 380</u>	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No.	Description	Forecasted Depreciation and Amort Expense With No Plant Additions (C)	Adjustment for Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous Orders or Purchase Accounting (D)	Forecasted Change in Depreciation and Amort Expense due to Plant Additions (E)	Annual Depreciation and Amortization Expense Associated with 2013 (F) (C) + (D) + (E)	Removal Spend due to Plant Retirements (G)
	(A)	(B)					
1	108	Distribution Reserve	\$ 153,687	\$ (164)	\$ 5,438	\$ 158,961	\$ 6,043
2	108	General Reserve	11,188	-	606	11,794	5,619
3	108	Intangible Reserve	1,455	-	414	1,869	-
4		Total Adjustment	<u>\$ 166,330</u>	<u>\$ (164)</u>	<u>\$ 6,458</u>	<u>\$ 172,624</u>	<u>\$ 11,661</u>
			WPC-12b	C-2.23	WPC-2.23b		WPB-2.1b

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
 As of December 31, 2012
 (\$000s)

Line No.	Account No. (A)	Description (B)	Total Forecasted Depreciation and Amort Expense (H) (F) - (G)	Allocator (I)	Electric Distribution (J) (H) * (I)
1	108	Distribution Reserve	\$ 152,918	100.00%	\$ 152,918
2	108	General Reserve	6,175	69.66%	4,302
3	108	Intangible Reserve	1,869	69.66%	1,302
4		Total Adjustment	<u>\$ 160,963</u>		<u>\$ 158,522</u>

WPA - 5a

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
As of December 31, 2012
(\$000s)

Line No.	Description (A)	Total (B)	Reference (C)
1	2011 Year End OPEB Liability/(Contra Liability)	\$ (2,458)	Acct 253 Minors 080 and 081 net of Purchase Accounting
2	Ratio allocated to Ameren Illinois Electric	<u>66.07%</u>	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	<u>\$ (1,624)</u>	Line 1 x Line 2
4	Allocation to Electric Production	<u>5.93%</u>	WPB-2.9b Line 9 x Line 11
5	Electric Production Subtotal	<u>\$ (96)</u>	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	\$ (1,527)	Line 3 - Line 5
7	Allocation to Electric Distribution	<u>92.06%</u>	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	<u><u>\$ (1,406)</u></u>	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	<u>(579)</u>	Tax Rate * Balance
10	OPEB Liability Net of ADIT	<u><u>\$ (827)</u></u>	Line 8 - Line 9

PURPOSE OF ADJUSTMENT

To adjust rate base for per books OPEB liability/(contra liability) balance.

Ameren Illinois Electric
Materials and Supplies Balances Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Description (B)	2012 (C)	Reference (D)
1	154, 163	General Materials and Supplies Balances - 13 Month Average	\$ 54,634	WPB - 8.1a
2		Jurisdictional Allocation Factor	74.18%	WPB - 8.1c
3		Jurisdictional General Materials and Supplies Balances - 13 Month Average	<u>\$ 40,528</u>	Line 1 x Line 2
4		Materials and Supplies Net of Related Accounts Payable	35,101	Schedule B-8.1
5		Adjustment	<u><u>\$ (5,426)</u></u>	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 (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)
1	Jurisdictional General Materials and Supplies Balances - 13 Month Average	\$ 37,929	\$ 30,236	\$ 35,877	\$ 40,528
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				<u>5,426</u>
4	Materials and Supplies Net of Related Accounts Payable				<u><u>\$ 35,101</u></u>

NOTES

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

Ameren Illinois Electric
Customer Deposits Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Description (B)	2012 (C)	Reference (D)
1	235	Adjusted Test Year Electric Distribution Customer Deposits	\$ (30,164)	Schedule B-13
2	235	Electric Distribution Customer Deposit Account Balance Before Adjustments	(30,339)	Schedule B-13
3		Customer Deposits Ratemaking Adjustment	<u>\$ 176</u>	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
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Plant Additions ADIT Adjustment	Previously Disallowed Plant Adjustment	2013 Incentive Comp Based Upon Earnings ADIT Adjustment	2013 Performance Share Unit Program ADIT Adjustment	2013 Production Retiree Pension OPEB ADIT Adjustment	2013 NESC Rework ADIT Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	190, 282	Accumulated Deferred Income Taxes	\$ (43,558)	\$ 3,631	\$ 19	\$ 67	\$ 101	\$ 407
2		Total	<u>\$ (43,558)</u>	<u>\$ 3,631</u>	<u>\$ 19</u>	<u>\$ 67</u>	<u>\$ 101</u>	<u>\$ 407</u>
			WPB-2.15	WPB-2.15	WPB-2.15	WPB-2.15	WPB-2.15	WPB-2.15

