

Ameren Illinois Company
Rate MAP-P - Modernization Action Plan - Pricing
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Ameren Illinois Company

Net Revenue Requirement Computation

2014
2015

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 | \$ 238,004 |
| 2 | Customer Acct Expense | Sch FR C-1 Ln 12 | 46,404 |
| 3 | Customer Service and Informational Expense | Sch FR C-1 Ln 13 | 6,051 |
| 4 | A&G Expense | Sch FR C-1 Ln 14 | 125,265 |
| 5 | Depreciation and Amort Expense | Sch FR C-1 Ln 15 | 194,395 |
| 6 | Depreciation and Amort Expense - Forecast | Sch FR C-1 Ln 16 | 14,181 |
| 7 | Taxes Other Than Income | Sch FR C-1 Ln 17 | 55,926 |
| 8 | Regulatory Asset Amort | Sch FR C-1 Ln 18 | 3,563 |
| 9 | Other Expense Adjs | Sch FR C-1 Ln 19 | (688) |
| 10 | Total DS Operating Expenses | Sum of (Ln 1) thru (Ln 9) | \$ 683,100 |
| 11 | DS Rate Base | Sch FR B-1 Ln 42 | \$ 2,492,709 |
| 12 | Pre-Tax Wtd Avg Cost of Capital (%) | Sch FR D-1 Col C Ln 29 | 7.65% |
| 13 | Authorized Return | (Ln 11) * (Ln 12) | \$ 190,604 |
| 14 | Interest Synchronization Deduction | (Sch FR C-4 Ln 9) * (-1.0) | (30,865) |
| 15 | After Tax Return on Rate Base | (Ln 13) + (Ln 14) | 159,739 |
| 16 | Incremental Tax Gross Up Factor (%) | Sch FR C-4 Ln 5 | 70.00% |
| 17 | Incremental Tax Gross Up | (Ln 15) * (Ln 16) | \$ 111,810 |
| 18 | Amortization of ITCs | Sch FR C-4 Ln 12 | (6,167) |
| 19 | Authorized Return Grossed Up for Taxes | (Ln 15) + (Ln 17) + (Ln 18) | \$ 265,382 |
| 20 | Revenue Requirement before Other Revenues | (Ln 10) + (Ln 19) | \$ 948,482 |
| 21 | DS Other Revenues | (App 10 Col C Ln 5) * (-1.0) | 26,298 |
| 22 | Filing Year Revenue Requirement | (Ln 20) - (Ln 21) | \$ 922,184 |
| 23 | Prior Filing Year Revenue Requirement | Prior Yr Sch FR A-1 Ln 22 | 854,661 |
| 24 | Change in Filing Year Revenue Requirement before Uncollectible Gross Up | (Ln 22) - (Ln 23) | \$ 67,523 |
| 25 | Incremental Uncollectible Gross Up Factor (%) | Sch FR C-4 Ln 15 | 0.624% |
| 26 | Incremental Uncollectible Gross Up | (Ln 24) * (Ln 25) | 421 |
| 27 | Change in Filing Year Revenue Requirement after Uncollectible Gross Up | (Ln 24) + (Ln 26) | 67,944 |
| 28 | Reconciliation of Prior Yr with Interest | Sch FR A-4 Ln 33 | 112,137 |
| 29 | ROE Collar Adj | Sch FR A-3 Ln 42 | - |
| 30 | Net Revenue Requirement | (Ln 22) + (Ln 26) + (Ln 28) + (Ln 29) | \$ 1,034,742 |
| 31 | Prior Net Revenue Requirement | Prior Yr Sch FR A-1 Ln 30 (1') | 924,493 |
| 32 | Change in Net Revenue Requirement From Prior Yr | (Ln 30) - (Ln 31) | \$ 110,249 |

