

Ameren Illinois Company
Rate MAP-P - Modernization Action Plan - Pricing
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Ameren Illinois Company
Net Revenue Requirement Computation

2013
2014

Sch FR A-1
Actual Data
Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 212,589
2	Customer Acct Expense	Sch FR C-1 Ln 12	46,179
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	5,363
4	A&G Expense	Sch FR C-1 Ln 14	122,722
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	182,949
6	Depreciation and Amort Expense - Forecast	Sch FR C-1 Ln 16	11,546
7	Taxes Other Than Income	Sch FR C-1 Ln 17	53,459
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	3,397
9	Other Expense Adjs	Sch FR C-1 Ln 19	-
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	\$ 638,204
11	DS Rate Base	Sch FR B-1 Ln 42	\$ 2,260,712
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 29	8.08%
13	Authorized Return	(Ln 11) * (Ln 12)	\$ 182,565
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(30,532)
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	152,033
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	70.00%
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	\$ 106,417
18	Amortization of ITCs	Sch FR C-4 Ln 12	(4,694)
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	\$ 253,756
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	\$ 891,960
21	DS Other Revenues	(App 10 Col C Ln 5) * (-1.0)	36,992
22	Filing Year Revenue Requirement	(Ln 20) - (Ln 21)	\$ 854,968
23	Prior Filing Year Revenue Requirement	Prior Yr Sch FR A-1 Ln 22	787,403
24	Change in Filing Year Revenue Requirement before Uncollectible Gross Up	(Ln 22) - (Ln 23)	\$ 67,565
25	Incremental Uncollectible Gross Up Factor (%)	Sch FR C-4 Ln 15	0.697%
26	Incremental Uncollectible Gross Up	(Ln 24) * (Ln 25)	471
27	Change in Filing Year Revenue Requirement after Uncollectible Gross Up	(Ln 24) + (Ln 26)	68,035
28	Reconciliation of Prior Yr with Interest	Sch FR A-4 Ln 33	69,703
29	ROE Collar Adj	Sch FR A-3 Ln 42	-
30	Net Revenue Requirement	(Ln 22) + (Ln 26) + (Ln 28) + (Ln 29)	\$ 925,141
31	Prior Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 30 (1')	720,147
32	Change in Net Revenue Requirement From Prior Yr	(Ln 30) - (Ln 31)	\$ 204,995

(1') Source for Docket 13-0301 is Docket 12-0293 Sch FR A-1 (Ln 25) + (Ln 29)

Ameren Illinois Company
Revenue Requirement Reconciliation Computation

2013
Sch FR A-1 - REC
Actual Data

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 212,589
2	Customer Acct Expense After Adjs	Sch FR C-1 Ln 3 Col D	39,877
2a	DS Uncollectibles (1') (2')	Second Prior Year: Sch FR C-1 Ln 6 Col D + Sch FR A-1 Ln 26	6,177
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	5,363
4	A&G Expense	Sch FR C-1 Ln 14	122,722
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	182,949
6	Depreciation and Amort Expense - Forecast	NA	
7	Taxes Other Than Income	Sch FR C-1 Ln 17	53,459
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	3,397
9	Other Expense Adjs	Sch FR C-1 Ln 19	0
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	\$ 626,532
11	DS Rate Base - Reconciliation	Sch FR B-1 Ln 36	\$ 2,090,832
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 29	8.08%
13	Authorized Return	(Ln 11) * (Ln 12)	\$ 168,846
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 19) * (-1.0)	(28,237)
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	\$ 140,609
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	\$ 98,420
18	Amortization of ITCs	Sch FR C-4 Ln 12	(4,694)
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	\$ 234,335
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	\$ 860,867
21	DS Other Revenues	App 10 Col C Ln 5 * (-1)	36,992
22	Revenue Requirement - Reconciliation	(Ln 20) - (Ln 21)	\$ 823,875

Note:

- (1') Reconciliation for calendar year 2012 will use weighted average of uncollectibles in effect during that year.
(2') Reconciliation for calendar year 2013 will use the source to Sch FR A-1 Ln 29 rather than Sch FR A-1 Ln 26.

Ameren Illinois Company
Allocators Computation

Sch FR A-2

2013 Actual Data
2014 Projected Additions
(C)

Ln	(A) Description	(B) Source	Amt (\$ in 000s)	
<u>Wages and Salaries Allocator Calculation</u>				
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	\$	86,638
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24		16,479
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25		1,903
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)		105,020
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28		153,466
6	Production Wages Expense	FERC Fm 1 Pg 354 Col B Ln 20		1
7	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27		38,667
8	Total Wages Expense Excluding Production and A&G Wages	(Ln 5) - (Ln 6) - (Ln 7)		114,799
9	Wages and Salaries Allocator (%)	(Ln 4) / (Ln 8)		91.48%
<u>Net Plant Allocator Calculation</u>				
10	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	\$	6,714,680
11	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29		2,966,718
12	Total Accumulated Amort	((FERC Fm 1 Pg 200 Col C Ln 21))*(Ln 26)		26,343
13	Total Accumulated Depreciation and Amort	(Ln 11) + (Ln 12)		2,993,061
14	Net Plant	(Ln 10) - (Ln 13)		3,721,620
15	Distribution Net Plant	Sch FR B-1 Ln 25		2,817,391
16	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 2) + (Sch FR B-1 Ln 14)		(20,101)
17	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((Sch FR B-1 Ln 8) + (Sch FR B-1 Ln 18))*(Ln 26)		-
18	Other Rate Base Adjustments - Net Plant	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 15)		(2,994)
19	DS Net Plant Before Removal of Amts Recovered Thru Otr	(Ln 15) - (Ln 16) - (Ln 17) - (Ln 18)		2,840,486
20	Net Plant Allocator (%)	(Ln 19) / (Ln 14)		76.32%
<u>Revenue Allocator Calculation</u>				
21	DS Total Sales of Electricity	WP 11	\$	819,989
22	Total Sales of Electricity	FERC Fm 1 Pg 300 Col B Ln 12		1,353,623
23	Revenue Allocator (%)	(Ln 21) / (Ln 22)		60.58%
<u>ASP Allocator</u>				
24	DS General and Intangible Plant	WP 8	\$	315,884
25	Total General and Intangible Plant	WP 8		468,528
26	ASP General and Intangible Plant Allocator (%)	(Ln 24) / (Ln 25)		67.42%

Ameren Illinois Company
Return on Equity (ROE) Collar Computation

2013
2014

Sch FR A-3
Actual Data
Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
1	DS Rate Base	Sch FR A-1 - REC Ln 11	\$ 2,090,832
Capital Structure			
2	Common Equity %	Sch FR D-1 Ln 10	51.00%
3	Preferred Stock %	Sch FR D-1 Ln 11	1.60%
4	Short-Term Debt %	Sch FR D-1 Ln 13	0.00%
5	Long-Term Debt %	Sch FR D-1 Ln 12	47.40%
6	DS Common Equity Balance	(Ln 1) * (Ln 2)	\$ 1,066,325
7	DS Preferred Stock Balance	(Ln 1) * (Ln 3)	33,350
8	DS Equity Balance (Common and Preferred)	(Ln 6) + (Ln 7)	1,099,675
9	DS Short-Term Debt Balance	(Ln 1) * (Ln 4)	-
10	DS Long-Term Debt Balance	(Ln 1) * (Ln 5)	991,157
11	Cost of Short-Term Debt (%)	Sch FR D-1 Ln 20	0.51%
12	Cost of Long-Term Debt (%)	Sch FR D-1 Ln 19	6.80%
13	Cost of Preferred Stock (%)	Sch FR D-1 Ln 18	4.98%
14	DS Operating Revenue	FERC Fm 1, p. 300, line 12, and Note (1')	\$ 819,989
15	Accrued Reconciliation and Collar Revenues Included on Line 14	FERC Fm 1, p. 300, line 12, and Note (1')	60,518
15a	Updated Reconciliation Amount (Variance Before Collar)	Sch FR A-4 Ln 2a	59,363
16	Other Adjustments to Delivery Service Revenues	WP 10	-
17	Other Revenue	Sch FR A-1 - REC Ln 21	36,992
18	DS Applicable Operating Revenue	(Ln 14) - (Ln 15) + (Ln 15a) - (Ln 16) + (Ln 17)	\$ 855,826
19	DS Operating Expenses	Sch FR A-1 - REC Ln 10	626,532
20	DS Operating Income Before Interest and Taxes	(Ln 18) - (Ln 19)	229,294
21	DS Short-Term Interest Expense	(Ln 9) * (Ln 11)	-
22	DS Long-Term Interest Expense	(Ln 10) * (Ln 12)	67,361
23	Credit Facilities Expense	(Ln 1) * Sch FR D-1 Ln 23	1,218
24	DS Operating Income before Taxes	(Ln 20) - (Ln 21) - (Ln 22) - (Ln 23)	160,715
25	Income Tax Rate (%)	Sch FR C-4 Ln 4	41.175%
26	DS Income Taxes before ITCs	(Ln 24) * (Ln 25)	66,174
27	Amortization of ITCs	Sch FR C-4 Ln 12	(4,694)
28	DS Income Taxes	(Ln 26) + (Ln 27)	61,480
29	DS Net Income before Preferred Stock Dividend	(Ln 24) - (Ln 28)	99,235
30	DS Preferred Stock Dividend	(Ln 7) * (Ln 13)	1,661
31	DS Net Income	(Ln 29) - (Ln 30)	97,574
32	DS ROE (%)	(Ln 31) / (Ln 6)	9.15%
ROE Collar			
33	Allowed ROE (%)	Sch FR D-1 Col D Ln 17	9.25%
34	Maximum Allowed ROE (%)	(Ln 33) + (0.5%)	9.75%
35	Minimum Allowed ROE (%)	(Ln 33) - (0.5%)	8.75%
36	Percent Above Maximum Allowed ROE (%)	IF (Ln 32) > (Ln 34) THEN (Ln 32) - (Ln 34) ELSE (0.0%)	0.00%
37	Amount Above Allowed ROE Collar	(Ln 6) * (Ln 36) * (-1.0)	-
38	Percent Below Minimum Allowed ROE (%)	IF (Ln 32) < (Ln 35) THEN (Ln 35) - (Ln 32) ELSE (0.0%)	0.00%
39	Amount Below Allowed ROE Collar	(Ln 6) * (Ln 38)	-
40	ROE Collar Adj After Tax	(Ln 37) + (Ln 39)	-
41	ROE Collar Tax Gross-up	(Ln 40) * Sch FR C-4 Col C Ln 5	-
42	ROE Collar Adj	(Ln 40) + (Ln 41)	\$ -

To Sch FR A-1 Ln 29

Notes:

(1') As footnoted in the FERC Form 1.

Ameren Illinois Company
Reconciliation Computation

Sch FR A-4
Actual Data

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	2013	2014	(G) Projected Additions
						(F)	(F)	
1	Actual Revenue Requirement	Sch FR A-1 - REC Ln 22	\$ 823,875					
2	Revenue Requirement in effect during Reconciliation Year	(1')	\$ 764,512					
2a	Variance Before Collar	(Ln 1) - (Ln 2)	\$ 59,363					
2b	ROE Collar Adjustment	Sch FR A-1 Ln 29	\$ -					
3	Variance With Collar	(Ln 2a) + (Ln 2b)	\$ 59,363					
4	Monthly Interest Rate	Sch FR D-1 Col D, Ln 29/12	0.6730%					
	Mon		Variance (Ln 3) / 12 (\$ in 000s)	Interest Rate Ln 4 %	Mons	Interest (C) * (D) * (E) (\$ in 000s)	Surcharge (Refund) Owed (C) + (F) (\$ in 000s)	
5	Jan		4,947	0.6730%	11.5	383	5,330	
6	Feb		4,947	0.6730%	10.5	350	5,296	
7	Mar		4,947	0.6730%	9.5	316	5,263	
8	Apr		4,947	0.6730%	8.5	283	5,230	
9	May		4,947	0.6730%	7.5	250	5,197	
10	Jun		4,947	0.6730%	6.5	216	5,163	
11	Jul		4,947	0.6730%	5.5	183	5,130	
12	Aug		4,947	0.6730%	4.5	150	5,097	
13	Sep		4,947	0.6730%	3.5	117	5,063	
14	Oct		4,947	0.6730%	2.5	83	5,030	
15	Nov		4,947	0.6730%	1.5	50	4,997	
16	Dec		4,947	0.6730%	0.5	17	4,964	
17	Total	Sum of (Ln 5) thru (Ln 16)	59,363				61,760	
	Yr X+1		Balance (\$ in 000s)				Balance (C) + (F) (\$ in 000s)	
18	Jan - Dec	Col G Ln 17	61,760	0.6730%	12	4,987	66,747	
	Yr X+2		Balance (\$ in 000s)	Ln 4 %		(2') (\$ in 000s)	(C) + (C) * (D) - (F) (\$ in 000s)	
19	Jan	Col G Ln 18	66,747	0.6730%		5,809	61,388	
20	Feb	Col G Ln 19	61,388	0.6730%		5,809	55,992	
21	Mar	Col G Ln 20	55,992	0.6730%		5,809	50,561	
22	Apr	Col G Ln 21	50,561	0.6730%		5,809	45,092	
23	May	Col G Ln 22	45,092	0.6730%		5,809	39,587	
24	Jun	Col G Ln 23	39,587	0.6730%		5,809	34,045	
25	Jul	Col G Ln 24	34,045	0.6730%		5,809	28,466	
26	Aug	Col G Ln 25	28,466	0.6730%		5,809	22,849	
27	Sep	Col G Ln 26	22,849	0.6730%		5,809	17,194	
28	Oct	Col G Ln 27	17,194	0.6730%		5,809	11,501	
29	Nov	Col G Ln 28	11,501	0.6730%		5,809	5,770	
30	Dec	Col G Ln 29	5,770	0.6730%		5,809	(0)	
31	Variance with Interest	Sum of (Ln 19) thru (Ln 30)				\$ 69,703		
32	Removal of ROE Collar Adj. (3')	Col C Ln 2b				-		
33	Reconciliation with Interest	(Ln 31) - (Ln 32)				69,703	To Sch FR A-1 Ln 28	