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Incentive Comp Based Upon Earnings ADIT Adjustment (I)	2012 Performance Share Unit Program ADIT Adjustment (J)	2012 Production Retiree Pension OPEB ADIT Adjustment (K)	2012 NESC Rework ADIT Adjustment (L)	OPEB Liability Adjustment (M)	Total (N)
1	190, 282	Accumulated Deferred Income Taxes	\$ 58	\$ 104	\$ 140	\$ 608	\$ (579)	\$ (39,002)
2		Total	<u>\$ 58</u> WPB-2.15	<u>\$ 104</u> WPB-2.15	<u>\$ 140</u> WPB-2.15	<u>\$ 608</u> WPB-2.15	<u>\$ (579)</u> WPB-2.15	<u>\$ (39,002)</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
		Plant Additions ADIT Adjustment		
1	282	Accumulated Deferred Income Taxes Adjustment	\$ (43,558)	Schedule B-2.1
		Previously Disallowed Plant Adjustment		
2	282	Accumulated Deferred Income Taxes Adjustment	3,631	Schedule B-2.2
		2013 Incentive Compensation Based Upon Earnings ADIT Adjustment		
3	190	Accumulated Deferred Income Taxes Adjustment	19	Schedule B-2.3
		2013 PSUP Incentive Compensation ADIT Adjustment		
4	190	Accumulated Deferred Income Taxes Adjustment	67	Schedule B-2.4
		2013 Production Retire Pension OPEB ADIT Adj.		
5	282	Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.5
		2013 NESC Rework ADIT Adjustment		
6	282	Accumulated Deferred Income Taxes Adjustment	407	Schedule B-2.6
		2012 Incentive Compensation Based Upon Earnings ADIT Adjustment		
7	190	Accumulated Deferred Income Taxes Adjustment	58	Schedule B-2.7
		2012 PSUP Incentive Compensation ADIT Adjustment		
8	190	Accumulated Deferred Income Taxes Adjustment	104	Schedule B-2.8
		2012 Production Retire Pension OPEB ADIT Adjustment		
9	282	Accumulated Deferred Income Taxes Adjustment	140	Schedule B-2.9
		2012 NESC Rework ADIT Adjustment		
10	282	Accumulated Deferred Income Taxes Adjustment	608	Schedule B-2.10
		OPEB Liability Adjustment		
11	190	Accumulated Deferred Income Taxes Adjustment	(579)	Schedule B-2.12
12		Total Accumulated Deferred Income Taxes Adjustment	<u>\$ (39,002)</u>	

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

Line No.	Account No. (A)	Description (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	\$ 7,426,788	\$ 7,681,024	\$ 7,912,740	\$ 8,306,686
3	107	Construction Work in Progress	62,487	42,841	82,707	100,295
4		Total Utility Plant	7,489,275	7,723,865	7,995,447	8,406,982
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,525,267)	(3,700,848)	(3,806,528)	(3,967,178)
6		Net Utility Plant	3,964,008	4,023,017	4,188,919	4,439,803
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	3,964,008	4,023,017	4,188,919	4,439,803
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	27,313	27,268	27,268	27,268
13		Total Utility Plant	3,991,321	4,050,285	4,216,187	4,467,071
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	4,753	4,750	4,748	5,077
16	122	(Less) Accum. Prov. For Depr. And Amort.	(430)	(497)	(470)	(521)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	550,993	-	-	-
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	7,614	7,282	7,832	8,170
21	125-128	Special Funds	38,667	138,707	124,910	80,901
22	176	Long-Term Portion of Derivative Assets - Hedges	2,726	7,244	76,889	138
23		Total Other Property and Investments	604,323	157,485	213,910	93,765
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	31,131	92,683	21,001	449
26	132-134	Special Deposits	3,569	2,517	2,131	1,886
27	135	Working Funds	5	4	15	15
28	136	Temporary Cash Investments	274,857	229,802	255	-
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	175,960	237,805	204,894	192,495
31	143	Other Accounts Receivable	4,713	5,696	2,515	16,318
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(17,383)	(13,627)	(13,184)	(11,885)
33	145	Notes Receivable from Associated Companies	126,916	71,893	56,108	38,529
34	146	Accounts Receivable from Associated Companies	143,832	72,776	14,989	10,435
35	151	Fuel Stock	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. (A)	Description (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)
38	154	Plant Materials and Operating Supplies	49,610	45,224	49,997	59,740
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	2,416	2,166	2,308	2,831
45	164.1	Gas Stored Underground - Current	160,876	152,302	148,649	113,281
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	52,597	47,586	10,965	10,504
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	1,290	7	3	2
50	172	Rents Receivable	1	1	12	15
51	173	Accrued Utility Revenues	189,656	204,491	146,172	146,055
52	174	Miscellaneous Current and Accrued Assets	4,883	4,080	3,937	400
53	175	Derivative Instrument Assets	-	-	-	713
54	175	(Less) Long-Term Portion of Derivative Instrument Assets	-	-	-	(138)
55	176	Derivative Instrument Assets - Hedges	6,209	10,316	78,186	-
56	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	(2,726)	(7,244)	(76,889)	-
57		Total Current and Accrued Assets	<u>1,208,728</u>	<u>1,158,748</u>	<u>652,064</u>	<u>581,645</u>
58		DEFERRED DEBITS				
59	181	Unamortized Debt Expenses	14,101	12,312	10,686	11,049
60	182.1	Extraordinary Property Losses	-	-	-	-
61	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
62	182.3	Other Regulatory Assets	944,566	976,186	1,020,321	915,736
63	183	Prelim. Survey and Investigation Charges (Electric)	-	99	1,471	3,075
64	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
65	184	Clearing Accounts	-	0	-	-
66	185	Temporary Facilities	-	-	-	-
67	186	Miscellaneous Deferred Debits	378,543	446,287	444,210	425,757
68	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
69	188	Research, Development and Demonstration Expenditures	-	-	-	-
70	189	Unamortized Loss on Reacquired Debt	14,819	14,096	12,555	87,543
71	190	Accumulated Deferred Income Taxes	122,506	148,035	230,038	217,606
72	191	Unrecovered Purchased Gas Costs	4,309	1,777	3,537	6,500
73		Total Deferred Debits	<u>1,478,844</u>	<u>1,598,793</u>	<u>1,722,818</u>	<u>1,667,266</u>
74		Total Assets and Other Debits	<u>\$ 7,283,216</u>	<u>\$ 6,965,310</u>	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>

