

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)
	<b>Operating Expense</b>		
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	122,715
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)	\$ 638,197
11	<b>DS Rate Base</b>	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)	\$ 891,952
21	DS Other Revenues	(App 10 Col C Ln 5) * (-1.0)	36,992
22	<b>Filing Year Revenue Requirement</b>	(Ln 20) - (Ln 21)	\$ 854,960
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)	\$ 67,557
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)	68,028
28	Reconciliation of Prior Yr with Interest	Sch FR A-4 Ln 33	69,694
29	ROE Collar Adj	Sch FR A-3 Ln 42	-
30	<b>Net Revenue Requirement</b>	(Ln 22) + (Ln 26) + (Ln 28) + (Ln 29)	\$ 925,125
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)	\$ 204,978

(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)
	<b>Operating Expense</b>		
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	122,715
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)	\$ 626,525
11	<b>DS Rate Base - Reconciliation</b>	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)	\$ 860,860
21	DS Other Revenues	App 10 Col C Ln 5 * (-1)	36,992
22	<b>Revenue Requirement - Reconciliation</b>	(Ln 20) - (Ln 21)	\$ 823,867

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**  
Actual Data  
2013  
2014 Projected Additions  
(C)

Ln	(A)	(B)	Amt (\$ in 000s)
<b><u>Wages and Salaries Allocator Calculation</u></b>			
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	<b>Wages and Salaries Allocator (%)</b>	<b>(Ln 4) / (Ln 8)</b>	<b>91.48%</b>
<b><u>Net Plant Allocator Calculation</u></b>			
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	<b>Net Plant Allocator (%)</b>	<b>(Ln 19) / (Ln 14)</b>	<b>76.32%</b>
<b><u>Revenue Allocator Calculation</u></b>			
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	<b>Revenue Allocator (%)</b>	<b>(Ln 21) / (Ln 22)</b>	<b>60.58%</b>
<b><u>ASP Allocator</u></b>			
24	DS General and Intangible Plant	WP 8	\$ 315,884
25	Total General and Intangible Plant	WP 8	468,528
26	<b>ASP General and Intangible Plant Allocator (%)</b>	<b>(Ln 24) / (Ln 25)</b>	<b>67.42%</b>

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
<b>Capital Structure</b>			
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	59,355
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)	\$ 855,818
19	DS Operating Expenses	Sch FR A-1 - REC Ln 10	626,525
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%
<b>ROE Collar</b>			
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	\$ 823,867					
2	Revenue Requirement in effect during Reconciliation Year	(1')	\$ 764,512					
2a	Variance Before Collar	(Ln 1) - (Ln 2)	\$ 59,355					
2b	ROE Collar Adjustment	Sch FR A-1 Ln 29	\$ -					
3	Variance With Collar	(Ln 2a) + (Ln 2b)	\$ 59,355					
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	Yr X							
6	Jan		4,946	0.6730%	11.5	383	5,329	
7	Feb		4,946	0.6730%	10.5	350	5,296	
8	Mar		4,946	0.6730%	9.5	316	5,263	
9	Apr		4,946	0.6730%	8.5	283	5,229	
10	May		4,946	0.6730%	7.5	250	5,196	
11	Jun		4,946	0.6730%	6.5	216	5,163	
12	Jul		4,946	0.6730%	5.5	183	5,129	
13	Aug		4,946	0.6730%	4.5	150	5,096	
14	Sep		4,946	0.6730%	3.5	117	5,063	
15	Oct		4,946	0.6730%	2.5	83	5,029	
16	Nov		4,946	0.6730%	1.5	50	4,996	
17	Dec		4,946	0.6730%	0.5	17	4,963	
17	Total	Sum of (Ln 5) thru (Ln 16)	59,355				61,752	
	Yr X+1		Balance (\$ in 000s)				Balance (C) + (F) (\$ in 000s)	
18	Jan - Dec	Col G Ln 17	61,752	0.6730%	12	4,987	66,739	
	Yr X+2		Balance (\$ in 000s)	Ln 4 %		(2') (\$ in 000s)	(C) + (C) * (D) - (F) (\$ in 000s)	
19	Jan	Col G Ln 18	66,739	0.6730%		5,808	61,380	
20	Feb	Col G Ln 19	61,380	0.6730%		5,808	55,985	
21	Mar	Col G Ln 20	55,985	0.6730%		5,808	50,554	
22	Apr	Col G Ln 21	50,554	0.6730%		5,808	45,087	
23	May	Col G Ln 22	45,087	0.6730%		5,808	39,582	
24	Jun	Col G Ln 23	39,582	0.6730%		5,808	34,041	
25	Jul	Col G Ln 24	34,041	0.6730%		5,808	28,462	
26	Aug	Col G Ln 25	28,462	0.6730%		5,808	22,846	
27	Sep	Col G Ln 26	22,846	0.6730%		5,808	17,192	
28	Oct	Col G Ln 27	17,192	0.6730%		5,808	11,499	
29	Nov	Col G Ln 28	11,499	0.6730%		5,808	5,769	
30	Dec	Col G Ln 29	5,769	0.6730%		5,808	(0)	
31	Variance with Interest	Sum of (Ln 19) thru (Ln 30)				\$ 69,694		
32	Removal of ROE Collar Adj. (3')	Col C Ln 2b				-		
33	Reconciliation with Interest	(Ln 31) - (Ln 32)				69,694	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**