(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

2014
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 | \$ 238,004 |
| 2 | Customer Acct Expense After Adjs | Sch FR C-1 Ln 3 Col D | 40,215 |
| 2a | DS Uncollectibles (1') (2') | Second Prior Year: Sch FR C-1 Ln 6 Col D + Sch FR A-1 Ln 26 | 5,798 |
| 3 | Customer Service and Informational Expense | Sch FR C-1 Ln 13 | 6,051 |
| 4 | A&G Expense | Sch FR C-1 Ln 14 | 125,265 |
| 5 | Depreciation and Amort Expense | Sch FR C-1 Ln 15 | 194,395 |
| 6 | Depreciation and Amort Expense - Forecast | NA | |
| 7 | Taxes Other Than Income | Sch FR C-1 Ln 17 | 55,926 |
| 8 | Regulatory Asset Amort | Sch FR C-1 Ln 18 | 3,563 |
| 9 | Other Expense Adjs | Sch FR C-1 Ln 19 | (688) |
| 10 | Total DS Operating Expenses | Sum of (Ln 1) thru (Ln 9) | \$ 668,528 |
| 11 | DS Rate Base - Reconciliation | | |
| 11 | Pre-Tax Wtd Avg Cost of Capital (%) | Sch FR B-1 Ln 36 | \$ 2,274,727 |
| 12 | Authorized Return | Sch FR D-1 Col D Ln 29 | 7.65% |
| 13 | Interest Synchronization Deduction | (Ln 11) * (Ln 12) | \$ 173,936 |
| 14 | After Tax Return on Rate Base | (Sch FR C-4 Ln 19) * (-1.0) | (28,166) |
| 15 | Incremental Tax Gross Up Factor (%) | (Ln 13) + (Ln 14) | \$ 145,770 |
| 16 | Incremental Tax Gross Up | Sch FR C-4 Ln 5 | 69.996% |
| 17 | Amortization of ITCs | (Ln 15) * (Ln 16) | \$ 102,033 |
| 18 | Authorized Return Grossed Up for Taxes | Sch FR C-4 Ln 12 | (6,167) |
| 19 | | (Ln 15) + (Ln 17) + (Ln 18) | \$ 241,635 |
| 20 | Revenue Requirement before Other Revenues | (Ln 10) + (Ln 19) | \$ 910,163 |
| 21 | DS Other Revenues | App 10 Col C Ln 5 * (-1) | 26,298 |
| 22 | Revenue Requirement - Reconciliation | (Ln 20) - (Ln 21) | \$ 883,865 |

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
2014 Actual Data
2015 Projected Additions

| Ln | (A) Description | (B) Source | (C) Amt (\$ in 000s) |
|--|--|--|-------------------------|
| <u>Wages and Salaries Allocator Calculation</u> | | | |
| 1 | Distribution Expense | FERC Fm 1 Pg 354 Col B Ln 23 | \$ 93,819 |
| 2 | Customer Accts Expense | FERC Fm 1 Pg 354 Col B Ln 24 | 16,040 |
| 3 | Customer Service and Informational Expense | FERC Fm 1 Pg 354 Col B Ln 25 | 2,165 |
| 4 | Subtotal | (Ln 1) + (Ln 2) + (Ln 3) | 112,024 |
| 5 | Total Wages Expense | FERC Fm 1 Pg 354 Col B Ln 28 | 165,289 |
| 6 | A&G Wages Expense | FERC Fm 1 Pg 354 Col B Ln 27 | 42,633 |
| 7 | Total Wages Expense Excluding A&G Wages | (Ln 5) - (Ln 6) | 122,656 |
| 8 | Wages and Salaries Allocator (%) | (Ln 4) / (Ln 7) | 91.33% |
| <u>Net Plant Allocator Calculation</u> | | | |
| 9 | Total Electric Plant in Service | FERC Fm 1 Pg 207 Col G Ln 104 | \$ 7,303,974 |
| 10 | Total Accumulated Depreciation | FERC Fm 1 Pg 219 Col C Ln 29 | 3,106,368 |
| 11 | Accumulated Amort of Other Utility Plant | FERC Fm 1 Pg 200 Col C Ln 21 | 46,165 |
| 12 | Total Accumulated Amort | (Ln 11) * (Ln 26) | 31,834 |
| 13 | Total Accumulated Depreciation and Amort | (Ln 10) + (Ln 12) | 3,138,202 |
| 14 | Net Plant | (Ln 9) - (Ln 13) | 4,165,772 |
| 15 | Distribution Net Plant | Sch FR B-1 Ln 25 | 3,009,111 |
| 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) | (18,488) |
| 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) | (1,652) |
| 19 | DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders | (Ln 15) - (Ln 16) - (Ln 17) - (Ln 18) | 3,029,251 |
| 20 | Net Plant Allocator (%) | (Ln 19) / (Ln 14) | 72.72% |
| <u>Revenue Allocator Calculation</u> | | | |
| 21 | DS Total Sales of Electricity | WP 11 | \$ 886,388 |
| 22 | Total Sales of Electricity | FERC Fm 1 Pg 300 Col B Ln 12 | 1,393,611 |
| 23 | Revenue Allocator (%) | (Ln 21) / (Ln 22) | 63.60% |
| <u>ASP Allocator</u> | | | |
| 24 | DS General and Intangible Plant | WP 8 | \$ 401,250 |
| 25 | Total General and Intangible Plant | WP 8 | 581,885 |
| 26 | ASP General and Intangible Plant Allocator (%) | (Ln 24) / (Ln 25) | 68.96% |