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

Line No.	Account No.	Description	2009	2010	2011	2012
	(A)	(B)	(C)	(D)	(E)	(F)
75		PROPRIETARY CAPITAL				
76	201	Common Stock Issued	\$ 306,943	\$ 121,282	\$ 121,282	\$ 121,282
77	204	Preferred Stock Issued	114,754	61,632	61,632	61,632
78	202, 205	Capital Stock Subscribed	-	-	-	-
79	203, 206	Stock Liability for Conversion	-	-	-	-
80	207	Premium on Capital Stock	235	93	93	93
81	208-211	Other Paid in Capital	1,778,805	1,830,954	1,844,148	1,844,148
82	212	Installments Received on Capital Stock	-	-	-	-
83	213	(Less) Discount on Capital Stock	(82)	(4)	(4)	(4)
84	214	(Less) Capital Stock Expense	-	-	-	-
85	215, 215.1, 216	Retained Earnings	402,866	541,496	408,204	359,806
86	216.1	Unappropriated Undistributed Subsidiary Earnings	270,491	-	-	-
87	217	(Less) Reacquired Capital Stock	-	-	-	-
88	219	Accumulated Other Comprehensive Income	3,361	19,616	16,671	13,763
89		Total Proprietary Capital	<u>2,877,374</u>	<u>2,575,069</u>	<u>2,452,027</u>	<u>2,400,720</u>
90		LONG-TERM DEBT				
91	221	Bonds	1,746,304	1,705,918	1,555,533	1,673,559
92	222	(Less) Reacquired Bonds	(17,500)	(17,500)	(17,500)	(17,500)
93	223	Advances from Associated Companies	-	-	-	-
94	224	Other Long-Term Debt	111,100	111,100	111,100	60,000
95	225	Unamortized Premium on Long-Term Debt	-	-	-	-
96	226	(Less) Unamortized Discount on Long-Term Debt	(10,755)	(9,606)	(8,520)	(6,594)
97		Total Long-Term Debt	<u>1,829,149</u>	<u>1,789,913</u>	<u>1,640,613</u>	<u>1,709,466</u>
98		OTHER NONCURRENT LIABILITIES				
99	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-
100	228.1	Accumulated Provision for Property Insurance	-	-	-	-
101	228.2	Accumulated Provision for Injuries and Damages	33,496	30,557	35,211	34,980
102	228.3	Accumulated Provision for Pensions and Benefits	825	825	825	825
103	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
104	229	Accumulated Provision for Rate Refunds	53,233	73,328	74,356	81,321
105		Long-Term Portion of Derivative Instrument Liabilities - Hedges	324,619	248,441	86,381	128,301
106	230	Asset Retirement Obligation	5,406	2,826	2,522	2,679
107		Total Other Noncurrent Liabilities	<u>417,578</u>	<u>355,977</u>	<u>199,295</u>	<u>248,105</u>

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

Line No.	Account No.	Description	2009	2010	2011	2012
	(A)	(B)	(C)	(D)	(E)	(F)
108		CURRENT AND ACCRUED LIABILITIES				
109	231	Notes Payable	-	-	-	-
110	232	Accounts Payable	173,275	161,198	112,742	124,676
111	233	Notes Payable to Associated Companies	-	-	-	23,700
112	234	Accounts Payable to Associated Companies	264,016	82,277	102,597	86,435
113	235	Customer Deposits	40,484	41,571	40,822	41,298
114	236	Taxes Accrued	15,482	25,648	15,493	18,138
115	237	Interest Accrued	25,947	27,055	22,161	22,454
116	238	Dividends Declared	1,419	350	756	756
117	239	Matured Long-Term Debt	-	-	-	-
118	240	Matured Interest	-	-	-	-
119	241	Tax Collections Payable	3,740	4,570	3,736	3,460
120	242	Miscellaneous Current and Accrued Liabilities	49,263	41,229	36,932	44,363
121	243	Obligations Under Capital Leases - Current	-	-	-	-
122	244	Derivative Instrument Liabilities	-	-	-	204,983
123		(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-	(128,301)
124	245	Derivative Instrument Liabilities - Hedges	489,387	502,532	385,323	-
125		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	(324,619)	(248,441)	(86,381)	-
126		Total Current and Accrued Liabilities	<u>738,394</u>	<u>637,989</u>	<u>634,181</u>	<u>441,962</u>
127		DEFERRED CREDITS				
128	252	Customer Advances for Construction	95,538	103,685	47,812	58,942
129	255	Accumulated Deferred Investment Tax Credits	9,961	8,115	6,599	5,262
130	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
131	253	Other Deferred Credits	652,594	578,912	629,681	683,129
132	254	Other Regulatory Liabilities	27,657	33,811	117,545	92,508
133	257	Unamortized Gain on Reacquired Debt	-	-	-	-
134	281-283	Accumulated Deferred Income Taxes	634,971	881,840	1,077,226	1,169,654
135		Total Deferred Credits	<u>1,420,721</u>	<u>1,606,362</u>	<u>1,878,862</u>	<u>2,009,494</u>
136		Total Liabilities and Other Credits	<u>\$ 7,283,216</u>	<u>\$ 6,965,310</u>	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>
				Form No. 1, pgs 110-113, col. (c)	Form No. 1, pgs 110-113, col. (c)	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			Ameren Illinois Total
			AmerenCILCO	AmerenCIPS	AmerenIP	
	(A)	(B)	(C)	(D)	(E)	(F)
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			Ameren Illinois Total
			AmerenCILCO	AmerenCIPS	AmerenIP	
	(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	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	175	(Less) Long-Term Portion of Deriv Instrument Assets	-	-	-	-
55	176	Derivative Instrument Assets - Hedges	3,041	933	2,234	6,209
56	176	(Less) Long-Term Portion of Deriv Instr Assets - Hedges	(1,202)	(181)	(1,342)	(2,726)
57		Total Current and Accrued Assets	250,491	337,641	620,596	1,208,728
58		DEFERRED DEBITS				
59	181	Unamortized Debt Expenses	2,120	2,218	9,763	14,101
60	182.1	Extraordinary Property Losses	-	-	-	-
61	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
62	182.3	Other Regulatory Assets	184,141	246,196	514,229	944,566
63	183	Prelim. Survey and Investigation Charges (Electric)	-	-	-	-
64	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
65	184	Clearing Accounts	-	-	-	-
66	185	Temporary Facilities	-	-	-	-
67	186	Miscellaneous Deferred Debits	2,267	52,450	323,826	378,543
68	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
69	188	Research, Development and Demonstration Expend	-	-	-	-
70	189	Unamortized Loss on Reacquired Debt	4,527	4,592	5,700	14,819
71	190	Accumulated Deferred Income Taxes	54,934	29,619	37,952	122,506
72	191	Unrecovered Purchased Gas Costs	397	3,885	27	4,309
73		Total Deferred Debits	248,386	338,960	891,498	1,478,844
74		Total Assets and Other Debits	\$ 1,652,664	\$ 1,717,536	\$ 3,913,016	\$ 7,283,216