**Sch FR B-1**  
2013 Actual Data  
2014 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
<b>Plant in Service</b>			
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
<b>Accumulated Depreciation</b>			
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)
<b><u>Additional DS Jurisdictional Rate Base Items</u></b>			
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
<b><u>DS Rate Base Adjs for Projected Plant Additions and Accumulated Reserve Adjs</u></b>			
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 (\$ in 000s)
<b>DS Jurisdictional Expenses</b>							
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)	(6,313)	
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$ 212,589	\$ 39,877	\$ 5,363	\$ 134,141	
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)				\$ 122,715	
6	Directly Assigned Uncollectible Expense	App 7 Ln 28		6,302			
7	Total Customer Accts Expense	(Ln 3) + (Ln 6)	\$ 46,179				
<b>Taxes Other Than Income</b>							
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	<b>DS Jurisdictional Taxes Other Than Income</b>	(Ln 8) * (Ln 9)	\$ 5,122	\$ 8,345	\$ 39,992	\$ -	\$ 53,459
<b>Expense Summary</b>							
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	122,715	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	<b>Total Operating Expenses</b>	Sum of (Ln 11) thru (Ln 19)	\$ 638,197				

Ameren Illinois Company

**Depreciation and Amortization Expense Computation**

**Sch FR C-2**

2013 Actual Data

2014 Projected Additions

Ln	(A) Description	(B) Source	(C) Distribution (\$ in 000s)	(D) G&I Plant - Depreciable Other (\$ in 000s)	(E) G&I Plant - Amortized (\$ in 000s)	(F) Total DS Jurisdictional (\$ in 000s)
1	<b>Depreciation Expense</b>	FERC Fm 1 Pg 336 Col B Ln 8 and Ln 10	\$ 170,211	\$ 14,208		
2	Amort Expense	FERC Fm 1 Pg 336 Col D Ln 1			\$ 2,836	
3	Reverse Allocation of Common Plant to Gas	Fm 21 ILCC Pg 219 Col B Ln 8		\$ 2,084		
4	Depreciation Expense Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other Adjustments	App 8 Ln 14 Cols C thru E	(158)	-	-	
5	Total Depreciation Expense After Adjs	Sum of (Ln 1) thru (Ln 4)	\$ 170,053	\$ 16,292	\$ 2,836	
6	DS Jurisdictional (%)	Sch FR A-2 Ln 26	100.0%	67.42%	67.42%	Sum of (C) thru (E)
7	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 5) * (Ln 6)	\$ 170,053	\$ 10,984	\$ 1,912	\$ 182,949
						To Sch FR C-1 Ln 15
8	Depreciation Expense on Projected Plant Additions	App 8 Col G (Ln 15) thru (Ln 17)	\$ 8,255	\$ 2,739	\$ 2,144	
8a	Depreciation Rate Changes	WP 18	-	-	-	
8b	Forecasted Change in Depreciation and Amort Expense	(Ln 8) + (Ln 8a)	\$ 8,255	\$ 2,739	\$ 2,144	
9	DS Jurisdictional (%)	Sch FR A-2 Ln 26	100.0%	67.42%	67.42%	Sum of (C) thru (E)
10	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 8b) * (Ln 9)	\$ 8,255	\$ 1,847	\$ 1,445	\$ 11,546
						To Sch FR C-1 Ln 16
11	<b>Total DS Jurisdictional Forecasted Depreciation Expense</b>	(Ln 7) + (Ln 10)				\$ 194,495