Note:

- (1') Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliation for calendar year 2012 will use weighted average of revenue requirements in effect during that year; reconciliations for subsequent years will reflect amount shown on Sch FR A-1 Ln 22 of the calculation used to determine revenue requirement in effect during reconciliation year. See WP 10 for weighting calculations, if necessary.
- (2') Line 18 * (Ln 4 / (1 - (1+Ln 4)^-12)) This formula calculates a monthly amount that, given an assumed monthly interest rate, will recover/refund the initial balance, with interest accrued on the monthly principal balance throughout the year.
- (3') Removes ROE Collar Adjustment from calculation as this amount is included on Sch FR A-1 Ln 29.

Ameren Illinois Company

Rate Base Summary Computation

2013
2014

Sch FR B-1
Actual Data
Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
Plant in Service			
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75	\$ 5,037,056
2	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 8	(20,982)
3	Other Adjustments to Plant in Service	App 1 Ln 48 Col C	(2,975)
4	Distribution Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders and/or Other Adjustments	(Ln 1) + (Ln 2) + (Ln 3)	\$ 5,013,099
5	General Plant	FERC Fm 1 Pg 207 Col G Ln 99	\$ 417,855
6	Intangible Plant	FERC Fm 1 Pg 205 Col G Ln 5	50,672
7	Total G&I Plant	(Ln 5) + (Ln 6)	\$ 468,528
8	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 19	-
9	G&I Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 7) + (Ln 8)	\$ 468,528
10	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	67.42%
11	Total G&I Plant Functionalized to Distribution	(Ln 9) * (Ln 10)	\$ 315,884
12	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 11)	\$ 5,328,983
Accumulated Depreciation			
13	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 26	\$ 2,404,315
14	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16	881
15	Other Adjustments to Accumulated Reserve	App 1 Ln 48 Col D	(19)
16	Distribution Plant Accumulated Depreciation	(Ln 14) + (Ln 15) - (Ln 13)	\$ (2,403,453)
17	Accumulated General Depreciation	FERC Fm 1 Pg 219 Col C Ln 28	\$ 121,324
18	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22	-
19	Balance of Accumulated General Depreciation	(Ln 18) - (Ln 17)	(121,324)
20	Total Accumulated Amortization	FERC Fm 1 Pg 200 Col C Ln 21	39,072
21	Accumulated G&I Depreciation and Amortization	(Ln 19) - (Ln 20)	(160,396)
22	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	67.42%
23	Total G&I Plant Functionalized to Distribution	(Ln 21) * (Ln 22)	\$ (108,140)
24	Total Accumulated Depreciation	(Ln 16) + (Ln 23)	\$ (2,511,592)
25	Total Net Property Plant and Equipment	(Ln 12) + (Ln 24)	\$ 2,817,391

Ameren Illinois Company
Rate Base Summary Computation

Sch FR B-1
2013 Actual Data
2014 Projected Additions

(A)	(B)	(C)
<u>Additional DS Jurisdictional Rate Base Items</u>		
26 CWIP Not Included in Projected Plant Additions	WP 15	\$ 731
27 Property Held for Future Use	App 6 Col D Ln 6	373
28 Cash Working Capital	App 3 Ln 30	8,433
29 Accumulated Deferred Income Taxes	App 4 Ln 28	(720,867)
30 Materials and Supplies Inventories	App 1 Ln 51	43,635
31 Other Deferred Charges (Items > 3.7M)	App 5 Col C Ln 3	3,241
32 Customer Deposits	App 2 Ln 1	(27,899)
33 Customer Advances	App 1 Col F Ln 30	(22,691)
34 OPEB Liability	WP 16	2,108
34a Other Rate Base Items - Adjustments	WP 22	(13,622)
35 Total Additional Rate Base Items	Sum of (Ln 26) thru (Ln 34a)	<u>\$ (726,558)</u>
36 DS Rate Base Before Projected Plant Adjs	(Ln 25) + (Ln 35)	<u>\$ 2,090,832</u>
		To Sch FR A-1 - REC Ln 11
<u>DS Rate Base Adjs for Projected Plant Additions and Accumulated Reserve Adjs</u>		
37 Distribution Projected Plant Additions	App 1 Ln 31	\$ 264,345
38 Accumulated Depreciation - Distribution	App 1 Col E Ln 38	(172,275)
39 G&I Projected Plant Additions	App 1 Ln 36	98,533
40 Accumulated Depreciation - G&I	App 1 Col E Ln 41	(11,275)
40a Accumulated Deferred Income Taxes related to Projected Plant	WP 18	(9,067)
40b Adjustment to CWC - Filing Year	App 3 Ln 61	(381)
41 Total Adjs	Sum of (Ln 37) thru (Ln 40a)	<u>\$ 169,879</u>
42 DS Rate Base	(Ln 36) + (Ln 41)	<u>\$ 2,260,712</u>
		To Sch FR A-1 Ln 11 To Sch FR C-4 Ln 6

Ameren Illinois Company
Expenses Computation

Sch FR C-1
Actual Data
2013
2014 Projected Additions
(G)

Ln	(A) Description	(B) Source	(C) Distribution (\$ in 000s)	(D) Customer Accts (\$ in 000s)	(E) Customer Service and Informational (\$ in 000s)	(F) A&G (\$ in 000s)	(G) Total Sum of (C) thru (F) (\$ in 000s)
DS Jurisdictional Expenses							
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$ 207,143	\$ 50,285	\$ 61,910	\$ 140,454	
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 25 Cols C, D, E, and F	5,446	(10,408)	(56,548)	(6,305)	
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$ 212,589	\$ 39,877	\$ 5,363	\$ 134,149	
4	Wages and Salaries Allocator (%)	Sch FR A-2 Ln 9		To Sch FR A-1- REC Ln 2		91.48%	
5	Total DS A&G Expense	(Ln 3) * (Ln 4)				\$ 122,722	
6	Directly Assigned Uncollectible Expense	App 7 Ln 28		6,302			
7	Total Customer Accts Expense	(Ln 3) + (Ln 6)	\$ 46,179				
DS Jurisdictional Taxes Other Than Income							
8	Total Taxes Other Than Income	App 7 Ln 52 Cols C, D, E, and F	\$ 6,711	\$ 9,122	\$ 39,992	\$ 17,101	\$ 72,925
9	Allocator (%)	Sch FR A-2 Ln 20; Sch FR A-2 Ln 9; Taxes Recovered Thru Other Tariffs Excluded From Expense	76.32%	91.48%	100.00%	0.00%	
10	DS Jurisdictional Taxes Other Than Income	(Ln 8) * (Ln 9)	\$ 5,122	\$ 8,345	\$ 39,992	\$ -	\$ 53,459
Expense Summary							
11	Distribution Expense	Col C Ln 3	\$ 212,589	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1			
12	Customer Accts Expense	Col D Ln 7	46,179	To Sch FR A-1 Ln 2			
13	Customer Service and Informational Expense	Col E Ln 3	5,363	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3			
14	A&G Expense	Col F Ln 5	122,722	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4			
15	Depreciation and Amort Expense - Current Period	Sch FR C-2 Col F Ln 7	182,949	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5			
16	Depreciation and Amort Expense - Current Forecast	Sch FR C-2 Col F Ln 10	11,546	To Sch FR A-1 Ln 6			
17	Taxes Other Than Income	Col G Ln 10	53,459	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7			
18	Regulatory Asset Amort	App 7 Col F Ln 38	3,397	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8			
19	Other Expense Adjs > \$3.7M - Amortized Over 5 Yrs	App 7 Col E Ln 30	-	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9			
20	Total Operating Expenses	Sum of (Ln 11) thru (Ln 19)	\$ 638,204				

Ameren Illinois Electric
Pension Funding Costs Computation

2013
2014

Sch FR C-3
Actual Data
Projected Additions

Not Applicable

Ameren Illinois Company

Taxes and Gross Revenue Conversion Factor Computation

Sch FR C-4

Actual Data

2013

2014

Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)
<u>Income Tax Rate</u>				
1	Federal Tax Rate (%)	WP 20	35.000%	
2	Illinois State Tax Rate (%)	WP 20	9.500%	
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	31.675%	
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	41.175%	
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	69.996%	To Sch FR A-1 Ln 16 and Sch FR A-1 - REC Ln 16
<u>Interest Synchronization</u>				
6	DS Rate Base	Sch FR B-1 Ln 42	\$ 2,260,712	
7	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Ln 21) + (Sch FR D-1 Ln 23)	3.28%	
8	Effective Income Tax Rate (%)	Ln 4	41.18%	
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	\$ 30,532	To Sch FR A-1 Ln 14
<u>Amortization of ITCs</u>				
10	Total Amort of ITCs	App 9 Ln 3	\$ (2,761)	
11	Incremental Tax Gross Up Factor	(1.0) + (Ln 5)	1.7000	
12	Impact of ITCs	(Ln 10) * (Ln 11)	\$ (4,694)	To Sch FR A-1 Ln 18 and Sch FR A-1 - REC Ln 18 and Sch FR A-3 Ln 27
<u>Gross Revenue Conversion Factor</u>				
13	Uncollectibles Expense	FERC Fm 1 Pg 322 Col B Ln 162	\$ 10,404	
14	Revenues	FERC Fm 1 Pg 300 Col B Ln 27	1,493,609	
15	Uncollectible Gross Up Factor	(Ln 13) / (Ln 14)	0.00697	To Sch FR A-1 Ln 25
<u>Interest Synchronization - Reconciliation</u>				
16	DS Rate Base - Reconciliation	Sch FR A-1 - REC Ln 11	\$ 2,090,832	
17	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Ln 21) + (Sch FR D-1 Ln 23)	3.28%	
18	Effective Income Tax Rate (%)	Ln 4	41.175%	
19	Interest Synchronization Deduction	(Ln 16) * (Ln 17) * (Ln 18)	\$ 28,237	To Sch FR A-1 - REC Ln 14

Ameren Illinois Company
Cost of Capital Computation

Sch FR D-1
Actual Data
2013
2014 Projected Additions
(D)