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)	(C)	(D)	(E)	(F)
75		PROPRIETARY CAPITAL				
76	201	Common Stock Issued	\$ 185,661	\$ 121,282	\$ -	\$ 306,943
77	204	Preferred Stock Issued	19,120	50,000	45,634	114,754
78	202, 205	Capital Stock Subscribed	-	-	-	-
79	203, 206	Stock Liability for Conversion	-	-	-	-
80	207	Premium on Capital Stock	-	-	235	235
81	208-211	Other Paid in Capital	294,167	135,347	1,349,291	1,778,805
82	212	Installments Received on Capital Stock	-	-	-	-
83	213	(Less) Discount on Capital Stock	-	-	(82)	(82)
84	214	(Less) Capital Stock Expense	-	-	-	-
85	215, 215.1, 216	Retained Earnings	83,306	267,433	52,127	402,866
86	216.1	Unappropriated Undistributed Subsidiary Earnings	270,491	-	-	270,491
87	217	(Less) Reacquired Capital Stock	-	-	-	-
88	219	Accumulated Other Comprehensive Income	-	-	3,361	3,361
89		Total Proprietary Capital	<u>852,746</u>	<u>574,062</u>	<u>1,450,566</u>	<u>2,877,374</u>
90		LONG-TERM DEBT				
91	221	Bonds	279,000	311,500	1,155,804	1,746,304
92	222	(Less) Reacquired Bonds	-	(17,500)	-	(17,500)
93	223	Advances from Associated Companies	-	-	-	-
94	224	Other Long-Term Debt	-	111,100	-	111,100
95	225	Unamortized Premium on Long-Term Debt	-	-	-	-
96	226	(Less) Unamortized Discount on Long-Term Debt	(332)	(747)	(9,676)	(10,755)
97		Total Long-Term Debt	<u>278,668</u>	<u>404,353</u>	<u>1,146,128</u>	<u>1,829,149</u>
98		OTHER NONCURRENT LIABILITIES				
99	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-
100	228.1	Accumulated Provision for Property Insurance	-	-	-	-
101	228.2	Accumulated Provision for Injuries and Damages	4,548	14,100	14,848	33,496
102	228.3	Accumulated Provision for Pensions and Benefits	825	-	-	825
103	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
104	229	Accumulated Provision for Rate Refunds	20,960	9,336	22,936	53,233
105		Long-Term Portion of Deriv Instr Liabilities - Hedges	57,282	103,123	164,214	324,619
106	230	Asset Retirement Obligation	976	2,001	2,429	5,406
107		Total Other Noncurrent Liabilities	<u>84,592</u>	<u>128,559</u>	<u>204,427</u>	<u>417,578</u>
108		CURRENT AND ACCRUED LIABILITIES				
109	231	Notes Payable	-	-	-	-
110	232	Accounts Payable	38,928	43,779	90,568	173,275
111	233	Notes Payable to Associated Companies	-	-	-	-

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

Line No.	Account No.	Description	2009			Ameren Illinois Total
			AmerenCILCO	AmerenCIPS	AmerenIP	
	(A)	(B)	(C)	(D)	(E)	(F)
112	234	Accounts Payable to Associated Companies	29,729	58,317	175,969	264,016
113	235	Customer Deposits	8,289	12,623	19,572	40,484
114	236	Taxes Accrued	2,572	6,759	6,151	15,482
115	237	Interest Accrued	5,842	2,792	17,314	25,947
116	238	Dividends Declared	218	628	574	1,419
117	239	Matured Long-Term Debt	-	-	-	-
118	240	Matured Interest	-	-	-	-
119	241	Tax Collections Payable	596	1,062	2,081	3,740
120	242	Miscellaneous Current and Accrued Liabilities	15,600	10,521	23,142	49,263
121	243	Obligations Under Capital Leases - Current	-	-	-	-
122	244	Derivative Instrument Liabilities	-	-	-	-
123		(Less) Long-Term Portion of Deriv Instr Liab	-	-	-	-
124	245	Derivative Instrument Liabilities - Hedges	84,200	156,255	248,932	489,387
125		(Less) Long-Term Portion of Deriv Instr Liab - Hedges	(57,282)	(103,123)	(164,214)	(324,619)
126		Total Current and Accrued Liabilities	<u>128,692</u>	<u>189,613</u>	<u>420,089</u>	<u>738,394</u>
127		DEFERRED CREDITS				
128	252	Customer Advances for Construction	11,431	8,663	75,443	95,538
129	255	Accumulated Deferred Investment Tax Credits	2,736	7,225	-	9,961
130	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
131	253	Other Deferred Credits	185,133	108,107	359,355	652,594
132	254	Other Regulatory Liabilities	12,086	11,976	3,595	27,657
133	257	Unamortized Gain on Reacquired Debt	-	-	-	-
134	281-283	Accumulated Deferred Income Taxes	96,580	284,978	253,413	634,971
135		Total Deferred Credits	<u>307,966</u>	<u>420,949</u>	<u>691,806</u>	<u>1,420,721</u>
136		Total Liabilities and Other Credits	<u>\$ 1,652,664</u>	<u>\$ 1,717,536</u>	<u>\$ 3,913,016</u>	<u>\$ 7,283,216</u>
			2009 FERC Form No. 1	2009 FERC Form No.1	2009 FERC Form No.1	

