

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Rate-making Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		Electric Intangible Plant				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 34,164	\$ 24,204	\$ 58,368
3		Electric Distribution Plant				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,037,056	240,388	5,277,444
5		Electric General Plant				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	281,720	74,329	356,049
7		Total Electric Plant in Service	Sch. B-4	5,352,940	338,921	5,691,861
8		Reserve For Accumulated Depreciation				
9	108	Intangible Plant	Sch. B-4	26,343	3,357	29,700
10	108	Distribution Plant	Sch. B-4	2,404,315	171,413	2,575,728
11	108	General Plant	Sch. B-4	81,797	7,918	89,715
12		Total Accumulated Reserve for Depreciation		2,512,454	182,688	2,695,142
13		Net Plant		2,840,486	156,233	2,996,718
14		Adjustments:				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	731	-	731
16	105	Plant Held For Future Use	Sch. B-11	373	-	373
17	131	Cash Working Capital	Sch. B-8	-	8,158	8,158
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(724,489)	743	(723,746)
19	154, 163	Materials & Supplies	Sch. B-8.1	50,380	(6,746)	43,635
20	182	Deferred Charges Greater Than \$3.7M	WPB-1a	3,241	-	3,241
21	235	Customer Deposits	Sch. B-13	(27,899)	-	(27,899)
22	252	Customer Advances for Construction	WPB-1b	(22,691)		(22,691)

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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)
23	242	OPEB Liability	Sch. B-2.13	-	2,108	2,108
24	242	Other Rate Base Items - Adjustments	Sch. B-2.14	-	(13,622)	(13,622)
25		Total Adjustments		<u>(720,354)</u>	<u>(9,359)</u>	<u>(729,712)</u>
26		Total Rate Base		<u>\$ 2,120,132</u>	<u>\$ 146,874</u>	<u>\$ 2,267,006</u>

Sch. B-2

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Rate-making Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		Electric Intangible Plant				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 34,164	\$ -	\$ 34,164
3		Electric Distribution Plant				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,037,056	(23,957)	5,013,099
5		Electric General Plant				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	281,720	-	281,720
7		Total Electric Plant in Service	Sch. B-4	5,352,940	(23,957)	5,328,983
8		Reserve For Accumulated Depreciation				
9	108	Intangible Plant	Sch. B-4	26,343	-	26,343
10	108	Distribution Plant	Sch. B-4	2,404,315	(862)	2,403,453
11	108	General Plant	Sch. B-4	81,797	-	81,797
12		Total Accumulated Reserve for Depreciation		2,512,454	(862)	2,511,592
13		Net Plant		2,840,486	(23,095)	2,817,391
14		Adjustments:				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	731	-	731
16	105	Plant Held For Future Use	Sch. B-11	373	-	373
17	131	Cash Working Capital	Sch. B-8	-	8,681	8,681
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(724,489)	9,811	(714,678)
19	154, 163	Materials & Supplies	Sch. B-8.1	50,380	(6,746)	43,635
20	182	Deferred Charges Greater Than \$3.7M	Sch. B-2.13	3,241	-	3,241
21	235	Customer Deposits	Sch. B-13	(27,899)	-	(27,899)
22	252	Customer Advances for Construction	WPB-1	(22,691)		(22,691)

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION
 As of December 31, 2013
 (\$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)
23	242	OPEB Liability	Sch. B-2.13	-	2,108	2,108
24	242	Other Rate Base Items - Adjustments	Sch. B-2.14	-	(13,622)	(13,622)
25		Total Adjustments		<u>(720,354)</u>	<u>232</u>	<u>(720,122)</u>
26		Total Rate Base		<u>\$ 2,120,132</u>	<u>\$ (22,863)</u> Sch. B-2	<u>\$ 2,097,269</u>

Ameren Illinois Electric
Deferred Charges Greater Than \$3.7M
As of December 31, 2013
(\$000s)

Line No	Description (A)	Amount (B)	Reference (C)
	<u>Nov 17th, 2013 Storm - Regulatory Asset</u>		
1	Total November 17, 2013 Storm Costs	\$ 4,051	
2	Number of Years of Amortization	<u>5</u>	
3	Annual Amortization	<u>810</u>	Line 1 / Line 2
4	Total Storm Costs	4,051	Line 1
5	(Less) Annual Amortization	<u>810</u>	Line 3
6	Storm Cost Rate Base Adjustment	<u>\$ 3,241</u>	Line 4 - Line 5

Ameren Illinois Electric
Customer Advances for Construction
As of December 31, 2013

<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	\$ (46,185,521)	\$ (23,494,464)	\$ (22,691,057)

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base
As of December 31, 2013
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (20,982)	Schedule B-2.1
2	Plant Additions Adjustment	364,286	Schedule B-2.2
3	2014 Production Retiree Adjustment	(167)	Schedule B-2.3
4	2014 Incentive Compensation Based Upon Earnings	(344)	Schedule B-2.4
5	2014 Performance Share Unit Program Adjustment	(897)	Schedule B-2.5
6	2013 NESC Rework Adjustment	(1,309)	Schedule B-2.6
7	2013 Production Retiree Adjustment	(568)	Schedule B-2.7
8	2013 Incentive Compensation Based Upon Earnings	(360)	Schedule B-2.8
9	2013 Performance Share Unit Program Adjustment	(738)	Schedule B-2.9
10	Depreciation Reserve Adjustment	(182,688)	Schedule B-2.10
11	Cash Working Capital	8,158	Schedule B-8
12	ADIT Adjustment	743	Schedule B-2.11
13	Materials and Supplies Adjustment	(6,746)	Schedule B-2.12
14	Customer Deposits Adjustment	-	Not Applicable
15	OPEB Liability Adjustment	2,108	Schedule B-2.13
16	Other Rate Base Items - Adjustments	(13,622)	Schedule B-2.14
17	Total Adjustments to Rate Base	<u>\$ 146,874</u>	

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base - RECONCILIATION
As of December 31, 2013
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (20,982)	Schedule B-2.1
2	Plant Additions Adjustment	-	Not Applicable for RY
3	2014 Production Retiree Adjustment	-	Not Applicable for RY
4	2014 Incentive Compensation Based Upon Earnings	-	Not Applicable for RY
5	2014 Performance Share Unit Program Adjustment	-	Not Applicable for RY
6	2013 NESC Rework Adjustment	(1,309)	Schedule B-2.6
7	2013 Production Retiree Adjustment	(568)	Schedule B-2.7
8	2013 Incentive Compensation Based Upon Earnings	(360)	Schedule B-2.8
9	2013 Performance Share Unit Program Adjustment	(738)	Schedule B-2.9
10	Depreciation Reserve Adjustment	862	Schedule B-2.10 (excl 2014 Plant Additions)
11	Cash Working Capital	8,681	Schedule B-8 - Reconciliation
12	ADIT Adjustment	9,811	Schedule B-2.11
13	Materials and Supplies Adjustment	(6,746)	Schedule B-2.12
14	Customer Deposits Adjustment	-	Not Applicable
15	OPEB Liability Adjustment	2,108	Schedule B-2.13
16	Other Rate Base Items - Adjustments	(13,622)	Schedule B-2.14
17	Total Adjustments to Rate Base	<u>\$ (22,863)</u>	

Ameren Illinois Electric
Previously Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Amount (B)	Reference (C)
1	Total Plant Additions Previously Disallowed	\$ (101)	WPB-2.1a
2	Deferred Income Tax Adjustment	4	WPB-2.1b
3	Depreciation Expense Adjustment	(3)	WPB-2.1b
4	Accumulated Depreciation Adjustment	(43)	WPB-2.1b
5	Total NESC Plant Additions Previously Disallowed	\$ (11,595)	WPB-2.1c
6	Deferred Income Tax Adjustment	2,747	WPB-2.1c
7	Depreciation Expense Adjustment	(381)	WPB-2.1c
8	Accumulated Depreciation Adjustment	(356)	WPB-2.1c
9	Total Incentive Compensation Previously Disallowed	\$ (2,563)	WPB-2.1c
10	Deferred Income Tax Adjustment	396	WPB-2.1c
11	Depreciation Expense Adjustment	(84)	WPB-2.1c
12	Accumulated Depreciation Adjustment	(100)	WPB-2.1c
13	Total Capitalized Production Retiree Costs Previously Disallowed	\$ (5,381)	WPB-2.1c
14	Deferred Income Tax Adjustment	1,050	WPB-2.1c
15	Depreciation Expense Adjustment	(151)	WPB-2.1c
16	Accumulated Depreciation Adjustment	(338)	WPB-2.1c
17	Total Performance Share Unit Program Disallowed	\$ (1,343)	WPB-2.1c
18	Deferred Income Tax Adjustment	345	WPB-2.1c
19	Depreciation Expense Adjustment	(44)	WPB-2.1c
20	Accumulated Depreciation Adjustment	(44)	WPB-2.1c
	<u>Total</u>		
21	Total Previously Disallowed Plant Adjustments	\$ (20,982)	Line 1 + Line 5 + Line 9 + Line 13 + Line 17
22	Total Deferred Income Tax Adjustment	4,541	Line 2 + Line 6 + Line 10 + Line 14 + Line 18
23	Total Depreciation Expense Adjustment	(663)	Line 3 + Line 7 + Line 11 + Line 15 + Line 19
24	Total Accumulated Depreciation Adjustment	(881)	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
For the Year Ending December 31, 2013
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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
For the Year Ending December 31, 2013
(\$000s)

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 %	55.97%	Schedule 2.02 CILCO-E, Page 3
3	2007 Case Accumulated Depreciation	\$ 20,680	Line 1 x line 2
4	Accumulated Deferred Income Tax %	4.11%	Schedule 2.02 CILCO-E, Page 3
5	2007 Case Accumulated Deferred Income Tax	\$ 1,518	Line 1 x line 4
6	Depreciation Expense %	2.45%	Schedule 2.02 CILCO-E, Page 3
7	2007 Case Depreciation Expense	\$ 904	Line 1 x line 6
<u>Ameren CIPS</u>			
8	2007 Case Project Totals Disallowed	\$ 140	Page 2, col. (d), line 7
9	Accumulated Depreciation %	55.41%	Schedule 2.02 CIPS-E, Page 3
10	2007 Case Accumulated Depreciation	\$ 78	Line 8 x line 9
11	Accumulated Deferred Income Tax %	8.11%	Schedule 2.02 CIPS-E, Page 3
12	2007 Case Accumulated Deferred Income Tax	\$ 11	Line 8 x line 11
13	Depreciation Expense %	4.05%	Schedule 2.02 CIPS-E, Page 3
14	2007 Case Depreciation Expense	\$ 6	Line 8 x line 13
<u>Ameren IP</u>			
15	2007 Case Project Totals Disallowed	\$ 8,686	Page 2, col. (d), line 18
16	Accumulated Depreciation %	35.10%	Schedule 2.02 IP-E, Page 3
17	2007 Case Accumulated Depreciation	\$ 3,049	Line 15 x line 16
18	Accumulated Deferred Income Tax %	2.66%	Schedule 2.02 IP-E, Page 3
19	2007 Case Accumulated Deferred Income Tax	\$ 231	Line 15 x line 18
20	Depreciation Expense %	3.80%	Schedule 2.02 IP-E, Page 3
21	2007 Case Depreciation Expense	\$ 330	Line 15 x line 20
<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
<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 %	35.09%	Schedule 2.02 CILCO-E, Page 3
27	2006 Case Accumulated Depreciation	\$ 16,954	Line 25 x line 26
28	Accumulated Deferred Income Tax %	3.33%	Schedule 2.02 CILCO-E, Page 3
29	2006 Case Accumulated Deferred Income Tax	\$ 1,609	Line 25 x line 28
30	Depreciation Expense %	3.78%	Schedule 2.02 CILCO-E, Page 3
31	2006 Case Depreciation Expense	\$ 1,824	Line 25 x line 30

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Amount Disallowed (B)	Reference (Docket No. 09-0306-09-0311) [1] (C)
<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
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	2008 Case, 2010, and 2011 Test Year [1] Ameren Illinois Total (B)	2012 Test Year [2] Ameren Illinois Total (C)	Total Previously Disallowed (D)
1	NESC Plant Additions Disallowed	\$ (8,192)	\$ (3,403)	\$ (11,595)
2	Deferred Income Tax Adjustment	2,139	608	2,747
3	Depreciation Expense Adjustment	(270)	(111)	(381)
4	Accumulated Depreciation Adjustment	(245)	(111)	(356)
5	Incentive Compensation	\$ (2,237)	\$ (326)	\$ (2,563)
6	Deferred Income Tax Adjustment	338	58	396
7	Depreciation Expense Adjustment	(73)	(11)	(84)
8	Accumulated Depreciation Adjustment	(89)	(11)	(100)
9	Capitalized Production Retiree Costs	\$ (4,599)	\$ (782)	\$ (5,381)
10	Deferred Income Tax Adjustment	910	140	1,050
11	Depreciation Expense Adjustment	(126)	(25)	(151)
12	Accumulated Depreciation Adjustment	(313)	(25)	(338)
13	Performance Share Unit Program	\$ (762)	\$ (580)	\$ (1,343)
14	Deferred Income Tax Adjustment	241	104	345
15	Depreciation Expense Adjustment	(25)	(19)	(44)
16	Accumulated Depreciation Adjustment	(25)	(19)	(44)

NOTES

[1] Reference: WPB-2.2c of Part 285 minimum filing requirements filed within docket 13-0301.

[2] Reference: WPB-2.2d

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description	2012 Test Year		Reference [1]
		Ameren Illinois		
	(A)	Total	(B)	(C)
1	NESC Plant Additions			
2	2012 NESC Additions	\$	(3,403)	2012 MFR Schedule B-2.10 Line 2
3	Deferred Income Tax Adjustment		608	WPB-2.1e Line 1
4	Depreciation Expense Adjustment		(111)	WPB-2.1e Line 1
5	Accumulated Depreciation Adjustment		(111)	WPB-2.1e Line 1
6	Incentive Compensation			
7	2012 Incentive Compensation Earnings Per Share Capital	\$	(408)	2012 MFR Schedule B-2.7 Line 4
8	Allocation to Electric Distribution		79.99%	2012 MFR Schedule B-2.3 Line 5
9	Adjustment to Electric Distribution Utility Plant		(326)	Line 7 x Line 8
10	Deferred Income Tax Adjustment		58	WPB-2.1e Line 2
11	Depreciation Expense Adjustment		(11)	WPB-2.1e Line 2
12	Accumulated Depreciation Adjustment		(11)	WPB-2.1e Line 2
13	Capitalized Production Retiree Costs			
14	2012 Production Retiree Capital	\$	(978)	2012 MFR Schedule B-2.9 Line 4
15	Allocation to Electric Distribution		79.99%	2012 MFR Schedule B-2.9 Line 5
16	Adjustment to Electric Distribution Utility Plant		(782)	Line 14 x Line 15
17	Deferred Income Tax Adjustment		140	WPB-2.1e Line 3
18	Depreciation Expense Adjustment		(25)	WPB-2.1e Line 3
19	Accumulated Depreciation Adjustment		(25)	WPB-2.1e Line 3
20	Performance Share Unit Program			
21	2012 Performance Share Unit Program Capital	\$	(725)	2012 MFR Schedule B-2.8 Line 4
22	Allocation to Electric Distribution		79.99%	2012 MFR Schedule B-2.8 Line 5
23	Adjustment to Electric Distribution Utility Plant		(580)	Line 21 x Line 22
24	Deferred Income Tax Adjustment		104	WPB-2.2e Line 4
25	Depreciation Expense Adjustment		(19)	WPB-2.2e Line 4
26	Accumulated Depreciation Adjustment		(19)	WPB-2.2e Line 4

NOTES

[1] Reference: The 2012 MFR references the part 285 minimum filing requirements filed within docket 13-0301.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2013
(\$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	\$ (3,403)	3.26%	7.219%	53.61%	\$ (111)	\$ (246)	\$ (1,824)	\$ (135)	\$ (1,714)	\$ (13)	\$ (595)	\$ (608)
2	Incentive Compensation	(326)	3.26%	7.219%	53.61%	(11)	(24)	(175)	(13)	(164)	(1)	(57)	(58)
3	Capitalized Production Retiree Costs	(782)	3.26%	7.219%	53.61%	(25)	(56)	(419)	(31)	(394)	(3)	(137)	(140)
4	Performance Share Unit Program	<u>(580)</u>	3.26%	7.219%	53.61%	<u>(19)</u>	(42)	(311)	(23)	(292)	<u>(2)</u>	<u>(101)</u>	<u>(104)</u>
5	Total	<u>\$ (5,092)</u>				<u>\$ (166)</u>					<u>\$ (19)</u>	<u>\$ (891)</u>	<u>\$ (910)</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
Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$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)			67.42%	WPA-5a
2		Electric Intangible Plant				
3	301-303	Subtotal - Electric Intangible Plant	\$ 35,900	\$ (0)	\$ 35,900	WPB-2.2a
4		Intangible Plant Allocated to Electric Dist	24,204	(0)	24,204	Line 1 x Line 3
5		Electric Distribution Plant				
6	360-374	Subtotal - Electric Distribution Plant	265,754	25,604	240,149	WPB-2.2a
7		General Plant Allocated to Electric Dist (WPA-5a)			67.42%	WPA-5a
8		Electric General Plant				
9	389-399	Subtotal - Electric General Plant	110,246	31,179	79,067	WPB-2.2a
10		General Plant Allocated to Electric Dist	74,329	21,021	53,308	Line 7 x Line 9
11		Total Electric Plant in Service	\$ 364,286	\$ 46,625	\$ 317,661	
12		Deferred Income Tax Adjustment	\$ (9,079)			WPB-2.2e

NOTES

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

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2014.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Additions	Retirements [1]	Net Additions
			2014 (C)	2014 (D)	2014 (E)
1		Electric Intangible Plant			
2	301- 303	Subtotal - Electric Intangible Plant	\$ 35,900	\$ (0)	\$ 35,900
3		Electric Distribution Plant			
4	360-374	Subtotal - Electric Distribution Plant	265,754	25,604	240,149
5		Electric General Plant			
6	389-399	Subtotal - Electric General Plant	110,246	31,179	79,067

NOTES

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

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2014.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	Ratio (B)	Distribution Plant	General Plant
			2014 (C)	2014 (D)
1	Projected Retirements		\$ 25,604	\$ 31,179
2	Ratio of Cost of Removal to Retirements	33.54%		
3	Adjustment for Cost of Removal		8,588	10,457
4	Ratio of Salvage to Retirements	-10.17%		
5	Adjustment for Salvage		(2,604)	(3,171)
6	Total Removal and Salvage		<u>\$ 5,984</u>	<u>\$ 7,287</u>
	Reference	WPB-2.2d	WPB-2.2a	WPB-2.2a

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Retirements (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	Average 2009-2013 (G)	Reference (H)
1	Intangible Plant	-	-	-	(0)	-	(0)	FERC Form 1, pages 205 - 207
2	Distribution Plant	30,530	28,015	26,041	20,194	23,240	25,604	FERC Form 1, pages 205 - 207
3	General Plant	71,360	16,594	22,230	15,863	29,847	31,179	FERC Form 1, pages 205 - 207

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	Average 2009-2013 (G)	Reference (H)
1	Retirements	\$ (103,864)	\$ (46,611)	\$ (50,030)	\$ (39,424)	\$ (58,362)	\$ (59,658)	Schedule B-6a
2	Cost of Removal	(21,456)	(12,911)	(15,051)	(20,872)	(29,746)	(20,007)	Schedule B-6a
3	Salvage	4,035	3,133	4,537	11,408	7,216	6,066	Schedule B-6a
4	Ratio of Cost of Removal to Retirements						33.54%	
5	Ratio of Salvage to Retirements						-10.17%	

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2013
(\$000s)

Line No.	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	2014 Distribution Plant Additions	\$265,754	1.73%	3.750%	3.750%	\$ 4,594	\$ 9,966	\$ 9,966	\$ 5,371	\$ 5,371	\$ 510	\$ 1,701	\$ 2,212
2	2014 General Plant Additions	74,329	1.73%	14.290%	14.290%	1,287	10,622	10,622	9,334	9,334	887	\$ 2,957	\$ 3,843
3	2014 Intangible Plant	24,204	2.99%	33.330%	33.330%	723	8,067	8,067	7,345	7,345	698	\$ 2,326	\$ 3,024
	Total	<u>\$364,286</u>				<u>\$ 6,604</u>	<u>\$ 28,655</u>	<u>\$ 28,655</u>	<u>\$ 22,050</u>	<u>\$ 22,050</u>	<u>\$ 2,095</u>	<u>\$ 6,984</u>	<u>\$ 9,079</u>

NOTES

[1] State Income Tax Rate 9.50%

[2] Federal Income Tax Rate 35.00%

[3] Book Depreciation Rates reflect the rate divided by two to align with the calculation of Tax Depreciation Rates

[4] Column (B), Line 1 equals total Distribution Portion of 2014 Additions

[5] Column (B), Line 2-3 equals total Distribution Portion of 2014 Additions allocated by ASP 67.42%

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	2014 Production Retiree Capital	\$ (219)	WPB-2.3a
2	Allocation to Electric Distribution	<u>76.32%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>\$ (167)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>\$ (6)</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>\$ 1</u>	WPB-2.3d
6	Adjustment to Depreciation Expense	<u>\$ (6)</u>	WPB-2.3d x 2

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs for 2014.