Ameren Illinois Company
Return on Equity (ROE) Collar Computation

2014
2015

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 | \$ 2,274,727 |
| Capital Structure | | | |
| 2 | Common Equity % | Sch FR D-1 Ln 10 | 50.00% |
| 3 | Preferred Stock % | Sch FR D-1 Ln 11 | 1.39% |
| 4 | Short-Term Debt % | Sch FR D-1 Ln 13 | 0.00% |
| 5 | Long-Term Debt % | Sch FR D-1 Ln 12 | 48.61% |
| 6 | DS Common Equity Balance | (Ln 1) * (Ln 2) | \$ 1,137,363 |
| 7 | DS Preferred Stock Balance | (Ln 1) * (Ln 3) | 31,548 |
| 8 | DS Equity Balance (Common and Preferred) | (Ln 6) + (Ln 7) | 1,168,911 |
| 9 | DS Short-Term Debt Balance | (Ln 1) * (Ln 4) | - |
| 10 | DS Long-Term Debt Balance | (Ln 1) * (Ln 5) | 1,105,815 |
| 11 | Cost of Short-Term Debt (%) | Sch FR D-1 Ln 20 | 0.42% |
| 12 | Cost of Long-Term Debt (%) | Sch FR D-1 Ln 19 | 6.08% |
| 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') | \$ 886,388 |
| 15 | Accrued Reconciliation and Collar Revenues Included on Line 14 | FERC Fm 1, p. 300, line 12, and Note (1') | 94,712 |
| 15a | Updated Reconciliation Amount (Variance Before Collar) | Sch FR A-4 Ln 2a | 96,301 |
| 16 | Other Adjustments to Delivery Service Revenues | WP 10 | - |
| 17 | Other Revenue | Sch FR A-1 - REC Ln 21 | 26,298 |
| 18 | DS Applicable Operating Revenue | (Ln 14) - (Ln 15) + (Ln 15a) - (Ln 16) + (Ln 17) | \$ 914,275 |
| 19 | DS Operating Expenses | Sch FR A-1 - REC Ln 10 | 668,528 |
| 20 | DS Operating Income Before Interest and Taxes | (Ln 18) - (Ln 19) | 245,747 |
| 21 | DS Short-Term Interest Expense | (Ln 9) * (Ln 11) | - |
| 22 | DS Long-Term Interest Expense | (Ln 10) * (Ln 12) | 67,278 |
| 23 | Credit Facilities Expense | (Ln 1) * Sch FR D-1 Ln 23 | 1,128 |
| 24 | DS Operating Income before Taxes | (Ln 20) - (Ln 21) - (Ln 22) - (Ln 23) | 177,341 |
| 25 | Income Tax Rate (%) | Sch FR C-4 Ln 4 | 41.175% |
| 26 | DS Income Taxes before ITCs | (Ln 24) * (Ln 25) | 73,020 |
| 27 | Amortization of ITCs | Sch FR C-4 Ln 12 | (6,167) |
| 28 | DS Income Taxes | (Ln 26) + (Ln 27) | 66,853 |
| 29 | DS Net Income before Preferred Stock Dividend | (Ln 24) - (Ln 28) | 110,488 |
| 30 | DS Preferred Stock Dividend | (Ln 7) * (Ln 13) | 1,571 |
| 31 | DS Net Income | (Ln 29) - (Ln 30) | 108,918 |
| 32 | DS ROE (%) | (Ln 31) / (Ln 6) | 9.58% |
| ROE Collar | | | |
| 33 | Allowed ROE (%) | Sch FR D-1 Col D Ln 17 | 9.14% |
| 34 | Maximum Allowed ROE (%) | (Ln 33) + (0.5%) | 9.64% |
| 35 | Minimum Allowed ROE (%) | (Ln 33) - (0.5%) | 8.64% |
| 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