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Unadjusted Test Year Electric Distribution Plant in Service (C)	Sch. B-2.1 Plant Additions Adjustment (D)	Sch. B-2.2 Previously Disallowed Plant Adjustments (E)	Sch. B-2.3 2013 Incentive Compensation Based Upon Earnings Adjustment (F)	Sch. B-2.4 2013 PSUP Incentive Compensation Adjustment (G)
		Electric Plant in Service					
		Intangible Plant					
1							
2	301- 303	Subtotal - Intangible Plant	\$ 30,868	\$ 8,084	\$ -	\$ -	\$ -
		Distribution Plant					
3							
4	360-374	Subtotal - Distribution Plant	4,808,707	196,961	(15,891)	(108)	(377)
		General Plant					
5							
6	389-399	Subtotal - General Plant	280,352	36,773	-	-	-
7		Total Electric Plant in Service	<u>5,119,927</u>	<u>241,819</u>	<u>(15,891)</u>	<u>(108)</u>	<u>(377)</u>
8		Accumulated Reserve for Depreciation					
9	108	Intangible Plant	25,231	-	-	-	-
10	108	Distribution Plant	2,277,023	-	-	-	-
11	108	General Plant	88,508	-	-	-	-
12		Total Accumulated Reserve	<u>2,390,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13		Net Plant	<u>\$ 2,729,164</u>	<u>\$ 241,819</u>	<u>\$ (15,891)</u>	<u>\$ (108)</u>	<u>\$ (377)</u>

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2012
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5	Sch. B-2.6	Sch. B-2.7	Sch. B-2.8	Sch. B-2.9
			2013 Production Retiree OPEB Adjustment	2013 NESC Rework Adjustment	2012 Incentive Compensation Based Upon Earnings Adjustment	2012 PSUP Incentive Compensation Adjustment	2012 Production Retiree OPEB Adjustment
	(A)	(B)	(H)	(I)	(J)	(K)	(L)
1		Electric Plant in Service					
		Intangible Plant					
2	301- 303	Subtotal - Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
3		Distribution Plant					
4	360-374	Subtotal - Distribution Plant	(565)	(2,276)	(326)	(580)	(782)
5		General Plant					
6	389-399	Subtotal - General Plant	-	-	-	-	-
7		Total Electric Plant in Service	(565)	(2,276)	(326)	(580)	(782)
8		Accumulated Reserve for Depreciation					
9	108	Intangible Plant	-	-	-	-	-
10	108	Distribution Plant	-	-	-	-	-
11	108	General Plant	-	-	-	-	-
12		Total Accumulated Reserve	-	-	-	-	-
13		Net Plant	\$ (565)	\$ (2,276)	\$ (326)	\$ (580)	\$ (782)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.10	Sch. B-2.11	Total Adjustments (O)	Adjusted Test Year Electric Distribution Plant in Service (P)
			2012 NESC Rework Adjustment (M)	Depreciation Reserve Adjustment (N)		
1		Electric Plant in Service				
		Intangible Plant				
2	301-303	Subtotal - Intangible Plant	\$ -	\$ -	\$ 8,084	\$ 38,952
3		Distribution Plant				
4	360-374	Subtotal - Distribution Plant	(3,403)	-	172,653	4,981,359
5		General Plant				
6	389-399	Subtotal - General Plant	-	-	36,773	317,126
7		Total Electric Plant in Service	(3,403)	-	217,511	5,337,437
8		Accumulated Reserve for Depreciation				
9	108	Intangible Plant	-	1,302	1,302	26,533
10	108	Distribution Plant	-	152,420	152,420	2,429,443
11	108	General Plant	-	4,302	4,302	92,810
12		Total Accumulated Reserve	-	158,024	158,024	2,548,786
13		Net Plant	\$ (3,403)	\$ (158,024)	\$ 59,487	\$ 2,788,651