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

Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2014 Production Retiree Costs	\$ 830	\$ (125)		WPB-2.3b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>830</u>	<u>(125)</u>	<u>\$ 705</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>830</u>	<u>(125)</u>	<u>705</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>(830)</u>	<u>125</u>	<u>(705)</u>	Line 7 - Line 5
9	Expense Portion	<u>68.90%</u>	<u>68.90%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u>(572)</u>	<u>86</u>	<u>(486)</u>	Line 8 x Line 9
11	Capital Portion	<u>31.10%</u>	<u>31.10%</u>		WPB-2.3b
12	Production Retiree Adjustment - Capital	<u>\$ (258)</u>	<u>\$ 39</u>	<u>\$ (219)</u>	Line 8 x Line 11
				<u>To Sch. B-2.3</u>	

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

Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2014 Pension Expense	\$ 37,800	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>11.6%</u>	Line 3 / Line 1
3	Retiree Pension Expense	4,400	Per Actuary
4	Production Ratio	<u>18.86%</u>	WPB-2.7c
5	Production Expense	830	Line 3 x Line 4
6	Portion Transferred to Capital	<u>31.10%</u>	WPB-2.3c
7	Portion Charged to Capital	<u><u>\$ 258</u></u>	Line 5 x Line 6
8	Total 2014 OPEB Expense	\$ 6,600	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>-9.1%</u>	Line 10 / Line 8
10	Retiree OPEB Expense	(600)	Per Actuary
11	Production Ratio	<u>20.83%</u>	WPB-2.7d
12	Production Expense	(125)	Line 10 x Line 11
13	Portion Transferred to Capital	<u>31.10%</u>	WPB-2.3c
14	Portion Charged to Capital	<u><u>\$ (39)</u></u>	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2013
(\$000s)

2014 Projected

Line No.	Co Labor (A)	Capital (B)	Capital % (C)	Reference (D)
1	AIC Contract	\$ 60,004	30.12%	
2	AIC Management	<u>63,997</u>	32.02%	
3	AIC Total	<u>\$ 124,001</u>	31.10%	Weighted Average

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2013
 (\$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	2014 Production Retiree	\$ (167)	1.73%	3.750%	3.750%	\$ (3)	\$ (6)	\$ (6)	\$ (3)	\$ (3)	\$ (0)	\$ (1)	\$ (1)
2	Total	<u>\$ (167)</u>				<u>\$ (3)</u>					<u>\$ (0)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 76.32%

Ameren Illinois Electric
Incentive Compensation Adjustment for Earnings Per Share KPIs
For Year Ended December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2014 Incentive Compensation Earnings Per Share Capital	\$ (450)	WPB-2.4a
2	Allocation to Electric Distribution	<u>76.32%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>\$ (344)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>\$ (12)</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>\$ 3</u>	WPB-2.4d
6	Adjustment to Depreciation Expense	<u>\$ (12)</u>	WPB-2.4d x 2

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings for 2014.

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For Year Ended December 31, 2013
(\$000s)

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2014 Incentive Compensation Earnings Per Share	\$ 610	\$ 3,963		WPB-2.4b
2	Ratio allocated to Ameren Illinois	100.00%	37.90%		WPB-2.4c
3	Allocation to Ameren Illinois	610	1,502	\$ 2,112	Line 1 x Line 2
4	Allocation to Electric	65.80%	65.80%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	401	988	1,390	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	(401)	(988)	(1,390)	Line 7 - Line 5
9	Capital Portion	33.01%	32.17%		WPB-2.4b
10	Incentive Compensation Adjustment - Capital	\$ (132)	\$ (318)	\$ (450)	Line 8 x Line 9

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For Year Ended December 31, 2013
(\$000s)

2014 Projected

Line No.	Corporation (A)	Total (B)	Officers (C)	Directors (D)	Officers (90% EPS) (E)	Directors (0% EPS) (E)	EPS Portion (F)
1	AMS	\$ 7,735,385	\$ 4,403,100	\$ 3,332,285	\$ 3,962,790	\$ -	\$ 3,962,790
2	AIC	2,034,475	677,810	1,356,665	610,029	-	610,029
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>	
3	ALT - AMS	7,735,385	5,246,690	2,488,695	67.83%	32.17%	
4	ALT - IL REGULATED	2,034,475	1,362,896	671,579	66.99%	33.01%	

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For Year Ended December 31, 2013
(\$000s)

2014 - AMS allocated labor by

Line No.	Corp. (A)	2014 (B)
1	ADC	39,057
2	AIC	12,500,183
3	AMC	2,411,078
4	ITC	1,134,180
5	MV1	66,935
6	UEC	16,830,335
7	Total	\$ 32,981,768
	Corp.	2014
8	ADC	0.12%
9	AIC	37.90%
10	AMC	7.31%
11	ITC	3.44%
12	MV1	0.20%
13	UEC	51.03%
14	Total	100.00%
15	AIC Total	37.90%
		To WPB-2.4a

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For Year Ended December 31, 2013
(\$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	2014 Incentive Comp EPS	\$ (344)	1.73%	3.750%	3.750%	\$ (6)	\$ (13)	\$ (13)	\$ (7)	\$ (7)	\$ (1)	\$ (2)	\$ (3)
2	Total	\$ (344)				\$ (6)					\$ (1)	\$ (2)	\$ (3)

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 76.32%

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	2014 Performance Share Unit Program Capital	\$ (1,176)	WPB-2.5a
2	Allocation to Electric Distribution	<u>76.32%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>(897)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>(31)</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>7</u>	WPB-2.5d
6	Adjustment to Depreciation Expense	<u>\$ (31)</u>	WPB-2.5d x 2

PURPOSE OF ADJUSTMENT

To remove costs associated with the Performance Share Unit Program (PSUP) for 2014.

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2014 PSUP Costs	\$ 3,074	\$ 12,234		WPB-2.5b
2	Ratio allocated to Ameren Illinois	100.00%	37.90%		WPB-2.5c
3	Allocation to Ameren Illinois	3,074	4,637	\$ 7,711	Line 1 x Line 2
4	Allocation to Electric	65.80%	65.80%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	2,023	3,051	5,073	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	(2,023)	(3,051)	(5,073)	Line 7 - Line 5
9	Capital Portion	27.20%	20.50%		WPB-2.5b
10	PSUP Adjustment - Capital	\$ (550)	\$ (625)	\$ (1,176)	Line 8 x Line 9
				To Sch. B-2.5	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2013
 (\$000s)

2014 Projected

Line No.	Corporation (A)	2014 Total (B)	
1	ALT - AMS	\$	12,233,503
2	ALT - IL REGULATED		3,074,051
		2014 O&M %	2014 Capital %
3	ALT - AMS	79.50%	20.50%
4	ALT - IL REGULATED	72.80%	27.20%

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2013
 (\$000s)

2014 - AMS allocated labor by Corp

Line No.	Corp. (A)	2013 (B)
1	ADC	\$ 39,057
2	AIC	12,500,183
3	AMC	2,411,078
4	ITC	1,134,180
5	MV1	66,935
6	UEC	16,830,335
7	Total	<u>\$ 32,981,768</u>
8	Corp.	2013
9	ADC	0.12%
10	AIC	37.90%
11	AMC	7.31%
12	ITC	3.44%
13	MV1	0.20%
14	UEC	51.03%
15	Grand Total	<u>100.00%</u>
16	AIC Total	<u>37.90%</u>
		To WPB-2.5a

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2013
(\$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	2014 PSUP	\$ (897)	1.73%	3.750%	3.750%	\$ (16)	\$ (34)	\$ (34)	\$ (18)	\$ (18)	\$ (2)	\$ (6)	\$ (7)
2	Total	<u>\$ (897)</u>				<u>\$ (16)</u>					<u>\$ (2)</u>	<u>\$ (6)</u>	<u>\$ (7)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 76.32%

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

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2013 NESC Expense	\$ (2,439)		WPB-2.6a, Col C, Ln 7
2	2013 Additions		<u>\$ (1,309)</u>	WPB-2.6a, Col C, Ln 16
3	Adjustment to Accumulated Depreciation		<u>77</u>	WPB-2.6a, Col C, Ln 23 + WPB-2.6b, Col F, Ln 2
4	Adjustment to Accumulated Deferred Income Taxes		<u>233</u>	WPB-2.6b, Col M, Ln 2
5	Adjustment to Depreciation Expense		<u>\$ (45)</u>	WPB-2.6b, Col F, Ln 2

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
For Year Ended December 31, 2013
(\$000s)

Line No.	Account (A)	Description (B)	Amount (C)
		<u>2013 Expenses</u>	
1	583	Dist O&M - overhead line expenses	\$ (37)
2	584	Dist O&M - underground transformer expenses	(0)
3	585	Dist O&M - street lighting and signal system expenses	(0)
4	586	Dist O&M - meter expenses	(0)
5	593	Dist O&M - maintenance of overhead lines	(2,402)
6	595	Dist O&M - maintenance of line transformers	0
7		Total	<u>\$ (2,439)</u>
		<u>2013 Additions</u>	
8	364	Poles, towers and fixtures	\$ (614)
9	365	Overhead conductors and devices	(633)
10	366	Underground conduit	(3)
11	367	Underground conductors	(5)
12	369	Services	(49)
13	373	Street lighting and signal systems	(2)
14	374	Allocate Engineering	(3)
15	379	Miscellaneous Overhead costs	-
16		Total	<u>\$ (1,309)</u>
		<u>2013 Removals</u>	
17	364	Poles, towers and fixtures	\$ 88
18	365	Overhead conductors and devices	23
19	366	Underground conduit	0
20	367	Underground conductors and devices	0
21	369	Services	11
22	373	Street lighting and signal systems	0
23		Total	<u>\$ 122</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, 2013
 (\$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	\$ (1,309)	3.46%	7.219%	53.610%	\$ (45)	\$ (94)	\$ (702)	\$ (49)	\$ (656)	\$ (5)	\$ (228)	\$ (233)
2	Total	<u>\$ (1,309)</u>				<u>\$ (45)</u>					<u>\$ (5)</u>	<u>\$ (228)</u>	<u>\$ (233)</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
Production Retiree Adjustment
For Year Ended December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2013 Production Retiree Expense	\$ (1,335)		WPB-2.7a
2	Allocation to Electric Distribution	<u>91.48%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (1,222)</u>		Line 1 x Line 2
4	2013 Production Retiree Capital		\$ (745)	WPB-2.7a
5	Allocation to Electric Distribution		<u>76.32%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(568)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(20)</u>	WPB-2.7f
8	Adjustment to Accumulated Deferred Income Taxes		<u>101</u>	WPB-2.7f
9	Adjustment to Depreciation Expense		<u>\$ (20)</u>	WPB-2.7f

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs.

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2013
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Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2013 Production Retiree Costs	\$ 1,918	\$ 162		WPB-2.7b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>1,918</u>	<u>162</u>	<u>\$ 2,080</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>1,918</u>	<u>162</u>	<u>2,080</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>(1,918)</u>	<u>(162)</u>	<u>(2,080)</u>	Line 7 - Line 5
9	Expense Portion	<u>64.20%</u>	<u>64.20%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u>(1,232)</u>	<u>(104)</u>	<u>(1,335)</u>	Line 8 x Line 9
11	Capital Portion	<u>35.80%</u>	<u>35.80%</u>		WPB-2.7b
12	Production Retiree Adjustment - Capital	<u>\$ (687)</u>	<u>\$ (58)</u>	<u>\$ (745)</u>	Line 8 x Line 11
				<u>To Sch. B-2.7</u>	

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Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2013 Pension Expense	\$ 48,442	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>21.0%</u>	Line 3 / Line 1
3	Retiree Pension Expense	10,171	Per Actuary
4	Production Ratio	<u>18.86%</u>	WPB-2.7c
5	Production Expense	1,918	Line 3 x Line 4
6	Portion Transferred to Capital	<u>35.80%</u>	WPB-2.7e
7	Portion Charged to Capital	<u><u>\$ 687</u></u>	Line 5 x Line 6
8	Total 2013 OPEB Expense	\$ 9,367	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>8.3%</u>	Line 10 / Line 8
10	Retiree OPEB Expense	776	Per Actuary
11	Production Ratio	<u>20.83%</u>	WPB-2.7d
12	Production Expense	162	Line 10 x Line 11
13	Portion Transferred to Capital	<u>35.80%</u>	WPB-2.7e
14	Portion Charged to Capital	<u><u>\$ 58</u></u>	Line 12 x Line 13

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Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
1	MANAGEMENT	CILCO	Management		694	AL Liability	\$ 152,327,704	\$ 132,977,745
2	LOCAL 51 IBEW (CIL)	CILCO			404	BW Liability	62,284,182	49,535,269
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	17	ND Liability	3,893,232	3,762,937
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		115	NE Liability	19,708,874	19,399,965
5	LOCAL 8 (CIL)	CILCO			0	NT Liability	-	-
6					1230		238,213,992	205,675,916
7	LOCAL 702 IBEW (CIPS)	CIPS			157	DA Liability	32,619,159	9,536,247
8	LOCAL 702 IBEW (CIPS)	CIPS			169	EA Liability	36,059,840	10,814,610
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		29	GA Liability	2,574,896	1,792,962
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	105	HA Liability	22,021,704	5,669,210
11	LOCAL 1455 IBEW (UE-CIP)	CIPS			2	JA Liability	384,696	291,446
12	LOCAL 1455 IBEW (UE-CIP)	CIPS			1	JB Liability	28,063	-
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		26	KA Liability	3,370,922	2,903,411
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		55	LA Liability	5,261,978	4,339,838
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		28	MA Liability	3,966,219	2,247,061
16	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		19	NA Liability	2,891,822	2,681,375
17	LOCAL 309 (UE)	CIPS			3	PA Liability	1,068,476	-
18		CIPS			0	PP Liability	-	-
19	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		1	QA Liability	68,477	68,477
20	LOCAL 643 (UE)	CIPS			3	VA Liability	504,277	-
21	MANAGEMENT	CIPS	Management		332	YA Liability	47,724,895	31,187,682
22		CIPS			0	No Code	-	-
23					930		158,545,424	71,532,319
24	LOCAL 1306 (IP)	IP			543	BB Liability	43,547,945	24,274,582
25	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		428	BC Liability	61,118,113	30,022,160
26	LOCAL 301 (IP)	IP			110	BD Liability	19,929,407	6,253,305
27	LOCAL 702 (IP)	IP		3/31/00	71	BE Liability	14,879,582	3,513,180
28	LABORERS LOCAL 12 (IP)	IP			34	BF Liability	5,417,678	1,560,006
29	LABORERS LOCAL 12 (IP)	IP			13	BG Liability	2,372,924	584,311
30	PIPEFITTERS LOCAL 360 (IP)	IP			7	BH Liability	871,468	356,886
31	LABORERS LOCAL 459 (IP)	IP			6	BJ Liability	926,752	267,660
32	LABORERS LOCAL 100 (IP)	IP			11	BL Liability	1,395,829	690,937
33	IBEW 51 MDF (IP)	IP			2	BM Liability	117,340	-
34	MANAGEMENT	IP	Management		944	IP Liability	174,269,958	109,297,413
35	UNION NOT LOADED	IP			156	UN Liability	8,298,272	3,975,999

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Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
36	MANAGEMENT	IP	Management		2	XA Liability	705,461	-
37	MANAGEMENT	IP	Management		1	ZA Liability	86,469	-
38		IP			403	No Code	19,781,796	19,781,796
39					2731		353,718,994	200,578,235
40	MANAGEMENT	AIC-CILCO	Management		2	AL Liability	158,119	-
41	LOCAL 1306 (IP)	AIC-IP			30	BB Liability	7,628,310	-
42	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		37	BC Liability	14,317,043	-
43	LOCAL 301 (IP)	AIC-IP			12	BD Liability	5,207,270	-
44	LOCAL 702 (IP)	AIC-IP			13	BE Liability	5,237,560	-
45	LABORERS LOCAL 12 (IP)	AIC-IP			7	BF Liability	1,925,824	-
46	IBEW 51 MDF (IP)	AIC-IP			1	BM Liability	99,163	-
47	LOCAL 51 IBEW (CIL)	AIC-CILCO			27	BW Liability	8,834,352	-
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS			25	DA Liability	13,184,910	-
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS			12	EA Liability	4,766,660	-
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS			13	HA Liability	4,424,074	-
51	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			2	JA Liability	603,016	-
52	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	LA Liability	313,296	-
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	MA Liability	339,142	-
54	LOCAL 309 (UE)	AIC-CIPS			2	PA Liability	1,130,714	-
55	UNION NOT LOADED	AIC-IP			1	UN Liability	72,210	-
56	LOCAL 643 (UE)	AIC-CIPS			4	VA Liability	1,641,246	-
57	MANAGEMENT	AIC-CIPS	Management		16	YA Liability	8,329,143	-
58	MANAGEMENT	AIC-IP	Management		1	ZA Liability	411,583	-
59					207		78,623,635	-
60								
61		AIC Total			5098		\$ 829,102,045	\$ 477,786,470

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Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	Pension Production Ratio (M)
1	MANAGEMENT	CILCO	\$ 19,349,959	31.86%	\$ 42,369,023	\$ 109,958,681	
2	LOCAL 51 IBEW (CIL)	CILCO	12,748,913			62,284,182	
3	LOCAL 8 (CIL)	CILCO	130,295		3,762,937	130,295	
4	LOCAL 8 (CIL)	CILCO	308,909		19,399,965	308,909	
5	LOCAL 8 (CIL)	CILCO	-			-	
6			<u>32,538,076</u>		<u>65,531,925</u>	<u>172,682,067</u>	<u>27.51%</u>
7	LOCAL 702 IBEW (CIPS)	CIPS	23,082,912			32,619,159	
8	LOCAL 702 IBEW (CIPS)	CIPS	25,245,230			36,059,840	
9	LOCAL 702 IBEW (CIPS)	CIPS	781,934		1,792,962	781,934	
10	LOCAL 702 IBEW (CIPS)	CIPS	16,352,494			22,021,704	
11	LOCAL 1455 IBEW (UE-CIP)	CIPS	93,250			384,696	
12	LOCAL 1455 IBEW (UE-CIP)	CIPS	28,063			28,063	
13	LOCAL 148 IUOE (CIPS)	CIPS	467,511		2,903,411	467,511	
14	LOCAL 148 IUOE (CIPS)	CIPS	922,140		4,339,838	922,140	
15	LOCAL 148 IUOE (CIPS)	CIPS	1,719,158		2,247,061	1,719,158	
16	LOCAL 148 IUOE (CIPS)	CIPS	210,447		2,681,375	210,447	
17	LOCAL 309 (UE)	CIPS	1,068,476			1,068,476	
18		CIPS	-			-	
19	LOCAL 148 IUOE (CIPS)	CIPS	-		68,477	-	
20	LOCAL 643 (UE)	CIPS	504,277			504,277	
21	MANAGEMENT	CIPS	16,537,213	34.78%	10,848,049	36,876,846	
22		CIPS	-			-	
23			<u>87,013,105</u>		<u>24,881,173</u>	<u>133,664,251</u>	<u>15.69%</u>
24	LOCAL 1306 (IP)	IP	19,273,363			43,547,945	
25	LOCAL 51 (IP)	IP	31,095,953		30,022,160	31,095,953	
26	LOCAL 301 (IP)	IP	13,676,102			19,929,407	
27	LOCAL 702 (IP)	IP	11,366,402			14,879,582	
28	LABORERS LOCAL 12 (IP)	IP	3,857,672			5,417,678	
29	LABORERS LOCAL 12 (IP)	IP	1,788,613			2,372,924	
30	PIPEFITTERS LOCAL 360 (IP)	IP	514,582			871,468	
31	LABORERS LOCAL 459 (IP)	IP	659,092			926,752	
32	LABORERS LOCAL 100 (IP)	IP	704,892			1,395,829	
33	IBEW 51 MDF (IP)	IP	117,340			117,340	
34	MANAGEMENT	IP	64,972,545	32.89%	35,947,797	138,322,161	
35	UNION NOT LOADED	IP	4,322,273			8,298,272	

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Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	Pension Production Ratio (M)
36	MANAGEMENT	IP	705,461	32.89%	-	705,461	
37	MANAGEMENT	IP	86,469	32.89%	-	86,469	
38		IP	-			19,781,796	
39			<u>153,140,759</u>		<u>65,969,957</u>	<u>287,749,037</u>	<u>18.65%</u>
40	MANAGEMENT	AIC-CILCO	158,119	0.00%	-	158,119	
41	LOCAL 1306 (IP)	AIC-IP	7,628,310			7,628,310	
42	LOCAL 51 (IP)	AIC-IP	14,317,043		-	14,317,043	
43	LOCAL 301 (IP)	AIC-IP	5,207,270			5,207,270	
44	LOCAL 702 (IP)	AIC-IP	5,237,560			5,237,560	
45	LABORERS LOCAL 12 (IP)	AIC-IP	1,925,824			1,925,824	
46	IBEW 51 MDF (IP)	AIC-IP	99,163			99,163	
47	LOCAL 51 IBEW (CIL)	AIC-CILCO	8,834,352			8,834,352	
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS	13,184,910			13,184,910	
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS	4,766,660			4,766,660	
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS	4,424,074			4,424,074	
51	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS	603,016			603,016	
52	LOCAL 148 IUOE (CIPS)	AIC-CIPS	313,296		-	313,296	
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	339,142		-	339,142	
54	LOCAL 309 (UE)	AIC-CIPS	1,130,714			1,130,714	
55	UNION NOT LOADED	AIC-IP	72,210			72,210	
56	LOCAL 643 (UE)	AIC-CIPS	1,641,246			1,641,246	
57	MANAGEMENT	AIC-CIPS	8,329,143	0.00%	-	8,329,143	
58	MANAGEMENT	AIC-IP	411,583	0.00%	-	411,583	
59			<u>78,623,635</u>		<u>-</u>	<u>78,623,635</u>	<u>0.00%</u>
60							
61			<u>\$ 351,315,575</u>		<u>\$ 156,383,055</u>	<u>\$ 672,718,990</u>	<u>18.86%</u>