2014
2015
Sch FR A-4
Actual Data
Projected Additions

| Ln | (A) Description | (B) Source | (C) Amt (\$ in 000s) | (D) | (E) | (F) | (G) |
|----|--|-----------------------------|---|----------------------------|------|---|---|
| 1 | Actual Revenue Requirement | Sch FR A-1 - REC Ln 22 | \$ 883,865 | | | | |
| 2 | Revenue Requirement in effect during Reconciliation Year | (1') | \$ 787,564 | | | | |
| 2a | Variance Before Collar | (Ln 1) - (Ln 2) | \$ 96,301 | | | | |
| 2b | ROE Collar Adjustment | Sch FR A-1 Ln 29 | \$ - | | | | |
| 3 | Variance With Collar | (Ln 2a) + (Ln 2b) | \$ 96,301 | | | | |
| 4 | Monthly Interest Rate | Sch FR D-1 Col D, Ln 29/12 | 0.6372% | | | | |
| | 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 Jan | | 8,025 | 0.6372% | 11.5 | 588 | 8,613 |
| 6 | Feb | | 8,025 | 0.6372% | 10.5 | 537 | 8,562 |
| 7 | Mar | | 8,025 | 0.6372% | 9.5 | 486 | 8,511 |
| 8 | Apr | | 8,025 | 0.6372% | 8.5 | 435 | 8,460 |
| 9 | May | | 8,025 | 0.6372% | 7.5 | 384 | 8,409 |
| 10 | Jun | | 8,025 | 0.6372% | 6.5 | 332 | 8,357 |
| 11 | Jul | | 8,025 | 0.6372% | 5.5 | 281 | 8,306 |
| 12 | Aug | | 8,025 | 0.6372% | 4.5 | 230 | 8,255 |
| 13 | Sep | | 8,025 | 0.6372% | 3.5 | 179 | 8,204 |
| 14 | Oct | | 8,025 | 0.6372% | 2.5 | 128 | 8,153 |
| 15 | Nov | | 8,025 | 0.6372% | 1.5 | 77 | 8,102 |
| 16 | Dec | | 8,025 | 0.6372% | 0.5 | 26 | 8,051 |
| 17 | Total | Sum of (Ln 5) thru (Ln 16) | 96,301 | | | | 99,983 |
| | Yr X+1 | | Balance (\$ in 000s) | | | | Balance (C) + (F) (\$ in 000s) |
| 18 | Jan - Dec | Col G Ln 17 | 99,983 | 0.6372% | 12 | 7,645 | 107,628 |
| | Yr X+2 | | Balance (\$ in 000s) | Ln 4 % | (2') | (C) + (C) * (D) - (F) (\$ in 000s) | |
| 19 | Jan | Col G Ln 18 | 107,628 | 0.6372% | | 9,345 | 98,969 |
| 20 | Feb | Col G Ln 19 | 98,969 | 0.6372% | | 9,345 | 90,255 |
| 21 | Mar | Col G Ln 20 | 90,255 | 0.6372% | | 9,345 | 81,485 |
| 22 | Apr | Col G Ln 21 | 81,485 | 0.6372% | | 9,345 | 72,659 |
| 23 | May | Col G Ln 22 | 72,659 | 0.6372% | | 9,345 | 63,778 |
| 24 | Jun | Col G Ln 23 | 63,778 | 0.6372% | | 9,345 | 54,839 |
| 25 | Jul | Col G Ln 24 | 54,839 | 0.6372% | | 9,345 | 45,844 |
| 26 | Aug | Col G Ln 25 | 45,844 | 0.6372% | | 9,345 | 36,791 |
| 27 | Sep | Col G Ln 26 | 36,791 | 0.6372% | | 9,345 | 27,681 |
| 28 | Oct | Col G Ln 27 | 27,681 | 0.6372% | | 9,345 | 18,512 |
| 29 | Nov | Col G Ln 28 | 18,512 | 0.6372% | | 9,345 | 9,286 |
| 30 | Dec | Col G Ln 29 | 9,286 | 0.6372% | | 9,345 | 0 |
| 31 | Variance with Interest | Sum of (Ln 19) thru (Ln 30) | | | \$ | 112,137 | |
| 32 | Removal of ROE Collar Adj. (3') | Col C Ln 2b | | | | - | |
| 33 | Reconciliation with Interest | (Ln 31) - (Ln 32) | | | | 112,137 | 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 + Ln 26 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