		Total DS Jurisdictional (\$ in 000s)	%	Total (C) * (D) (\$ in 000s)
<b>Summary of Depreciation Expense</b>	(1')			
12 Distribution	(Col C Ln 5) + (Col C Ln 8)	\$ 178,307	100.00%	\$ 178,307
13 G&I Plant	(Col D Ln 5) + (Col D Ln 8) + (Col E Ln 5) + (Col E Ln 8); Sch FR A-2 Ln 26	24,010	67.42%	16,188
14 <b>Total DS Jurisdictional Depreciation Expense</b>	(Ln 12) + (Ln 13)	\$ 202,317		\$ 194,495

Notes:

(1') Total before DS jurisdictional is the source for the input for the accumulated reserve adjustment in App 1. To App 1 Col C Ln 46, 47, 50.

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)
<b><u>Income Tax Rate</u></b>				
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
<b><u>Interest Synchronization</u></b>				
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
<b><u>Amortization of ITCs</u></b>				
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
<b><u>Gross Revenue Conversion Factor</u></b>				
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
<b><u>Interest Synchronization - Reconciliation</u></b>				
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)
<b>Capitalization Sources</b>				
<b><u>Common Equity</u></b>				
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%
<b>Cost of Capital</b>				
<b><u>Cost of Common Equity</u></b>				
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%	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%
<b><u>Cost of Credit Facilities</u></b>				
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%
<b><u>Wtd Avg Cost of Capital</u></b>				
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)
					2013 2014	Actual Data Projected Additions
Ln	Description	Source	Amt (\$ in 000s)			
<b>Distribution Plant - Adjs to Plant In Service</b>						
<b><u>Recovered Thru Other Tariffs (input as negative number)</u></b>						
1	Rider GC	WP 1	\$ -			
2	Other Recovered Thru Other Tariffs If Any	WP 1	-			
<b><u>Disallowed in Previous ICC Orders</u></b>						
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
<b>Distribution Plant - Adjs to Accumulated Reserve</b>						
<b><u>Recovered Thru Other Tariffs (input as positive number)</u></b>						
9	Rider GC	WP 1	\$ -			
10	Other Recovered Thru Other Tariffs If Any	WP 1	-			
<b><u>Disallowed in Previous ICC Orders</u></b>						
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
<b>G&amp;I Plant - Adjs to Plant In Service</b>						
<b><u>Recovered Thru Other Tariffs (input as negative number)</u></b>						
17	Other Recovered Thru Other Tariffs If Any	WP 1	-			
<b><u>Disallowed in Previous ICC Orders</u></b>						
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
<b>G&amp;I Plant - Adjs to Accumulated Reserve</b>						
<b><u>Recovered Thru Other Tariffs (input as positive number)</u></b>						
20	Other Recovered Thru Other Tariffs If Any	WP 1	-			
<b><u>Disallowed in Previous ICC Orders</u></b>						
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)	2013 2014	App 1 Actual Data Projected Additions
				Customer Advances Transmission	Customer Advances for Construction	Line Extension Deposits		Total (C) + (D) + (E)
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		(\$ in 000s)
<b>Customer Advances</b>								
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)
<b>Adjs to Customer Advances</b>								
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