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Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
1	MANAGEMENT	CILCO	Management		575	AL Liability	\$ 37,068,581	\$ 33,611,238
2	LOCAL 51 IBEW (CIL)	CILCO			335	BW Liability	18,290,020	15,748,773
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	15	ND Liability	1,621,361	1,621,361
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		91	NE Liability	7,517,279	7,517,279
5	LOCAL 8 (CIL)	CILCO			0	NT Liability	-	-
6					1016		64,497,241	58,498,651
7	LOCAL 702 IBEW (CIPS)	CIPS			147	DA Liability	7,753,116	3,316,088
8	LOCAL 702 IBEW (CIPS)	CIPS			159	EA Liability	8,677,800	3,808,828
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		25	GA Liability	1,067,351	771,917
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	99	HA Liability	5,488,409	2,114,598
15	LOCAL 1455 IBEW (UE)	CIPS			1	JA Liability	117,549	117,549
11	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		27	KA Liability	1,256,881	1,134,673
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		45	LA Liability	2,156,858	1,920,233
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		23	MA Liability	1,231,357	831,328
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		16	NA Liability	690,875	641,505
16	LOCAL 309 (UE)	CIPS			3	PA Liability	305,544	-
17	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		0	QA Liability	-	-
18	LOCAL 643 (UE)	CIPS			1	VA Liability	107,951	-
19	MANAGEMENT	CIPS	Management		392	YA Liability	20,478,162	13,327,630
20		CIPS			0	No Code	-	-
21					938		49,331,853	27,984,349
22	LOCAL 1306 (IP)	IP			480	BB Liability	21,579,311	13,008,999
23	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		380	BC Liability	24,667,912	13,897,276
24	LOCAL 301 (IP)	IP			102	BD Liability	6,851,606	2,851,321
25	LOCAL 702 (IP)	IP		3/31/00	70	BE Liability	5,491,856	1,828,404
26	LABORERS LOCAL 12 (IP)	IP			30	BF Liability	2,111,745	676,284
27	LABORERS LOCAL 12 (IP)	IP			11	BG Liability	840,387	191,889
28	PIPEFITTERS LOCAL 360 (IP)	IP			6	BH Liability	358,897	265,040
29	LABORERS LOCAL 459 (IP)	IP			6	BJ Liability	340,959	87,652
30	LABORERS LOCAL 100 (IP)	IP			10	BL Liability	711,801	359,154
31	IBEW 51 MDF (IP)	IP			1	BM Liability	3,156	-
32	MANAGEMENT	IP	Management		671	IP Liability	47,076,661	28,448,831
33	UNION NOT LOADED	IP			98	UN Liability	3,231,136	2,233,106
34	MANAGEMENT	IP	Management		2	XA Liability	362,034	260,360
35	MANAGEMENT	IP	Management		1	ZA Liability	71,880	-

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Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
34		IP			317	No Code	9,598,841	9,201,353
35					2185		123,298,182	73,309,669
36	MANAGEMENT	AIC-CILCO	Management		0	AL Liability	-	-
37	LOCAL 1306 (IP)	AIC-IP			47	BB Liability	4,265,274	-
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		46	BC Liability	5,040,286	-
39	LOCAL 301 (IP)	AIC-IP			11	BD Liability	1,279,369	-
40	LOCAL 702 (IP)	AIC-IP			14	BE Liability	2,027,023	-
41	LABORERS LOCAL 12 (IP)	AIC-IP			6	BF Liability	766,703	-
42	LABORERS LOCAL 100 (IP)	AIC-IP			1	BL Liability	42,857	-
42	IBEW 51 MDF (IP)	AIC-IP			0	BM Liability	-	-
43	LOCAL 51 IBEW (CIL)	AIC-CILCO			19	BW Liability	1,596,345	-
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS			33	DA Liability	2,360,901	-
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS			18	EA Liability	1,029,994	-
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	GA Liability	15,325	-
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS			17	HA Liability	847,854	-
48	MANAGEMENT	AIC-IP	Management		21	IP Liability	818,155	-
47	LOCAL 1455 IBEW (UE)	AIC-CIPS			2	JA Liability	174,464	-
49	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	KA Liability	44,083	-
50	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		5	LA Liability	148,123	-
51	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		3	MA Liability	208,097	-
52	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		3	NA Liability	62,339	-
52	LOCAL 8 (CIL)	AIC-CILCO			1	NT Liability	81,252	-
53	LOCAL 309 (UE)	AIC-CIPS			2	PA Liability	261,718	-
55	UNION NOT LOADED	AIC-IP			1	UN Liability	75,636	-
55	LOCAL 643 (UE)	AIC-CIPS			4	VA Liability	461,725	-
56	MANAGEMENT	AIC-CIPS	Management		41	YA Liability	2,376,857	-
57	MANAGEMENT	AIC-IP	Management		1	ZA Liability	6,947	-
54		AIC			12	No Code	307,358	-
57					311		24,298,685	-
58		AIC Total			4450		\$ 261,425,961	\$ 159,792,669

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Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	OPEB Production Ratio (M)
1	MANAGEMENT	CILCO	\$ 3,457,343	36.72%	\$ 12,342,022	\$ 24,726,559	
2	LOCAL 51 IBEW (CIL)	CILCO	2,541,247			18,290,020	
3	LOCAL 8 (CIL)	CILCO	-		1,621,361	-	
4	LOCAL 8 (CIL)	CILCO	-		7,517,279	-	
5	LOCAL 8 (CIL)	CILCO	-		-	-	
6			<u>5,998,590</u>		<u>21,480,662</u>	<u>43,016,579</u>	<u>33.30%</u>
7	LOCAL 702 IBEW (CIPS)	CIPS	4,437,028			7,753,116	
8	LOCAL 702 IBEW (CIPS)	CIPS	4,868,972			8,677,800	
9	LOCAL 702 IBEW (CIPS)	CIPS	295,434		771,917	295,434	
10	LOCAL 702 IBEW (CIPS)	CIPS	3,373,811			5,488,409	
15	LOCAL 1455 IBEW (UE)	CIPS	-			117,549	
11	LOCAL 148 IUOE (CIPS)	CIPS	122,208		1,134,673	122,208	
12	LOCAL 148 IUOE (CIPS)	CIPS	236,625		1,920,233	236,625	
13	LOCAL 148 IUOE (CIPS)	CIPS	400,029		831,328	400,029	
14	LOCAL 148 IUOE (CIPS)	CIPS	49,370		641,505	49,370	
16	LOCAL 309 (UE)	CIPS	305,544			305,544	
17	LOCAL 148 IUOE (CIPS)	CIPS	-		-	-	
18	LOCAL 643 (UE)	CIPS	107,951			107,951	
19	MANAGEMENT	CIPS	7,150,532	36.16%	4,819,077	15,659,085	
20		CIPS	-			-	
21			<u>21,347,504</u>		<u>10,118,733</u>	<u>39,213,120</u>	<u>20.51%</u>
22	LOCAL 1306 (IP)	IP	8,570,312			21,579,311	
23	LOCAL 51 (IP)	IP	10,770,636		13,897,276	10,770,636	
24	LOCAL 301 (IP)	IP	4,000,285			6,851,606	
25	LOCAL 702 (IP)	IP	3,663,452			5,491,856	
26	LABORERS LOCAL 12 (IP)	IP	1,435,461			2,111,745	
27	LABORERS LOCAL 12 (IP)	IP	648,498			840,387	
28	PIPEFITTERS LOCAL 360 (IP)	IP	93,857			358,897	
29	LABORERS LOCAL 459 (IP)	IP	253,307			340,959	
30	LABORERS LOCAL 100 (IP)	IP	352,647			711,801	
31	IBEW 51 MDF (IP)	IP	3,156			3,156	
32	MANAGEMENT	IP	18,627,830	31.16%	8,864,507	38,212,154	
33	UNION NOT LOADED	IP	998,030			3,231,136	
34	MANAGEMENT	IP	101,674	31.16%	81,127	280,907	
35	MANAGEMENT	IP	71,880	31.16%	-	71,880	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2013
(\$000s)

Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	OPEB Production Ratio (M)
34		IP	397,488			9,598,841	
35			49,988,513		22,842,910	100,455,272	18.53%
36	MANAGEMENT	AIC-CILCO	-			-	
37	LOCAL 1306 (IP)	AIC-IP	4,265,274	0.00%	-	4,265,274	
38	LOCAL 51 (IP)	AIC-IP	5,040,286		-	5,040,286	
39	LOCAL 301 (IP)	AIC-IP	1,279,369			1,279,369	
40	LOCAL 702 (IP)	AIC-IP	2,027,023			2,027,023	
41	LABORERS LOCAL 12 (IP)	AIC-IP	766,703			766,703	
42	LABORERS LOCAL 100 (IP)	AIC-IP	42,857			42,857	
42	IBEW 51 MDF (IP)	AIC-IP	-			-	
43	LOCAL 51 IBEW (CIL)	AIC-CILCO	1,596,345			1,596,345	
44	LOCAL 702 IBEW (CIPS)	AIC-CIPS	2,360,901			2,360,901	
45	LOCAL 702 IBEW (CIPS)	AIC-CIPS	1,029,994			1,029,994	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS	15,325		-	15,325	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS	847,854			847,854	
48	MANAGEMENT	AIC-IP	818,155	0.00%	-	818,155	
47	LOCAL 1455 IBEW (UE)	AIC-CIPS	174,464			174,464	
49	LOCAL 148 IUOE (CIPS)	AIC-CIPS	44,083		-	44,083	
50	LOCAL 148 IUOE (CIPS)	AIC-CIPS	148,123		-	148,123	
51	LOCAL 148 IUOE (CIPS)	AIC-CIPS	208,097		-	208,097	
52	LOCAL 148 IUOE (CIPS)	AIC-CIPS	62,339		-	62,339	
52	LOCAL 8 (CIL)	AIC-CILCO	81,252			81,252	
53	LOCAL 309 (UE)	AIC-CIPS	261,718			261,718	
55	UNION NOT LOADED	AIC-IP	75,636			75,636	
55	LOCAL 643 (UE)	AIC-CIPS	461,725			461,725	
56	MANAGEMENT	AIC-CIPS	2,376,857	0.00%	-	2,376,857	
57	MANAGEMENT	AIC-IP	6,947	0.00%	-	6,947	
54		AIC	307,358		-	307,358	
57			24,298,685		-	24,298,685	0.00%
58			<u>\$ 101,633,292</u>		<u>\$ 54,442,305</u>	<u>\$ 206,983,656</u>	<u>20.83%</u>

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
Pro Forma Capital for 2013
(\$000s)

2013 Actual

Line No.	Description (A)	Amount (B)	Capital % (C)	Reference (D)
1	Total Electric Distribution Payroll Charged to Construction and Removals	\$ 82,834	35.80%	Sch. C-11.1
2	Total Electric Distribution Payroll	231,391		Sch. C-11.1

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2013
(\$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	\$ (568)	3.46%	7.219%	53.610%	\$ (20)	\$ (41)	\$ (305)	\$ (21)	\$ (285)	\$ (2)	\$ (99)	\$ (101)
2	Total	<u>\$ (568)</u>				<u>\$ (20)</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 76.32%

Ameren Illinois Electric
Incentive Compensation Adjustment for Earnings Per Share KPIs
For the Twelve Months Ended December 31, 2013
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2013 Incentive Compensation Earnings Per Share Expense	\$ (1,187)		WPB-2.8a
2	Allocation to Electric Distribution	<u>91.48%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (1,086)</u>		Line 1 x Line 2
4	2013 Incentive Compensation Earnings Per Share Capital		\$ (472)	WPB-2.8a
5	Allocation to Electric Distribution		<u>76.32%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(360)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(12)</u>	WPB-2.8d
8	Adjustment to Accumulated Deferred Income Taxes		<u>64</u>	WPB-2.8d
9	Adjustment to Depreciation Expense		<u>\$ (12)</u>	WPB-2.8d

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For the Twelve Months Ended December 31, 2013
(\$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	\$ 615	\$ 5,019		WPB-2.8b
2	Ratio allocated to Ameren Illinois	100.00%	37.75%		WPB-2.8c
3	Allocation to Ameren Illinois	615	1,895	\$ 2,510	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	407	1,252	1,658	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	(407)	(1,252)	(1,658)	Line 7 - Line 5
9	Expense Portion	64.51%	73.85%		WPB-2.8b
10	Incentive Compensation Adjustment - Expense	<u>(262)</u>	<u>(924)</u>	<u>(1,187)</u>	Line 8 x Line 9
11	Capital Portion	35.49%	26.15%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	<u>\$ (144)</u>	<u>\$ (327)</u>	<u>\$ (472)</u>	Line 8 x Line 11

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For the Twelve Months Ended December 31, 2013

2013 Actual

Line No.	Corporation (A)	Total (B)	Officers (C)	Directors (D)	Officers (90% EPS) (E)	Directors (0% EPS) (F)	EPS Portion (G)
1	AMS	\$ 10,266,881	\$ 5,576,620	\$ 4,690,261	\$ 5,018,958	\$ -	\$ 5,018,958
2	AIC	1,931,657	683,888	1,247,769	615,499	-	615,499
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>	
3	AMS-Management	20,979,572	15,585,274	5,394,298			
4	AMS-Contract	596,376	349,387	246,989			
5	AMS-Total	<u>21,575,948</u>	<u>15,934,661</u>	<u>5,641,287</u>	73.85%	26.15%	
6	AIC-Management	10,395,718	6,753,327	3,642,391			
7	AIC-Contract	3,838,962	2,429,346	1,409,616			
8	AIC-Total	<u>14,234,680</u>	<u>9,182,673</u>	<u>5,052,007</u>	64.51%	35.49%	

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For the Twelve Months Ended December 31, 2013
(\$000s)

**2013 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jan-13 (B)	Feb-13 (C)	Mar-13 (D)	Apr-13 (E)	May-13 (F)	Jun-13 (G)
1	ADC	\$ 17,818	\$ 18,750	\$ 13,238	\$ 6,897	\$ 7,095	\$ 5,456
2	AER	129,452	87,527	114,752	289,149	262,423	203,281
3	AIC	5,612,817	5,072,504	4,974,584	5,157,321	4,975,569	5,060,182
4	AMC	1,291,709	887,936	704,005	564,138	467,705	464,194
5	ARG	197,581	162,099	142,320	157,331	163,311	150,563
6	GEN	710,323	519,733	481,584	494,556	468,552	451,683
7	GMC	448,398	354,273	322,401	240,239	236,815	242,916
8	ITC	324,314	237,575	199,214	268,394	286,396	219,709
9	MV1						
10	UEC	6,652,073	5,978,730	6,132,226	6,129,759	6,003,789	6,192,155
11	Total	<u>\$ 15,384,485</u>	<u>\$ 13,319,127</u>	<u>\$ 13,084,324</u>	<u>\$ 13,307,784</u>	<u>\$ 12,871,655</u>	<u>\$ 12,990,139</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 Adjustment for Earnings Per Share
For the Twelve Months Ended December 31, 2013
(\$000s)

**2013 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jul-13 (H)	Aug-12 (I)	Sep-12 (J)	Oct-12 (K)	Nov-12 (L)	Dec-12 (M)	Total (N)
1	ADC	\$ 7,657	\$ 6,702	\$ 8,741	\$ 5,693	\$ 6,482	\$ 7,033	\$ 111,562
2	AER	211,122	269,160	341,002	360,228	622,902		2,890,998
3	AIC	4,891,618	5,366,291	5,160,832	5,558,183	5,239,113	4,684,986	61,754,000
4	AMC	399,710	444,398	402,965	483,935	488,170	5,529,493	12,128,358
5	ARG	148,740	161,701	136,724	136,282	214,178		1,770,830
6	GEN	432,069	439,196	428,357	434,844	743,407		5,604,304
7	GMC	199,426	221,990	203,093	216,167	360,185		3,045,903
8	ITC	202,020	223,060	265,033	315,383	355,872	386,234	3,283,204
9	MV1					3,535	58,901	62,436
10	UEC	5,776,459	6,309,772	6,086,834	6,597,832	5,621,941	5,453,962	72,935,532
11	Total	<u>\$ 12,268,821</u>	<u>\$ 13,442,270</u>	<u>\$ 13,033,581</u>	<u>\$ 14,108,547</u>	<u>\$ 13,655,785</u>	<u>\$ 16,120,609</u>	<u>\$ 163,587,127</u>
	<u>Corp.</u>							<u>Percentage</u>
12	ADC							0.07%
13	AER							1.77%
14	AIC							37.75%
15	AMC							7.41%
16	ARG							1.08%
17	GEN							3.43%
18	GMC							1.86%
19	ITC							2.01%
20	MV1							0.04%
21	UEC							44.59%
22	Total							<u>100.00%</u>
23	AIC Total							<u>37.75%</u>
								To WPB-2.8a Col (C), Line 2

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adjustment for Earnings Per Share
For the Twelve Months Ended December 31, 2013
(\$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	\$ (360)	3.46%	7.219%	53.610%	\$ (12)	\$ (26)	\$ (193)	\$ (14)	\$ (181)	\$ (1)	\$ (63)	\$ (64)
2	Total	\$ (360)				\$ (12)					\$ (1)	\$ (63)	\$ (64)

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 76.32%

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

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2013 Performance Share Unit Program Expense	\$ (3,996)		WPB-2.9a
2	Allocation to Electric Distribution	<u>91.48%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (3,656)</u>		Line 1 x Line 2
4	2013 Performance Share Unit Program Capital		\$ (967)	WPB-2.9a
5	Allocation to Electric Distribution		<u>76.32%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(738)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(26)</u>	WPB-2.9d
8	Adjustment to Accumulated Deferred Income Taxes		<u>131</u>	WPB-2.9d
9	Adjustment to Depreciation Expense		<u>\$ (26)</u>	WPB-2.9d

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, 2013
(\$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	\$ 2,879	\$ 12,356		WPB-2.9b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>37.75%</u>		WPB-2.9c
3	Allocation to Ameren Illinois	<u>2,879</u>	<u>4,664</u>	<u>\$ 7,543</u>	Line 1 x Line 2
4	Allocation to Electric	<u>65.797%</u>	<u>65.797%</u>		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	<u>1,894</u>	<u>3,069</u>	<u>4,963</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	(1,894)	(3,069)	(4,963)	Line 7 - Line 5
9	Expense Portion	<u>80.51%</u>	<u>80.51%</u>		WPB-2.9b
10	PSUP Adjustment - Expense	<u>(1,525)</u>	<u>(2,471)</u>	<u>(3,996)</u>	Line 8 x Line 9
11	Capital Portion	<u>19.49%</u>	<u>19.49%</u>		100% - Line 9
12	PSUP Adjustment - Capital	<u>\$ (369)</u>	<u>\$ (598)</u>	<u>\$ (967)</u>	Line 8 x Line 11
				To Sch. B-2.9 Col (C), Line 4	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2013

2013 - Analysis of Restricted Stock for AIC

Line No.	Month (A)	Restricted Stock Exp AIC Direct (B)	Restricted Stock Exp Total AMS (C)	
1	Jan-13	\$ 288,028	\$ 4,056,472	
2	Feb-13	239,375	720,582	
3	Mar-13	239,375	720,582	
4	Apr-13	239,375	720,582	
5	May-13	239,375	712,117	
6	Jun-13	228,134	724,263	
7	Jul-13	228,812	725,837	
8	Aug-13	228,812	725,837	
9	Sep-13	225,323	725,837	
10	Oct-13	281,105	909,428	
11	Nov-13	220,579	807,112	
12	Dec-13	220,579	807,112	
13		<u>\$ 2,878,871</u>	<u>12,355,758</u>	
14			<u>37.75%</u>	WPB-2.9c
15			<u>\$ 4,664,288</u>	
<u>Summary of AIC Restricted Stock Expense</u>				
16	AIC Direct		\$ 2,878,871	
17	Allocated from AMS		4,664,288	
18			<u>\$ 7,543,159</u>	
<u>Capital Portion</u>				
19	Capital	19.49%	\$ 1,469,826	To WPB-2.9a, Cols (B) and (C) Lines 9 and 11
20	O&M	80.51%	6,073,333	
			<u>\$ 7,543,159</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 2013:
 - 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, 2013
(\$000s)

**2013 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jan-13 (B)	Feb-13 (C)	Mar-13 (D)	Apr-13 (E)	May-13 (F)	Jun-13 (G)
1	ADC	\$ 17,818	\$ 18,750	\$ 13,238	\$ 6,897	\$ 7,095	\$ 5,456
2	AER	129,452	87,527	114,752	289,149	262,423	203,281
3	AIC	5,612,817	5,072,504	4,974,584	5,157,321	4,975,569	5,060,182
4	AMC	1,291,709	887,936	704,005	564,138	467,705	464,194
5	ARG	197,581	162,099	142,320	157,331	163,311	150,563
6	GEN	710,323	519,733	481,584	494,556	468,552	451,683
7	GMC	448,398	354,273	322,401	240,239	236,815	242,916
8	ITC	324,314	237,575	199,214	268,394	286,396	219,709
9	MV1						
10	UEC	6,652,073	5,978,730	6,132,226	6,129,759	6,003,789	6,192,155
11	Total	<u>\$ 15,384,485</u>	<u>\$ 13,319,127</u>	<u>\$ 13,084,324</u>	<u>\$ 13,307,784</u>	<u>\$ 12,871,655</u>	<u>\$ 12,990,139</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 PSUP Adjustment
For Year Ended December 31, 2013
(\$000s)