Ln	Description	Source	Value - Base Year	Value - Reconciliation
	(A)	(B)	(C)	(D)
Capitalization Sources				
<u>Common Equity</u>				
1				
2				
3				
4				
5	Adjusted Common Equity Balance (\$ in 000s)	WP 14a: Year-End Adjusted Common Equity Balance	\$ 1,853,206	\$ 1,853,206
6	Adjusted Preferred Stock Balance (\$ in 000s)	WP 14: Year-End Adjusted Preferred Stock Balance	\$ 57,961	\$ 57,961
7	Adjusted Long-Term Debt Balance (\$ in 000s)	WP 13: Year-End Adjusted Long-Term Debt Stock Balance	1,722,570	1,722,570
8	Short-Term Debt Balance (\$ in 000s)	WP 12: Short-Term Debt Pg 1 Col (F) Ln 14, divided by 1,000	-	-
9	Total Capital (\$ in 000s)	(Ln 5) + (Ln 6) + (Ln 7) + (Ln 8)	\$ 3,633,738	\$ 3,633,738
10	Equity as a Percentage of Total Capital (%)	(Ln 5) / (Ln 9)	51.00%	51.00%
11	Preferred Stock as a Percentage of Total Capital (%)	(Ln 6) / (Ln 9)	1.60%	1.60%
12	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 7) / (Ln 9)	47.40%	47.40%
13	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 8) / (Ln 9)	0.00%	0.00%
Cost of Capital				
<u>Cost of Common Equity</u>				
14	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13	3.45%	3.45%
15	Performance Metrics Penalty (%)	(1')		0.00%
16	Cost of Equity Base (%)	(2')	5.80%	5.80%
17	Total Cost of Common Equity (%)	(Ln 14) + (Ln 15) + (Ln 16)	9.25%	9.25%
18	Cost of Preferred Stock (%)	WP 14: Year-End Adjusted Preferred Stock Balance	4.98%	4.98%
19	Cost of Long-Term Debt (%)	WP 13: Year-End Adjusted Long-Term Debt Stock Balance	6.80%	6.80%
20	Cost of Short-Term Debt (%)	WP 12: Short-Term Debt	0.51%	0.51%
21	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 12) * (Ln 19) + (Ln 13) * (Ln 20)	3.22%	3.22%
<u>Cost of Credit Facilities</u>				
22	Total Cost of Credit Facilities (\$ in 000s)	WP 12: Short-Term Debt Pg 2 Ln 11, divided by 1,000	2,117	2,117
23	Cost of Capital of Credit Facilities (%)	(Ln 22) / (Ln 9)	0.06%	0.06%
<u>Wtd Avg Cost of Capital</u>				
24	Wtd Cost of Equity (%)	(Ln 10) * (Ln 17)	4.72%	4.72%
25	Wtd Cost of Preferred Stock (%)	(Ln 11) * (Ln 18)	0.08%	0.08%
26	Wtd Cost of Long-Term Debt (%)	(Ln 12) * (Ln 19)	3.22%	3.22%
27	Wtd Cost of Short-Term Debt (%)	(Ln 13) * (Ln 20)	0.00%	0.00%
28	Cost of Credit Facilities (%)	Ln 23	0.06%	0.06%
29	Wtd Avg Cost of Capital (%)	Sum of (Ln 24) thru (Ln 28)	8.076%	8.076%
			To Sch FR A-1 Ln 12	Sch FR A-1 - REC Ln 12

Note:

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

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

Sch FR D-2

2013 Actual Data
2014 Projected Additions

Ln	(A) Description Mon in Yr X	(B) Source	(C) Avg Yield %
1	Jan	(1')	3.080%
2	Feb	(1')	3.165%
3	Mar	(1')	3.163%
4	Apr	(1')	2.933%
5	May	(1')	3.113%
6	Jun	(1')	3.400%
7	Jul	(1')	3.605%
8	Aug	(1')	3.758%
9	Sep	(1')	3.787%
10	Oct	(1')	3.676%
11	Nov	(1')	3.800%
12	Dec	(1')	3.889%
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	<u>3.447%</u>
			To Sch FR D-1 Ln 14

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

Ameren Illinois Company
Rate Base Information

App 1

	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Amt		2013	Actual Data
			(\$ in 000s)		2014	Projected Additions
Distribution Plant - Adjs to Plant In Service						
<u>Recovered Thru Other Tariffs (input as negative number)</u>						
1	Rider GC	WP 1	\$	-		
2	Other Recovered Thru Other Tariffs If Any	WP 1		-		
<u>Disallowed in Previous ICC Orders</u>						
3	Previously Disallowed Plant Additions	WP 1	\$	(101)		
4	Previously Disallowed NESC Rework	WP 1		(11,595)		
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1		(5,381)		
6	Previously Disallowed Incentive Compensation	WP 1		(2,563)		
7	Other Disallowed in Previous ICC Orders If Any	WP 1		(1,343)		
8	Total Adjs to Distribution Plant in Service	Sum of (Ln 1) thru (Ln 7)	\$	(20,982)		To Sch FR B-1 Ln 2
Distribution Plant - Adjs to Accumulated Reserve						
<u>Recovered Thru Other Tariffs (input as positive number)</u>						
9	Rider GC	WP 1	\$	-		
10	Other Recovered Thru Other Tariffs If Any	WP 1		-		
<u>Disallowed in Previous ICC Orders</u>						
11	Previously Disallowed Plant Additions	WP 1	\$	43		
12	Previously Disallowed NESC Rework	WP 1		356		
13	Previously Disallowed Production Retiree Pension & OPEB	WP 1		338		
14	Previously Disallowed Incentive Compensation	WP 1		100		
15	Other Disallowed in Previous ICC Orders If Any	WP 1		44		
16	Total Adjs to Distribution Accumulated Reserve	Sum of (Ln 9) thru (Ln 15)	\$	881		To Sch FR B-1 Ln 14
G&I Plant - Adjs to Plant In Service						
<u>Recovered Thru Other Tariffs (input as negative number)</u>						
17	Other Recovered Thru Other Tariffs If Any	WP 1		-		
<u>Disallowed in Previous ICC Orders</u>						
18	Disallowed in Previous ICC Orders If Any	WP 1		-		
19	Total Adjs to G&I Plant in Service	Sum of (Ln 17) thru (Ln 18)	\$	-		To Sch FR B-1 Ln 8
G&I Plant - Adjs to Accumulated Reserve						
<u>Recovered Thru Other Tariffs (input as positive number)</u>						
20	Other Recovered Thru Other Tariffs If Any	WP 1		-		
<u>Disallowed in Previous ICC Orders</u>						
21	Disallowed in Previous ICC Orders If Any	WP 1		-		
22	Total Adjs to G&I Accumulated Reserve	Sum of (Ln 20) thru (Ln 21)	\$	-		To Sch FR B-1 Ln 18

Ameren Illinois Company
Rate Base Information

		(A)	(B)	(C)	(D)	(E)	(F)
				Customer Advances Transmission	Customer Advances for Construction	Line Extension Deposits	Total (C) + (D) + (E)
		Source		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
23	Customer Advances for Construction	WP 17, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56		\$ (23,494)	\$ -	\$ (22,691)	\$ (46,186)
Adjs to Customer Advances							
24	Customer Advances Transmission Related	(1')		23,494	-	-	23,494
25	Projects Placed in Service or in Projected Plant Additions	(2')		-	-	-	-
26	Expense Projects Including Below the Line	(3')		-	-	-	-
27	Projects Placed in Hold Status	(4')		-	-	-	-
28	Non DS Jurisdictional	(5')		-	-	-	-
29	Other Adjs to Customer Advances If Any	WP 17		-	-	-	-
30	Rate Base Adj	Sum of (Ln 23) thru (Ln 29)		\$ -	\$ -	\$ (22,691)	\$ (22,691)

To Sch FR B-1 Ln 33

Notes:

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

App 1

2013
2014 Actual Data
Projected Additions

Ameren Illinois Company

App 2

Customer Deposits Information

2013

Actual Data

2014

Projected Additions

	(A)	(B)	(C)	(D)
Ln	Description	Source	Amt	
			(\$ in 000s)	
1	Year-End	WP 2	\$ (27,899)	To Sch FR B-1 Ln 32
2	Interest Accrued on Customer Deposits	WP 2	\$ -	To App 7 Col D Ln 7

Ameren Illinois Company
Cash Working Capital Information

App 3
2013 Actual Data
2014 Projected Additions

RECONCILIATION YEAR

Ln	Description	(A) Source	(B)	(C) Test Year Adjusted Revenues and Expenses (\$000s)	(D) Revenue Lag/Expense (Leads)	(E) Cash Working Capital Factor (D)/365	(F) Cash Working Capital Requirement (C) * (E)
REVENUES							
1	Revenues	WP 3		\$ 860,867	49.75	0.13630	\$ 117,337
2	Plus Energy Assistance Charges	WP 3		17,058	-	0.00000	-
3	Plus Municipal Utility Tax	WP 3		33	-	0.00000	-
4	Plus Interest Expense	WP 3		68,579	49.75	0.13630	9,347
5	(Less) Uncollectibles	WP 3		(6,177)	49.75	0.13630	(842)
6	(Less) Depreciation and Amortization	WP 3		(186,346)	49.75	0.13630	(25,399)
7	(Less) Return on Equity and Debt	WP 3		(168,846)	49.75	0.13630	(23,014)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	WP 3		-	-	0.13630	(10,346)
8	Other Revenue Items If Any	WP 3		(75,903)	49.75		
9	TOTAL - REVENUES	Sum of (Ln 1) thru (Ln 8)		\$ 509,264			\$ 67,084
EXPENSES							
10	Employee Benefits	WP 3		\$ 43,004	(15.97)	(0.04375)	\$ (1,882)
11	FICA	WP 3		7,270	(13.13)	(0.03597)	(261)
12	Payroll	WP 3		134,823	(11.39)	(0.03121)	(4,208)
13	Other Operations and Maintenance (less uncollectibles)	WP 3		202,723	(48.87)	(0.13389)	(27,144)
14	Federal Unemployment Tax	WP 3		37	(76.38)	(0.20925)	(8)
15	State Unemployment Tax	WP 3		1,006	(76.38)	(0.20925)	(211)
16	St. Louis Payroll Expense Tax	WP 3		14	(83.51)	(0.22880)	(3)
17	Federal Excise Tax	WP 3		2	(30.21)	(0.08276)	(0)
18	Electric Distribution Tax	WP 3		40,048	(30.13)	(0.08253)	(3,305)
19	Energy Assistance Charges	WP 3		17,058	(38.54)	(0.10559)	(1,801)
20	Municipal Utility Tax	WP 3		33	(48.54)	(0.13299)	(4)
21	Gross Receipts Tax	WP 3		(55)	(45.63)	(0.12500)	7
22	Corporation Franchise Tax	WP 3		1,175	(161.97)	(0.44375)	(521)
23	Miscellaneous	WP 3		-	(197.64)	(0.54147)	-
24	Property/Real Estate Taxes	WP 3		3,963	(375.08)	(1.02763)	(4,073)
25	Interest Expense	WP 3		67,361	(91.25)	(0.25000)	(16,840)
26	Bank Facility Costs	WP 3		1,218	156.59	0.42900	522
27	Current Income Taxes	WP 3		(10,414)	(37.88)	(0.10377)	1,081
28	Other Expenses If Any	WP 3		-	-	0.00000	-
29	TOTAL EXPENSES	Sum of (Ln 10) thru (Ln 28)		\$ 509,264			\$ (58,651)
30	CASH WORKING CAPITAL REQUIREMENT	(Ln 9) + (Ln 29)					\$ 8,433
							To Sch FR B-1 Ln 28

Ameren Illinois Company
Cash Working Capital Information

App 3
2013 Actual Data
2014 Projected Additions

FILING YEAR

	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Test Year Adjusted Revenues and Expenses (\$000s)	Revenue Lag/Expense (Leads)	Cash Working Capital Factor (D)/365	Cash Working Capital Requirement (C) * (E)
REVENUES						
31	Revenues	WP 3	\$ 892,432	49.75	0.13630	\$ 121,640
32	Plus Energy Assistance Charges	WP 3	17,058	-	0.00000	-
33	Plus Municipal Utility Tax	WP 3	33	-	0.00000	-
34	Plus Interest Expense	WP 3	74,151	49.75	0.13630	10,107
35	(Less) Uncollectibles	WP 3	(6,773)	49.75	0.13630	(923)
36	(Less) Depreciation and Amortization	WP 3	(197,892)	49.75	0.13630	(26,973)
37	(Less) Return on Equity and Debt	WP 3	(182,565)	49.75	0.13630	(24,884)
37a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	WP 3	(75,903)	49.75	0.13630	(10,346)
38	Other Revenue Items If Any	WP 3	-	-	0.00000	-
39	TOTAL - REVENUES	Sum of (Ln 31) thru (Ln 38)	\$ 520,540			\$ 68,621
EXPENSES						
40	Employee Benefits	WP 3	\$ 43,004	(15.97)	(0.04375)	\$ (1,882)
41	FICA	WP 3	7,270	(13.13)	(0.03597)	(261)
42	Payroll	WP 3	134,823	(11.39)	(0.03121)	(4,208)
43	Other Operations and Maintenance (less uncollectibles)	WP 3	202,723	(48.87)	(0.13389)	(27,144)
44	Federal Unemployment Tax	WP 3	37	(76.38)	(0.20925)	(8)
45	State Unemployment Tax	WP 3	1,006	(76.38)	(0.20925)	(211)
46	St. Louis Payroll Expense Tax	WP 3	14	(83.51)	(0.22880)	(3)
47	Federal Excise Tax	WP 3	2	(30.21)	(0.08276)	(0)
48	Electric Distribution Tax	WP 3	40,048	(30.13)	(0.08253)	(3,305)
49	Energy Assistance Charges	WP 3	17,058	(38.54)	(0.10559)	(1,801)
50	Municipal Utility Tax	WP 3	33	(48.54)	(0.13299)	(4)
51	Gross Receipts Tax	WP 3	(55)	(45.63)	(0.12500)	7
52	Corporation Franchise Tax	WP 3	1,175	(161.97)	(0.44375)	(521)
53	Miscellaneous	WP 3	-	(197.64)	(0.54147)	-
54	Property/Real Estate Taxes	WP 3	3,963	(375.08)	(1.02763)	(4,073)
55	Interest Expense	WP 3	72,834	(91.25)	(0.25000)	(18,208)
56	Bank Facility Costs	WP 3	1,317	156.59	0.42900	565
57	Current Income Taxes	WP 3	(4,710)	(37.88)	(0.10377)	489
58	Other Expenses If Any	WP 3	-	-	0.00000	-
59	TOTAL EXPENSES	Sum of (Ln 40) thru (Ln 58)	\$ 520,540			\$ (60,569)
60	CASH WORKING CAPITAL REQUIREMENT - FY	(Ln 39) + (Ln 59)				\$ 8,052
61	Adjustment from Reconciliation Year to Filing Year	(Ln 60) - (Ln 30)				\$ (381)