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)
<b>REVENUES</b>							
1	Revenues	WP 3		\$ 860,860	49.75	0.13630	\$ 117,336
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)
				(75,903)	49.75		
8	Other Revenue Items If Any	WP 3		-	-	0.00000	-
9	<b>TOTAL - REVENUES</b>	Sum of (Ln 1) thru (Ln 8)		<b>\$ 509,257</b>			<b>\$ 67,083</b>
<b>EXPENSES</b>							
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		202,716	(48.87)	(0.13389)	(27,143)
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	<b>TOTAL EXPENSES</b>	Sum of (Ln 10) thru (Ln 28)		<b>\$ 509,257</b>			<b>\$ (58,650)</b>
30	<b>CASH WORKING CAPITAL REQUIREMENT</b>	(Ln 9) + (Ln 29)					<b>\$ 8,433</b>
							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)
<b>REVENUES</b>						
31	Revenues	WP 3	\$ 892,425	49.75	0.13630	\$ 121,639
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	<b>TOTAL - REVENUES</b>	Sum of (Ln 31) thru (Ln 38)	\$ 520,533			\$ 68,620
<b>EXPENSES</b>						
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	202,716	(48.87)	(0.13389)	(27,143)
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	<b>TOTAL EXPENSES</b>	Sum of (Ln 40) thru (Ln 58)	\$ 520,533			\$ (60,568)
60	<b>CASH WORKING CAPITAL REQUIREMENT - FY</b>	(Ln 39) + (Ln 59)				\$ 8,052
61	<b>Adjustment from Reconciliation Year to Filing Year</b>	(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)
<b>Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs (\$ in 000s) (2')</b>			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

**Deferred Charges Information**

**App 5**

2013 Actual Data  
2014 Projected Additions

Ln	Description (A)	Source (B)	Balance (C)
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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)	(G)
				Distribution	Customer Accts	Customer Service and Informational	A&G	Total
Ln	Description	Source		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
<b>Operating Expense Adjs</b>								
<b>Rate Making Adjs</b>								
1	Company Use	WP 7		\$ 802	\$ -	\$ -	\$ -	\$ 802
2	Franchise Requirements	WP 7		10,654	-	-	(4,969)	5,685
3	NESC Rework	WP 7		(2,439)	-	-	-	(2,439)
4	Elimination of Social Dues	WP 7		(0)	-	-	-	(0)
5	Charitable Contributions	WP 7		471	-	-	-	471
6	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7		-	-	-	(2,256)	(2,256)
7	Interest on Customer Deposits	App 2 Ln 2		-	-	-	-	-
8	Production Retiree Adjustment	WP 7		-	-	-	(1,335)	(1,335)
9	Incentive Compensation Adjs for Earnings Per Share KPIs	WP 7		-	-	-	(1,187)	(1,187)
10	Performance Share Unit Program Adjustment	WP 7		-	-	-	(3,996)	(3,996)
11	Lobbying Expense	WP 7		-	-	-	(61)	(61)
12	Injuries and Damages	WP 7		-	-	-	7,366	7,366
13	Purchase Accounting	WP 7		-	-	-	3,382	3,382
14	Smart Grid Facilitator Expense	WP 7		86	-	-	-	86
15	Uncollectible Accounts	FERC Fm 1 Pg 322 Col B Ln 162		-	(10,404)	-	-	(10,404)
16	Other Rate Making Adjs If Any	WP 7		(4,128)	(4)	(315)	(813)	(5,261)
<b>Recovered Thru Other Tariffs</b>								
17	Rider GC	WP 7		-	-	-	-	-
18	Rider EDR (Energy Efficiency and Demand Response)	WP 7		-	-	(56,232)	-	(56,232)
19	Rider PSP (Power Smart Pricing)	WP 7		-	-	-	-	-
20	Rider UCB/POR (Supplemental Customer Charge)	WP 7		-	-	-	(593)	(593)
21	Rider PER (Purchased Energy - Supply Procurement)	WP 7		-	-	-	(1,096)	(1,096)
22	Rider TS (Transmission)	WP 7		-	-	-	(756)	(756)
23	Other Recovered Thru Other Tariffs Adjs If Any	WP 7		-	-	-	-	-
<b>Voluntary Exclusions</b>								
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)	\$ (6,313)	\$ (67,823)
				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	
<b>Uncollectible Adjustment</b>								
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)		
<b>Adjs to Unusual Operating Expenses &gt; \$3.7M</b>							
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)	
<b>Account 407.3 Regulatory Asset Amort</b>							
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	Sum of (Ln 31 thru Ln 37)	\$ 17,200	\$ 3,397	\$ -	\$ 3,397	To Sch FR C-1 Ln 18

			Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
<b>Taxes Other Than Income</b>							
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	Sum of (Ln 39) thru (Ln 51)	\$ 6,711	\$ 9,122	\$ 39,992	\$ 17,101	\$ 72,925
			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  
(H)

(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)		
<b>Changes to Depreciation Expense</b>							
<b><u>Costs Recovered Through Other Tariffs</u></b>							
1	Rider GC	WP 1	\$ -	\$ -	\$ -		
2	Other Costs Recovered Thru Other Tariffs if Any	WP 1	-	-	-		
<b><u>Costs Disallowed in Previous ICC Orders</u></b>							
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)	-	-		
<b><u>Other Adjs</u></b>							
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
					(F) DS Jurisdictional Percentage %	(G) DS Jurisdictional Amt (C) * (F) (\$ in 000s)	Projected Additions
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 2014	Actual Data 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**

#### **WP 3: Cash Working Capital (App 3)**

[WP 3 Summary](#)

[B-8 - Reconciliation](#)

[B-8](#)

#### **WP 7: Expense Information (App 7)**

[WP 7 Summary](#)

[C-2.25](#)

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)
	<b><u>RECONCILIATION YEAR</u></b>			
1	Revenues	\$ 67,083	B-8 - Reconciliation Col E Ln 8	App 3 Col F Ln 9
2	Expenses	<u>(58,650)</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
	<b><u>FILING YEAR</u></b>			
4	Revenues	68,620	B-8 Col E Ln 8	App 3 Col F Ln 39
5	Expenses	<u>(60,568)</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
<b>REVENUES</b>					
1	Revenues	\$ 860,860	49.75	13.63%	\$ 117,336
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	<b>TOTAL - REVENUES</b>	<u>\$ 509,257</u>			<u>\$ 67,083</u>
<b>EXPENSES</b>					
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)	202,716	(48.87)	-13.39%	(27,143)
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	<b>TOTAL EXPENSES</b>	<u>\$ 509,257</u>			<u>(58,650)</u>
28	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<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
<b>REVENUES</b>					
1	Revenues	\$ 892,425	49.75	13.63%	\$ 121,639
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	<b>TOTAL - REVENUES</b>	<u>\$ 520,533</u>			<u>68,620</u>
<b>EXPENSES</b>					
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)	202,716	(48.87)	-13.39%	(27,143)
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	<b>TOTAL EXPENSES</b>	<u>\$ 520,533</u>			<u>(60,568)</u>
28	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 8,052</u>

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)
<b>Operating Expense Adjs</b>					
<b>Rate Making Adjs</b>					
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>Rebuttal Industry Association Dues Adjustment</i>	A&G	(30)	C-2.24 Col C Ln 3 / Wages and Salaries Allocator	
29	<i>Surrebuttal Industry Association Dues Adjustment</i>	A&G	(8)	C-2.25 Col C Ln 1	
30			\$ (813)		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)
<b><u>Recovered Thru Other Tariffs</u></b>					
31	Rider GC				
32	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
33	Rider UCB/POR (Supplemental Customer Charge)	A&G	(593)	C-2.19 Col C Ln 1	App 7 Col F Ln 20
34	Rider PER (Purchased Energy - Supply Procurement)	A&G	(1,096)	C-2.20 Col C Ln 5	App 7 Col F Ln 21
35	Rider TS (Transmission)	A&G	(756)	C-2.21 Col C Ln 1	App 7 Col F Ln 22
36	Other Recovered Thru Other Tariffs Adjs If Any				
<b><u>Voluntary Exclusions</u></b>					
37	Other Voluntary Exclusions If Any				
<b><u>Taxes Other Than Income</u></b>					
Type of Tax					
38	FICA	Labor Related	8,040	C-18 Col G Ln 2	App 7 Col D Ln 39
39	Federal Unemployment Tax	Labor Related	40	C-18 Col G Ln 3	App 7 Col D Ln 40
40	State Unemployment Tax	Labor Related	1,100	C-18 Col G Ln 7 + 8	App 7 Col D Ln 41
41	St. Louis Payroll Expense Tax	Labor Related	15	C-18 Col G Ln 17	App 7 Col D Ln 42
42	Federal Excise Tax	Labor Related	2	C-18 Col G Ln 4	App 7 Col D Ln 43
43	Electric Distribution Tax	100% DS	40,048	C-18 Col G Ln 11	App 7 Col E Ln 44
44	Gross Receipts	100% DS	(55)	C-18 Col G Ln 12 * Revenue Allocator (%)	App 7 Col E Ln 45
45	Energy Assistance Charges	Recovered Through Other Tariffs	17,058	C-18 Col G Ln 10	App 7 Col F Ln 46
46	Municipal Utility Tax	Recovered Through Other Tariffs	43	C-18 Col G Ln 16	App 7 Col F Ln 47
47	Corporation Franchise Tax	Plant Related	1,539	C-18 Col G Ln 9	App 7 Col C Ln 48
48	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					
49	Adjustment for Pension - Capital	Plant Related	(7)	WPC-2.16a Col D Ln 50	
50	Adjustment for PSUP - Capital	Plant Related	(14)	WPC-2.16a Col D Ln 52	
51			\$ (21)		App 7 Col C Ln 51
52	Adjustment for Pension - Expense	Labor Related	(17)	WPC-2.16a Col D Ln 49	
53	Adjustment for PSUP - Expense	Labor Related	(58)	WPC-2.16a Col D Ln 51	
54			\$ (75)		App 7 Col D Ln 51