**2013 - AMS allocated
labor by Corp**

Line No.	Corp. (A)	Jul-13 (H)	Aug-13 (I)	Sep-13 (J)	Oct-13 (K)	Nov-13 (L)	Dec-13 (M)	Total (N)
1	ADC	\$ 7,657	\$ 6,702	\$ 8,741	\$ 5,693	\$ 6,482	\$ 7,033	\$ 111,562
2	AER	211,122	269,160	341,002	360,228	622,902		2,890,998
3	AIC	4,891,618	5,366,291	5,160,832	5,558,183	5,239,113	4,684,986	61,754,000
4	AMC	399,710	444,398	402,965	483,935	488,170	5,529,493	12,128,358
5	ARG	148,740	161,701	136,724	136,282	214,178		1,770,830
6	GEN	432,069	439,196	428,357	434,844	743,407		5,604,304
7	GMC	199,426	221,990	203,093	216,167	360,185		3,045,903
8	ITC	202,020	223,060	265,033	315,383	355,872	386,234	3,283,204
9	MV1					3,535	58,901	62,436
10	UEC	5,776,459	6,309,772	6,086,834	6,597,832	5,621,941	5,453,962	72,935,532
11	Total	<u>\$ 12,268,821</u>	<u>\$ 13,442,270</u>	<u>\$ 13,033,581</u>	<u>\$ 14,108,547</u>	<u>\$ 13,655,785</u>	<u>\$ 16,120,609</u>	<u>\$ 163,587,127</u>
	<u>Corp.</u>							<u>Percentage</u>
12	ADC							0.07%
13	AER							1.77%
14	AIC							37.75%
15	AMC							7.41%
16	ARG							1.08%
17	GEN							3.43%
18	GMC							1.86%
19	ITC							2.01%
20	MV1							0.04%
21	UEC							44.59%
22	Total							<u>100.00%</u>
23	AIC Total							<u>37.75%</u>
								To WPB-2.9a Col (C), Line 2

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For the Twelve Months Ended December 31, 2013
(\$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	\$ (738)	3.46%	7.219%	53.610%	\$ (26)	\$ (53)	\$ (396)	\$ (28)	\$ (370)	\$ (3)	\$ (129)	\$ (131)
2	Total	<u>\$ (738)</u>				<u>\$ (26)</u>					<u>\$ (3)</u>	<u>\$ (129)</u>	<u>\$ (131)</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 76.32%

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2014 Production Retiree OPEB Depreciation Adjustment (E)	2014 Incentive Compensation Based Upon Earnings Depreciation Adjustment (F)	2014 Performance Share Unit Program Depreciation Adjustment (G)	2013 NESC Rework Depreciation Adjustment (H)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	108	Distribution Reserve	\$ 172,324	\$ (881)	\$ (6)	\$ (12)	\$ (31)	\$ 77
2	108	General Reserve	7,918					
3	108	Intangible Reserve	3,357					
4		Total	<u>\$ 183,599</u>	<u>\$ (881)</u>	<u>\$ (6)</u>	<u>\$ (12)</u>	<u>\$ (31)</u>	<u>\$ 77</u>
			WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a
<u>RECONCILIATION YEAR</u>								
5	108	Distribution Reserve		\$ (881)				\$ 77
6	108	General Reserve						
7	108	Intangible Reserve						
8		Total	<u>\$ -</u>	<u>\$ (881)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>
			WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a	WPB-2.10a

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	2013 Production Retiree OPEB Depreciation Adjustment	2013 Incentive Compensation Based Upon Earnings Depreciation Adjustment	2013 Performance Share Unit Program Depreciation Adjustment	Total
	(A)	(B)	(I)	(J)	(K)	(L)
1	108	Distribution Reserve	\$ (20)	\$ (12)	\$ (26)	\$ 171,413
2	108	General Reserve				7,918
3	108	Intangible Reserve				3,357
4		Total	<u>\$ (20)</u> WPB-2.10a	<u>\$ (12)</u> WPB-2.10a	<u>\$ (26)</u> WPB-2.10a	<u>\$ 182,688</u>

RECONCILIATION YEAR

5	108	Distribution Reserve	\$ (20)	\$ (12)	\$ (26)	\$ (862)
6	108	General Reserve				-
7	108	Intangible Reserve				-
8		Total	<u>\$ (20)</u> WPB-2.10a	<u>\$ (12)</u> WPB-2.10a	<u>\$ (26)</u> WPB-2.10a	<u>\$ (862)</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2013
(\$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	\$ 172,324	WPB-2.10b
2	108	General Reserve	7,918	WPB-2.10b
3	108	Intangible Reserve	3,357	WPB-2.10b
4		Total Adjustment	<u>\$ 183,599</u>	
<u>Previously Disallowed Plant Adjustment</u>				
5	108	Distribution Reserve	\$ (881)	Schedule B-2.1
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (881)</u>	
<u>2014 Production Retiree OPEB Depreciation Adjustment</u>				
9	108	Distribution Reserve	\$ (6)	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ (6)</u>	
<u>2014 Incentive Comp. Based Upon Earnings Deprec. 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>2014 PSUP Incentive Compensation Depreciation Adj.</u>				
17	108	Distribution Reserve	\$ (31)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (31)</u>	
<u>2013 NESC Rework Depreciation Adjustment</u>				
21	108	Distribution Reserve	\$ 77	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ 77</u>	
<u>2013 Production Retiree OPEB Depreciation Adjustment</u>				
25	108	Distribution Reserve	\$ (20)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (20)</u>	
<u>2013 Incentive Comp. Based Upon Earnings Depr. Adj.</u>				
29	108	Distribution Reserve	\$ (12)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (12)</u>	
<u>2013 PSUP Incentive Compensation Depreciation Adj.</u>				
33	108	Distribution Reserve	\$ (26)	Schedule B-2.9
34	108	General Reserve	-	
35	108	Intangible Reserve	-	
36		Total Adjustment	<u>\$ (26)</u>	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2013
(\$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)
1	108	Distribution Reserve	\$ 170,211	\$ (207)	\$ 8,303	\$ 178,307
2	108	General Reserve	16,292	-	2,739	19,031
3	108	Intangible Reserve	2,836	-	2,144	4,979
4		Total Adjustment	<u>\$ 189,339</u>	<u>\$ (207)</u>	<u>\$ 13,186</u>	<u>\$ 202,317</u>
			WPC-12b	C-2.23	WPC-2.23b	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Description (B)	Removal Spend due to Plant Retirements (G)	Total Forecasted Depreciation and Amort Expense (H) (F) - (G)	Allocator (I)	Electric Distribution (J) (H) * (I)
1	108	Distribution Reserve	\$ 5,984	\$ 172,324	100.00%	\$ 172,324
2	108	General Reserve	7,287	11,744	67.42%	7,918
3	108	Intangible Reserve	-	4,979	67.42%	3,357
4		Total Adjustment	<u>\$ 13,270</u>	<u>\$ 189,047</u>		<u>\$ 183,599</u>

WPB-2.2b

WPA - 5a

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Previously Disallowed Plant Adjustment (C)	Plant Additions ADIT Adjustment (D)	2014 Production Retiree Pension OPEB ADIT Adjustment (E)	2014 Incentive Comp Based Upon Earnings ADIT Adjustment (F)	2014 Performance Share Unit Program ADIT Adjustment (G)	2013 NESC Rework ADIT Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	\$ 4,541	\$ (9,079)	\$ 1	\$ 3	\$ 7	\$ 233
2		Total	<u>\$ 4,541</u> WPB-2.11	<u>\$ (9,079)</u> WPB-2.11	<u>\$ 1</u> WPB-2.11	<u>\$ 3</u> WPB-2.11	<u>\$ 7</u> WPB-2.11	<u>\$ 233</u> WPB-2.11

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes	\$ 4,541					\$ 233
4		Total	<u>\$ 4,541</u> WPB-2.11	<u>\$ -</u> WPB-2.11	<u>\$ -</u> WPB-2.11	<u>\$ -</u> WPB-2.11	<u>\$ -</u> WPB-2.11	<u>\$ 233</u> WPB-2.11

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2013 Production Retiree Pension OPEB ADIT Adjustment (I)	2013 Incentive Comp Based Upon Earnings ADIT Adjustment (J)	2013 Performance Share Unit Program ADIT Adjustment (K)	OPEB Liability Adjustment (L)	Other Rate Base Items - Adjustments (M)	Total (N)
1	190, 282	Accumulated Deferred Income Taxes	\$ 101	\$ 64	\$ 131	\$ (868)	\$ 5,609	\$ 743
2		Total	<u>\$ 101</u> WPB-2.11	<u>\$ 64</u> WPB-2.11	<u>\$ 131</u> WPB-2.11	<u>\$ (868)</u> WPB-2.11	<u>\$ 5,609</u> WPB-2.11	<u>\$ 743</u>
<u>RECONCILIATION YEAR</u>								
3	190, 282	Accumulated Deferred Income Taxes	\$ 101	\$ 64	\$ 131	\$ (868)	\$ 5,609	\$ 9,811
4		Total	<u>\$ 101</u> WPB-2.11	<u>\$ 64</u> WPB-2.11	<u>\$ 131</u> WPB-2.11	<u>\$ (868)</u> WPB-2.11	<u>\$ 5,609</u> WPB-2.11	<u>\$ 9,811</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
1	282	Previously Disallowed Plant Adjustment Accumulated Deferred Income Taxes Adjustment	\$ 4,541	Schedule B-2.1
2	282	Plant Additions ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	(9,079)	Schedule B-2.2
3	282	2014 Production Retire Pension OPEB ADIT Adj. Accumulated Deferred Income Taxes Adjustment	1	Schedule B-2.3
4	190	2014 Incentive Compensation Based Upon Earnings ADIT Accumulated Deferred Income Taxes Adjustment	3	Schedule B-2.4
5	190	2014 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	7	Schedule B-2.5
6	282	2013 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	233	Schedule B-2.6
7	282	2013 Production Retire Pension OPEB ADIT Adj. Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.7
8	190	2013 Incentive Compensation Based Upon Earnings ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	64	Schedule B-2.8
9	190	2013 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	131	Schedule B-2.9
10	190	OPEB Liability Adjustment Accumulated Deferred Income Taxes Adjustment	(868)	Schedule B-2.13
11		Other Rate Base Items - Adjustments Accumulated Deferred Income Taxes Adjustment	5,609	Schedule B-2.14
12		Total Accumulated Deferred Income Taxes Adjustment	\$ 743	

Ameren Illinois Electric
Materials and Supplies Balances Adjustment
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Description (B)	2013 (C)	Reference (D)
1	154, 163	Total Materials and Supplies Balances - Year-End	\$ 67,381	WPB-8.1a
2		Jurisdictional Allocation Factor	74.77%	WPB-8.1c
3		Jurisdictional Total Materials and Supplies Balances - Year-End	\$ 50,380	Line 1 x Line 2
4		Materials and Supplies Net of Related Accounts Payable	43,635	Schedule B-8.1
5		Adjustment	\$ (6,746)	Line 4 - Line 3

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
As of December 31, 2013
(\$000s)

Line No.	Description (A)	Total (B)	Reference (C)
1	2013 Year End OPEB Liability [1]	\$ 3,563	Acct 253 Minors 080 and 081 net of Purchase Accounting
2	Ratio allocated to Ameren Illinois Electric	<u>65.80%</u>	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	<u>\$ 2,344</u>	Line 1 x Line 2
4	Allocation to Electric Production	<u>1.73%</u>	WPB-2.7b Line 9 x Line 11
5	Electric Production Subtotal	<u>\$ 40</u>	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	\$ 2,304	Line 3 - Line 5
7	Allocation to Electric Distribution	<u>91.48%</u>	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	<u>\$ 2,108</u>	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	<u>(868)</u>	Combined Tax Rate * Line 8
10	OPEB Liability Net of ADIT	<u>\$ 1,240</u>	Line 8 - Line 9

NOTES

[1] 2013 Year end OPEB Liability balance is contra liability positive balance

PURPOSE OF ADJUSTMENT

To adjust rate base for per books OPEB liability balance.

Ameren Illinois Electric
Other Rate Base Items - Adjustments
As of December 31, 2013
(\$000s)

Line No.	Description (A)	Amount (B)	Reference (C)
1	<u>Accrued Vacation Liability</u>		
2	Vacation Reserves Balance at Year End 2013	\$ (22,630)	Total FERC Account 242-010
3	Electric allocation	65.80%	Total Company Direct Labor O&M w/o A&G (WPA-5a)
4	Allocation to Electric	<u>\$ (14,890)</u>	Line 2 x Line 3
5	Allocation to Electric Distribution	91.48%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	<u><u>\$ (13,622)</u></u>	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	<u>5,609</u>	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	<u><u>\$ (8,013)</u></u>	Line 8 - Line 9

PURPOSE OF ADJUSTMENT

To adjust rate base for per books Vacation Reserve balance.

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

Line No.	Account No. (A)	Description (B)	2010 (D)	2011 (E)	2012 (F)	2013 (G)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	\$ 7,681,024	\$ 7,912,740	\$ 8,306,686	\$ 8,849,725
3	107	Construction Work in Progress	42,841	82,707	100,295	226,997
4		Total Utility Plant	7,723,865	7,995,447	8,406,982	9,076,722
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,700,848)	(3,806,528)	(3,967,178)	(4,128,477)
6		Net Utility Plant	4,023,017	4,188,919	4,439,803	4,948,245
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	4,023,017	4,188,919	4,439,803	4,948,245
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	27,268	27,268	27,268	27,064
13		Total Utility Plant	4,050,285	4,216,187	4,467,071	4,975,309
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	4,750	4,748	5,077	4,806
16	122	(Less) Accum. Prov. For Depr. And Amort.	(497)	(470)	(521)	(551)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	-	-	-	-
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	7,282	7,832	8,170	8,171
21	125-128	Special Funds	138,707	124,910	80,901	37,574
22	176	Long-Term Portion of Derivative Assets - Hedges	7,244	76,889	138	25
23		Total Other Property and Investments	157,485	213,910	93,765	50,024
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	92,683	21,001	449	518
26	132-134	Special Deposits	2,517	2,131	1,886	1,819
27	135	Working Funds	4	15	15	15
28	136	Temporary Cash Investments	229,802	255	-	-
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	237,805	204,894	192,495	194,129
31	143	Other Accounts Receivable	5,696	2,515	16,318	16,103

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

Line No.	Account No.	Description	2010	2011	2012	2013
	(A)	(B)	(D)	(E)	(F)	(G)
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(13,627)	(13,184)	(11,885)	(12,825)
33	145	Notes Receivable from Associated Companies	71,893	56,108	38,529	-
34	146	Accounts Receivable from Associated Companies	72,776	14,989	10,435	315
35	151	Fuel Stock	272	-	-	-
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-
38	154	Plant Materials and Operating Supplies	45,224	49,997	59,740	64,526
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	2,166	2,308	2,831	2,854
45	164.1	Gas Stored Underground - Current	152,302	148,649	113,281	109,801
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	47,586	10,965	10,504	13,062
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	7	3	2	2
50	172	Rents Receivable	1	12	15	1
51	173	Accrued Utility Revenues	204,491	146,172	146,055	135,395
52	174	Miscellaneous Current and Accrued Assets	4,080	3,937	400	1,133
53	175	Derivative Instrument Assets	-	-	713	1,083
54	175	(Less) Long-Term Portion of Derivative Instrument Assets	-	-	(138)	(25)
55	176	Derivative Instrument Assets - Hedges	10,316	78,186	-	-
56	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	(7,244)	(76,889)	-	-
57		Total Current and Accrued Assets	<u>1,158,748</u>	<u>652,064</u>	<u>581,645</u>	<u>527,908</u>
58		DEFERRED DEBITS				
59	181	Unamortized Debt Expenses	12,312	10,686	11,049	11,963
60	182.1	Extraordinary Property Losses	-	-	-	-
61	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
62	182.3	Other Regulatory Assets	976,186	1,020,321	915,736	667,208
63	183	Prelim. Survey and Investigation Charges (Electric)	99	1,471	3,075	4,240
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	446,287	444,210	425,757	466,170

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

Line No.	Account No.	Description	2010	2011	2012	2013
	(A)	(B)	(D)	(E)	(F)	(G)
68	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
69	188	Research, Development and Demonstration Expenditures	-	-	-	-
70	189	Unamortized Loss on Reacquired Debt	14,096	12,555	87,543	62,785
71	190	Accumulated Deferred Income Taxes	148,035	230,038	217,606	198,576
72	191	Unrecovered Purchased Gas Costs	1,777	3,537	6,500	-
73		Total Deferred Debits	<u>1,598,793</u>	<u>1,722,818</u>	<u>1,667,266</u>	<u>1,410,942</u>
74		Total Assets and Other Debits	<u>\$ 6,965,310</u>	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>
75		PROPRIETARY CAPITAL				
76	201	Common Stock Issued	\$ 121,282	\$ 121,282	\$ 121,282	\$ 121,282
77	204	Preferred Stock Issued	61,632	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	93	93	93	93
81	208-211	Other Paid in Capital	1,830,954	1,844,148	1,844,148	1,844,148
82	212	Installments Received on Capital Stock	-	-	-	-
83	213	(Less) Discount on Capital Stock	(4)	(4)	(4)	(4)
84	214	(Less) Capital Stock Expense	-	-	-	-
85	215, 215.1, 216	Retained Earnings	541,496	408,204	359,806	409,794
86	216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
87	217	(Less) Reacquired Capital Stock	-	-	-	-
88	219	Accumulated Other Comprehensive Income	19,616	16,671	13,763	10,854
89		Total Proprietary Capital	<u>2,575,069</u>	<u>2,452,027</u>	<u>2,400,720</u>	<u>2,447,799</u>
90		LONG-TERM DEBT				
91	221	Bonds	1,705,918	1,555,533	1,673,559	1,803,174
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	60,000	60,000
95	225	Unamortized Premium on Long-Term Debt	-	-	-	-
96	226	(Less) Unamortized Discount on Long-Term Debt	(9,606)	(8,520)	(6,594)	(7,236)
97		Total Long-Term Debt	<u>1,789,913</u>	<u>1,640,613</u>	<u>1,709,466</u>	<u>1,838,438</u>
98		OTHER NONCURRENT LIABILITIES				
99	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-

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

Line No.	Account No.	Description	2010	2011	2012	2013
	(A)	(B)	(D)	(E)	(F)	(G)
100	228.1	Accumulated Provision for Property Insurance	-	-	-	-
101	228.2	Accumulated Provision for Injuries and Damages	30,557	35,211	34,980	27,410
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	73,328	74,356	81,321	93,266
105		Long-Term Portion of Derivative Instrument Liabilities	248,441	86,381	128,301	117,918
106	230	Asset Retirement Obligation	2,826	2,522	2,679	2,564
107		Total Other Noncurrent Liabilities	<u>355,977</u>	<u>199,295</u>	<u>248,105</u>	<u>241,983</u>
108		CURRENT AND ACCRUED LIABILITIES				
109	231	Notes Payable	-	-	-	-
110	232	Accounts Payable	161,198	112,742	124,676	220,013
111	233	Notes Payable to Associated Companies	-	-	23,700	55,500
112	234	Accounts Payable to Associated Companies	82,277	102,597	86,435	17,663
113	235	Customer Deposits	41,571	40,822	41,298	42,516
114	236	Taxes Accrued	25,648	15,493	18,138	22,806
115	237	Interest Accrued	27,055	22,161	22,454	22,406
116	238	Dividends Declared	350	756	756	756
117	239	Matured Long-Term Debt	-	-	-	-
118	240	Matured Interest	-	-	-	-
119	241	Tax Collections Payable	4,570	3,736	3,460	4,983
120	242	Miscellaneous Current and Accrued Liabilities	41,229	36,932	44,363	65,242
121	243	Obligations Under Capital Leases - Current	-	-	-	-
122	244	Derivative Instrument Liabilities	-	-	204,983	154,106
123		(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	(128,301)	(117,918)
124	245	Derivative Instrument Liabilities - Hedges	502,532	385,323	-	-
125		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	(248,441)	(86,381)	-	-
126		Total Current and Accrued Liabilities	<u>637,989</u>	<u>634,181</u>	<u>441,962</u>	<u>488,071</u>
127		DEFERRED CREDITS				
128	252	Customer Advances for Construction	103,685	47,812	58,942	46,186
129	255	Accumulated Deferred Investment Tax Credits	8,115	6,599	5,262	4,115
130	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
131	253	Other Deferred Credits	578,912	629,681	683,129	508,653
132	254	Other Regulatory Liabilities	33,811	117,545	92,508	119,761
133	257	Unamortized Gain on Reacquired Debt	-	-	-	-

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

Line No.	Account No. (A)	Description (B)	2010 (D)	2011 (E)	2012 (F)	2013 (G)
134	281-283	Accumulated Deferred Income Taxes	881,840	1,077,226	1,169,654	1,269,176
135		Total Deferred Credits	1,606,362	1,878,862	2,009,494	1,947,890
136		Total Liabilities and Other Credits	<u>\$ 6,965,310</u>	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>
			Form No. 1, pgs 110-113, col. (c)			