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2009					Plant Balances as of December 31, 2009 (H)
			Plant Balances as of December 31, 2008 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)	
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	<u>\$ 5,411,265</u>	<u>\$ 313,315</u>	<u>\$ 103,953</u>	<u>\$ (735)</u>	<u>\$ 1,003</u>	<u>\$ 5,620,895</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2010			Plant Balances as of December 31, 2010 (L)
			Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
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	<u>\$ 207,381</u>	<u>\$ 46,630</u>	<u>\$ (400)</u>	<u>\$ 5,781,246</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2011				Plant Balances as of December 31, 2011 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
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	<u>\$ 238,653</u>	<u>\$ 50,051</u>	<u>\$ (443)</u>	<u>\$ 1,481</u>	<u>\$ 5,970,886</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2012				Plant Balances as of December 31, 2012 (V)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Adjustments During the Year (T)	Transfers During the Year (U)	
1		Electric Intangible Plant					
2	301-303	Subtotal - Electric Intangible Plant	\$ 7,109	\$ (0)	\$ -	\$ -	\$ 44,311
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	88,413	3,468	-	(35)	1,016,525
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	199,367	20,194	46	830	4,808,707
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	45,589	15,863	(11)	(675)	402,450
14		Total Electric Plant in Service	<u>\$ 340,478</u>	<u>\$ 39,526</u>	<u>\$ 35</u>	<u>\$ 120</u>	<u>\$ 6,271,993</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO				Plant Balances as of December 31, 2009 (G)
			Plant Balances as of December 31, 2008 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
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	<u>\$ 953,929</u>	<u>\$ 43,542</u>	<u>\$ 12,705</u>	<u>\$ 2,466</u>	<u>\$ 987,232</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCIPS				Plant Balances as of December 31, 2009 (L)
			Plant Balances as of December 31, 2008 (H)	Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
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	<u>\$ 1,742,299</u>	<u>\$ 87,782</u>	<u>\$ 38,299</u>	<u>\$ 1,473</u>	<u>\$ 1,793,255</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP					Plant Balances as of December 31, 2009 (R)
			Plant Balances as of December 31, 2008 (M)	Gross Additions During the Year (N)	Retirements During the Year (O)	Adjustments During the Year (P)	Transfers During the Year (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	-	-	-	-	-	-
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)	2,219,274
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	<u>\$ 2,715,037</u>	<u>\$ 181,992</u>	<u>\$ 52,949</u>	<u>\$ (735)</u>	<u>\$ (2,937)</u>	<u>\$ 2,841,143</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total					Plant Balances as of December 31, 2009 (X)
			Plant Balances as of December 31, 2008 (S)	Gross Additions During the Year (T)	Retirements During the Year (U)	Adjustments During the Year (V)	Transfers During the Year (W)	
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	<u>\$ 5,411,265</u>	<u>\$ 313,315</u>	<u>\$ 103,953</u>	<u>\$ (735)</u>	<u>\$ 1,003</u>	<u>\$ 5,620,895</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO		AmerenCIPS	
			2009 Transfers (C)	Explanation of Transfers (D)	2009 Transfers (E)	Explanation of Transfers (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	(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. (A)	Title of Plant Function (B)	AmerenIP		Ameren Illinois Total	
			2009 Transfers (G)	Explanation of Transfers (H)	2009 Transfers (I)	Explanation of Transfers (J)
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	Transfers from equipment to structure account
10		All other electric transmission accounts excl. 353	4	Common plant asset transfer	1,077	Transfer from line 266 to line 197 for FERC true-up
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	Transformer moved from Marseilles to North Decatur. Spare asset transferred to North Champaign. Transfers from equipment to structures account
14		Electric General Plant				
15	389-399	Subtotal - Electric General Plant	(3,059)	Common plant asset transfer	(2,034)	Transfer of assets between BD's IP, 41, IP. Transfers per Sept, Aug, Nov Fleet EMPRV interface: electric to gas
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. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2010 Transfers (K)	Explanation of Transfers (L)	2011 Transfers (M)	Explanation of Transfers (N)
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	Transfer asset to North Coulterville, Transfer asset to Baldwin Power Plant Sub		
10		All other electric transmission accounts excl. 353	-		(209)	Transfer asset to correct Retirement Unit Code(E074)
11	350-359	Subtotal - Electric Transmission Plant	571		(209)	
12		Electric Distribution Plant				
13	360-374	Subtotal - Electric Distribution Plant	(65)	Transfer spare asset to North Champaign. Transfer other assets into spare.	794	IPC Pole Split
14		Electric General Plant				
15	389-399	Subtotal - Electric General Plant	(905)	Transfer from acct 397, computer to 397, communication equipment	896	Transfer assets with disabled locations to active locations
16		Total Electric Plant in Service	\$ (400)		\$ 1,481	

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

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2012 Transfers (O)	Explanation of Transfers (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	67	Transfer switch from Midway - Donnellson to spare
10		All other electric transmission accounts excl. 353	(102)	Transfers from transmission accounts to distribution accounts
11	350-359	Subtotal - Electric Transmission Plant	(35)	
12		Electric Distribution Plant		
13	360-374	Subtotal - Electric Distribution Plant	830	Transfer assets from acct 364 to correct acct 365
14		Electric General Plant		
15	389-399	Subtotal - Electric General Plant	(675)	Transfer asset per June 2012 Fleet EMPRV interface: electric to gas
16		Total Electric Plant in Service	\$ 120	

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

Line No.	Description (A)	Account No. (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)
1	Beginning Balance		\$ 2,395,796	\$ 2,450,844	\$ 2,573,099	\$ 2,695,652
2	Depreciation Expense	403	168,363	171,391	175,478	181,226
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		5,190	4,937	4,941	5,134
5	Other Clearing Accounts		235	403	337	335
6	Other Accounts	[1]	2,966	2,121	1,785	1,485
7	Retirements		(103,864)	(46,611)	(50,030)	(39,424)
8	Cost of Removal		(21,456)	(12,911)	(15,051)	(20,872)
9	Salvage		4,035	3,133	4,537	11,408
10	Other/Net Credit	[2]	(421)	(207)	556	(238)
12	Ending Balance	[3]	<u>\$ 2,450,844</u>	<u>\$ 2,573,099</u>	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>

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)	2009			Ameren Illinois Total (F)
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	
1	Beginning Balance		\$ 550,193	\$ 943,872	\$ 901,731	\$ 2,395,796
2	Depreciation Expense	403	23,891	61,206	83,266	168,363
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		1,096	1,306	2,787	5,190
5	Other Clearing Accounts		139	96	-	235
6	Other Accounts [1]		275	596	2,095	2,966
7	Retirements		(12,651)	(38,264)	(52,949)	(103,864)
8	Cost of Removal		(2,428)	(10,914)	(8,114)	(21,456)
9	Salvage		740	1,397	1,898	4,035
10	Other/Net Credit [2]		305	(425)	(301)	(421)
11	Ending Balance [3]		<u>\$ 561,560</u>	<u>\$ 958,871</u>	<u>\$ 930,413</u>	<u>\$ 2,450,844</u>

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 (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)
1	Steam Production	\$ -	\$ -	\$ -	\$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	-	-	-	-
6	Transmission	384,648	399,444	414,370	430,627
7	Distribution	1,936,378	2,042,488	2,154,788	2,277,023
8	General Plant	129,818	131,167	126,494	127,055
9	Total	<u>\$ 2,450,844</u>	<u>\$ 2,573,099</u>	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>

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

		2009			
Line No.	Description (A)	AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Ameren Illinois Total (E)
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
7	Distribution	478,157	751,300	706,921	1,936,378
8	General Plant	21,732	40,530	67,556	129,818
9	Total	<u>\$ 561,560</u>	<u>\$ 958,871</u>	<u>\$ 930,413</u>	<u>\$ 2,450,844</u>