To Sch FR B-1 Ln 40b

Ameren Illinois Company
Accumulated Deferred Income Taxes Information

App 4

2013 Actual Data
2014 Projected Additions

Ln	(A)	(B)	(C)
Description		Balance Per General Ledger (\$ 000s) (1')	Electric Distribution (1')
1	Account 190 - Federal	\$ 98,860	\$ 52,837
2	Account 190 - State	49,775	7,539
3	Total Account 190 - Electric	\$ 148,636	\$ 60,377
4	Account 190 – Gas	49,940	-
5	Total Account 190 FERC Fm 1 Pg 234 Col C Line 18 Entered in Col B	\$ 198,576	\$ 60,377
6	Account 282 – Federal	\$ (840,566)	\$ (636,723)
7	Account 282 – State	(175,432)	(133,773)
8	Total Account 282 – Electric	\$ (1,015,998)	\$ (770,496)
9	Total Account 282 – Gas	\$ (238,237)	\$ -
10	Total 282 FERC Fm 1 Pg 275 Col K Ln 9 Entered in Col B	\$ (1,254,235)	\$ (770,496)
11	Account 283 – Federal	(14,234)	(16,479)
12	Account 283 – State	(6,041)	(4,079)
13	Total Account 283 – Electric	\$ (20,275)	\$ (20,558)
14	Total Account 283 – Gas	\$ 5,334	\$ -
15	Total 283 FERC Fm 1 Pg 277 Col K Ln 19 entered in Col B	\$ (14,941)	\$ (20,558)
16	Total Accumulated Deferred Income Taxes Before Adjs (Ln 13 + Ln 20 + Ln 31)	\$ (1,070,600)	\$ (730,677)

Ameren Illinois Company

App 4

Accumulated Deferred Income Taxes Information

2013 Actual Data
2014 Projected Additions

	(A)	(B)	(C)
Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs (\$ in 000s) (2')			Electric Distribution
17	Rider GC		\$ -
18	Previously Disallowed Plant Additions		4
19	Previously Disallowed NESC Rework		2,747
20	Previously Disallowed Production Retiree Pension & OPEB		1,050
21	Previously Disallowed Incentive Compensation		741
22	NESC Rework		233
23	Production Retiree Pension & OPEB		101
24	Earnings Based Incentive Compensation		64
25	Performance Share Unit Program		131
26	OPEB Liability		(868)
27	Other If Any		5,609
28	Total Accumulated Deferred Income Taxes After Adjs (\$ in 000s)	Sum of (Ln 16) thru (Ln 27)	\$ (720,867)
			To Sch FR B-1 Ln 29

Notes:

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

Ameren Illinois Company

App 5

Deferred Charges Information

2013 Actual Data
2014 Projected Additions

Ln	(A) Description	(B) Source	(C) Balance
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(\$ in 000s)

Other Deferred Charges

Total Expense Adj

1	One-Time, Unusual Expense > \$3.7M - Amortized Over 5 Yrs	WP 5	\$ 3,241
2	Other Deferred Charges If Any	WP 5	-
3	Total	(Ln 1) + (Ln 2)	\$ 3,241
			To Sch FR B-1 Ln 31

Ameren Illinois Company

Property Held for Future Use in Rate Base Information

App 6

2013 Actual Data
2014 Projected Additions

	(A)	(B)	(C)	(D)
Ln	Description	Source	Electric Plant (\$ in 000s)	DS Jurisdictional (1') (\$ in 000s)
1	Dupo Area Sub	FERC Fm 1 Pg 214 Col D Ln 3	\$ 1,109	
2	Met-Alton bulk Sub	FERC Fm 1 Pg 214 Col D Ln 5	373	\$ 373
3	Line 4571-Rising to Sidney Section	FERC Fm 1 Pg 214 Col D Ln 7	254	
4	Property Having an Original Cost of Less Than \$250,000 Each	FERC Fm 1 Pg 214 Col D Ln 9	1,671	
5	Other Property Held For Future Use In Rate Base If Any	WP 6	-	
6	Total Property Held For Future Use In Rate Base	Sum of (Ln 1) thru (Ln 5)	\$ 3,407	\$ 373

To Sch FR B-1 Ln 27

Notes:

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

Ameren Illinois Company
Expense Information

App 7

		(A)	(B)	(C)	(D)	(E)	(F)	2013 2014	Actual Data Projected Additions
						Customer Service and Informational	A&G		Total
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accts (\$ in 000s)		(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F)	Total Sum of (C) thru (F) (\$ in 000s)
Operating Expense Adjs									
Rate Making Adjs									
1	Company Use	WP 7	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ 802	802
2	Franchise Requirements	WP 7	10,654	-	-	-	(4,969)	5,685	5,685
3	NESC Rework	WP 7	(2,439)	-	-	-	-	(2,439)	(2,439)
4	Elimination of Social Dues	WP 7	(0)	-	-	-	-	(0)	(0)
5	Charitable Contributions	WP 7	471	-	-	-	-	471	471
6	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	-	(2,256)	(2,256)	(2,256)
7	Interest on Customer Deposits	App 2 Ln 2	-	-	-	-	-	-	-
8	Production Retiree Adjustment	WP 7	-	-	-	-	(1,335)	(1,335)	(1,335)
9	Incentive Compensation Adjs for Earnings Per Share KPIs	WP 7	-	-	-	-	(1,187)	(1,187)	(1,187)
10	Performance Share Unit Program Adjustment	WP 7	-	-	-	-	(3,996)	(3,996)	(3,996)
11	Lobbying Expense	WP 7	-	-	-	-	(61)	(61)	(61)
12	Injuries and Damages	WP 7	-	-	-	-	7,366	7,366	7,366
13	Purchase Accounting	WP 7	-	-	-	-	3,382	3,382	3,382
14	Smart Grid Facilitator Expense	WP 7	86	-	-	-	-	86	86
15	Uncollectible Accounts	FERC Fm 1 Pg 322 Col B Ln 162	-	(10,404)	-	-	-	(10,404)	(10,404)
16	Other Rate Making Adjs If Any	WP 7	(4,128)	(4)	(315)	(805)	(805)	(5,253)	(5,253)
Recovered Thru Other Tariffs									
17	Rider GC	WP 7	-	-	-	-	-	-	-
18	Rider EDR (Energy Efficiency and Demand Response)	WP 7	-	-	(56,232)	-	-	(56,232)	(56,232)
19	Rider PSP (Power Smart Pricing)	WP 7	-	-	-	-	-	-	-
20	Rider UCB/POR (Supplemental Customer Charge)	WP 7	-	-	-	-	(593)	(593)	(593)
21	Rider PER (Purchased Energy - Supply Procurement)	WP 7	-	-	-	-	(1,096)	(1,096)	(1,096)
22	Rider TS (Transmission)	WP 7	-	-	-	-	(756)	(756)	(756)
23	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	-	-	-	-	-	-
Voluntary Exclusions									
24	Other Voluntary Exclusions If Any	WP 7	-	-	-	-	-	-	-
25	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 24)	\$ 5,446	\$ (10,408)	\$ (56,548)	\$ (6,305)	\$ (6,305)	\$ (67,815)	(67,815)
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2			
Uncollectible Adjustment									
26	Uncollectible Accounts	Source		Customer Accts (\$ in 000s)					
27	Revenue as A Percent of Sales of Electricity (%)	(Col D Ln 15) * (-1.0)		\$ 10,404					
28	Total DS Uncollectibles	Sch FR A-2 Ln 23 (Ln 26) * (Ln 27)		\$ 60.58%					
				\$ 6,302	To Sch FR C-1 Col D Ln 6				

Ameren Illinois Company
Expense Information

App 7

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Total Expense Adj	Amort Amt (C) / (-5.0)	Adj to Revenue Requirement (C) + (D)	2013 2014	Actual Data Projected Additions
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
Adjs to Unusual Operating Expenses > \$3.7M							
	One-Time Unusual Expense > \$3.7M - Amortized Over 5 Yrs						
29	Other One-Time Expenses > \$3.7M If Any		\$ -	\$ -	\$ -		
30	Total Adjs to Operating Expenses > \$3.7M			(Ln 29)	\$ -		To Sch FR C-1 Ln 19

			Total	DS Jurisdictional	Adjustment	DS Jurisdictional	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	in Rates (\$ in 000s)	
Account 407.3 Regulatory Asset Amort							
31	Uncollectible Regulatory Debit		\$ 947	\$ -	\$ -	\$ -	
32	Rider PER		-	-	-	-	
33	Severance Cost		486	486	-	486	
34	Integration Cost		1,228	1,228	-	1,228	
35	Manufactured Gas Plant Site Cleanup Costs		12,856	-	-	-	
36	Purchase Accounting		-	-	-	-	
37	Other Regulatory Asset Amort If Any		1,684	1,684	-	1,684	
38	Total Regulatory Asset Amort FERC Fm 1 Pg 115 Col G Ln 12		\$ 17,200	\$ 3,397	\$ -	\$ 3,397	To Sch FR C-1 Ln 18

			Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total Sum of (C) thru (F)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
Taxes Other Than Income							
Type of Tax							
39	FICA	WP 7	\$ -	\$ 8,040	\$ -	\$ -	\$ 8,040
40	Federal Unemployment Tax	WP 7	-	40	-	-	40
41	State Unemployment Tax	WP 7	-	1,100	-	-	1,100
42	St. Louis Payroll Expense Tax	WP 7	-	15	-	-	15
43	Federal Excise Tax	WP 7	-	2	-	-	2
44	Electric Distribution Tax	WP 7	-	-	40,048	-	40,048
45	Gross Receipts	WP 7	-	-	(55)	-	(55)
46	Energy Assistance Charges	WP 7	-	-	-	17,058	17,058
47	Municipal Utility Tax	WP 7	-	-	-	43	43
48	Corporation Franchise Tax	WP 7	1,539	-	-	-	1,539
49	Miscellaneous	WP 7	-	-	-	-	-
50	Property/Real Estate Taxes	WP 7	5,193	-	-	-	5,193
51	Other Taxes Other Than Income If Any	WP 7	(21)	(75)	-	-	(96)
52	Total Taxes Other Than Income		\$ 6,711	\$ 9,122	\$ 39,992	\$ 17,101	\$ 72,925
		Sum of (Ln 39) thru (Ln 51)					
			To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8	

Ameren Illinois Company
Depreciation Information

App 8

2013 Actual Data
2014 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution (\$ in 000s)	G&I Depreciable Other (\$ in 000s)	G&I Amortized (\$ in 000s)		
Changes to Depreciation Expense							
<u>Costs Recovered Through Other Tariffs</u>							
1	Rider GC	WP 1	\$ -	\$ -	\$ -		
2	Other Costs Recovered Thru Other Tariffs if Any	WP 1	-	-	-		
<u>Costs Disallowed in Previous ICC Orders</u>							
3	Previously Disallowed Plant Additions	WP 1	(3)	-	-		
4	Previously Disallowed NESC Rework	WP 1	(381)	-	-		
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1	(151)	-	-		
6	Previously Disallowed Incentive Compensation	WP 1	(84)	-	-		
7	Other Disallowed in Previous ICC Orders If Any	WP 1	(44)	-	-		
<u>Other Adjs</u>							
8	NESC Rework	WP 1	(45)	-	-		
9	Production Retiree Pension & OPEB	WP 1	(20)	-	-		
10	Earnings Based Incentive Compensation	WP 1	(12)	-	-		
11	Performance Share Unit Program	WP 1	(26)	-	-		
12	Purchase Accounting	WP 1	608	-	-		
13	Other Adjs to Depreciation Expense if Any	WP 1	-	-	-		
14	Total Changes to Depreciation Expense	Sum of (Ln 1) thru (Ln 13)	\$ (158)	\$ -	\$ -		
			To Sch FR C-2 Col C Ln 4	To Sch FR C-2 Col D Ln 4	To Sch FR C-2 Col E Ln 4		