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service (C)	Sch. B-2.1 Previously Disallowed Plant Adjustments (D)	Sch. B-2.2 Plant Additions Adjustment (E)	Sch. B-2.3 2014 Production Retiree OPEB Adjustment (F)	Sch. B-2.4 2014 Incentive Compensation Based Upon Earnings Adjustment (G)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Electric Plant in Service					
		Intangible Plant					
1							
2	301- 303	Subtotal - Intangible Plant	\$ 34,164		\$ 24,204	\$ -	\$ -
		Distribution Plant					
3							
4	360-374	Subtotal - Distribution Plant	5,037,056	(20,982)	265,754	(167)	(344)
		General Plant					
5							
6	389-399	Subtotal - General Plant	281,720		74,329	-	-
7		Total Electric Plant in Service	5,352,940	(20,982)	364,286	(167)	(344)
8		Accumulated Reserve for Depreciation					
9	108	Intangible Plant	26,343	-	-	-	-
10	108	Distribution Plant	2,404,315	-	-	-	-
11	108	General Plant	81,797	-	-	-	-
12		Total Accumulated Reserve	2,512,454	-	-	-	-
13		Net Plant	\$ 2,840,486	\$ (20,982)	\$ 364,286	\$ (167)	\$ (344)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.5 2014 PSUP Incentive Compensation Adjustment (H)	Sch. B-2.6 2013 NESC Rework Adjustment (I)	Sch. B-2.7 2013 Production Retiree OPEB Adjustment (J)	Sch. B-2.8 2013 Incentive Compensation Based Upon Earnings Adjustment (K)	Sch. B-2.9 2013 PSUP Incentive Compensation Adjustment (L)
		Electric Plant in Service					
		Intangible Plant					
1							
2	301- 303	Subtotal - Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant					
3							
4	360-374	Subtotal - Distribution Plant	(897)	(1,309)	(568)	(360)	(738)
		General Plant					
5							
6	389-399	Subtotal - General Plant	-	-	-	-	-
7		Total Electric Plant in Service	(897)	(1,309)	(568)	(360)	(738)
8		Accumulated Reserve for Depreciation					
9	108	Intangible Plant	-	-	-	-	-
10	108	Distribution Plant	-	-	-	-	-
11	108	General Plant	-	-	-	-	-
12		Total Accumulated Reserve	-	-	-	-	-
13		Net Plant	\$ (897)	\$ (1,309)	\$ (568)	\$ (360)	\$ (738)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Sch. B-2.10

Line No.	Account No. (A)	Title of Plant Function (B)	Depreciation Reserve Adjustment (M)	Total Adjustments (N)	Adjusted Test Year Electric Distribution Plant in Service (O)
		Electric Plant in Service			
1		Intangible Plant			
2	301- 303	Subtotal - Intangible Plant	\$ -	\$ 24,204	\$ 58,368
		Distribution Plant			
3					
4	360-374	Subtotal - Distribution Plant	-	240,388	5,277,444
		General Plant			
5					
6	389-399	Subtotal - General Plant	-	74,329	356,049
7		Total Electric Plant in Service	-	338,921	5,691,861
8		Accumulated Reserve for Depreciation			
9	108	Intangible Plant	3,357	3,357	29,700
10	108	Distribution Plant	171,413	171,413	2,575,728
11	108	General Plant	7,918	7,918	89,715
12		Total Accumulated Reserve	182,688	182,688	2,695,142
13		Net Plant	\$ (182,688)	\$ 156,233	\$ 2,996,718

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service (C)	Sch. B-2.1 Previously Disallowed Plant Adjustments (D)	Sch. B-2.2 Plant Additions Adjustment (E)	Sch. B-2.3 2014 Production Retiree OPEB Adjustment (F)	Sch. B-2.4 2014 Incentive Compensation Based Upon Earnings Adjustment (G)
<u>RECONCILIATION YEAR</u>							
Electric Plant in Service							
14		Intangible Plant					
15	301- 303	Subtotal - Intangible Plant	\$ 34,164	\$ -			
Distribution Plant							
16		Distribution Plant					
17	360-374	Subtotal - Distribution Plant	5,037,056	(20,982)			
General Plant							
18		General Plant					
19	389-399	Subtotal - General Plant	281,720	-			
20		Total Electric Plant in Service	5,352,940	(20,982)	-	-	-
Accumulated Reserve for Depreciation							
21		Accumulated Reserve for Depreciation					
22	108	Intangible Plant	26,343		-		
23	108	Distribution Plant	2,404,315		-		
24	108	General Plant	81,797		-		
25		Total Accumulated Reserve	2,512,454	-	-	-	-
26		Net Plant	\$ 2,840,486	\$ (20,982)	\$ -	\$ -	\$ -

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5 2014 PSUP Incentive Compensation Adjustment (H)	Sch. B-2.6 2013 NESC Rework Adjustment (I)	Sch. B-2.7 2013 Production Retiree OPEB Adjustment (J)	Sch. B-2.8 2013 Incentive Compensation Based Upon Earnings Adjustment (K)	Sch. B-2.9 2013 PSUP Incentive Compensation Adjustment (L)
<u>RECONCILIATION YEAR</u>							
Electric Plant in Service							
Intangible Plant							
14							
15	301- 303	Subtotal - Intangible Plant		\$ -	\$ -	\$ -	\$ -
Distribution Plant							
16							
17	360-374	Subtotal - Distribution Plant		(1,309)	(568)	(360)	(738)
General Plant							
18							
19	389-399	Subtotal - General Plant		-	-	-	-
20		Total Electric Plant in Service	-	(1,309)	(568)	(360)	(738)
Accumulated Reserve for Depreciation							
21							
22	108	Intangible Plant			-	-	-
23	108	Distribution Plant			-	-	-
24	108	General Plant			-	-	-
25		Total Accumulated Reserve	-	-	-	-	-
26		Net Plant	\$ -	\$ (1,309)	\$ (568)	\$ (360)	\$ (738)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2013
(\$000s)

Sch. B-2.10

Line No.	Account No.	Title of Plant Function	Depreciation Reserve Adjustment	Total Adjustments	Adjusted Test Year Electric Distribution Plant in Service
	(A)	(B)	(M)	(N)	(O)
<u>RECONCILIATION YEAR</u>					
Electric Plant in Service					
Intangible Plant					
14					
15	301- 303	Subtotal - Intangible Plant	\$ -	\$ -	\$ 34,164
Distribution Plant					
16					
17	360-374	Subtotal - Distribution Plant	-	(23,957)	5,013,099
General Plant					
18					
19	389-399	Subtotal - General Plant	-	-	281,720
20		Total Electric Plant in Service	-	(23,957)	5,328,983
Accumulated Reserve for Depreciation					
21					
22	108	Intangible Plant	-	-	26,343
23	108	Distribution Plant	(862)	(862)	2,403,453
24	108	General Plant	-	-	81,797
25		Total Accumulated Reserve	(862)	(862)	2,511,592
26		Net Plant	\$ 862	\$ (23,095)	\$ 2,817,391

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 (G)
			Plant Balances as of December 31, 2009 (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	\$ 32,954	\$ 2,558	\$ -	\$ -	\$ 35,512
3		Electric Production Plant					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		Electric Transmission Plant					
9	350-359	Subtotal - Electric Transmission Plant	829,333	33,354	2,022	571	861,236
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	4,364,805	162,402	28,015	(65)	4,499,126
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	393,803	9,067	16,594	(905)	385,371
14		Total Electric Plant in Service	<u>\$ 5,620,895</u>	<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 (L)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Adjustments During the Year (J)	Transfers During the Year (K)	
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 (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	\$ 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
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2013				Plant Balances as of December 31, 2013 (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	\$ 6,361	\$ -	\$ -	\$ -	\$ 50,672
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	197,815	5,313	-	69	1,209,096
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	250,806	23,240	-	784	5,037,056
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	45,304	29,847	-	(51)	417,855
14		Total Electric Plant in Service	<u>\$ 500,286</u>	<u>\$ 58,400</u>	<u>\$ -</u>	<u>\$ 802</u>	<u>\$ 6,714,680</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)	Ameren Illinois Total		Ameren Illinois Total	
			2010 Transfers (C)	Explanation of Transfers (D)	2011 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	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		Ameren Illinois Total	
			2012 Transfers (G)	Explanation of Transfers (H)	2013 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	67	Transfer switch from Midway - Donnellson to spare	69	Transfer assets to correct Account and Corporation.
10		All other electric transmission accounts excl. 353	(102)	Transfers from transmission accounts to distribution accounts	-	
11	350-359	Subtotal - Electric Transmission Plant	(35)		69	
12		Electric Distribution Plant				
13	360-374	Subtotal - Electric Distribution Plant	830	Transfer assets from acct 364 to correct acct 365	784	Transfer assets to and from spare and correct Retirement Unit Codes.
14		Electric General Plant				
15	389-399	Subtotal - Electric General Plant	(675)	Transfer asset per June 2012 Fleet EMPRV interface: electric to gas	(51)	Transfers to correct Accounts and Retirement Unit Codes.
16		Total Electric Plant in Service	\$ 120		\$ 802	

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

Line No.	Description (A)	Account No. (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Beginning Balance		\$ 2,450,844	\$ 2,573,099	\$ 2,695,652	\$ 2,834,705
2	Depreciation Expense	403	171,391	175,478	181,226	202,853
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		4,937	4,941	5,134	7,844
5	Other Clearing Accounts		403	337	335	541
6	Other Accounts	[1]	2,121	1,785	1,485	1,829
7	Retirements		(46,611)	(50,030)	(39,424)	(58,362)
8	Cost of Removal		(12,911)	(15,051)	(20,872)	(29,746)
9	Salvage		3,133	4,537	11,408	7,216
10	Other/Net Credit	[2]	(207)	556	(238)	(162)
12	Ending Balance	[3]	<u>\$ 2,573,099</u>	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</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)	2010 (B)	2011 (C)	2012 (D)	2013 (E)
1	Steam Production	\$ -	\$ -	\$ -	\$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	-	-	-	-
6	Transmission	399,444	414,370	430,627	441,080
7	Distribution	2,042,488	2,154,788	2,277,023	2,404,315
8	General Plant	131,167	126,494	127,055	121,324
9	Total	<u>\$ 2,573,099</u>	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</u>

Ameren Illinois Electric
Construction Work in Progress
 As Of December 31, 2013
 (\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	\$ 731 [1]

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2013. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
As of December 31, 2013

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2013 Not Subject to AFUDC (C)	Items Included in Plant Additions Adjustment (D)	Payables for CWIP Not Subject to AFUDC (E)	Total CWIP at 12/31/2013 Not Subject to AFUDC (F) = (C) - (D) - (E)
1	J032M	AIC-ELECTRIC DIST 2013 PURCHASE VEHICLES	\$ 4,019,516	\$ -	\$ 3,327,282	\$ 692,234
2	J00ZQ	MDT MODEM REPLACEMENT PROGRAM 2013	1,235,988	47,893	1,188,094	-
3	J02JF	(MAP) Sys Tie Primary Crct 400 Coll	19,760	-	5,355	14,405
4	J0487	MAP14 HV Pole Marion Crab Orchard	11,234	-	11,234	-
5	J01K7	Mounds - Rpl Cap Switcher 655	11,217	-	10,595	622
6	J01JJ	Keemin - New 138-34kV Bulk Sub	8,851	-	4,676	4,175
7	J048W	MAP27Blvl Ckt Tie ScottTroy Q23-258	8,689	-	6,257	2,432
8	J03GN	Charleston EIU - Remove-Retire Sub	4,424	-	4,424	-
9	26722	MAP Metropolis Loop-69 kv Automtn	3,825	-	-	3,825
10	J00QT	(MAP) Test Bed Network Installation	2,736	-	2,736	-
11	J048V	MAP27Blvl Ckt Tie ScottTroy Q24-312	2,423	-	-	2,423
12	J048Q	MAP27 WFrankfort T06-503 & S47-576	2,318	-	1,582	736
13	J048N	MAP16Rebuild Anna Gale to ClearCrk	1,858	-	-	1,858
14	J047V	MAP7 DA O'Fallon CKT 242 to 310	1,848	-	-	1,848
15	J01P4	Girard - Acquire Land for Rebuild	1,832	-	201	1,631
16	J046Z	MAP7 DA TAYLORVILLE W-TAYLORVILLE E	1,435	-	-	1,435
17	J0488	MAP14 HV Pole Anna Whitehill Jct	1,283	-	-	1,283
18	J047Q	MAP7 DA Bellville CKT240,132 & 151	1,071	-	-	1,071
19	J03WC	Mt.Vernon Fairfield- New 34-12 Site	550	-	-	550
20	J0473	MAP7 DA MOWEAQUA 521-ASSUMPTION 507	356	-	-	356
21	J00LS	(MAP) Substa Trng Tools-Metro East	220	-	220	-
22	J048M	MAP16Rebuild Harrisbrg Muddy-Inman	12	-	12	-
23	Total CWIP at 12/31/2013 Not Subject to AFUDC					<u>\$ 730,884</u>
24	Total CWIP Balance as of 12/31/2013					205,166,231
25	5% Threshold for Schedule B-7.1					<u>\$ 10,258,312</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	2010	\$ 31,416,122	\$ 33,878,990	\$ (2,462,868)	3.0342%	6.0031%	\$ 861,349
2	2011	\$ 61,811,275	\$ 94,542,104	\$ (32,730,829)	3.1050%	5.8825%	\$ 1,807,481
3	2012	\$ 86,500,031	\$ 105,392,471	\$ (18,892,440)	3.1108%	5.8350%	\$ 2,538,975
	2013						
4	January	\$ 89,679,131	\$ 77,365,529	\$ 12,313,602	0.2742%	0.4475%	\$ 212,110
5	February	120,285,800	81,279,925	39,005,875	0.2733%	0.4492%	222,165
6	March	109,874,480	91,472,920	18,401,560	0.2733%	0.4483%	250,026
7	April	127,483,958	107,934,301	19,549,657	0.2733%	0.4492%	295,020
8	May	148,398,292	126,148,156	22,250,136	0.2742%	0.4475%	345,856
9	June	141,689,061	141,419,040	270,021	0.2733%	0.4483%	386,545
10	July	155,647,951	129,517,799	26,130,152	0.2717%	0.4500%	351,857
11	August	176,909,425	149,905,611	27,003,814	0.2692%	0.4525%	403,496
12	September	208,570,179	170,734,520	37,835,659	0.2533%	0.4300%	432,527
13	October	224,818,347	214,685,562	10,132,785	0.2200%	0.5033%	472,308
14	November	229,248,979	225,932,719	3,316,260	0.2000%	0.3142%	451,865
15	December	205,166,231	209,528,100	(4,361,869)	0.1650%	0.2467%	345,721
16	2013	\$ 205,166,231	\$ 209,528,100	\$ (4,361,869)	3.0208%	5.0867%	\$ 4,169,499

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	2010	\$ 1,703,841	\$ 2,565,190	\$ (405,636)	\$ 2,159,554	\$ (2,195,034)
2	2011	\$ 3,441,509	\$ 5,248,990	\$ (127,251)	\$ 5,121,738	\$ (4,768,363)
3	2012	\$ 4,686,503	\$ 7,225,478	\$ (346,977)	\$ 6,878,501	\$ 4,925,481
	<u>2013</u>					
4	January	\$ 346,211	\$ 558,321	\$ (840)	\$ 557,481	\$ 237,284
5	February	365,082	587,247	(447,252)	139,995	(1,743)
6	March	410,104	660,130	(157,876)	502,254	675,719
7	April	484,805	779,825	(18,953)	760,872	246,469
8	May	564,513	910,369	(20,052)	890,317	49,610
9	June	634,029	1,020,574	(47,330)	973,244	888,105
10	July	582,830	934,687	(107,017)	827,670	219,845
11	August	678,323	1,081,819	(192,328)	889,491	1,006,087
12	September	734,158	1,166,686	(73,180)	1,093,506	359,638
13	October	1,080,584	1,552,892	(128,543)	1,424,350	1,188,442
14	November	709,805	1,161,671	(26,383)	1,135,288	769,472
15	December	516,836	862,557	(518,454)	344,104	2,561,053
16	2013	\$ 7,107,280	\$ 11,276,779	\$ (1,738,207)	\$ 9,538,572	\$ 8,199,981

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.	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 the specific construction work orders.
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, 2013
(\$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	\$ 893,063	49.75	13.63%	\$ 121,726
2	Plus Energy Assistance Charges	17,058	-	0.00%	-
3	Plus Municipal Utility Tax	33	-	0.00%	-
4	Plus Interest Expense	74,357	49.75	13.63%	10,135
5	(Less) Uncollectibles	(6,777)	49.75	13.63%	(924)
6	(Less) Depreciation and Amortization	(197,892)	49.75	13.63%	(26,973)
7	(Less) Return on Equity and Debt	(183,073)	49.75	13.63%	(24,953)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(72,096)	49.75	13.63%	(9,827)
8	TOTAL - REVENUES	<u>\$ 524,672</u>			<u>69,184</u>
EXPENSES					
9	Employee Benefits	\$ 43,004	(15.97)	-4.38%	(1,882)
10	FICA	7,270	(13.13)	-3.60%	(261)
11	Payroll	134,823	(11.39)	-3.12%	(4,208)
12	Other Operations and Maintenance (less uncollectibles)	202,752	(48.87)	-13.39%	(27,147)
13	Federal Unemployment Tax	37	(76.38)	-20.92%	(8)
14	State Unemployment Tax	1,006	(76.38)	-20.92%	(211)
15	St. Louis Payroll Expense Tax	14	(83.51)	-22.88%	(3)
16	Federal Excise Tax	2	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	40,048	(30.13)	-8.25%	(3,305)
18	Energy Assistance Charges	17,058	(38.54)	-10.56%	(1,801)
19	Municipal Utility Tax	33	(48.54)	-13.30%	(4)
20	Gross Receipts Tax	(55)	(45.63)	-12.50%	7
21	Corporation Franchise Tax	1,175	(161.97)	-44.37%	(521)
22	Miscellaneous	-	(197.64)	-54.15%	-
23	Property/Real Estate Taxes	3,963	(375.08)	-102.76%	(4,073)
24	Interest Expense	73,037	(91.25)	-25.00%	(18,259)
25	Bank Facility Costs	1,320	156.59	42.90%	566

Ameren Illinois Electric
Cash Working Capital
 As of December 31, 2013
 (\$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
26	Current Income Taxes	(813)	(37.88)	-10.38%	84
27	TOTAL EXPENSES	<u>\$ 524,672</u>			<u>(61,026)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 8,158</u>

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
As of December 31, 2013
(\$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	\$ 861,510	49.75	13.63%	\$ 117,425
2	Plus Energy Assistance Charges	17,058	-	0.00%	-
3	Plus Municipal Utility Tax	33	-	0.00%	-
4	Plus Interest Expense	68,790	49.75	13.63%	9,376
5	(Less) Uncollectibles	(6,177)	49.75	13.63%	(842)
6	(Less) Depreciation and Amortization	(186,346)	49.75	13.63%	(25,399)
7	(Less) Return on Equity and Debt	(169,366)	49.75	13.63%	(23,085)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(67,711)	49.75	13.63%	(9,229)
8	TOTAL - REVENUES	<u>\$ 517,790</u>			<u>\$ 68,246</u>
EXPENSES					
9	Employee Benefits	\$ 43,004	(15.97)	-4.38%	(1,882)
10	FICA	7,270	(13.13)	-3.60%	(261)
11	Payroll	134,823	(11.39)	-3.12%	(4,208)
12	Other Operations and Maintenance (less uncollectibles)	202,752	(48.87)	-13.39%	(27,147)
13	Federal Unemployment Tax	37	(76.38)	-20.92%	(8)
14	State Unemployment Tax	1,006	(76.38)	-20.92%	(211)
15	St. Louis Payroll Expense Tax	14	(83.51)	-22.88%	(3)
16	Federal Excise Tax	2	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	40,048	(30.13)	-8.25%	(3,305)
18	Energy Assistance Charges	17,058	(38.54)	-10.56%	(1,801)
19	Municipal Utility Tax	33	(48.54)	-13.30%	(4)
20	Gross Receipts Tax	(55)	(45.63)	-12.50%	7
21	Corporation Franchise Tax	1,175	(161.97)	-44.37%	(521)
22	Miscellaneous	-	(197.64)	-54.15%	-
23	Property/Real Estate Taxes	3,963	(375.08)	-102.76%	(4,073)
24	Interest Expense	67,568	(91.25)	-25.00%	(16,892)
25	Bank Facility Costs	1,222	156.59	42.90%	524

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
 As of December 31, 2013
 (\$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
26	Current Income Taxes	(2,128)	(37.88)	-10.38%	221
27	TOTAL EXPENSES	<u>\$ 517,790</u>			<u>(59,565)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 8,681</u>

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

Line No.	Description (A)	2010 (B)	2011 (C)	2012 (D)	2013 (E)
1	Jurisdictional Total Materials and Supplies Balances - Year-End	\$ 29,420	\$ 38,601	\$ 46,415	\$ 50,380
2	Accounts Payable Percentage Related to Materials and Supplies [1]	13.39%	13.39%	13.39%	13.39%
3	Accounts Payable Related to Materials and Supplies	3,939	5,169	6,215	6,746
4	Materials and Supplies Net of Related Accounts Payable	<u>\$ 25,481</u>	<u>\$ 33,433</u>	<u>\$ 40,200</u>	<u>\$ 43,635</u>

Calculation of Adjustment

5	Total Materials and Supplies Balances - Year-End				\$ 67,381
6	Jurisdictional Allocation Factor				74.77%
7	Jurisdictional General Materials and Supplies Balances - Year-End				<u>\$ 50,380</u>
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)				43,635
9	Adjustment				<u>\$ (6,746)</u>

NOTES

[1] Schedule B-8 Line 12 Col (C) divided by 365.