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

MFR Schedule C-2.25

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	930	Hunton & Williams Industry Association Dues - Electric	\$ 8	AIC DR Response ST 2.06 Attach 2
2		Jurisdictional Allocator	91.48%	WPA-5a
3	930	Hunton & Williams Industry Association Dues - Electric Distribution	<u>\$ 7</u>	Line 1 x Line 2
4	930	Industry Association Dues Adjustment	<u><u>\$ (7)</u></u>	

**PURPOSE OF ADJUSTMENT**

Adjust operating expenses to reflect adjustments accepted at surrebuttal.

<u>Example</u>	<u>Transfer to CIPS</u>	<u>Vintage Year</u>	<u>Net Book Basis @ 12/31/2013 Actual with Step-Up</u>	<u>Net Book Basis @ 12/31/2013 Hypothetical without Transfer</u>	<u>Net Book Basis Difference</u>	<u>Actual with Step-Up @ 12/31/2013</u>	<u>Hypothetical without Transfer @ 12/31/2013</u>	<u>Net Ratepayer Benefit</u>
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
					(D) - (E)			(G) - (H)
1	\$ 150,959	1960	\$ (371,948)	\$ (374,057)	\$ 2,108	\$ 87,527	\$ 150,036	\$ (62,509)
2	139,468	1963	(315,686)	(317,634)	1,948	75,406	127,405	(51,999)
3	205,759	1969	(383,268)	(386,142)	2,874	95,141	154,884	(59,743)
4	141,761	1972	(235,650)	(237,630)	1,980	60,000	95,315	(35,315)
5	144,891	1979	(173,103)	(175,126)	2,024	48,093	70,244	(22,152)
6	168,917	1981	(179,240)	(181,599)	2,359	51,660	72,840	(21,181)
7	236,980	1983	(219,801)	(223,111)	3,310	66,292	89,491	(23,199)
8	255,373	1987	(168,625)	(172,192)	3,567	58,110	69,129	(11,019)
9	272,006	1991	(106,928)	(110,727)	3,799	47,700	44,958	2,741
10	332,027	1994	(63,985)	(68,622)	4,637	45,229	31,747	13,482
11	303,944	1996	(17,966)	(22,211)	4,245	33,473	23,652	9,820
12	375,517	1999	53,057	47,812	5,245	26,657	19,198	7,459
13	729,822	2002	249,373	239,180	10,193	23,243	17,911	5,332
14	505,636	2004	240,324	233,262	7,062	2,909	3,545	(636)
	<b>\$ 3,963,058</b>		<b>\$ (1,693,448)</b>	<b>\$ (1,748,798)</b>	<b>\$ 55,351</b>	<b>\$ 721,440</b>	<b>\$ 970,356</b>	<b>\$ (248,917)</b>

Response to AIC's  
Fourth Set of Data Requests to Staff  
AIC-Staff 4.01  
Docket No. 14-0317  
Response of Staff Witness Scott Tolsdorf  
Response Date: 9/5/14