Ameren Illinois Company
Depreciation Information

App 8
2013 Actual Data
2014 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
		Projected Plant Additions	5 Yr Retirements		Estimated Depreciation Rate Total by Functional Class	Depreciation Expense		
Source		Col (H) (Ln 22) thru (Ln 24) Multiplied by (-1.0)	Col (H) (Ln 22) thru (Ln 24) Multiplied by (-1.0)	(C) + (D)	Col (G) (Ln 19) thru (Ln 21)	(E) * (F)		
		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%	(\$ in 000s)		
15	Distribution Plant (4')	App 1 Ln 31	\$ 264,345	\$ (25,604)	\$ 238,741	3.46%	\$ 8,255	To Sch FR C-2 Col C Ln 8
16	General Plant (4')	App 1 Ln 32	110,246	(31,179)	79,067	3.46%	2,739	To Sch FR C-2 Col D Ln 8
17	Intangible Plant (4')	App 1 Ln 33	35,900	-	35,900	5.97%	2,144	To Sch FR C-2 Col E Ln 8
18	Total Depreciation Expense	(Ln 15) + (Ln 16) + (Ln 17)					<u>\$ 13,137</u>	

Plant in Service Balance

Rate Calculation		Beginning - Plant in Service Balance	Ending - Plant in Service Balance	Avg - Plant in Service Balance ((C) + (D)) / 2	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class (F) / (E)	
Source		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%	
19	Distribution Plant	(1')	\$ 4,808,707	\$ 5,037,056	\$ 4,922,882	\$ 170,211	3.46%
20	General Plant	(2')	402,450	417,855	410,153	14,208	3.46%
21	Intangible Plant	(3')	44,311	50,672	47,492	2,836	5.97%

Retirements

		Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X	5 Year Avg Avg of (C) thru (G)	
Source		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
22	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col D	\$ 30,530	\$ 28,015	\$ 26,041	\$ 20,194	\$ 23,240	\$ 25,604
23	General Plant	FERC Fm 1 Pgs 205, 207 Col D	71,360	16,594	22,230	15,863	29,847	31,179
24	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col D	-	-	-	-	-	-

Notes:

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

Ameren Illinois Company
Tax Adjustment Information

App 9

Ln	(A) Description	(B) Source	(C) Total Utility Amt (\$ in 000s)	(E) Allocation Method	2013		2014	
					Actual Data		Projected Additions	
					(F) DS Jurisdictional Percentage %	(G) DS Jurisdictional Amt (C) * (F) (\$ in 000s)		
1	Amortization of ITCs	WP 9; Sch FR A-2 Ln 20	\$ (868)	Net Plant	76.32%	\$ (662)		
2	Other Tax Adjs to Income If Any	WP 9	(2,099)		100.00%	(2,099)		
3	Total Other Tax Adjs to Income	Sum of (Ln 1) thru (Ln 2)				\$ (2,761)		
						To Sch FR C-4 Ln 10		

Ameren Illinois Company
Other Revenues Information

App 10

		2013	Actual Data
		2014	Projected Additions
(A)		(B)	(C)
Ln	Description	Balance Per General Ledger (\$ 000s)	Electric Distribution (1')
1	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col B	\$ (9,409)	\$ (9,409)
2	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col B	\$ 240	\$ 240
3	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col B	\$ (10,245)	\$ (9,182)
4	Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22 Entered in Col B	\$ (118,993)	\$ (18,641)
5	Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Col C	\$ (138,407)	\$ (36,992)
		To Sch FR A-1 Ln 21 and To Sch FR A-1 - REC Ln 21	

Notes:

(1') WP 10 provides details on the allocation from total electric to electric distribution.

Ameren Illinois Electric
Franchise Delivery Service Information

App 11
2013 Actual Data
2014 Projected Additions

Not Applicable

Workpaper Table of Contents

With Reference to Part 285 Schedules and Workpapers

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Ameren Illinois Electric
WP 3: Cash Working Capital

Workpaper 3 Summary

<u>Line No.</u>	<u>Cash Working Capital Information</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>RECONCILIATION YEAR</u>			
1	Revenues	\$ 67,084	B-8 - Reconciliation Col E Ln 8	App 3 Col F Ln 9
2	Expenses	<u>(58,651)</u>	B-8 - Reconciliation Col E Ln 27	App 3 Col F Ln 29
3	Cash Working Capital Requirement	\$ 8,433	B-8 - Reconciliation Col E Ln 28	App 3 Col F Ln 30
	<u>FILING YEAR</u>			
4	Revenues	68,621	B-8 Col E Ln 8	App 3 Col F Ln 39
5	Expenses	<u>(60,569)</u>	B-8 Col E Ln 27	App 3 Col F Ln 59
6	Cash Working Capital Requirement	\$ 8,052	B-8 Col E Ln 28	App 3 Col F Ln 60

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
As of December 31, 2013
(\$000s)

MFR Schedule B-8 - Reconciliation

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	\$ 860,867	49.75	13.63%	\$ 117,337
2	Plus Energy Assistance Charges	17,058	-	0.00%	-
3	Plus Municipal Utility Tax	33	-	0.00%	-
4	Plus Interest Expense	68,579	49.75	13.63%	9,347
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	(168,846)	49.75	13.63%	(23,014)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(75,903)	49.75	13.63%	(10,346)
8	TOTAL - REVENUES	<u>\$ 509,264</u>			<u>\$ 67,084</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)	202,723	(48.87)	-13.39%	(27,144)
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	67,361	(91.25)	-25.00%	(16,840)
25	Bank Facility Costs	1,218	156.59	42.90%	522

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
As of December 31, 2013
(\$000s)

MFR Schedule B-8 - Reconciliation

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	(10,414)	(37.88)	-10.38%	1,081
27	TOTAL EXPENSES	<u>\$ 509,264</u>			<u>(58,651)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 8,433</u>

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2013
(\$000s)

MFR Schedule B-8

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	\$ 892,432	49.75	13.63%	\$ 121,640
2	Plus Energy Assistance Charges	17,058	-	0.00%	-
3	Plus Municipal Utility Tax	33	-	0.00%	-
4	Plus Interest Expense	74,151	49.75	13.63%	10,107
5	(Less) Uncollectibles	(6,773)	49.75	13.63%	(923)
6	(Less) Depreciation and Amortization	(197,892)	49.75	13.63%	(26,973)
7	(Less) Return on Equity and Debt	(182,565)	49.75	13.63%	(24,884)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(75,903)	49.75	13.63%	(10,346)
8	TOTAL - REVENUES	<u>\$ 520,540</u>			<u>68,621</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)	202,723	(48.87)	-13.39%	(27,144)
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	72,834	(91.25)	-25.00%	(18,208)
25	Bank Facility Costs	1,317	156.59	42.90%	565

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2013
(\$000s)

MFR Schedule B-8

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	(4,710)	(37.88)	-10.38%	489
27	TOTAL EXPENSES	<u>\$ 520,540</u>			<u>(60,569)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 8,052</u>

Ameren Illinois Electric
WP 4: Accumulated Deferred Income Taxes Information

Workpaper 4 Summary

Line No.	Accumulated Deferred Income Taxes Information (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
<u>Balance Per General Ledger</u>				
1	Account 190 - Federal	\$ 98,860	WPB-9a Col D Ln 4 - Ln 75	App 4 Col B Ln 1
2	Account 190 - State	49,775	WPB-9a Col D Ln 4 - Ln 75	App 4 Col B Ln 2
3	Account 190 - Gas	49,940	WPB-9a Col D Ln 122	App 4 Col B Ln 4
4	Account 282 – Federal	(840,566)	WPB-9a Col D Ln 124 - Ln 140	App 4 Col B Ln 6
5	Account 282 – State	(175,432)	WPB-9a Col D Ln 124 - Ln 140	App 4 Col B Ln 7
6	Account 282 – Gas	(238,237)	WPB-9a Col D Ln 152	App 4 Col B Ln 9
7	Account 283 – Federal	(14,234)	WPB-9a Col D Ln 154 - Ln 183	App 4 Col B Ln 11
8	Account 283 – State	(6,041)	WPB-9a Col D Ln 154 - Ln 183	App 4 Col B Ln 12
9	Account 283 – Gas	5,334	WPB-9a Col D Ln 197	App 4 Col B Ln 14
<u>Electric Distribution</u>				
10	Account 190 - Federal	\$ 52,837	B-9 Col F Ln 35	App 4 Col C Ln 1
11	Account 190 - State	7,539	B-9 Col D Ln 35	App 4 Col C Ln 2
12	Account 190 - Gas	-	WPB-9a Col E Ln 122 + WPB-9a Col F Ln 122	App 4 Col C Ln 4
13	Account 282 – Federal	(636,723)	B-9 Col F Ln 44	App 4 Col C Ln 6
14	Account 282 – State	(133,773)	B-9 Col D Ln 44	App 4 Col C Ln 7
15	Account 282 – Gas	-	WPB-9a Col E Ln 152 + WPB-9a Col F Ln 152	App 4 Col C Ln 9
16	Account 283 – Federal	(16,479)	B-9 Col F Ln 61	App 4 Col C Ln 11
17	Account 283 – State	(4,079)	B-9 Col D Ln 61	App 4 Col C Ln 12
18	Account 283 – Gas	-	WPB-9a Col E Ln 197 + WPB-9a Col F Ln 197	App 4 Col C Ln 14

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

MFR Schedule B-9

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)	\$ -	\$ (701)	\$ -
2	Active VEBA - State	1-ZA-190-612	(210)	-	-	-	(210)	-
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	-	250	-
12	ADIT Legal Expenses Accrued - State	1-ZA-190-612	75	-	-	-	75	-
13	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	-	-	1,467	-	1,467	-
14	ADIT Uncollectible Accounts - State	1-ZA-190-612	440	-	-	-	440	-
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	-	7,189	-
20	Employee Bonus Accrual - State	1-ZA-190-612	2,156	-	-	-	2,156	-
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	-	73	-
26	Merger Costs - Debt Integration - State	1-ZA-190-612	19	-	-	-	19	-
27	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	-	-	1,227	-	1,227	-
28	Over/Under Accrual State Income Tax - State	1-ZA-190-612	368	-	-	-	368	-
29	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	-	-	(3)	-	(3)	-
30	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	(1)	-	-	-	(1)	-
31	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	-	-	399	-	399	-
32	Over/Under Accrual Property Tax - State	1-ZA-190-612	120	-	-	-	120	-
33	Severance - Federal	1-ZA-190-611	-	-	-	-	-	-
34	Severance - State	1-ZA-190-612	-	-	-	-	-	-
35	Severance Rate Case Settlement - Federal	1-ZA-190-611	-	-	(252)	-	(252)	-
34	Severance Rate Case Settlement - State	1-ZA-190-612	(76)	-	-	-	(76)	-
35	Total 190 Electric		<u>13,373</u>	<u>7,539</u>	<u>42,192</u>	<u>52,837</u>	<u>55,565</u>	<u>60,377</u>

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

MFR Schedule B-9

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)
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 Recquired Debt - Federal	1-ZA-283-651	-	-	(21,483)	(15,437)	(21,483)	(15,437)
46	Book/Tax Loss Recquired 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)	-	(805)	-
48	Electric Rate Case Expense - State	1-ZA-283-652	(241)	-	-	-	(241)	-
49	Merger Initiatives - Federal	1-ZA-283-651	-	-	(1,174)	-	(1,174)	-
50	Merger Initiatives - State	1-ZA-283-652	(328)	-	-	-	(328)	-
51	Payroll Tax - Federal	1-ZA-283-651	-	-	(249)	-	(249)	-
52	Payroll Tax - State	1-ZA-283-652	(75)	-	-	-	(75)	-
53	Prepayments - Federal	1-ZA-283-651	-	-	(812)	-	(812)	-
54	Prepayments - State	1-ZA-283-652	(243)	-	-	-	(243)	-
55	Rabbi Trust - Federal	1-ZA-283-651	-	-	384	-	384	-
56	Rabbi Trust - State	1-ZA-283-652	115	-	-	-	115	-
57	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	-	-	333	-	333	-
58	Renewable Energy Compliance Cost - State	1-ZA-283-652	100	-	-	-	100	-
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>(4,079)</u>	<u>(23,806)</u>	<u>(16,479)</u>	<u>(29,915)</u>	<u>(20,558)</u>
62	Total Deferred		<u>\$ (119,941)</u>	<u>\$ (130,313)</u>	<u>\$ (543,633)</u>	<u>\$ (600,364)</u>	<u>\$ (663,574)</u>	<u>\$ (730,677)</u>
63	Total Account 190 Deferred		13,373	7,539	42,192	52,837	55,565	60,377
64	Total Account 282 Deferred		(127,204)	(133,773)	(562,020)	(636,723)	(689,224)	(770,496)
65	Total Account 283 Deferred		<u>(6,110)</u>	<u>(4,079)</u>	<u>(23,806)</u>	<u>(16,479)</u>	<u>(29,915)</u>	<u>(20,558)</u>
66	Total		<u>\$ (119,941)</u>	<u>\$ (130,313)</u>	<u>\$ (543,633)</u>	<u>\$ (600,364)</u>	<u>\$ (663,574)</u>	<u>\$ (730,677)</u>
			WPB-9b, Col. (F)	WPB-9a, Col. (F)	WPB-9b, Col. (E)	WPB-9a, Col. (E)		