2014 Actual Data
2015 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 | \$ 5,270,346 |
| 2 | Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders | App 1 Ln 8 | (23,957) |
| 3 | Other Adjustments to Plant in Service | App 1 Ln 48 Col C | (1,681) |
| 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) | \$ 5,244,708 |
| 5 | General Plant | FERC Fm 1 Pg 207 Col G Ln 99 | \$ 463,091 |
| 6 | Intangible Plant | FERC Fm 1 Pg 205 Col G Ln 5 | 118,794 |
| 7 | Total G&I Plant | (Ln 5) + (Ln 6) | \$ 581,885 |
| 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) | \$ 581,885 |
| 10 | ASP General and Intangible Plant Allocator (%) | Sch FR A-2 Ln 26 | 68.96% |
| 11 | Total G&I Plant Functionalized to Distribution | (Ln 9) * (Ln 10) | \$ 401,250 |
| 12 | Total Plant in Service Before Projected Plant Additions | (Ln 4) + (Ln 11) | \$ 5,645,957 |
| Accumulated Depreciation | | | |
| 13 | Distribution Accumulated Depreciation | FERC Fm 1 Pg 219 Col C Ln 26 | \$ 2,521,779 |
| 14 | Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders | App 1 Ln 16 | 5,469 |
| 15 | Other Adjustments to Accumulated Reserve | App 1 Ln 48 Col D | 29 |
| 16 | Distribution Plant Accumulated Depreciation | (Ln 14) + (Ln 15) - (Ln 13) | \$ (2,516,281) |
| 17 | Accumulated General Depreciation | FERC Fm 1 Pg 219 Col C Ln 28 | \$ 128,675 |
| 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) | (128,675) |
| 20 | Total Accumulated Amortization | FERC Fm 1 Pg 200 Col C Ln 21 | 46,165 |
| 21 | Accumulated G&I Depreciation and Amortization | (Ln 19) - (Ln 20) | (174,841) |
| 22 | ASP General and Intangible Plant Allocator (%) | Sch FR A-2 Ln 26 | 68.96% |
| 23 | Total G&I Plant Functionalized to Distribution | (Ln 21) * (Ln 22) | \$ (120,565) |
| 24 | Total Accumulated Depreciation | (Ln 16) + (Ln 23) | \$ (2,636,846) |
| 25 | Total Net Property Plant and Equipment | (Ln 12) + (Ln 24) | \$ 3,009,111 |

Ameren Illinois Company
Rate Base Summary Computation

Sch FR B-1
2014 Actual Data
2015 Projected Additions

| (A) | (B) | (C) |
|---|------------------------------|---|
| Additional DS Jurisdictional Rate Base Items | | |
| 26 CWIP Not Included in Projected Plant Additions | WP 15 | \$ 1,055 |
| 27 Property Held for Future Use | App 6 Col D Ln 6 | 411 |
| 28 Cash Working Capital | App 3 Ln 30 | 28,062 |
| 29 Accumulated Deferred Income Taxes | App 4 Ln 28 | (751,059) |
| 30 Materials and Supplies Inventories | App 1 Ln 51 | 42,601 |
| 31 Other Deferred Charges (Items > 3.7M) | App 5 Col C Ln 3 | 2,827 |
| 32 Customer Deposits | App 2 Ln 1 | (25,718) |
| 33 Customer Advances | App 1 Col F Ln 30 | (21,603) |
| 34 OPEB Liability | WP 16 | 3,262 |
| 34a Other Rate Base Items - Adjustments | WP 22 | (14,222) |
| 35 Total Additional Rate Base Items | Sum of (Ln 26) thru (Ln 34a) | <u>\$ (734,385)</u> |
| 36 DS Rate Base Before Projected Plant Adjs | (Ln 25) + (Ln 35) | <u>\$ 2,274,727</u> |
| | | To Sch FR A-1 - REC Ln 11 |
| DS Rate Base Adjs for Projected Plant Additions and Accumulated Reserve Adjs | | |
| 37 Distribution Projected Plant Additions | App 1 Ln 31 | \$ 362,860 |
| 38 Accumulated Depreciation - Distribution | App 1 Col E Ln 38 | (181,512) |
| 39 G&I Projected Plant Additions | App 1 Ln 36 | 59,745 |
| 40 Accumulated Depreciation - G&I | App 1 Col E Ln 41 | (15,369) |
| 40a Accumulated Deferred Income Taxes related to Projected Plant | WP 18 | (7,567) |
| 40b Adjustment to CWC - Filing Year | App 3 Ln 61 | (175) |
| 41 Total Adjs | Sum of (Ln 37) thru (Ln 40a) | <u>\$ 217,983</u> |
| 42 DS Rate Base | (Ln 36) + (Ln 41) | <u>\$ 2,492,709</u> |
| | | To Sch FR A-1 Ln 11 To Sch FR C-4 Ln 6 |