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,
(\$000s)

Line No.	Description (A)	WPB-8.1c						
		General Materials and Supplies (Account 154) (B)	Stores Expense Undistributed (Account 163) (C)	Total Materials and Supplies Balances (D) = (B) + (C)	Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable Percentage Related to Materials and Supplies (G)	Accounts Payable Related to Jurisdictional Materials and Supplies (H) = (F) x (G)
1	January 2010	\$ 49,342	\$ 2,867	\$ 52,209	62.08%	\$ 32,411	13.39%	\$ 4,340
2	February 2010	49,829	2,783	52,612	62.08%	32,662	13.39%	4,373
3	March 2010	49,540	3,043	52,583	62.08%	32,643	13.39%	4,371
4	April 2010	49,881	3,263	53,144	62.08%	32,992	13.39%	4,417
5	May 2010	50,003	3,294	53,298	62.08%	33,087	13.39%	4,430
6	June 2010	50,125	2,649	52,774	62.08%	32,762	13.39%	4,387
7	July 2010	49,022	2,825	51,846	62.08%	32,186	13.39%	4,310
8	August 2010	48,679	2,951	51,630	62.08%	32,052	13.39%	4,292
9	September 2010	47,512	2,208	49,720	62.08%	30,866	13.39%	4,133
10	October 2010	47,381	2,013	49,394	62.08%	30,664	13.39%	4,106
11	November 2010	47,019	1,960	48,980	62.08%	30,407	13.39%	4,071
12	December 2010	45,224	2,166	47,390	62.08%	29,420	13.39%	3,939
13	January 2011	\$ 46,341	\$ 2,235	\$ 48,576	73.80%	\$ 35,849	13.39%	\$ 4,800
14	February 2011	47,396	2,349	49,745	73.80%	36,711	13.39%	4,915
15	March 2011	48,048	2,229	50,277	73.80%	37,104	13.39%	4,968
16	April 2011	48,025	1,857	49,882	73.80%	36,813	13.39%	4,929
17	May 2011	48,753	1,333	50,086	73.80%	36,963	13.39%	4,949
18	June 2011	48,712	1,792	50,503	73.80%	37,272	13.39%	4,990
19	July 2011	49,702	1,650	51,352	73.80%	37,898	13.39%	5,074
20	August 2011	49,542	1,122	50,664	73.80%	37,390	13.39%	5,006
21	September 2011	49,561	2,220	51,781	73.80%	38,215	13.39%	5,117
22	October 2011	49,968	640	50,608	73.80%	37,349	13.39%	5,001
23	November 2011	50,715	2,038	52,753	73.80%	38,932	13.39%	5,213
24	December 2011	49,997	2,308	52,305	73.80%	38,601	13.39%	5,169

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,
(\$000s)

WPB-8.1c

Line No.	Description (A)	General Materials and Supplies (Account 154) (B)	Stores Expense Undistributed (Account 163) (C)	Total Materials and Supplies Balances (D) = (B) + (C)	Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable Percentage Related to Materials and Supplies (G)	Accounts Payable Related to Jurisdictional Materials and Supplies (H) = (F) x (G)
25	January 2012	\$ 50,264	\$ 2,477	\$ 52,741	74.18%	\$ 39,123	13.39%	\$ 5,238
26	February 2012	50,816	1,961	52,778	74.18%	39,150	13.39%	5,242
27	March 2012	51,592	2,281	53,873	74.18%	39,963	13.39%	5,351
28	April 2012	53,572	2,318	55,890	74.18%	41,459	13.39%	5,551
29	May 2012	53,728	2,162	55,890	74.18%	41,459	13.39%	5,551
30	June 2012	54,266	2,291	56,557	74.18%	41,954	13.39%	5,617
31	July 2012	55,353	2,097	57,450	74.18%	42,616	13.39%	5,706
32	August 2012	55,683	1,809	57,493	74.18%	42,648	13.39%	5,710
33	September 2012	57,490	2,380	59,870	74.18%	44,412	13.39%	5,947
34	October 2012	57,740	1,767	59,507	74.18%	44,143	13.39%	5,910
35	November 2012	60,003	1,630	61,634	74.18%	45,720	13.39%	6,122
36	December 2012	59,740	2,831	62,571	74.18%	46,415	13.39%	6,215
37	January 2013	\$ 58,905	\$ 2,440	\$ 61,345	74.77%	\$ 45,868	13.39%	\$ 6,141
38	February 2013	61,115	1,821	62,936	74.77%	47,058	13.39%	6,301
39	March 2013	61,849	1,838	63,687	74.77%	47,619	13.39%	6,376
40	April 2013	62,871	1,492	64,363	74.77%	48,124	13.39%	6,444
41	May 2013	63,959	1,305	65,264	74.77%	48,798	13.39%	6,534
42	June 2013	65,616	1,818	67,434	74.77%	50,420	13.39%	6,751
43	July 2013	63,285	1,470	64,755	74.77%	48,418	13.39%	6,483
44	August 2013	66,939	1,284	68,223	74.77%	51,011	13.39%	6,830
45	September 2013	65,222	2,831	68,053	74.77%	50,883	13.39%	6,813
46	October 2013	64,979	1,971	66,950	74.77%	50,058	13.39%	6,703
47	November 2013	66,039	2,069	68,108	74.77%	50,925	13.39%	6,819
48	December 2013	64,526	2,854	67,381	74.77%	50,380	13.39%	6,746

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,

Line No.	Description (A)	General Materials and Supplies (Account 154)			
		AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Ameren Illinois Total (E)
1	January 2010	7,365,842	14,680,874	27,294,936	49,341,652
2	February 2010	7,594,427	14,810,837	27,423,738	49,829,002
3	March 2010	7,526,123	14,818,028	27,195,585	49,539,735
4	April 2010	7,970,059	14,737,245	27,173,560	49,880,864
5	May 2010	8,044,489	15,005,365	26,953,445	50,003,299
6	June 2010	8,040,163	15,111,019	26,973,929	50,125,110
7	July 2010	7,840,971	15,002,038	26,178,609	49,021,618
8	August 2010	7,701,685	14,784,846	26,192,164	48,678,695
9	September 2010	7,103,412	14,817,767	25,590,574	47,511,753
10	October 2010				47,381,214
11	November 2010				47,019,431
12	December 2010				45,224,197
13	January 2011				46,341,209
14	February 2011				47,395,993
15	March 2011				48,047,733
16	April 2011				48,025,441
17	May 2011				48,752,659
18	June 2011				48,711,771
19	July 2011				49,702,058
20	August 2011				49,541,584
21	September 2011				49,561,492
22	October 2011				49,968,203
23	November 2011				50,715,006
24	December 2011				49,997,038

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,

Line No.	Description (A)	General Materials and Supplies (Account 154)			
		AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Ameren Illinois Total (E)
25	January 2012				50,264,146
26	February 2012				50,816,283
27	March 2012				51,591,786
28	April 2012				53,571,649
29	May 2012				53,727,513
30	June 2012				54,265,736
31	July 2012				55,353,139
32	August 2012				55,683,225
33	September 2012				57,490,060
34	October 2012				57,740,492
35	November 2012				60,003,072
36	December 2012				59,739,891
37	January 2013				58,905,423
38	February 2013				61,115,232
39	March 2013				61,849,062
40	April 2013				62,870,990
41	May 2013				63,958,748
42	June 2013				65,615,569
43	July 2013				63,285,345
44	August 2013				66,939,468
45	September 2013				65,222,358
46	October 2013				64,978,880
47	November 2013				66,039,243
48	December 2013				64,526,257

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,

Line No.	Description (A)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)
		AmerenCILCO (F)	AmerenCIPS (G)	AmerenIP (H)	Ameren Illinois Total (I)
1	January 2010	455,121	890,392	1,521,506	2,867,019
2	February 2010	470,994	847,430	1,464,752	2,783,176
3	March 2010	539,841	960,234	1,543,145	3,043,220
4	April 2010	618,396	901,729	1,743,143	3,263,268
5	May 2010	630,017	889,548	1,774,790	3,294,355
6	June 2010	397,820	893,775	1,357,740	2,649,334
7	July 2010	391,933	969,834	1,462,817	2,824,584
8	August 2010	373,369	988,313	1,589,158	2,950,841
9	September 2010	330,559	704,622	1,173,151	2,208,332
10	October 2010				2,012,776
11	November 2010				1,960,462
12	December 2010				2,166,129
13	January 2011				2,234,846
14	February 2011				2,348,558
15	March 2011				2,228,782
16	April 2011				1,856,904
17	May 2011				1,332,900
18	June 2011				1,791,718
19	July 2011				1,649,654
20	August 2011				1,122,306
21	September 2011				2,219,753
22	October 2011				639,877
23	November 2011				2,037,917
24	December 2011				2,308,390

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
For the Month Ended,

Line No.	Description (A)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)	Stores Expense Undistributed (Account 163)
		AmerenCILCO (F)	AmerenCIPS (G)	AmerenIP (H)	Ameren Illinois Total (I)
25	January 2012				2,476,598
26	February 2012				1,961,279
27	March 2012				2,280,920
28	April 2012				2,318,387
29	May 2012				2,162,014
30	June 2012				2,290,932
31	July 2012				2,096,714
32	August 2012				1,809,425
33	September 2012				2,380,356
34	October 2012				1,766,931
35	November 2012				1,630,484
36	December 2012				2,830,980
37	January 2013				2,439,838
38	February 2013				1,821,148
39	March 2013				1,837,597
40	April 2013				1,492,057
41	May 2013				1,304,845
42	June 2013				1,818,347
43	July 2013				1,470,028
44	August 2013				1,283,848
45	September 2013				2,830,833
46	October 2013				1,970,705
47	November 2013				2,069,104
48	December 2013				2,854,251

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
 As of December 31,

Line No.	Description (A)	Ameren Illinois Total	
		Total Company (B)	Distribution (C)
1	12/31/2010 General Materials & Supplies	45,224,197	28,076,403
2	Percentage		62.08%
3	12/31/2011 General Materials & Supplies	49,997,038	36,899,389
4	Percentage		73.80%
5	12/31/2012 General Materials & Supplies	59,739,891	44,314,278
6	Percentage		74.18%
7	12/31/2013 General Materials & Supplies	64,526,257	48,244,265
8	Percentage		74.77%

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2012 (C)	State Balance at 12/31/2013 (D)	Federal Balance at 12/31/2012 (E)	Federal Balance at 12/31/2013 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
1	Active VEBA - Federal	1-ZA-190-611	\$ -	\$ -	\$ (701)	\$ (880)	\$ (701)	\$ (880)
2	Active VEBA - State	1-ZA-190-612	(210)	(264)	-	-	(210)	(264)
3	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	1,068	1,085	-	-	1,068	1,085
4	IL Credit Valuation Allowance	1-ZA-190-CVA	(951)	(995)	-	-	(951)	(995)
5	Federal NOL Credits Deferred	1-ZA-190-CDF	-	-	207	334	207	334
6	Federal Net Operating Loss	1-ZA-190-FOL	-	-	37,454	51,151	37,454	51,151
7	Federal Effect of Illinois NOL	1-ZA-190-NLF	-	-	(3,831)	(2,293)	(3,831)	(2,293)
8	State Effect of Illinois NOL	1-ZA-190-NOL	10,946	6,553	-	-	10,946	6,553
9	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	-	-	4,297	3,935	4,297	3,935
10	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	1,069	962	-	-	1,069	962
11	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	-	-	250	153	250	153
12	ADIT Legal Expenses Accrued - State	1-ZA-190-612	75	46	-	-	75	46
13	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	-	-	1,467	1,647	1,467	1,647
14	ADIT Uncollectible Accounts - State	1-ZA-190-612	440	494	-	-	440	494
15	ARO Asset - Federal	1-ZA-190-611	-	-	(668)	(624)	(668)	(624)
16	ARO Asset - State	1-ZA-190-612	(155)	(141)	-	-	(155)	(141)
17	Inventory Reserve - Federal	1-ZA-190-611	-	-	290	335	290	335
18	Inventory Reserve - State	1-ZA-190-612	65	75	-	-	65	75
19	Employee Bonus Accrual - Federal	1-ZA-190-611	-	-	7,189	2,896	7,189	2,896
20	Employee Bonus Accrual - State	1-ZA-190-612	2,156	868	-	-	2,156	868
21	Employee Bonus Payment - Federal	1-ZA-190-611	-	-	(4,473)	-	(4,473)	-
22	Employee Bonus Payment - State	1-ZA-190-612	(1,341)	-	-	-	(1,341)	-
23	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	-	-	(730)	-	(730)	-
24	Employee Bonus 481a Adjustment - State	1-ZA-190-612	(219)	-	-	-	(219)	-
25	Merger Costs - Debt Integration - Federal	1-ZA-190-611	-	-	73	60	73	60
26	Merger Costs - Debt Integration - State	1-ZA-190-612	19	15	-	-	19	15
27	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	-	-	1,227	(488)	1,227	(488)
28	Over/Under Accrual State Income Tax - State	1-ZA-190-612	368	(146)	-	-	368	(146)
29	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	-	-	(3)	2	(3)	2
30	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	(1)	1	-	-	(1)	1
31	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	-	-	399	285	399	285
32	Over/Under Accrual Property Tax - State	1-ZA-190-612	120	86	-	-	120	86
33	Severance - Federal	1-ZA-190-611	-	-	-	-	-	-
34	Severance - State	1-ZA-190-612	-	-	-	-	-	-

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2012 (C)	State Balance at 12/31/2013 (D)	Federal Balance at 12/31/2012 (E)	Federal Balance at 12/31/2013 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
35	Severance Rate Case Settlement - Federal	1-ZA-190-611	-	-	(252)	(98)	(252)	(98)
34	Severance Rate Case Settlement - State	1-ZA-190-612	(76)	(29)	-	-	(76)	(29)
35	Total 190 Electric		<u>13,373</u>	<u>8,609</u>	<u>42,192</u>	<u>56,414</u>	<u>55,565</u>	<u>65,023</u>
36	ADIT Property Related - Federal	1-ZA-282-111	-	-	(569,057)	(641,414)	(569,057)	(641,414)
37	ADIT Property Related - State	1-ZA-282-112	(128,852)	(134,940)	-	-	(128,852)	(134,940)
38	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	-	-	(3,297)	(3,377)	(3,297)	(3,377)
39	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	(798)	(819)	-	-	(798)	(819)
40	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	-	-	7,370	7,288	7,370	7,288
41	ADIT Book Capitalized Repairs - State	1-ZA-282-146	1,745	1,777	-	-	1,745	1,777
42	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	-	-	2,964	780	2,964	780
43	ADIT Temporary Differences CWIP - State	1-ZA-282-148	701	208	-	-	701	208
44	Total 282 Electric		<u>(127,204)</u>	<u>(133,773)</u>	<u>(562,020)</u>	<u>(636,723)</u>	<u>(689,224)</u>	<u>(770,496)</u>
45	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	-	-	(21,483)	(15,437)	(21,483)	(15,437)
46	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	(5,437)	(3,814)	-	-	(5,437)	(3,814)
47	Electric Rate Case Expense - Federal	1-ZA-283-651	-	-	(805)	(288)	(805)	(288)
48	Electric Rate Case Expense - State	1-ZA-283-652	(241)	(86)	-	-	(241)	(86)
49	Merger Initiatives - Federal	1-ZA-283-651	-	-	(1,174)	(785)	(1,174)	(785)
50	Merger Initiatives - State	1-ZA-283-652	(328)	(212)	-	-	(328)	(212)
51	Payroll Tax - Federal	1-ZA-283-651	-	-	(249)	(285)	(249)	(285)
52	Payroll Tax - State	1-ZA-283-652	(75)	(86)	-	-	(75)	(86)
53	Prepayments - Federal	1-ZA-283-651	-	-	(812)	(867)	(812)	(867)
54	Prepayments - State	1-ZA-283-652	(243)	(260)	-	-	(243)	(260)
55	Rabbi Trust - Federal	1-ZA-283-651	-	-	384	438	384	438
56	Rabbi Trust - State	1-ZA-283-652	115	131	-	-	115	131
57	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	-	-	333	984	333	984
58	Renewable Energy Compliance Cost - State	1-ZA-283-652	100	245	-	-	100	245
59	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	-	-	-	1,041	-	1,041
60	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	-	265	-	-	-	265
61	Total 283 Electric		<u>(6,110)</u>	<u>(3,816)</u>	<u>(23,806)</u>	<u>(15,200)</u>	<u>(29,915)</u>	<u>(19,015)</u>

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2012 (C)	State Balance at 12/31/2013 (D)	Federal Balance at 12/31/2012 (E)	Federal Balance at 12/31/2013 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
62	Total Deferred		<u>\$ (119,941)</u>	<u>\$ (128,980)</u>	<u>\$ (543,633)</u>	<u>\$ (595,508)</u>	<u>\$ (663,574)</u>	<u>\$ (724,489)</u>
63	Total Account 190 Deferred		13,373	8,609	42,192	56,414	55,565	65,023
64	Total Account 282 Deferred		(127,204)	(133,773)	(562,020)	(636,723)	(689,224)	(770,496)
65	Total Account 283 Deferred		(6,110)	(3,816)	(23,806)	(15,200)	(29,915)	(19,015)
66	Total		<u>\$ (119,941)</u>	<u>\$ (128,980)</u>	<u>\$ (543,633)</u>	<u>\$ (595,508)</u>	<u>\$ (663,574)</u>	<u>\$ (724,489)</u>
			WPB-9b, Col. (M)	WPB-9a, Col. (F)	WPB-9b, Col. (E)	WPB-9a, Col. (E)		

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Labor		91.48%	91.48%
2			Plant		76.32%	76.32%
3			Revenue		60.58%	60.58%
4	Active VEBA - Federal	1-ZA-190-611	Labor	(962,473)	(880,489)	
5	Active VEBA - State	1-ZA-190-612	Labor	(288,666)		(264,077)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,422,165		1,085,452
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,304,155)		(995,382)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	437,037	333,564	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	67,018,540	51,151,176	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(3,004,914)	(2,293,468)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	8,585,469		6,552,766
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(437)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	1,249		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	(55,685,465)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	6,181,224		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	2,140,653	-	
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	5,155,494	3,934,875	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,260,462		962,034
19	ADIT Federal	1-ZA-190-611	Other	-	-	
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	167,502	153,234	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	50,237		45,958
22	ADIT State	1-ZA-190-612	Other	-		-
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	2,718,550	1,646,824	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	815,350		493,917
25	ARO Asset - Federal	1-ZA-190-611	Plant	(817,426)	(623,892)	
26	ARO Asset - State	1-ZA-190-612	Plant	(184,819)		(141,061)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	439,160	335,184	
28	Inventory Reserve - State	1-ZA-190-612	Plant	98,809		75,415
29	Deferred Compensation	1-ZA-190-611	Other	1,788,029	-	
30	Deferred Compensation	1-ZA-190-612	Other	443,175		-
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	3,165,385	2,895,758	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	949,366		868,499
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	-	-	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	-		-
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	-	-	

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	-		-
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	19,031,048	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	4,757,796		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,713,530)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(427,109)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	2,559,356	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	711,897		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	78,043	59,565	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	19,487		14,873
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	(639,009)	(487,717)	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	(191,652)		(146,276)
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	3,369	2,041	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	1,010		612
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	373,674	285,203	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	112,073		85,539
51	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	26,223,330	-	
52	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	7,141,965		-
53	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,110	-	
54	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,400		-
55	Severance - Federal	1-ZA-190-611	Other	(6,567,517)	-	
56	Severance - State	1-ZA-190-612	Other	(1,477,666)		-
57	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(98,106)	(98,106)	
58	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(29,424)		(29,424)
59	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(105,770)	-	
60	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(31,723)		-
61	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(124,537)	-	
62	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(37,351)		-
63	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,221,333	-	
64	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,565,988		-
65	Federal Accrued Tax	1-YP-190-FED	Other	59,216,967	-	
66	State Accrued Tax	1-YP-190-STA	Other	2,241,682		-
67	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	(893,615)	-	
68	ADIT State - Purchase Accounting	1-YP-190-612	Other	186,264		-
69	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(29,834,158)	-	
70	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	8,731,357		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(21,614,024)	-	

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
72	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(57,976)	-	
73	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(15,057)		-
74	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	14,469,509	-	
75	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,439,951		-
76	Total Account 190 Electric			148,635,887	56,413,753	8,608,844
77	ADIT Federal	2-ZA-190-611	Other	-		
78	ADIT State	2-ZA-190-612	Other	-		
79	Federal Net Operating Loss	2-ZA-190-FOL	Gas	16,754,635		
80	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(751,228)		
81	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	2,146,367		
82	Unamortized Investment Tax Credit	2-ZA-190-100	Other	638,481		
83	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,183,815		
84	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	289,430		
85	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	-		
86	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	-		
87	Increase/decrease I & D	2-ZA-190-611	Other	4,201,122		
88	Increase/decrease I & D	2-ZA-190-612	Other	1,185,676		
89	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,343,670		
90	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	402,995		
91	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	189,395		
92	Vacation Pay adjustment - State	2-ZA-190-612	Gas	56,803		
93	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	9,210,097		
94	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	2,308,023		
95	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(914,295)		
96	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(228,879)		
97	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	964,815		
98	Employee Bonus Accrual - State	2-ZA-190-612	Gas	289,368		
99	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	-		
100	Employee Bonus Payment - State	2-ZA-190-612	Gas	-		
101	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	-		
102	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	-		
103	Gas Storage Fields - Federal	2-ZA-190-611	Gas	10,908,586		
104	Gas Storage Fields - State	2-ZA-190-612	Gas	3,271,715		
105	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	(23,278)		
106	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	(6,981)		