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

MFR Schedule WPB-9a

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	Other	(962,473)	-	
5	Active VEBA - State	1-ZA-190-612	Other	(288,666)		-
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	Other	167,502		
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Other	50,237		-
22	ADIT State	1-ZA-190-612	Other	-		-
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Other	2,718,550		
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Other	815,350		-
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	Other	3,165,385		
32	Employee Bonus Accrual - State	1-ZA-190-612	Other	949,366		-
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
Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

MFR Schedule WPB-9a

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	Other	78,043	-	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Other	19,487		-
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Other	(639,009)	-	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Other	(191,652)		-
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Other	3,369	-	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Other	1,010		-
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Other	373,674	-	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Other	112,073		-
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	Other	(98,106)	-	
58	Severance Rate Case Settlement - State	1-ZA-190-612	Other	(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
Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

MFR Schedule WPB-9a

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	52,837,440	7,539,224
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
Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2013

MFR Schedule WPB-9a

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	52,837,440	7,539,224
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		-

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

MFR Schedule WPB-9a

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	Other	(288,070)	-	
159	Electric Rate Case Expense - State	1-ZA-283-652	Other	(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	Other	(785,303)	-	
163	Merger Initiatives - State	1-ZA-283-652	Other	(211,788)		-
164	Payroll Tax - Federal	1-ZA-283-651	Other	(311,769)	-	
165	Payroll Tax - State	1-ZA-283-652	Other	(93,506)		-
166	Prepayments - Federal	1-ZA-283-651	Other	(1,136,200)	-	
167	Prepayments - State	1-ZA-283-652	Other	(340,770)		-
168	Rabbi Trust - Federal	1-ZA-283-651	Other	478,330	-	
169	Rabbi Trust - State	1-ZA-283-652	Other	143,461		-
170	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Other	1,289,742	-	
171	Renewable Energy Compliance Cost - State	1-ZA-283-652	Other	321,328		-
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)		-

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

MFR Schedule WPB-9a

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	2,610,455	-	
175	Other Reg Asset/Liability - State	1-ZA-283-652	Other	1,851,713		-
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>(16,478,646)</u>	<u>(4,079,272)</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>(16,478,646)</u>	<u>(4,079,272)</u>
199	Total Deferred			<u>(1,070,599,995)</u>	<u>(600,363,866)</u>	<u>(130,313,357)</u>
					To Sch B-9, Col. (F)	To Sch B-9, Col. (D)

Ameren Illinois Electric
WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment (A)	Account (B)	Amount (\$000) (C)	Source (Part 285 Schedule) (D)	To (Rate MAP-P Schedule) (E)
Operating Expense Adjs					
Rate Making Adjs					
1	Company Use	Distribution	\$ 802	C-2.1 Col C Ln 1	App 7 Col C Ln 1
2	Franchise Requirements	Distribution	10,654	C-2.2 Col C Ln 4	App 7 Col C Ln 2
3	Franchise Requirements	A&G	(4,969)	C-2.2 Col C Ln 7	App 7 Col F Ln 2
4	NESC Rework	Distribution	(2,439)	C-2.3 Col C Ln 7	App 7 Col C Ln 3
5	Elimination of Social Dues	Distribution	(0)	C-2.4 Col C Ln 2	App 7 Col C Ln 4
6	Charitable Contributions	Distribution	471	C-2.5 Col C Ln 1	App 7 Col C Ln 5
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	A&G	(2,256)	C-2.6 Col C Ln 4	App 7 Col F Ln 6
8	Production Retiree Adjustment	A&G	(1,335)	C-2.8 Col C Ln 1	App 7 Col F Ln 8
9	Incentive Compensation Adjs for Earnings Per Share KPIs	A&G	(1,187)	C-2.9 Col C Ln 1	App 7 Col F Ln 9
10	Performance Share Unit Program Adjustment	A&G	(3,996)	C-2.10 Col C Ln 1	App 7 Col F Ln 10
11	Lobbying Expense	A&G	(61)	C-2.11 Col C Ln 5	App 7 Col F Ln 11
12	Injuries and Damages	A&G	7,366	C-2.12 Col C Ln 3	App 7 Col F Ln 12
13	Purchase Accounting	A&G	3,382	C-2.13 Col C Ln 1	App 7 Col F Ln 13
14	Smart Grid Facilitator Expense	Distribution	86	C-2.14 Col C Ln 2	App 7 Col C Ln 14
Other Rate Making Adjs If Any					
15	<i>Distribution Expense Adjustment (Acct 580-598)</i>	Distribution	(76)	C-2.16 Col D Ln 1	
16	<i>Storm Cost Rate Base Adjustment</i>	Distribution	(4,051)	C-2.17 Col C Ln 2	
17	<i>Unrelated Travel Expense Adjustment</i>	Distribution	(1)	C-2.24 Col C Ln 4	
18			\$ (4,128)		App 7 Col C Ln 16
19	<i>Customer Records and Collection Expenses Adjustment (Acct 902-903)</i>	Customer Accts	(4)	C-2.16 Col D Ln 2	App 7 Col D Ln 16
20	<i>Customer Assistance Expenses Adjustment (Acct 908)</i>	Customer Service and Informational	(3)	C-2.16 Col D Ln 3	
21	<i>Informational and Instructional Advertising Adjustment (Acct 909)</i>	Customer Service and Informational	(312)	C-2.16 Col D Ln 4	
22			\$ (315)		App 7 Col E Ln 16
23	<i>Office Supplies and Expenses (Acct 921)</i>	A&G	(19)	C-2.16 Col D Ln 5	
24	<i>Outside Services (Acct 923)</i>	A&G	(436)	C-2.16 Col D Ln 6	
25	<i>Employee Pensions and Benefits (Acct 926)</i>	A&G	(166)	C-2.16 Col D Ln 7	
26	<i>General Advertising Expenses (Acct 930.1)</i>	A&G	(150)	C-2.16 Col D Ln 8	
27	<i>Miscellaneous General Expenses (Acct 930.2)</i>	A&G	(4)	C-2.16 Col D Ln 9	
28	<i>Industry Association Dues Adjustment</i>	A&G	(30)	C-2.24 Col C Ln 3 / Wages and Salaries Allocator	
29			\$ (805)		App 7 Col F Ln 16

Ameren Illinois Electric
WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment (A)	Account (B)	Amount (\$000) (C)	Source (Part 285 Schedule) (D)	To (Rate MAP-P Schedule) (E)
<u>Recovered Thru Other Tariffs</u>					
30	Rider GC				
31	Rider EDR (Energy Efficiency and Demand Response)	Customer Service and Informational	(56,232)	C-2.18 Col C Ln 1	App 7 Col E Ln 18
32	Rider UCB/POR (Supplemental Customer Charge)	A&G	(593)	C-2.19 Col C Ln 1	App 7 Col F Ln 20
33	Rider PER (Purchased Energy - Supply Procurement)	A&G	(1,096)	C-2.20 Col C Ln 5	App 7 Col F Ln 21
34	Rider TS (Transmission)	A&G	(756)	C-2.21 Col C Ln 1	App 7 Col F Ln 22
35	Other Recovered Thru Other Tariffs Adjs If Any				
<u>Voluntary Exclusions</u>					
36	Other Voluntary Exclusions If Any				
<u>Taxes Other Than Income</u>					
Type of Tax					
37	FICA	Labor Related	8,040	C-18 Col G Ln 2	App 7 Col D Ln 39
38	Federal Unemployment Tax	Labor Related	40	C-18 Col G Ln 3	App 7 Col D Ln 40
39	State Unemployment Tax	Labor Related	1,100	C-18 Col G Ln 7 + 8	App 7 Col D Ln 41
40	St. Louis Payroll Expense Tax	Labor Related	15	C-18 Col G Ln 17	App 7 Col D Ln 42
41	Federal Excise Tax	Labor Related	2	C-18 Col G Ln 4	App 7 Col D Ln 43
42	Electric Distribution Tax	100% DS	40,048	C-18 Col G Ln 11	App 7 Col E Ln 44
43	Gross Receipts	100% DS	(55)	C-18 Col G Ln 12 * Revenue Allocator (%)	App 7 Col E Ln 45
44	Energy Assistance Charges	Recovered Through Other Tariffs	17,058	C-18 Col G Ln 10	App 7 Col F Ln 46
45	Municipal Utility Tax	Recovered Through Other Tariffs	43	C-18 Col G Ln 16	App 7 Col F Ln 47
46	Corporation Franchise Tax	Plant Related	1,539	C-18 Col G Ln 9	App 7 Col C Ln 48
47	Property/Real Estate Taxes	Plant Related	5,193	C-18 Col G Ln 15	App 7 Col C Ln 50
Other Taxes Other Than Income If Any					
48	Adjustment for Pension - Capital	Plant Related	(7)	WPC-2.16a Col D Ln 50	
49	Adjustment for PSUP - Capital	Plant Related	(14)	WPC-2.16a Col D Ln 52	
50			\$ (21)		App 7 Col C Ln 51
51	Adjustment for Pension - Expense	Labor Related	(17)	WPC-2.16a Col D Ln 49	
52	Adjustment for PSUP - Expense	Labor Related	(58)	WPC-2.16a Col D Ln 51	
53			\$ (75)		App 7 Col D Ln 51

Ameren Illinois Electric
Additional Rebutal Adjustments
Twelve Months Ended December 31, 2013
(\$000s)

MFR Schedule C-2.24

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	930	Association of Edison Illuminating Companies Inc. Adjustment	(4)	ICC Staff Exhibit 2.0, Schedule 2.03, Line 1
2	930	Gartner Inc. Adjustment	(24)	ICC Staff Exhibit 2.0, Schedule 2.03, Line 5
3	930	Total Industry Association Dues Adjustment	<u>\$ (28)</u>	Line 1 + Line 2
4	588	Unrelated Travel Expenses Adjustment	\$ (1)	ICC Staff Exhibit 2.0, Schedule 2.01, Page 2, Line 4

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect adjustments accepted at rebuttal.

Ameren Illinois Electric
 WP 9: Tax Adjustment Information

Workpaper 9 Summary

<u>Line No.</u>	<u>Tax Adjustment Information</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Amortization of ITCs	\$ (868)	C-5.5 Col D Ln 20	App 9 Col C Ln 1
2	Other Tax Adjs to Income If Any	(2,099)	C-5.2 Col D Ln 58 + Ln 69	App 9 Col C Ln 2

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2013

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
1	ARO Liability	\$ (75,042)	\$ 17,767	\$ (57,275) Plant
2	Active VEBA	618,460	(618,460)	- Other
3	Change in Injuries and Damages Reserve	7,404,462	(7,404,462)	- Other
4	Change in Legal Expense Reserve	(2,190)	2,190	- Other
5	Change in Uncollectible Accounts	(939,753)	939,753	- Other
6	Deferred Compensation	845,868	(845,868)	- Other
7	Disallowed Retirement Plan Contribution	6,254,539	(6,254,539)	- Other
8	Employee Bonus Accrual	(11,140,659)	11,140,659	- Other
9	Employee Bonus Payment	10,521,104	(10,521,104)	- Other
10	Employee Bonus 481(a) Adjustment	(2,519,423)	2,519,423	- Other
11	FAS 106 Book/Tax (OPEB)	20,795,825	(20,795,825)	- Other
12	FAS 106-2, Part D, Medicare Prescription	(1,086,449)	1,086,449	- Other
13	Merger Costs - Debt Integration Costs	56,988	(56,988)	- Other
14	Pension Expense Allowed/Disallowed	(1,027,938)	1,027,938	- Other
15	Purchase Account (IPC) - Class VI Tax	6,679,581	(6,679,581)	- Other
16	Purchase Account (IPC) - Class VI Book	(6,096,384)	6,096,384	- Other
17	Purchase Account - Post Closing Deductions	20,165,361	(20,165,361)	- Other
18	Purchase Account - OPEB	(4,793,566)	4,793,566	- Other
19	Purchase Account - Pension	(5,259,374)	5,259,374	- Other
20	Purchase Account - Contingent Liability	17,732,142	(17,732,142)	- Other
21	Purchase Account - Goodwill	(7,936,305)	7,936,305	- Other
22	Severance Rate Case Settlement	(485,732)	485,732	- Other
23	Tax Depreciation Step Up - Metro	1,390,636	(329,248)	1,061,388 Plant
24	Tax Reserve Interest - Current	(12,221)	12,221	- Other
25	Tax Reserve Interest - Non Current	200,573	(200,573)	- Other
26	Book Depreciation on PA - Plant	249,099	(249,099)	- Other
27	Book Loss on Reacquired Debt	(11,217,020)	2,655,751	(8,561,269) Plant
28	Rate Case Expense	(1,632,409)	1,632,409	- Other
29	Illinois Bad Debt Tracker	5,093,852	(5,093,852)	- Other
30	Merger Initiatives	(1,227,755)	1,227,755	- Other
31	Prepaid Insurance (12 Month Rule)	230,015	(230,015)	- Other
32	Renewable Energy Compliance Cost	(1,776,101)	1,776,101	- Other
33	Sec 1502 Adj to Pension and OPEB	(10,920)	10,920	- Other
34	Other Reg Assets and Liabilities	(9,263,357)	9,263,357	- Other
35	Other Reg Assets and Liabilities (storm costs)	810,223	-	810,223 Distribution