Ameren Illinois Company
Expenses Computation

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|-----------------------------------|---|---|----------------------------|--|-------------------------------------|---|------------------|--|
| | | | | | | Customer Service and Informational | 2014 Actual Data | Sch FR C-1 Projected Additions |
| Ln | Description | Source | Distribution (\$ in 000s) | Customer Accts (\$ in 000s) | Informational (\$ in 000s) | A&G (\$ in 000s) | 2015 | |
| DS Jurisdictional Expenses | | | | | | | | |
| 1 | Expense Amt | FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197 | \$ 224,109 | \$ 49,945 | \$ 87,566 | \$ 151,672 | | |
| 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 | 13,896 | (9,730) | (81,515) | (14,518) | | |
| 3 | Expense Amt After Adjs | (Ln 1) + (Ln 2) | \$ 238,004 | \$ 40,215 | \$ 6,051 | \$ 137,154 | | |
| 4 | Wages and Salaries Allocator (%) | Sch FR A-2 Ln 9 | | To Sch FR A-1- REC Ln 2 | | 91.33% | | |
| 5 | Total DS A&G Expense | (Ln 3) * (Ln 4) | | | | \$ 125,265 | | |
| 6 | Directly Assigned Uncollectible Expense | App 7 Ln 28 | | 6,189 | | | | |
| 7 | Total Customer Accts Expense | (Ln 3) + (Ln 6) | \$ 46,404 | | | | | |
| | | | | | | | | |
| | | Source | Plant Related (\$ in 000s) | Labor Related (\$ in 000s) | 100% DS Jurisdictional (\$ in 000s) | Recovered Thru Other Tariffs (\$ in 000s) | | Total Sum of (C) thru (F) (\$ in 000s) |
| 8 | Taxes Other Than Income | App 7 Ln 52 Cols C, D, E, and F | \$ 5,929 | \$ 8,556 | \$ 43,801 | \$ 17,143 | | \$ 75,429 |
| 9 | Allocator (%) | Sch FR A-2 Ln 20; Sch FR A-2 Ln 9; Taxes Recovered Thru Other Tariffs Excluded From Expense | 72.72% | 91.33% | 100.00% | 0.00% | | |
| 10 | DS Jurisdictional Taxes Other Than Income | (Ln 8) * (Ln 9) | \$ 4,312 | \$ 7,814 | \$ 43,801 | \$ - | | \$ 55,926 |
| Expense Summary | | | | | | | | |
| 11 | Distribution Expense | Col C Ln 3 | \$ 238,004 | To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1 | | | | |
| 12 | Customer Accts Expense | Col D Ln 7 | 46,404 | To Sch FR A-1 Ln 2 | | | | |
| 13 | Customer Service and Informational Expense | Col E Ln 3 | 6,051 | To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3 | | | | |
| 14 | A&G Expense | Col F Ln 5 | 125,265 | 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 | 194,395 | 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 | 14,181 | To Sch FR A-1 Ln 6 | | | | |
| 17 | Taxes Other Than Income | Col G Ln 10 | 55,926 | 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 | 3,563 | 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 | (688) | 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) | \$ 683,100 | | | | | |