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 4.01

Referring to ICC Staff Exhibit 2.0, pages 5-6, lines 107-131 (Direct Testimony), Mr. Tolsdorf provided recommended rate case expense language for the Commission regarding Section 9-229 of the Act (220 ILCS 5/9-229). In ICC Staff Exhibit 5.0, page 2, lines 27-36 (Rebuttal Testimony), Mr. Tolsdorf summarizes AIC's acceptance of an adjustment to rate case expense of \$1,000 for travel expenses and Staff's withdrawal of all other adjustments to rate case expense, thus indicating that rate case expenses are no longer a contested issue. Based on the foregoing, would Mr. Tolsdorf agree to the following revised recommendation to the Commission with regard to rate case expense, to be included in the Final Order in this proceeding? If not, please explain why not, and provide the alternative Commission conclusion language that Mr. Tolsdorf believes should be included in the Final Order in this proceeding regarding the amount of rate case expense included in revenue requirements.

The Commission has considered the costs expended by AIC to compensate attorneys and technical experts to prepare and litigate rate case proceedings, and assesses that the amount included as rate case expense in the revenue requirements of \$1,906,000 is just and reasonable pursuant to Section 9-229 of the Act. This amount includes the following costs: (1) \$873,000 amortized rate case expenses associated with the initial formula rate proceeding, Docket No. 12-0001, a portion of which are charges for Docket No. 12-0001 incurred in 2013; (2) \$64,000 associated with Docket No. 12-0293; and (3) \$969,000 associated with Docket No. 13-0301. The Commission also finds that the unamortized balance of charges for Docket No. 12-0001 incurred in 2013 to be recovered in the 2014 revenue requirements are supported by the record in this case and are just and reasonable.

Response to AIC's  
Fourth Set of Data Requests to Staff  
AIC-Staff 4.01  
Docket No. 14-0317  
Response of Staff Witness Scott Tolsdorf  
Response Date: 9/5/14

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

Response

Yes.

Office of the Illinois Attorney General's  
Responses to Ameren Illinois Company's  
Fourth Set of Data Requests  
Directed to and answered by David J. Efron  
ICC Docket No. 14-0317  
Date Issued: September 2, 2014  
Date Responded: September 5, 2014

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**AIC-AG 4.07**

In AG Exhibit 4.0 at lines 26-29, Mr. Efron states: "Mr. Stafford's presentation does not establish that the post-transfer balance of ADIT net of the remaining Metro Deferred Tax asset to be included in rates base at the present time was at least as great as the balance of ADIT that would exist at the present time if the step-up to the tax basis had not been recorded". With regard to this statement, explain the basis for Mr. Efron's contention that Ameren could have implemented, and/or the Illinois Commerce Commission could have approved, the Metro East asset transfer without a step-up in tax basis. Provide all Documents relied on by Mr. Efron to support the contention that the Metro East asset transfer could have been approved and implemented without a step-up of the tax basis and all Documents relied on to support the explanation.

**AG Response:**

Mr. Efron does not address whether Ameren should or could have implemented, and/or the Illinois Commerce Commission should or could have approved, the Metro East asset transfer without a step-up in tax basis on its books of account. The cited testimony refers to the basis of comparison for the purpose of determining the appropriate ratemaking treatment of the ADIT debit balance.

Office of the Illinois Attorney General's  
Responses to Ameren Illinois Company's  
Fourth Set of Data Requests  
Directed to and answered by David J. Effron  
ICC Docket No. 14-0317  
Date Issued: September 2, 2014  
Date Responded: September 5, 2014

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**AIC-AG 4.08**

Regarding Mr. Effron's testimony at AG Ex. 4.0, p. 2, lines 32-34, does Mr. Effron contend that the Internal Revenue Code, Treasury Regulations, or any other statute, regulation, guidance document, or order related to federal taxes permits the transfer of assets *without* a "step-up of the tax basis"? Provide all Documents Mr. Effron relies upon to support his response.

**AG Response:**

Mr. Effron has not conducted a study of the Internal Revenue Code, Treasury Regulations, and other statutes, regulations, guidance documents, and orders related to federal taxes to determine if the transfer of assets *without* a "step-up of the tax basis" is permitted.