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2013

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
36	Total Temporary Differences at IL 9.5%	32,546,132	(39,293,065)	(6,746,933)
37	ARO Liability	1,416	(335)	1,080 Plant
38	Change in Injuries and Damages Reserve	292,002	(292,002)	- Other
39	FAS 106 Book/Tax (OPEB)	(7,432,136)	7,432,136	- Other
40	FAS 106-2, Part D, Medicare Prescription	1,053,690	(1,053,690)	- Other
41	Pension Expense Allowed/Disallowed	(8,268,686)	8,268,686	- Other
42	Automated Meter Reading Equipment	206,014	(48,776)	157,238 Plant
43	Book Loss on Reacquired Debt	(13,541,020)	3,205,983	(10,335,037) Plant
44	Illinois Bad Debt Tracker	(865,492)	865,492	- Other
45	Merger Initiatives	(852,488)	852,488	- Other
46	Other Reg Assets and Liabilities	55,271,375	(55,271,375)	- Other
47	Other Reg Assets and Liabilities (storm costs)	2,430,672	-	2,430,672 Distribution
48	Total Temporary Differences at IL 7.75%	28,295,347	(36,041,393)	(7,746,047)
49	Plant Temporary Differences Federal	269,596,617	(63,829,913)	205,766,704 Plant
50	Total Temporary Differences at IL 7.730576%	269,596,617	(63,829,913)	205,766,704
51	ARO Liability	(110,614)	26,189	(84,425) Plant
52	Change in Injuries and Damages Reserve	232,609	(232,609)	- Other
53	Obsolete Supplies Reserve	(183,703)	43,494	(140,209) Plant
54	FAS 158 Reversal	(15,233,766)	15,233,766	- Other
55	Total Temporary Differences at IL 7.3%	(15,295,474)	15,070,840	(224,634)
56		Various Rate	Various Rate	Various Rate
57	DIT Expense(Benefit) on Temporary Differences - Federal	101,422,115	(40,907,315)	60,514,799
58	Blended rate adjustment		1,130,149	1,130,149
59	Plant Reg. Asset/Liability Amortization	10,209,555	(10,209,555)	- Other
60	IL Rate Change	11,122,789	(11,122,789)	- Other

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2013

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
61	Federal Net Operating Loss	(18,112,606)	18,112,606	- Other
62	FIN 48 Adjustments	10,419,770	(10,419,770)	- Other
63	Tax Law Change (Medicare Part D)	-	-	- Other
64	Return and other adjustments	30,137,527	(30,137,527)	- Other
65	Accum. Deferred Investment Tax Credit (a/c 255)	(867,899)	205,484	(662,415) Plant
66	Deferred Income Tax Expense(Benefit) - Federal	<u>144,331,251</u>	<u>(83,348,717)</u>	<u>60,982,534</u>
67		<u>Various Rate</u>	<u>Various Rate</u>	<u>Various Rate</u>
68	DIT Expense(Benefit) on Temporary Differences - State	25,365,155	(7,215,492)	18,149,664
69	Blended rate adjustment		(3,228,994)	(3,228,994)
70	Bonus Modification	(5,438,195)	5,438,195	- Other
71	Plant Reg. Asset/Liability Amortization	(10,215,483)	10,215,483	- Other
72	IL Rate Change	3,040,029	(3,040,029)	- Other
73	State Net Operating Loss	3,742,656	(3,742,656)	- Other
74	FIN 48 Adjustments	1,806,851	(1,806,851)	- Other
75	Tax Law Change (Medicare Part D)	-	-	- Other
76	Illinois Coal Credit	33,116	(33,116)	- Other
77	Return and other adjustments	(7,221,712)	7,221,712	- Other
78	Deferred Income Tax Expense(Benefit) - State	<u>11,112,417</u>	<u>3,808,252</u>	<u>14,920,670</u>
79	Total Deferred Income Tax Expense(Benefit)	<u>\$ 155,443,668</u>	<u>\$ (79,540,465)</u>	<u>\$ 75,903,203</u>

NOTES

Allocation Factors Used:

Labor	91.48%	From WPA-5a, Col. (D), Line 8
Plant	76.32%	From WPA-5a, Col. (D), Line 4
Revenue	60.58%	From WPA-5a, Col. (D), Line 10

Ameren Illinois Company
Adjustment to ADIT
For the Year Ending December 31, 2013
(In Dollars)

Line No.	Description (A)	ADIT State (B)	ADIT Federal (C)	ADIT Total (D)	Source (E)
Everson					
1	Legal Expense Accruals	\$ 45,958	\$ 153,234	\$ 199,192	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 1 & Line 2
2	Uncollectible Accounts	493,917	1,646,824	2,140,741	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 3 & Line 4
3	Employee Bonus Accrual (1)	868,499	2,895,758	3,764,257	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 5 & Line 6
4	Merger Costs-Debt Integration	14,873	59,565	74,438	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 7 & Line 8
5	Over/Under Accrual SIT	(146,276)	(487,717)	(633,993)	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 9 & Line 10
6	Over/Under Accrual Gross Receipts	612	2,041	2,653	ICC Staff Ex.1.0 (2nd Rev), Schedule 1.11 Page 2, Line 11 & Line 12
7	Over/Under Accrual Property Tax	85,539	285,203	370,742	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 13 & Line 14
8	Rabbi Trust	131,241	437,586	568,827	ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 15 & Line 16
9	Sub-total Everson Adjustments to ADIT	<u>\$ 1,494,363</u>	<u>\$ 4,992,494</u>	<u>\$ 6,486,857</u>	Sum of Line 1 through Line 8
Effron					
10	Renewable Energy Compliance Cost (2)	\$ 245,250	\$ 984,382	\$ 1,229,632	AG Exhibit 2.1, Schedule DJE-1
11	Other Reg Asset/Liability (Storm Tracker) (2)	530,696	2,082,884	2,613,580	AG Exhibit 2.1, Schedule DJE-1
12	Sub-total Effron Adjustments to ADIT	<u>\$ 775,946</u>	<u>\$ 3,067,266</u>	<u>\$ 3,843,212</u>	Sum of Line 10 through Line 11
Other					
13	Active VEBA	\$ (264,077)	\$ (880,489)	\$ (1,144,567)	AIC Sch. WPA-9a, Line 5 Col. F & Line 4 Col. E
14	Severance Rate Case Settlement	(29,424)	(98,106)	(127,530)	AIC Sch. WPA-9a, Line 58 Col. F & Line 57 Col. E
15	Electric Rate Case Expense	(86,398)	(288,070)	(374,468)	AIC Sch. WPA-9a, Line 159 Col. F & Line 158 Col. E
16	Merger Initiatives	(211,788)	(785,303)	(997,091)	AIC Sch. WPA-9a, Line 163 Col. F & Line 162 Col. E
17	Payroll Tax	(85,541)	(285,213)	(370,754)	AIC Sch. WPA-9a, Line 165 Col. F & Line 164 Col. E
18	Prepayments	(260,089)	(867,192)	(1,127,281)	AIC Sch. WPA-9a, Line 167 Col. F & Line 166 Col. E
19	Total Adjustments to ADIT	<u>\$ (937,317)</u>	<u>\$ (3,204,373)</u>	<u>\$ (4,141,691)</u>	Sum of Line 13 through Line 18
20	Total	<u>\$ 1,332,992</u>	<u>\$ 4,855,386</u>	<u>\$ 6,188,378</u>	Sum of Line 9 + Line 12 + Line 19

(1) Employee Bonus Accrual adjustment is proposed by both Staff and AG - see ICC Staff Ex. 1.0 (2nd Rev), Schedule 1.11 Page 2, Line 5 & Line 6 and AG Exhibit 2.1, Schedule DJE-1
(2) Minor differences from Mr. Effron's proposal due to adjustments stating in thousands rather than dollars.

Ameren Illinois Company
Adjustment to Blended Tax Rate
For the Year Ending December 31, 2013
(In Dollars)

Line No.	Deferred Tax Items	Jurisdictional	MFR Schedule C-5.2	Deferred Income Tax Expense(Benefit) - Federal			Deferred Income Tax Expense(Benefit) - State			Total Adjustment	Source
				(D)	(E)	(F) = (E) - (D)	(G) = (B) * rate	(H) = (B) * rate	(I) = (H) - (G)		
	(A)	(B)	(C)	Filed at 31.675% [1]	Updated at 32.2875% [1]	Difference	Filed at 9.5%	Updated at 7.75%	Difference	Total Adjustment	(K)
1	ARO Liability (Accretion Expense)	\$ 1,080	Column (D), Line 37	\$ 342	\$ 349	\$ 7	\$ 103	\$ 84	\$ (19)	\$ (12)	AIC DR Response AG 2.04 Attach, Line 1
2	Automated Meter Reading Equipment	157,238	Column (D), Line 42	49,805	50,768	963	14,938	12,186	(2,752)	(1,789)	AIC DR Response AG 2.04 Attach, Line 2
3	Book Loss on Reacquired Debt	(10,335,037)	Column (D), Line 43	(3,273,623)	(3,336,925)	(63,302)	(981,829)	(800,965)	180,863	117,561	AIC DR Response AG 2.04 Attach, Line 3
4	Merger Initiatives	-	[2]	-	-	-	-	-	-	-	
5	Other Reg Assets and Liabilities (storm costs)	2,430,672	Column (D), Line 47	769,915	784,803	14,888	230,914	188,377	(42,537)	(27,649)	AIC DR Response AG 2.04 Attach, Line 5
6	Total Temporary Differences at IL 7.75%	<u>\$ (7,746,047)</u>		<u>\$ (2,453,560)</u>	<u>\$ (2,501,005)</u>	<u>\$ (47,445)</u>	<u>\$ (735,874)</u>	<u>\$ (600,319)</u>	<u>\$ 135,556</u>	<u>\$ 88,111</u>	
				Filed at 31.675% [1]	Updated at 32.248136% [1]	Difference	Filed at 9.5%	Updated at 7.86247%	Difference	Total Adjustment	
7	Plant Temporary Differences Federal	\$ 205,766,704	Column (D), Line 49	\$ 65,176,603	\$ 66,355,927	\$ 1,179,323	\$ 19,547,837	\$ 16,178,345	\$ (3,369,492)	\$ (2,190,168)	AIC DR Response AG 2.04 Attach, Line 7
8	Total Temporary Differences at IL 7.730576%	<u>\$ 205,766,704</u>		<u>\$ 65,176,603</u>	<u>\$ 66,355,927</u>	<u>\$ 1,179,323</u>	<u>\$ 19,547,837</u>	<u>\$ 16,178,345</u>	<u>\$ (3,369,492)</u>	<u>\$ (2,190,168)</u>	
				Filed at 31.675% [1]	Updated at 32.445% [1]	Difference	Filed at 9.5%	Updated at 7.3%	Difference	Total Adjustment	
9	ARO Liability (Accretion Expense)	\$ (84,425)	Column (D), Line 51	\$ (26,742)	\$ (27,392)	\$ (650)	\$ (8,020)	\$ (6,163)	\$ 1,857	\$ 1,207	AIC DR Response AG 2.04 Attach, Line 9
10	Obsolete Supplies Reserve	(140,209)	Column (D), Line 53	(44,411)	(45,491)	(1,080)	(13,320)	(10,235)	3,085	2,005	AIC DR Response AG 2.04 Attach, Line 10
11	Total Temporary Differences at IL 7.3%	<u>\$ (224,634)</u>		<u>\$ (71,153)</u>	<u>\$ (72,883)</u>	<u>\$ (1,730)</u>	<u>\$ (21,340)</u>	<u>\$ (16,398)</u>	<u>\$ 4,942</u>	<u>\$ 3,212</u>	
12	Total Blended Rate Adjustment					<u>\$ 1,130,149</u>			<u>\$ (3,228,994)</u>	<u>\$ (2,098,845)</u>	Line 6 + Line 8 + Line 11
13	Blended Rate Adjustment per Filing									(2,170,571)	Ameren Exhibit 2.1, App 9, Line 2
14	Difference									<u>\$ 71,726</u>	Line 12 - Line 13