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
107	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	1,816,433		
108	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	544,787		
109	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(129,044)		
110	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(33,518)		
111	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	4,578,115		
112	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	1,210,658		
113	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(1,244,412)		
114	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	1,244,412		
115	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(12,220,876)		
116	ADIT State - Purchase Accounting	2-YP-190-612	Other	(3,024,526)		
117	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(2,069,804)		
118	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(35,533)		
119	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(9,228)		
120	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	4,717,699		
121	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,174,464		
122	Total Account 190 Gas			49,939,959	-	-
123	Total Account 190			198,575,846	56,413,753	8,608,844
124	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	-	-	-
125	ADIT FIN 48 - State	1-ZA-282-F48	Other	-	-	-
126	ADIT Property Related - Federal	1-ZA-282-111	Plant	(840,383,926)	(641,413,947)	
127	ADIT Property Related - State	1-ZA-282-112	Plant	(176,798,901)		(134,939,850)
128	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,424,263)	(3,376,771)	
129	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,072,495)		(818,570)
130	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	5,218,915	-	
131	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(8,606,074)		-
132	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	9,548,221	7,287,576	
133	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,327,967		1,776,796
134	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	1,022,591	780,482	
135	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	272,936		208,315
136	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(2,268,529)	-	
137	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(690,974)	-	
138	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(166,914)		-
139	ADIT Property Related - Federal	1-ZA-282-7D1	Other	18,500	-	
140	ADIT Property Related - State	1-ZA-282-7D2	Other	5,034		-

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
141	Total Account 282 Electric			(1,015,997,912)	(636,722,660)	(133,773,309)
142	ADIT Property Related - Federal	2-ZA-282-111	Gas	(203,137,325)		
143	ADIT Property Related - State	2-ZA-282-112	Gas	(36,973,535)		
144	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,202,439)		
145	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(533,878)		
146	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,124,362		
147	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,005,568		
148	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(186,100)		
149	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(45,681)		
150	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(231,903)		
151	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(56,232)		
152	Total Account 282 Gas			(238,237,163)	-	-
153	Total 282			(1,254,235,075)	(636,722,660)	(133,773,309)
154	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	-	-	-
155	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	-	-	-
156	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(20,225,906)	(15,437,204)	
157	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(4,997,023)		(3,813,924)
158	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(288,070)	(288,070)	
159	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(86,398)		(86,398)
160	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	1,153,239	-	
161	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	329,145		-
162	Merger Initiatives - Federal	1-ZA-283-651	Distribution	(785,303)	(785,303)	
163	Merger Initiatives - State	1-ZA-283-652	Distribution	(211,788)		(211,788)
164	Payroll Tax - Federal	1-ZA-283-651	Labor	(311,769)	(285,213)	
165	Payroll Tax - State	1-ZA-283-652	Labor	(93,506)		(85,541)
166	Prepayments - Federal	1-ZA-283-651	Plant	(1,136,200)	(867,192)	
167	Prepayments - State	1-ZA-283-652	Plant	(340,770)		(260,089)
168	Rabbi Trust - Federal	1-ZA-283-651	Labor	478,330	437,586	
169	Rabbi Trust - State	1-ZA-283-652	Labor	143,461		131,241
170	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	1,289,742	984,382	
171	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	321,328		245,250
172	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(20,201)	-	
173	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(5,056)		-

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
174	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	527,571	-	
175	Other Reg Asset/Liability - State	1-ZA-283-652	Other	1,321,017		-
176	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	1,041,442	1,041,442	
177	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	265,348		265,348
178	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
179	Non-property deferred - State	1-ZA-283-652	Other	-		-
180	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
181	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
182	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,565,759		-
183	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	595,290		-
184	Total Account 283 Electric			<u>(20,275,153)</u>	<u>(15,199,572)</u>	<u>(3,815,901)</u>
185	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(675,069)		
186	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(183,787)		
187	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,384,857		
188	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	391,372		
189	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	5,330,410		
190	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	1,489,526		
191	Merger Initiatives - Federal	2-ZA-283-651	Gas	(339,908)		
192	Merger Initiatives - State	2-ZA-283-652	Gas	(91,669)		
193	Prepayments - Federal	2-ZA-283-651	Gas	(1,516,511)		
194	Prepayments - State	2-ZA-283-652	Gas	(454,834)		
195	Non-property deferred - Federal	2-ZA-283-651	Other	-		
196	Non-property deferred - State	2-ZA-283-652	Other	-		
197	Total Account 283 Gas			<u>5,334,387</u>	<u>-</u>	<u>-</u>
198	Total 283			<u>(14,940,766)</u>	<u>(15,199,572)</u>	<u>(3,815,901)</u>
199	Total Deferred			<u>(1,070,599,995)</u>	<u>(595,508,479)</u>	<u>(128,980,366)</u>
					To Sch B-9, Col. (F)	To Sch B-9, Col. (D)

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Labor		91.48%	91.48%
2			Plant		76.32%	76.32%
3			Revenue		60.58%	60.58%
4	Active VEBA - Federal	1-ZA-190-611	Labor	(766,575)	(701,278)	
5	Active VEBA - State	1-ZA-190-612	Labor	(229,912)		(210,328)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,398,686		1,067,532
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,246,039)		(951,026)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	271,031	206,861	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	49,071,940	37,453,628	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(5,019,671)	(3,831,210)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	14,341,918		10,946,314
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(958)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	2,733		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	(37,302,044)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	(7,447,062)		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	2,748,146	-	
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	5,629,517	4,296,668	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,400,918		1,069,236
19	ADIT Federal	1-ZA-190-611	Other	-	-	
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	272,794	249,557	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	81,817		74,848
22	ADIT State	1-ZA-190-612	Other	-	-	
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	2,420,883	1,466,506	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	726,074		439,836
25	ARO Asset - Federal	1-ZA-190-611	Plant	(875,671)	(668,346)	
26	ARO Asset - State	1-ZA-190-612	Plant	(202,643)		(154,665)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	379,558	289,694	
28	Inventory Reserve - State	1-ZA-190-612	Plant	85,399		65,180
29	Deferred Compensation	1-ZA-190-611	Other	2,055,970	-	
30	Deferred Compensation	1-ZA-190-612	Other	523,498		-
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	7,858,147	7,188,791	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	2,356,824		2,156,070
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	(4,889,005)	(4,472,560)	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	(1,466,316)		(1,341,415)
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	(798,027)	(730,051)	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	(239,345)		(218,958)
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	33,257,205	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	8,858,078		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,696,493)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(447,843)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	5,062,601	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	1,489,185		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	96,094	73,343	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	24,901		19,005
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	1,607,954	1,227,254	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	482,259		368,079
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	(5,084)	(3,080)	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	(1,525)		(924)
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	522,346	398,675	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	156,663		119,571
51	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	31,490,101	-	
52	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	9,444,545		-
53	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,113	-	
54	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,401		-
55	Severance - Federal	1-ZA-190-611	Other	(6,567,517)	-	
56	Severance - State	1-ZA-190-612	Other	(1,477,666)		-
57	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(251,962)	(251,962)	
58	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(75,569)		(75,569)
59	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(109,641)	-	
60	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(32,884)		-
61	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(61,005)	-	
62	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(18,297)		-
63	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,176,197	-	
64	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,552,450		-
65	Federal Accrued Tax	1-YP-190-FED	Other	64,674,468	-	
66	State Accrued Tax	1-YP-190-STA	Other	3,878,502		-
67	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	1,869,063	-	
68	ADIT State - Purchase Accounting	1-YP-190-612	Other	503,559		-
69	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(36,658,275)	-	
70	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	7,825,881		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(24,302,783)	-	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
72	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(77,097)	-	
73	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(20,787)		-
74	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	15,389,410	-	
75	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,784,696		-
76	Total Account 190 Electric			172,302,829	42,192,489	13,372,786
77	ADIT Federal	2-ZA-190-611	Other	-		
78	ADIT State	2-ZA-190-612	Other	-		
79	Federal Net Operating Loss	2-ZA-190-FOL	Gas	12,267,986		
80	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(1,254,918)		
81	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	3,585,480		
82	Unamortized Investment Tax Credit	2-ZA-190-100	Other	834,017		
83	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,291,422		
84	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	321,373		
85	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	(105,986)		
86	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	(31,787)		
87	Increase/decrease I & D	2-ZA-190-611	Other	4,069,989		
88	Increase/decrease I & D	2-ZA-190-612	Other	1,197,204		
89	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,343,670		
90	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	402,995		
91	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	164,012		
92	Vacation Pay adjustment - State	2-ZA-190-612	Gas	49,191		
93	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	75,371		
94	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	(27,243)		
95	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(906,369)		
96	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(239,266)		
97	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	3,099,618		
98	Employee Bonus Accrual - State	2-ZA-190-612	Gas	929,641		
99	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	(2,098,158)		
100	Employee Bonus Payment - State	2-ZA-190-612	Gas	(629,282)		
101	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	(230,841)		
102	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	(69,234)		
103	Gas Storage Fields - Federal	2-ZA-190-611	Gas	17,806,839		
104	Gas Storage Fields - State	2-ZA-190-612	Gas	5,340,646		
105	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	252,701		
106	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	75,790		

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
107	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	1,145,300		
108	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	343,500		
109	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(168,849)		
110	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(45,456)		
111	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	7,014,684		
112	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	2,103,851		
113	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(837,604)		
114	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	837,604		
115	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(14,225,999)		
116	ADIT State - Purchase Accounting	2-YP-190-612	Other	(3,604,869)		
117	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(1,380,422)		
118	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(47,430)		
119	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(12,785)		
120	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	5,281,453		
121	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,385,745		
122	Total Account 190 Gas			45,303,584	-	-
123	Total Account 190			217,606,413	42,192,489	13,372,786
124	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	10,419,770	-	
125	ADIT FIN 48 - State	1-ZA-282-F48	Other	1,806,851		-
126	ADIT Property Related - Federal	1-ZA-282-111	Plant	(745,580,962)	(569,056,609)	
127	ADIT Property Related - State	1-ZA-282-112	Plant	(168,823,182)		(128,852,469)
128	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,319,326)	(3,296,679)	
129	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,045,925)		(798,291)
130	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	4,710,119		
131	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(6,371,498)		
132	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	9,656,242	7,370,022	
133	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,286,597		1,745,220
134	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	3,882,885	2,963,570	
135	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	918,889		701,332
136	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(1,373,950)		
137	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(500,182)	-	
138	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(119,733)		-
139	ADIT Property Related - Federal	1-ZA-282-7D1	Other	53,398	-	
140	ADIT Property Related - State	1-ZA-282-7D2	Other	12,242		-

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
141	Total Account 282 Electric			(894,387,765)	(562,019,696)	(127,204,207)
142	ADIT Property Related - Federal	2-ZA-282-111	Gas	(177,274,952)		
143	ADIT Property Related - State	2-ZA-282-112	Gas	(38,283,268)		
144	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,142,725)		
145	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(520,422)		
146	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,675,034		
147	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,107,048		
148	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(6,450)		
149	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(1,935)		
150	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(174,999)		
151	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(41,891)		
152	Total Account 282 Gas			(212,664,560)	-	-
153	Total 282			(1,107,052,325)	(562,019,696)	(127,204,207)
154	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	(38,191,027)	-	
155	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	(9,825,884)		-
156	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(28,146,973)	(21,482,873)	
157	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(7,123,441)		(5,436,889)
158	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(805,136)	(805,136)	
159	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(241,477)		(241,477)
160	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	2,579,443	-	
161	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	773,629		-
162	Merger Initiatives - Federal	1-ZA-283-651	Distribution	(1,174,191)	(1,174,191)	
163	Merger Initiatives - State	1-ZA-283-652	Distribution	(328,433)		(328,433)
164	Payroll Tax - Federal	1-ZA-283-651	Labor	(271,926)	(248,763)	
165	Payroll Tax - State	1-ZA-283-652	Labor	(81,556)		(74,609)
166	Prepayments - Federal	1-ZA-283-651	Plant	(1,063,343)	(811,585)	
167	Prepayments - State	1-ZA-283-652	Plant	(318,919)		(243,411)
168	Rabbi Trust - Federal	1-ZA-283-651	Labor	419,615	383,872	
169	Rabbi Trust - State	1-ZA-283-652	Labor	125,851		115,131
170	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	436,391	333,071	
171	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	130,883		99,895
172	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(23,659)	-	
173	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(6,093)		-

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
174	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	17,522,031	-	
175	Other Reg Asset/Liability - State	1-ZA-283-652	Other	5,255,226		-
176	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	-	-	
177	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	-		-
178	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
179	Non-property deferred - State	1-ZA-283-652	Other	-		-
180	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
181	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
182	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,644,661		-
183	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	618,955		-
184	Total Account 283 Electric			<u>(58,900,208)</u>	<u>(23,805,605)</u>	<u>(6,109,794)</u>
185	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(592,695)		
186	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(177,762)		
187	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,481,335		
188	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	444,284		
189	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	7,749,757		
190	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	2,217,426		
191	Merger Initiatives - Federal	2-ZA-283-651	Gas	(508,185)		
192	Merger Initiatives - State	2-ZA-283-652	Gas	(142,294)		
193	Prepayments - Federal	2-ZA-283-651	Gas	(1,497,219)		
194	Prepayments - State	2-ZA-283-652	Gas	(449,047)		
195	Non-property deferred - Federal	2-ZA-283-651	Other	-		
196	Non-property deferred - State	2-ZA-283-652	Other	-		
197	Total Account 283 Gas			<u>8,525,600</u>	<u>-</u>	<u>-</u>
198	Total 283			<u>(50,374,608)</u>	<u>(23,805,605)</u>	<u>(6,109,794)</u>
199	Total Deferred			<u>(939,820,520)</u>	<u>(543,632,812)</u>	<u>(119,941,215)</u>
					To Sch B-9, Col. (E)	To Sch B-9, Col. (C)

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2013

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2012 (F)	Ending Balance at 12/31/2013 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-611/612	Active VEBA	Electric	165	165-030, 165-680	2,213,982	2,779,761	Y	4
2	190-CRD	IL Investment Tax Credit Carryforward	Electric			-	-	Y	5
3	190-CVA	IL Credit Valuation Allowance	Electric			-	-	Y	5
4	190-CDF	Federal NOL Credits Deferred	Electric			-	-	Y	5
5	190-FOL	Federal Net Operating Loss	Electric			-	-	Y	5
6	190-NLF	Federal Effect of Illinois NOL	Electric			-	-	Y	5
7	190-NOL	State Effect of Illinois NOL	Electric			-	-	Y	5
8	190-MOF	Federal Effect of Missouri NOL	Electric			-	-	N	3, 5
9	190-MOL	State Effect of Missouri NOL	Electric			-	-	N	3, 5
10	190-FED	Federal Accrued Tax	Electric			-	-	N	3, 5
11	190-STA	State Accrued Tax	Electric			-	-	N	3, 5
12	190-100	Unamortized Investment Tax Credit	Electric	254/255	254-100/255-	-	-	N	3
13	190-365/366	Tax Depr Step-Up Basis Metro	Electric	Various	Various	-	-	Y	4
14	190-611/612	Legal Expense Reserve	Electric	242	242-009	(787,871)	(568,537)	Y	1, 4
15	190-611/612	Uncollectible Accounts	Electric	144	144 Major	(4,629,853)	(5,199,130)	Y	4
16	190-611/612	Asset Retirement Obligation	Electric	182/230	182-343, 230-101	2,064,226	1,923,607	Y	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2013

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2012 (F)	Ending Balance at 12/31/2013 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
17	190-611/612	Inventory Reserve	Electric	154	154-021	(892,875)	(1,033,084)	Y	4
18	190-611/612	Deferred Compensation	Electric	242/253	242-092, 253-615, 253-616, 253-617, 253-628, 253-649, 253-650, 253-651, 253-652, 253-653, 253-654	-	-	N	3, 4
19	190-611/612	Employee Bonus Accrual, Payment and 481(a) adjustment	Electric	232	232-007	(11,467,674)	(11,928,620)	Y	4
20	190-611/612	FAS 106 Deduction	Electric	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
21	190-611/612	FAS 106-2 Part D, Prescription	Electric	253	253-081	-	-	N	1, 3, 4
22	190-611/612	Injuries and Damages Reserve	Electric	186/228	186-060, 228-002, 228-020, 228-021, 228-023, 228-030, 228-HMA	-	-	N	3, 4
23	190-611/612	State Income Taxes	Electric	236	236-032, 236-042	-	-	Y	1, 4
24	190-611/612	Gross Receipts Taxes	Electric	236	236-012	(865,639)	(859,161)	Y	4
25	190-611/612	Property Taxes	Electric	236	236-011	(2,499,348)	(2,189,796)	Y	4
26	190-611/612	Pension	Electric	253	253-072, 253-097	-	-	N	1, 3, 4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2013

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2012 (F)	Ending Balance at 12/31/2013 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
27	190-611/612	Severance Rate Case Settlement	Electric	182/186	182-SEV, 186-V11	795,459	309,728	Y	4
28	190-611/612	Tax Reserve Interest - Current	Electric	237	237-TAX	-	-	N	3, 4
29	190-611/612	Tax Reserve Interest - Non Current	Electric	143/253	143-TAX, 253-237	-	-	N	3, 4
30	190-611/612	Vacation Pay Adjustment	Electric	242	242-010	-	-	N	1, 4
31	282-111/112, 282-115/116, 282-125/126, 282-145/146, 282-147/148	Accelerated Depreciation	Electric	Plant	Plant	-	-	Y	2
32	283-215/216	FAS 133 Transactions	Electric	Various	Various	-	-	N	3, 4
33	283-513/514	Intercompany Tax Gain	Electric	Various	Various	-	-	N	3, 4
34	283-651/652	Book/Tax Loss on Reacquired Debt	Electric	189	189 Major	66,816,527	47,920,221	Y	4
35	283-651/652	Rate Case Expenses	Electric	182	182-MAP, 182-371, 182-372, 182-374	2,541,866	909,457	Y	4
36	283-651/652	Illinois Bad Debt Tracker	Electric	182/254	182-BD0, 254-BD0, 254-BD1, 254-BD2	-	-	N	4
37	283-651/652	Merger Initiatives	Electric	182/186	182-3MC, 186-501	3,683,265	2,455,510	Y	4
38	283-651/652	Payroll Tax Adjustment	Electric	Various	Various	-	-	Y	4
39	283-651/652	Prepayments - 12 Month Rule	Electric	165	165-003	2,562,225	2,737,782	Y	4
40	283-651/652	Rabbi Trust	Electric	Various	Various	-	-	Y	4
41	283-651/652	Renewable Energy Compliance Cost	Electric	242	242-048	(1,051,526)	(3,057,768)	Y	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2013

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2012 (F)	Ending Balance at 12/31/2013 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
42	283-651/652	Section 1502 Adjustment to Pension & OPEB	Electric	Various	Various	-	-	N	4
43	283-651/652	Other Reg Assets/Liabilities	Electric	182/254	182-PSP, 254-M12, 254-TS3, 182-C13, 182-M13, 254-M12	-	-	N	3, 4
44	283-651/652	Other Reg Assets/Liabilities (storm costs)	Electric	182/254	182-388	-	(1,306,790)	Y	4

NOTES

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

Ameren Illinois Electric
Property Held for Future Use Included in Rate Base
As of December 31, 2013

Line No.	Property Name (A)	Property Description (B)	Date of Acquisition (C)	Beginning Balance [1] (D)	Accumulated Depreciation (E)	Net Original Cost (F)	Expenses	Expected In-Service Date (H)	Expected Use (I)
							Property Taxes Paid in 2013 (G)		
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	04/03/2006	\$ 306,650	\$ -	\$ 372,755	\$ 99	2018	Proposed 138/34.5 kv substation site

NOTES

[1] Beginning balance has been corrected to reflect the adjustment for the reversal of AFUDC charges that were incorrectly recorded.

Ameren Illinois Electric
Analysis of Activity in Property Held for Future Use
As of December 31,

Line No.	Date of Acquisition (A)	Beginning Balance [1] (B)	Additions (C)	Ending Balance (D)	Expenses			
					Property Taxes Paid in 2010 (E)	Property Taxes Paid in 2011 (F)	Property Taxes Paid in 2012 (G)	Property Taxes Paid in 2013 (H)
1	04/03/2006	\$ 306,650	\$ 66,105	\$ 372,755	\$ 85	\$ 95	\$ 87	\$ 99

2 No revenue has been realized from the property listed above.

NOTES

[1] Beginning balance has been corrected to reflect the adjustment for the reversal of AFUDC charges that were incorrectly recorded.

Ameren Illinois Electric
Workpaper Supporting Property Held for Future Use
As of December 31, 2013

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

Ameren Illinois Electric
Customer Deposits
As of December 31, 2013

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (C)
1	Interest Rate		0.00%
2	Jan-13	28,760,401	-
3	Feb-13	28,951,521	-
4	Mar-13	28,929,944	-
5	Apr-13	28,829,390	-
6	May-13	28,320,990	-
7	Jun-13	28,089,158	-
8	Jul-13	28,455,282	-
9	Aug-13	28,146,745	-
10	Sep-13	28,249,730	-
11	Oct-13	28,074,571	-
12	Nov-13	28,073,263	-
13	Dec-13	27,898,604	-

NOTES

[1] Calculated using Electric and Common Deposits as of December 31, 2013 [see WPB-13b] and the Company's 2013 Revenue Allocator (see WPB-13c).

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

Line No.	Month (A)	Jurisdictional Customer Deposits Dr/(Cr)			
		2010	2011	2012	2013
		Ameren Illinois Total (B)	Ameren Illinois Total (C)	Ameren Illinois Total (D)	Ameren Illinois Total (E)
1	January	\$ 27,935,993	\$ 30,693,991	\$ 30,268,042	\$ 28,760,401
2	February	28,166,402	31,092,291	30,361,250	28,951,521
3	March	28,334,708	31,148,130	30,446,329	28,929,944
4	April	28,274,342	30,945,355	30,396,638	28,829,390
5	May	28,377,173	30,429,593	29,814,639	28,320,990
6	June	28,573,333	29,915,127	29,870,053	28,089,158
7	July	29,008,050	30,228,557	30,111,795	28,455,282
8	August	29,180,358	30,143,776	30,051,436	28,146,745
9	September	29,526,382	30,168,394	30,066,266	28,249,730
10	October	29,619,261	30,056,472	29,921,936	28,074,571
11	November	29,962,135	30,130,161	30,126,027	28,073,263
12	December	30,184,240	30,356,894	30,339,430	27,898,604

NOTES

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was .5% in 2010, .5% in 2011, and 0% in 2012 and 2013.