Ameren Illinois Electric
Construction Work in Progress
 As Of December 31, 2012
 (\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	\$ 604 [1]

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2012. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
 As of December 31, 2012

Line No.	Project (A)	Description (B)	CWIP Amount as of 12/31/2012 (C)
1	24556	Beaverbille - Retire Substation	\$ 67,109
2	J008S	MAP - Dist Auto Peoria Allen 3	184,622
3	J009R	MAP - Dist Auto Peoria Allen 1	180,387
4	J00B3	MAP - DA Farmdale 3 & Fondulac 1	171,979
5	Total CWIP at 12/31/2012 Not Subject to AFUDC		604,097
6	Total CWIP Balance as of 12/31/2012		86,500,031
7	5% Threshold for Schedule B-7.1		<u>\$ 4,325,002</u>

Ameren Illinois Electric
Allowance for Funds Used During Construction

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)
1	2009	\$ 40,416,047	\$ 41,261,213	\$ (845,166)			\$ 1,540,698
2	2010	\$ 31,416,122	\$ 33,878,990	\$ (2,462,868)			\$ 861,349
3	2011	\$ 61,811,275	\$ 94,542,104	\$ (32,730,829)			\$ 1,807,481
	2012						
4	January	\$ 59,558,270	\$ 56,524,987	\$ 3,033,283	0.2567%	0.5033%	\$ 145,081
5	February	58,671,887	51,177,132	7,494,755	0.2558%	0.5042%	130,928
6	March	63,227,128	57,723,642	5,503,486	0.2575%	0.5025%	148,638
7	April	69,607,805	63,804,432	5,803,373	0.2567%	0.5025%	163,765
8	May	67,830,752	69,878,494	(2,047,742)	0.2592%	0.5000%	181,102
9	June	80,516,487	67,957,195	12,559,292	0.2592%	0.5008%	176,122
10	July	82,581,975	78,335,471	4,246,504	0.2575%	0.5017%	201,714
11	August	93,207,851	84,706,053	8,501,798	0.2558%	0.5042%	216,706
12	September	113,554,342	98,180,084	15,374,258	0.2575%	0.4633%	252,814
13	October	129,286,860	115,145,630	14,141,230	0.2708%	0.4692%	311,853
14	November	112,216,079	126,417,795	(14,201,716)	0.2750%	0.4633%	347,649
15	December	86,500,031	105,392,471	(18,892,440)	0.2492%	0.4200%	262,603
16	2012	\$ 86,500,031	\$ 105,392,471	\$ (18,892,440)	3.1108%	5.8350%	\$ 2,538,975

NOTES

- [1] Work Orders with In Service dates same month receive half month AFUDC.
- [2] The balances are as of December
- [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.	Month/Year (A)	AFUDC Equity Generated [1] (H)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2009	\$ 2,376,980	\$ 3,917,678	\$ (435,872)	\$ 3,481,806	\$ (1,098,097)
2	2010	\$ 1,703,841	\$ 2,565,190	\$ (405,636)	\$ 2,159,554	\$ (2,195,034)
3	2011	\$ 3,441,509	\$ 5,248,990	\$ (127,251)	\$ 5,121,738	\$ (4,768,363)
	<u>2012</u>					
4	January	\$ 284,509	\$ 429,590	\$ (10,258)	\$ 419,332	\$ 170,416
5	February	258,018	388,946	(92,106)	296,840	298,152
6	March	290,061	438,700	(42,001)	396,699	96,012
7	April	320,617	484,382	(875)	483,507	161,686
8	May	349,392	530,494	(1,702)	528,792	200,479
9	June	340,352	516,475	(288)	516,187	135,092
10	July	392,983	594,697	(6,715)	587,981	576,816
11	August	427,060	643,766	(20,638)	623,128	155,230
12	September	454,901	707,715	(16,812)	690,902	81,525
13	October	540,225	852,078	(55,593)	796,484	186,305
14	November	585,736	933,385	(34,758)	898,627	1,595,327
15	December	442,648	705,251	(65,230)	640,022	1,268,441
16	2012	\$ 4,686,503	\$ 7,225,478	\$ (346,977)	\$ 6,878,501	\$ 4,925,481

NOTES

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Ameren Illinois Electric
Workpaper Supporting Allowance for Funds Used During Construction

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)
1	2009						
2	AmerenCILCO	\$ 4,510,341	\$ 4,191,559	\$ 318,782 [2]	1.4608%	8.5292%	\$ 41,027
3	AmerenCIPS	8,770,191	8,348,447	421,744 [2]	1.9417%	3.6358%	\$ 156,217
4	AmerenIP	27,135,515	28,721,207	(1,585,692) [2]	3.8292%	5.4508%	\$ 1,343,454
5	Ameren Illinois Total	<u>\$ 40,416,047</u>	<u>\$ 41,261,213</u>	<u>\$ (845,166) [2]</u>			<u>\$ 1,540,698</u>
6	2010						
7	Ameren Illinois Total	<u>\$ 31,416,122</u>	<u>\$ 33,878,990</u>	<u>\$ (2,462,868)</u>	3.0342%	6.0031%	<u>\$ 861,349</u>
8	2011						
9	Ameren Illinois Total	<u>\$ 61,811,275</u>	<u>\$ 94,542,104</u>	<u>\$ (32,730,829)</u>	3.1050%	5.8825%	<u>\$ 1,807,481</u>
10	2012						
11	January	\$ 59,558,270	\$ 56,524,987	\$ 3,033,283	0.2567%	0.5033%	\$ 145,081
12	February	58,671,887	51,177,132	7,494,755	0.2558%	0.5042%	130,928
13	March	63,227,128	57,723,642	5,503,486	0.2575%	0.5025%	148,638
14	April	69,607,805	63,804,432	5,803,373	0.2567%	0.5025%	163,765
15	May	67,830,752	69,878,494	(2,047,742)	0.2592%	0.5000%	181,102
16	June	80,516,487	67,957,195	12,559,292	0.2592%	0.5008%	176,122
17	July	82,581,975	78,335,471	4,246,504	0.2575%	0.5017%	201,714
18	August	93,207,851	84,706,053	8,501,798	0.2558%	0.5042%	216,706
19	September	113,554,342	98,180,084	15,374,258	0.2575%	0.4633%	252,814
20	October	129,286,860	115,145,630	14,141,230	0.2708%	0.4692%	311,853
21	November	112,216,079	126,417,795	(14,201,716)	0.2750%	0.4633%	347,649
22	December	87,608,903	105,392,471	(17,783,568)	0.2492%	0.4200%	262,603
23	Ameren Illinois Total	<u>\$ 87,608,903</u>	<u>\$ 105,392,471</u>	<u>\$ (17,783,568)</u>	3.1108%	5.8350%	<u>\$ 2,538,975</u>