[1] Statutory Federal Income Tax Rate is 35%. The rate shown reflects the effective federal income tax rate after deduction of state income taxes.
[2] Merger Initiatives allocator changed from Distribution to Other

Ameren Illinois Company
Summary Actual with Step-Up vs Hypothetical without Transfer
(In Dollars)

Line No.		Electric Distribution Account 364	Electric Distribution Account 364	Electric Distribution Account 364
		Tax Life 20 Year	Tax Life 20 Year	Tax Life 20 Year
		1994 Asset	1999 Asset	2004 Asset
Actual with Step-Up				
1	Net Book Basis @ 12/31/2013	\$ 43,859	\$ 112,077	\$ 235,033
2	Net Tax Basis @ 12/31/2013	45,178	115,446	242,097
3	Book/Tax Difference @ 12/31/2013	\$ (1,318)	\$ (3,368)	\$ (7,064)
4	Deferred Tax @ 12/31/2013	529	1,351	2,833
5	Metro Deferred Tax Asset	\$ 3,959	\$ 10,118	\$ 21,218
6	Metro Deferred Tax Liability	(3,959)	(10,118)	(21,218)
7	Net (Sum of Lines 4-6)	<u>\$ 529</u>	<u>\$ 1,351</u>	<u>\$ 2,833</u>
Hypothetical without Transfer				
8	Net Book Basis @ 12/31/2013	\$ (0)	\$ 0	\$ 167,871
9	Net Tax Basis @ 12/31/2013	7,431	92,144	236,870
10	Book/Tax Difference @ 12/31/2013	\$ (7,431)	\$ (92,144)	\$ (68,999)
11	Deferred Tax @ 12/31/2013	<u>2,981</u>	<u>36,959</u>	<u>27,676</u>
12	Net Ratepayer Benefit (Line 7 - Line 11)	<u>\$ (2,452)</u>	<u>\$ (35,608)</u>	<u>\$ (24,843)</u>

Ameren Illinois Company
Actual with Step-Up
(In Dollars)

Line No.	Electric Distribution Account 364			
	Tax Life 20 Year			
	1994 Asset	1999 Asset	2004 Asset	
1	Original Cost	\$ 332,027	\$ 375,517	\$ 505,636
2	Accum Depreciation at Transfer	(243,973)	(150,507)	(33,776)
3	Net Book Basis at Transfer	\$ 88,053	\$ 225,009	\$ 471,859
4	Book Depreciation			
5	Line 3 * Book Depreciation Rate	2005 \$ 5,882	\$ 15,031	\$ 31,520
6	Line 3 * Book Depreciation Rate	2006 5,882	15,031	31,520
7	Line 3 * Book Depreciation Rate	2007 5,882	15,031	31,520
8	Line 3 * Book Depreciation Rate	2008 4,949	12,646	26,518
9	Line 3 * Book Depreciation Rate	2009 4,949	12,646	26,518
10	Line 3 * Book Depreciation Rate	2010 4,949	12,646	26,518
11	Line 3 * Book Depreciation Rate	2011 3,681	9,405	19,724
12	Line 3 * Book Depreciation Rate	2012 3,681	9,405	19,724
13	Line 3 * Book Depreciation Rate	2013 4,341	11,093	23,263
14	Total (Sum of Lines 5-13)	\$ 44,194	\$ 112,932	\$ 236,826
15	Net Book Basis @ 12/31/2013	\$ 43,859	\$ 112,077	\$ 235,033
16	Net Tax Basis at Transfer	\$ 88,053	\$ 225,009	\$ 471,859
17	Book and Tax = at time of Transfer for Step-up			
18	Tax Depreciation			
19	Line 16 * Tax Depreciation Rate	2005 \$ 3,302	\$ 8,438	\$ 17,695
20	Line 16 * Tax Depreciation Rate	2006 6,357	16,243	34,064
21	Line 16 * Tax Depreciation Rate	2007 5,879	15,024	31,506
22	Line 16 * Tax Depreciation Rate	2008 5,439	13,899	29,147
23	Line 16 * Tax Depreciation Rate	2009 5,030	12,855	26,957
24	Line 16 * Tax Depreciation Rate	2010 4,654	11,892	24,938
25	Line 16 * Tax Depreciation Rate	2011 4,304	10,998	23,064
26	Line 16 * Tax Depreciation Rate	2012 3,982	10,175	21,337
27	Line 16 * Tax Depreciation Rate	2013 3,929	10,040	21,054
28	Total (Sum of Lines 19-27)	\$ 42,876	\$ 109,564	\$ 229,762
29	Net Tax Basis @ 12/31/2013	\$ 45,178	\$ 115,446	\$ 242,097
30	Book/Tax Difference @ 12/31/2013	\$ (1,318)	\$ (3,368)	\$ (7,064)
31	Deferred Tax @ 12/31/2013	529	1,351	2,833
32	Metro Deferred Tax Asset [1]	\$ 3,959	\$ 10,118	\$ 21,218
33	Metro Deferred Tax Liability [2]	(3,959)	(10,118)	(21,218)
34	Net (Sum of Lines 31-33)	\$ 529	\$ 1,351	\$ 2,833

NOTES

[1] Proportionate allocation of December 31, 2013 Metro East Deferred Tax Asset Balance

[2] Amortization of the account 282 Metro East deferred tax liability at the time of transfer is not maintained separately in the company's income tax records and is estimated based on straight line amortization of the account 190 deferred asset account balance.

Ameren Illinois Company
Hypothetical without Transfer
(In Dollars)

Line No.		Electric Distribution Account 364		Electric Distribution Account 364		Electric Distribution Account 364	
		Tax Life 20 Year		Tax Life 20 Year		Tax Life 20 Year	
		1994 Asset		1999 Asset		2004 Asset	
1	Original Cost	\$	332,027	\$	375,517	\$	505,636
2	Book Depreciation						
3	Line 1 * Book Depreciation Rate	1994	\$ 22,179				
4	Line 1 * Book Depreciation Rate	1995	22,179				
5	Line 1 * Book Depreciation Rate	1996	22,179				
6	Line 1 * Book Depreciation Rate	1997	22,179				
7	Line 1 * Book Depreciation Rate	1998	22,179				
8	Line 1 * Book Depreciation Rate	1999	22,179	25,085			
9	Line 1 * Book Depreciation Rate	2000	22,179	25,085			
10	Line 1 * Book Depreciation Rate	2001	22,179	25,085			
11	Line 1 * Book Depreciation Rate	2002	22,179	25,085			
12	Line 1 * Book Depreciation Rate	2003	22,179	25,085			
13	Line 1 * Book Depreciation Rate	2004	22,179	25,085		33,776	
14	Line 1 * Book Depreciation Rate	2005	22,179	25,085		33,776	
15	Line 1 * Book Depreciation Rate	2006	22,179	25,085		33,776	
16	Line 1 * Book Depreciation Rate	2007	22,179	25,085		33,776	
17	Line 1 * Book Depreciation Rate	2008	21,515	25,085		33,776	
18	Line 1 * Book Depreciation Rate	2009		25,085		33,776	
19	Line 1 * Book Depreciation Rate	2010		25,085		33,776	
20	Line 1 * Book Depreciation Rate	2011		25,085		33,776	
21	Line 1 * Book Depreciation Rate	2012		25,085		33,776	
22	Line 1 * Book Depreciation Rate	2013		24,333		33,776	
23	Total (Sum of Lines 3-22)		\$ 332,027	\$ 375,516		\$ 337,765	
24	Net Book Basis @ 12/31/2013		\$ (0)	\$ 0		\$ 167,871	
25	Original Cost	\$	332,027	\$	375,517	\$	505,636
26	Tax Depreciation						
27	Line 25 * Tax Depreciation Rate	1994	\$ 12,451				
28	Line 25 * Tax Depreciation Rate	1995	23,969				
29	Line 25 * Tax Depreciation Rate	1996	22,146				
30	Line 25 * Tax Depreciation Rate	1997	20,509				
31	Line 25 * Tax Depreciation Rate	1998	18,969				
32	Line 25 * Tax Depreciation Rate	1999	17,548	14,082			
33	Line 25 * Tax Depreciation Rate	2000	16,229	27,109			
34	Line 25 * Tax Depreciation Rate	2001	15,014	25,073			
35	Line 25 * Tax Depreciation Rate	2002	14,815	23,196			
36	Line 25 * Tax Depreciation Rate	2003	14,812	21,453			
37	Line 25 * Tax Depreciation Rate	2004	14,815	19,846		18,961	
38	Line 25 * Tax Depreciation Rate	2005	14,812	18,355		36,502	
39	Line 25 * Tax Depreciation Rate	2006	14,815	16,981		33,761	
40	Line 25 * Tax Depreciation Rate	2007	14,812	16,756		31,233	
41	Line 25 * Tax Depreciation Rate	2008	14,815	16,752		28,887	
42	Line 25 * Tax Depreciation Rate	2009	14,812	16,756		26,723	
43	Line 25 * Tax Depreciation Rate	2010	14,815	16,752		24,715	
44	Line 25 * Tax Depreciation Rate	2011	14,812	16,756		22,865	
45	Line 25 * Tax Depreciation Rate	2012	14,815	16,752		22,561	
46	Line 25 * Tax Depreciation Rate	2013	14,812	16,756		22,556	
47	Total (Sum of Lines 27-46)		\$ 324,596	\$ 283,372		\$ 268,766	
48	Net Tax Basis @ 12/31/2013		\$ 7,431	\$ 92,144		\$ 236,870	
49	Book/Tax Difference @ 12/31/2013		\$ (7,431)	\$ (92,144)		\$ (68,999)	
50	Deferred Tax @ 12/31/2013		\$ 2,981	\$ 36,959		\$ 27,676	

Ameren Illinois Company
Jurisdictional General and Intangible Plant
Year Ending December 31, 2013
(In Thousands)

<u>Line No.</u>	Amount before allocation	ICC Jurisdictional allocation to Transmission (1)	FERC Jurisdictional Allocation to Transmission (2)	ICC Jurisdictional Transmission	FERC Jurisdictional Transmission	Difference in Jurisdictional allocation	Source for Column (A)	
	(A)	(B)	(C)	(D) = (A) * (B)	(E) = (A) * (C)	(F) = (D) - (E)	(G)	
<u>Utility Plant In Service</u>								
1	\$ 5,037,056						Schedule FR B-1, Line 1	
2	1,209,096						Part 285 Schedules B-5, Line 9, column (V)	
3	468,528	13.07%	8.52%	61,254	39,903	21,350	Schedule FR B-1, Line 7	
<u>Accumulated Reserve for Depreciation</u>								
4	\$ (2,404,315)						Schedule FR B-1, Line 13	
5	(441,080)						Part 285 Schedules B-6b, Line 6, column (E)	
6	(160,396)	13.07%	8.52%	(20,970)	(13,661)	(7,309)	Schedule FR B-1, Line 21	
<u>Net Utility Plant in Service</u>								
7	\$ 2,632,742						Line 1 + Line 4	
8	768,016						Line 2 + Line 5	
9	308,132	13.07%	8.52%	40,284	26,243	14,041	Line 3 + Line 6	
10	Total Rate Base Adjustment to Include Jurisdictional Difference for General and Intangible Plant (Whole Dollars)					\$ 14,041,269		
<u>Revenue Requirement Conversion:</u>								
11	Authorized Return at 8.08% (Sch FR A-1, line 13)					\$ 1,134,535		
12	Interest Synchronization at 3.28% (Sch FR C-4, line 7)					(460,554)		
13	After Tax Return on DS Rate Base					673,981		
14	Income Tax Gross-up at 69.996% (Sch FR C-4, line 5)					471,760		
15	Total Revenue Requirement Impact of General and Intangible Plant Jurisdictional Adjustment					\$ 1,606,294		

(1) Ameren Exhibit 2.2, Workpaper 8, Part 1, Line 7, column (f)

(2) Data Request AG 2.01S, Nonlevelized-IOU, Page 4, Line 16

Response to AIC's
First Set of Data Requests to Staff
AIC-Staff 1.01 – 1.17
Docket No. 14-0317
Response of Staff Witness Scott Tolsdorf
Response Date: 7/23/14

ICC Person Responsible: Scott Tolsdorf
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701
Phone Number: 217-557-1739

Request AIC-Staff 1.01

Does Mr. Tolsdorf agree that in Docket No. 12-0293, the Commission authorized Ameren Illinois to recover the total rate case expense for the initial formula rate filing (Docket No. 12-0001) over a single three-year period, beginning in 2012? If the response is anything other than an unqualified yes, please explain the basis for the response and provide any documents reviewed or relied on to support the response.

Response

Yes. Upon further consideration, Mr. Tolsdorf agrees to withdrawal of the proposed rate case expense amortization adjustment ICC Staff Ex. 2.0, Schedule 2.02.