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

Line No.	Month (A)	Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2010	2011	2012	2013
		Ameren Illinois Total (F)	Ameren Illinois Total (G)	Ameren Illinois Total (H)	Ameren Illinois Total (I)
1	January	\$ 139,680	\$ 153,470	\$ -	\$ -
2	February	140,832	155,461	-	-
3	March	141,674	155,741	-	-
4	April	141,372	154,727	-	-
5	May	141,886	152,148	-	-
6	June	142,867	149,576	-	-
7	July	145,040	151,143	-	-
8	August	145,902	150,719	-	-
9	September	147,632	150,842	-	-
10	October	148,096	150,282	-	-
11	November	149,811	150,651	-	-
12	December	150,921	151,784	-	-

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

2010							
Line No.	Month (A)	AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Ameren Illinois Total (E)	Ameren Illinois Electric Allocator (F)	Jurisdictional Deposits - Ameren Illinois Electric (G)
1	January						
2	Elec	\$ 1,095,746	\$ 5,482,301	\$ 5,166,403	\$ 11,744,451	100.00%	\$ 11,744,451
3	Common	5,298,963	6,293,683	12,414,513	24,007,159	67.44%	16,191,542
4	Total	6,394,710	11,775,984	17,580,916	35,751,610		27,935,993
5	February						
6	Elec	1,111,774	5,501,392	5,190,428	11,803,594	100.00%	11,803,594
7	Common	5,357,882	6,346,584	12,556,628	24,261,095	67.44%	16,362,808
8	Total	6,469,656	11,847,977	17,747,056	36,064,689		28,166,402
9	March						
10	Elec	1,123,202	5,543,306	5,211,954	11,878,461	100.00%	11,878,461
11	Common	5,403,072	6,314,964	12,681,599	24,399,636	67.44%	16,456,247
12	Total	6,526,274	11,858,270	17,893,553	36,278,097		28,334,708
13	April						
14	Elec	1,145,874	5,588,282	5,211,634	11,945,791	100.00%	11,945,791
15	Common	5,320,802	6,257,314	12,632,186	24,210,302	67.44%	16,328,551
16	Total	6,466,676	11,845,596	17,843,821	36,156,093		28,274,342
17	May						
18	Elec	1,103,731	5,523,045	5,669,452	12,296,228	100.00%	12,296,228
19	Common	5,255,590	6,149,853	12,437,733	23,843,176	67.44%	16,080,945
20	Total	6,359,321	11,672,898	18,107,185	36,139,405		28,377,173
21	June						
22	Elec	1,108,670	5,562,571	5,677,155	12,348,396	100.00%	12,348,396
23	Common	5,314,702	6,185,946	12,556,027	24,056,674	67.44%	16,224,937
24	Total	6,423,371	11,748,517	18,233,182	36,405,070		28,573,333
25	July						
26	Elec	1,131,535	5,620,939	5,770,144	12,522,617	100.00%	12,522,617
27	Common	5,410,148	6,268,122	12,764,641	24,442,911	67.44%	16,485,433
28	Total	6,541,683	11,889,060	18,534,784	36,965,528		29,008,050
29	August						
30	Elec	1,159,875	5,677,830	5,729,691	12,567,396	100.00%	12,567,396
31	Common	5,481,572	6,281,241	12,869,184	24,631,998	67.44%	16,612,962
32	Total	6,641,447	11,959,071	18,598,875	37,199,394		29,180,358
33	September						
34	Elec	1,179,297	5,761,098	5,827,406	12,767,802	100.00%	12,767,802
35	Common	5,526,971	6,331,212	12,989,722	24,847,905	67.44%	16,758,580
36	Total	6,706,268	12,092,311	18,817,128	37,615,707		29,526,382
37	October						
38	Elec	1,177,135	5,818,150	5,872,537	12,867,822	100.00%	12,867,822
39	Common	5,533,598	6,312,940	12,990,779	24,837,316	67.44%	16,751,439
40	Total	6,710,733	12,131,090	18,863,315	37,705,138		29,619,261
41	November						
42	Elec	1,184,902	5,864,488	5,930,936	12,980,326	100.00%	12,980,326
43	Common	5,589,848	6,382,767	13,206,271	25,178,886	67.44%	16,981,809
44	Total	6,774,750	12,247,255	19,137,208	38,159,212		29,962,135
45	December						
46	Elec	1,181,264	5,893,548	5,979,310	13,054,122	100.00%	13,054,122
47	Common	5,613,070	6,447,023	13,338,691	25,398,783	67.44%	17,130,118
48	Total	\$ 6,794,333	\$ 12,340,570	\$ 19,318,001	\$ 38,452,905		\$ 30,184,240

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

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

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

2012							
Line No.	Month (A)	RZ-II (CILCO) (N)	RZ-I (CIPS) (O)	RZ-III (IPC) (P)	Ameren Illinois Total (Q)	Ameren Illinois Electric Allocator (R)	Jurisdictional Deposits - Ameren Illinois Electric (S)
1	January						
2	Elec	\$ 1,136,426	\$ 5,151,870	\$ 5,903,478	\$ 12,191,774	100.00%	\$ 12,191,774
3	Common	5,536,568	7,708,131	13,551,988	26,796,687	67.46%	18,076,268
4	Total	6,672,995	12,860,001	19,455,466	38,988,461		30,268,042
5	February						
6	Elec	1,149,211	5,132,414	5,917,820	12,199,445	100.00%	12,199,445
7	Common	5,515,572	7,758,003	13,649,913	26,923,489	67.46%	18,161,805
8	Total	6,664,784	12,890,417	19,567,733	39,122,934		30,361,250
9	March						
10	Elec	1,170,890	5,108,405	5,924,105	12,203,400	100.00%	12,203,400
11	Common	5,498,872	7,822,513	13,722,362	27,043,748	67.46%	18,242,928
12	Total	6,669,762	12,930,918	19,646,467	39,247,148		30,446,329
13	April						
14	Elec	1,177,843	4,984,849	5,889,238	12,051,930	100.00%	12,051,930
15	Common	5,470,526	7,963,241	13,760,860	27,194,628	67.46%	18,344,707
16	Total	6,648,369	12,948,091	19,650,098	39,246,558		30,396,638
17	May						
18	Elec	1,155,756	4,860,068	5,762,724	11,778,548	100.00%	11,778,548
19	Common	5,362,326	7,851,456	13,523,344	26,737,127	67.46%	18,036,091
20	Total	6,518,083	12,711,524	19,286,068	38,515,675		29,814,639
21	June						
22	Elec	1,172,660	4,861,971	5,773,490	11,808,121	100.00%	11,808,121
23	Common	5,380,892	7,831,100	13,563,443	26,775,435	67.46%	18,061,932
24	Total	6,553,551	12,693,071	19,336,933	38,583,556		29,870,053
25	July						
26	Elec	1,194,535	4,891,506	5,858,262	11,944,303	100.00%	11,944,303
27	Common	5,457,063	7,885,454	13,589,403	26,931,919	67.46%	18,167,492
28	Total	6,651,598	12,776,961	19,447,664	38,876,223		30,111,795
29	August						
30	Elec	1,209,617	4,843,249	5,809,821	11,862,687	100.00%	11,862,687
31	Common	5,457,176	7,908,526	13,597,729	26,963,431	67.46%	18,188,749
32	Total	6,666,793	12,751,775	19,407,550	38,826,118		30,051,436
33	September						
34	Elec	1,191,935	4,826,329	5,840,783	11,859,048	100.00%	11,859,048
35	Common	5,465,172	7,928,674	13,596,964	26,990,811	67.46%	18,207,219
36	Total	6,657,108	12,755,004	19,437,748	38,849,859		30,066,266
37	October						
38	Elec	1,193,766	4,793,499	5,861,885	11,849,150	100.00%	11,849,150
39	Common	5,404,925	7,853,234	13,533,367	26,791,526	67.46%	18,072,787
40	Total	6,598,690	12,646,734	19,395,251	38,640,675		29,921,936
41	November						
42	Elec	1,172,581	4,823,276	5,910,758	11,906,614	100.00%	11,906,614
43	Common	5,389,033	7,935,539	13,684,315	27,008,888	67.46%	18,219,413
44	Total	6,561,614	12,758,815	19,595,074	38,915,502		30,126,027
45	December						
46	Elec	1,137,983	4,841,548	5,965,581	11,945,112	100.00%	11,945,112
47	Common	5,439,739	7,992,390	13,836,043	27,268,171	67.46%	18,394,318
48	Total	\$ 6,577,722	\$ 12,833,938	\$ 19,801,624	\$ 39,213,284		\$ 30,339,430

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

2013							
Line No.	Month (A)	RZ-II (CILCO) (T)	RZ-I (CIPS) (U)	RZ-III (IPC) (V)	Ameren Illinois Total (W)	Ameren Illinois Electric Allocator (X)	Jurisdictional Deposits - Ameren Illinois Electric (Y)
1	January						
2	Elec	\$ 1,142,619	\$ 4,854,775	\$ 5,987,203	\$ 11,984,596	100.00%	\$ 11,984,596
3	Common	5,458,517	8,031,865	13,994,432	27,484,814	61.04%	16,775,805
4	Total	6,601,135	12,886,640	19,981,634	39,469,410		28,760,401
5	February						
6	Elec	1,140,808	4,910,473	6,034,974	12,086,255	100.00%	12,086,255
7	Common	5,479,664	8,088,691	14,063,029	27,631,383	61.04%	16,865,266
8	Total	6,620,472	12,999,164	20,098,003	39,717,638		28,951,521
9	March						
10	Elec	1,124,921	4,930,431	6,021,283	12,076,636	100.00%	12,076,636
11	Common	5,470,912	8,084,140	14,056,739	27,611,792	61.04%	16,853,308
12	Total	6,595,833	13,014,572	20,078,023	39,688,428		28,929,944
13	April						
14	Elec	1,124,099	4,896,185	6,087,097	12,107,381	100.00%	12,107,381
15	Common	5,408,564	8,017,062	13,971,050	27,396,676	61.04%	16,722,009
16	Total	6,532,663	12,913,247	20,058,147	39,504,058		28,829,390
17	May						
18	Elec	1,124,236	4,843,840	5,961,339	11,929,414	100.00%	11,929,414
19	Common	5,322,649	7,867,951	13,664,708	26,855,308	61.04%	16,391,576
20	Total	6,446,885	12,711,791	19,626,046	38,784,723		28,320,990
21	June						
22	Elec	1,100,086	4,826,980	5,866,849	11,793,916	100.00%	11,793,916
23	Common	5,324,172	7,803,485	13,569,823	26,697,480	61.04%	16,295,243
24	Total	6,424,258	12,630,465	19,436,672	38,491,396		28,089,158
25	July						
26	Elec	1,120,962	4,856,430	5,936,262	11,913,655	100.00%	11,913,655
27	Common	5,443,481	7,887,239	13,770,427	27,101,147	61.04%	16,541,628
28	Total	6,564,443	12,743,669	19,706,689	39,014,802		28,455,282
29	August						
30	Elec	1,141,691	4,807,228	5,763,133	11,712,052	100.00%	11,712,052
31	Common	5,460,270	7,806,537	13,659,143	26,925,949	61.04%	16,434,693
32	Total	6,601,961	12,613,765	19,422,275	38,638,001		28,146,745
33	September						
34	Elec	1,162,859	4,811,505	5,818,138	11,792,503	100.00%	11,792,503
35	Common	5,469,621	7,813,214	13,680,034	26,962,870	61.04%	16,457,228
36	Total	6,632,480	12,624,720	19,498,173	38,755,372		28,249,730
37	October						
38	Elec	1,157,368	4,742,874	5,822,031	11,722,272	100.00%	11,722,272
39	Common	5,398,094	7,759,122	13,633,742	26,790,958	61.04%	16,352,298
40	Total	6,555,462	12,501,996	19,455,773	38,513,230		28,074,571
41	November						
42	Elec	1,139,843	4,711,449	5,822,174	11,673,466	100.00%	11,673,466
43	Common	5,387,062	7,788,407	13,693,310	26,868,778	61.04%	16,399,797
44	Total	6,526,905	12,499,855	19,515,484	38,542,244		28,073,263
45	December						
46	Elec	1,091,770	4,657,679	5,791,562	11,541,010	100.00%	11,541,010
47	Common	5,401,847	7,749,104	13,648,682	26,799,633	61.04%	16,357,593
48	Total	\$ 6,493,617	\$ 12,406,783	\$ 19,440,244	\$ 38,340,643		\$ 27,898,604

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

Line No.	Description (A)	Ameren Illinois Total (B)
1	2010	
2	Electric Sales to Ultimate Customers [1]	\$ 1,964,655,835
3	Gas Sales to Ultimate Customers [2]	948,334,457
4	Total Sales to Ultimate Customers	<u>\$ 2,912,990,292</u>
5	Electric Sales as a Percent of Total Sales	67.44%
6	2011	
7	Electric Sales to Ultimate Customers [1]	\$ 1,842,075,215
8	Gas Sales to Ultimate Customers [2]	844,154,973
9	Total Sales to Ultimate Customers	<u>\$ 2,686,230,188</u>
10	Electric Sales as a Percent of Total Sales	68.57%
11	2012	
12	Electric Sales to Ultimate Customers [1]	\$ 1,611,531,762
13	Gas Sales to Ultimate Customers [2]	777,440,974
14	Total Sales to Ultimate Customers	<u>\$ 2,388,972,736</u>
15	Electric Sales as a Percent of Total Sales	67.46%
16	2013	
17	Electric Sales to Ultimate Customers [1]	\$ 1,325,035,011
18	Gas Sales to Ultimate Customers [2]	845,849,848
19	Total Sales to Ultimate Customers	<u>\$ 2,170,884,859</u>
20	Electric Sales as a Percent of Total Sales	61.04%

NOTES

[1] ICC Form 21, page 8 line 9 - line 13

[2] ICC Form 21, page 11 line 12 + line 19 - line 29

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

Line No.	Month	Jurisdictional Budget Payment Plan Balance [1]				Jurisdictional Interest on Budget Payment Plan Balances [2]			
		2010	2011	2012	2013	2010	2011	2012	2013
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	January	\$ (5,375,281)	\$ 9,727,096	\$ (511,162)	\$ 3,736,452	\$ -	\$ -	\$ -	\$ -
2	February	8,138,398	17,775,018	4,921,141	8,512,633	-	-	-	-
3	March	16,740,372	16,705,013	5,699,918	11,912,126	-	-	-	-
4	April	15,898,987	11,513,688	(369,797)	10,023,687	-	-	-	-
5	May	10,157,622	3,674,383	(6,224,088)	1,819,718	-	-	-	-
6	June	9,308,432	141,093	(7,751,253)	(5,680,576)	-	-	-	-
7	July	12,085,300	1,965,057	162,463	(7,036,476)	-	-	-	-
8	August	13,460,957	7,643,812	8,246,723	(8,410,681)	-	-	-	-
9	September	10,979,856	7,190,987	8,675,860	(8,065,413)	-	-	-	-
10	October	1,851,742	(1,238,300)	1,681,270	(12,781,568)	-	-	-	-
11	November	(7,339,337)	(9,406,848)	(4,313,465)	(15,708,323)	-	-	-	-
12	December	(4,711,457)	(8,724,379)	(4,466,343)	(10,315,106)	-	-	-	-

NOTES

[1] A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.

[2] The Company does not pay interest to customers on budget billing balances.

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)
		<u>AmerenCILCO</u>					
1	2010	\$ (3,089,129)	\$ 145,019	\$ 2,904,310	\$ 2,939,864	\$ 1,973,426	\$ 1,931,386
		<u>AmerenCIPS</u>					
2	2010	\$ (1,126,862)	\$ 4,521,070	\$ 7,770,390	\$ 7,075,829	\$ 4,866,821	\$ 4,473,335
		<u>AmerenIP</u>					
3	2010	\$ (3,753,925)	\$ 7,400,694	\$ 14,146,207	\$ 13,557,696	\$ 8,220,433	\$ 7,396,868
	2010	<u>Ameren Illinois Total</u>					
4	Ameren Illinois Total	\$ (7,969,916)	\$ 12,066,782	\$ 24,820,907	\$ 23,573,389	\$ 15,060,681	\$ 13,801,590
5	Jurisdictional Allocation [1]	67.44%	67.44%	67.44%	67.44%	67.44%	67.44%
6	Jurisdictional Amount	<u>\$ (5,375,281)</u>	<u>\$ 8,138,398</u>	<u>\$ 16,740,372</u>	<u>\$ 15,898,987</u>	<u>\$ 10,157,622</u>	<u>\$ 9,308,432</u>
	2011	<u>Ameren Illinois Total</u>					
7	Ameren Illinois Electric	\$ 4,414,123	\$ 5,596,166	\$ 4,262,234	\$ 1,852,971	\$ (811,955)	\$ (1,394,634)
	Ameren Illinois Combined	7,747,713	17,759,970	18,144,845	14,087,868	6,542,262	2,239,494
8	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
9	Jurisdictional Amount	<u>\$ 9,727,096</u>	<u>\$ 17,775,018</u>	<u>\$ 16,705,013</u>	<u>\$ 11,513,688</u>	<u>\$ 3,674,383</u>	<u>\$ 141,093</u>
	2012	<u>Ameren Illinois Total</u>					
10	Ameren Illinois Electric	\$ (280,407)	\$ 414,944	\$ 97,732	\$ (1,767,292)	\$ (3,457,784)	\$ (3,442,814)
	Ameren Illinois Combined	(342,077)	6,680,093	8,304,813	2,071,679	(4,100,834)	(6,386,932)
11	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
12	Jurisdictional Amount	<u>\$ (511,162)</u>	<u>\$ 4,921,141</u>	<u>\$ 5,699,918</u>	<u>\$ (369,797)</u>	<u>\$ (6,224,088)</u>	<u>\$ (7,751,253)</u>
	2013	<u>Ameren Illinois Total</u>					
13	Ameren Illinois Electric	\$ 573,000	\$ 1,003,693	\$ 1,163,313	\$ 274,185	\$ (2,379,196)	\$ (4,147,249)
	Ameren Illinois Combined	5,182,873	12,302,351	17,610,429	15,973,198	6,879,335	(2,512,143)
14	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
15	Jurisdictional Amount	<u>\$ 3,736,452</u>	<u>\$ 8,512,633</u>	<u>\$ 11,912,126</u>	<u>\$ 10,023,687</u>	<u>\$ 1,819,718</u>	<u>\$ (5,680,576)</u>

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

Line No.		July (G)	August (H)	September (I)	October (J)	November (K)	December (L)
		<u>AmerenCILCO</u>					
1	2010	\$ 1,669,045	\$ 1,263,521	\$ 248,638			
		<u>AmerenCIPS</u>					
2	2010	\$ 5,691,467	\$ 5,731,930	\$ 4,705,235			
		<u>AmerenIP</u>					
3	2010	\$ 10,558,332	\$ 12,963,077	\$ 11,325,933			
	2010	<u>Ameren Illinois Total</u>					
4	Ameren Illinois Total	\$ 17,918,844	\$ 19,958,527	\$ 16,279,806	\$ 2,745,574	\$ (10,882,016)	\$ (6,985,665)
5	Jurisdictional Allocation [1]	67.44%	67.44%	67.44%	67.44%	67.44%	67.44%
6	Jurisdictional Amount	<u>\$ 12,085,300</u>	<u>\$ 13,460,957</u>	<u>\$ 10,979,856</u>	<u>\$ 1,851,742</u>	<u>\$ (7,339,337)</u>	<u>\$ (4,711,457)</u>
	2011	<u>Ameren Illinois Total</u>					
7	Ameren Illinois Electric	\$ 536,963	\$ 3,884,207	\$ 4,563,917	\$ 2,079,782	\$ (1,282,339)	\$ (1,855,512)
	Ameren Illinois Combined	2,082,537	5,482,493	3,830,959	(4,838,636)	(11,847,671)	(10,016,616)
8	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
9	Jurisdictional Amount	<u>\$ 1,965,057</u>	<u>\$ 7,643,812</u>	<u>\$ 7,190,987</u>	<u>\$ (1,238,300)</u>	<u>\$ (9,406,848)</u>	<u>\$ (8,724,379)</u>
	2012	<u>Ameren Illinois Total</u>					
10	Ameren Illinois Electric	\$ 40,755	\$ 3,727,255	\$ 4,739,814	\$ 2,862,716	\$ 419,745	\$ (578,259)
	Ameren Illinois Combined	180,424	6,699,766	5,834,887	(1,751,405)	(7,016,623)	(5,763,789)
11	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
12	Jurisdictional Amount	<u>\$ 162,463</u>	<u>\$ 8,246,723</u>	<u>\$ 8,675,860</u>	<u>\$ 1,681,270</u>	<u>\$ (4,313,465)</u>	<u>\$ (4,466,343)</u>
	2013	<u>Ameren Illinois Total</u>					
13	Ameren Illinois Electric	\$ (3,620,091)	\$ (3,066,576)	\$ (2,103,845)	\$ (3,134,401)	\$ (4,142,178)	\$ (2,595,973)
	Ameren Illinois Combined	(5,597,269)	(8,755,571)	(9,767,197)	(15,805,537)	(18,949,513)	(12,646,722)
14	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
15	Jurisdictional Amount	<u>\$ (7,036,476)</u>	<u>\$ (8,410,681)</u>	<u>\$ (8,065,413)</u>	<u>\$ (12,781,568)</u>	<u>\$ (15,708,323)</u>	<u>\$ (10,315,106)</u>