NOTES

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

[2] The balances are as of December

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Ameren Illinois Electric
Workpaper Supporting Allowance for Funds Used During Construction

Line No.	Month/Year (A)	AFUDC Equity Generated [1] (H)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2009					
2	AmerenCILCO	\$ 236,236	\$ 277,263	\$ (74,040)	\$ 203,223	\$ (114,613)
3	AmerenCIPS	294,105	450,322	(98,051)	352,271	(207,511)
4	AmerenIP	1,846,639	3,190,093	(263,781)	2,926,312	(775,973)
5	Ameren Illinois Total	<u>\$ 2,376,980</u>	<u>\$ 3,917,678</u>	<u>\$ (435,872)</u>	<u>\$ 3,481,806</u>	<u>\$ (1,098,097)</u>
6	2010					
7	Ameren Illinois Total	<u>\$ 1,703,841</u>	<u>\$ 2,565,190</u>	<u>\$ (405,636)</u>	<u>\$ 2,159,554</u>	<u>\$ (2,195,034)</u>
8	2011					
9	Ameren Illinois Total	<u>\$ 3,441,509</u>	<u>\$ 5,248,990</u>	<u>\$ (127,251)</u>	<u>\$ 5,121,738</u>	<u>\$ (4,768,363)</u>
10	2012					
11	January	\$ 284,509	\$ 429,590	\$ (10,258)	\$ 419,332	\$ 170,416
12	February	258,018	388,946	(92,106)	296,840	298,152
13	March	290,061	438,700	(42,001)	396,699	96,012
14	April	320,617	484,382	(875)	483,507	161,686
15	May	349,392	530,494	(1,702)	528,792	200,479
16	June	340,352	516,475	(288)	516,187	135,092
17	July	392,983	594,697	(6,715)	587,981	576,816
18	August	427,060	643,766	(20,638)	623,128	155,230
19	September	454,901	707,715	(16,812)	690,902	81,525
20	October	540,225	852,078	(55,593)	796,484	186,305
21	November	585,736	933,385	(34,758)	898,627	1,595,327
22	December	442,648	705,251	(65,230)	640,022	1,268,441
23	Ameren Illinois Total	<u>\$ 4,686,503</u>	<u>\$ 7,225,478</u>	<u>\$ (346,977)</u>	<u>\$ 6,878,501</u>	<u>\$ 4,925,481</u>

NOTES

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

[2] The balances are as of December

[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 greater than \$7,500 and which are in the process of constr
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	A_i = Gross allowance for borrowed funds used during construction rate
8	A_e = 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, 2012
(\$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	\$ 824,180	49.75	13.63%	\$ 112,337
2	Plus Energy Assistance Charges	16,873	-	0.00%	-
3	Plus Municipal Utility Tax	48	-	0.00%	-
4	Plus Interest Expense	67,879	49.75	13.63%	9,252
5	(Less) Uncollectibles	(5,637)	49.75	13.63%	(768)
6	(Less) Depreciation and Amortization	(172,658)	49.75	13.63%	(23,533)
7	(Less) Return on Equity and Debt	(166,901)	49.75	13.63%	(22,749)
8	TOTAL - REVENUES	<u>\$ 563,787</u>			<u>74,538</u>
EXPENSES					
9	Employee Benefits	\$ 42,444	(15.97)	-4.38%	(1,857)
10	FICA	7,951	(13.13)	-3.60%	(286)
11	Payroll	126,501	(11.39)	-3.12%	(3,949)
12	Other Operations and Maintenance (less uncollectibles)	187,991	(48.87)	-13.39%	(25,171)
13	Federal Unemployment Tax	44	(76.38)	-20.92%	(9)
14	State Unemployment Tax	876	(76.38)	-20.92%	(183)
15	St. Louis Payroll Expense Tax	10	(83.51)	-22.88%	(2)
16	Federal Excise Tax	3	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	44,531	(30.13)	-8.25%	(3,675)
18	Energy Assistance Charges	16,873	(4.00)	-1.10%	(185)
19	Municipal Utility Tax	48	(14.00)	-3.84%	(2)
20	Gross Receipts Tax	5	(45.63)	-12.50%	(1)
21	Corporation Franchise Tax	1,240	(161.97)	-44.37%	(550)
22	Miscellaneous	-	(197.64)	-54.15%	-
23	Property/Real Estate Taxes	3,933	(375.08)	-102.76%	(4,042)
24	Interest Expense	66,257	(91.25)	-25.00%	(16,564)
25	Bank Facility Costs	1,622	156.59	42.90%	696
26	Income Taxes (Including Investment Tax Credit Adjustment)	63,456	(37.88)	-10.38%	(6,585)
27	TOTAL EXPENSES	<u>\$ 563,787</u>			<u>(62,366)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 12,173</u>