Ameren Illinois Company

Depreciation and Amortization Expense Computation

Sch FR C-2

2014 Actual Data
2015 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 | Depreciation Expense | FERC Fm 1 Pg 336 Col B Ln 8 and Ln 10 | \$ 177,764 | \$ 14,572 | | |
| 2 | Amort Expense | FERC Fm 1 Pg 336 Col D Ln 1 | | | \$ 7,233 | |
| 3 | Reverse Allocation of Common Plant to Gas | Fm 21 ILCC Pg 219 Col B Ln 8 | | \$ 2,584 | | |
| 4 | Depreciation Expense Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other Adjustments | App 8 Ln 14 Cols C thru E | (187) | - | - | |
| 5 | Total Depreciation Expense After Adjs | Sum of (Ln 1) thru (Ln 4) | \$ 177,577 | \$ 17,156 | \$ 7,233 | |
| 6 | DS Jurisdictional (%) | Sch FR A-2 Ln 26 | 100.0% | 68.96% | 68.96% | Sum of (C) thru (E) |
| 7 | Current DS Jurisdictional Depreciation and Amort Expense | (Ln 5) * (Ln 6) | \$ 177,577 | \$ 11,830 | \$ 4,988 | \$ 194,395 |
| | | | | | | To Sch FR C-1 Ln 15 |
| 8 | Depreciation Expense on Projected Plant Additions | App 8 Col G (Ln 15) thru (Ln 17) | \$ 11,578 | \$ 1,154 | \$ 2,621 | |
| 8a | Depreciation Rate Changes | WP 18 | - | - | - | |
| 8b | Forecasted Change in Depreciation and Amort Expense | (Ln 8) + (Ln 8a) | \$ 11,578 | \$ 1,154 | \$ 2,621 | |
| 9 | DS Jurisdictional (%) | Sch FR A-2 Ln 26 | 100.0% | 68.96% | 68.96% | Sum of (C) thru (E) |
| 10 | Forecasted DS Jurisdictional Depreciation and Amort Expense Change | (Ln 8b) * (Ln 9) | \$ 11,578 | \$ 796 | \$ 1,808 | \$ 14,181 |
| | | | | | | To Sch FR C-1 Ln 16 |
| 11 | Total DS Jurisdictional Forecasted Depreciation Expense | (Ln 7) + (Ln 10) | | | | \$ 208,576 |

| | | Total DS Jurisdictional (\$ in 000s) | % | Total (C) * (D) (\$ in 000s) |
|--|--|---|---------|------------------------------------|
| Summary of Depreciation Expense | (1') | | | |
| 12 Distribution | (Col C Ln 5) + (Col C Ln 8) | \$ 189,155 | 100.00% | \$ 189,155 |
| 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 | 28,164 | 68.96% | 19,421 |
| 14 Total DS Jurisdictional Depreciation Expense | (Ln 12) + (Ln 13) | \$ 217,319 | | \$ 208,576 |

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

2014
2015

Sch FR C-3
Actual Data
Projected Additions

Not Applicable

Ameren Illinois Company

Taxes and Gross Revenue Conversion Factor Computation

2014
2015

Sch FR C-4
Actual Data
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 | \$ 2,492,709 | |
| 7 | Wtd Cost of Short- and Long-Term Debt (%) | (Sch FR D-1 Ln 21) + (Sch FR D-1 Ln 23) | 3.01% | |
| 8 | Effective Income Tax Rate (%) | Ln 4 | 41.18% | |
| 9 | Interest Synchronization Deduction | (Ln 6) * (Ln 7) * (Ln 8) | \$ 30,865 | To Sch FR A-1 Ln 14 |
| <u>Amortization of ITCs</u> | | | | |
| 10 | Total Amort of ITCs | App 9 Ln 3 | \$ (3,628) | |
| 11 | Incremental Tax Gross Up Factor | (1.0) + (Ln 5) | 1.7000 | |
| 12 | Impact of ITCs | (Ln 10) * (Ln 11) | \$ (6,167) | 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 | \$ 9,730 | |
| 14 | Revenues | FERC Fm 1 Pg 300 Col B Ln 27 | 1,559,789 | |
| 15 | Uncollectible Gross Up Factor | (Ln 13) / (Ln 14) | 0.00624 | To Sch FR A-1 Ln 25 |
| <u>Interest Synchronization - Reconciliation</u> | | | | |
| 16 | DS Rate Base - Reconciliation | Sch FR A-1 - REC Ln 11 | \$ 2,274,727 | |
| 17 | Wtd Cost of Short- and Long-Term Debt (%) | (Sch FR D-1 Ln 21) + (Sch FR D-1 Ln 23) | 3.01% | |
| 18 | Effective Income Tax Rate (%) | Ln 4 | 41.175% | |
| 19 | Interest Synchronization Deduction | (Ln 16) * (Ln 17) * (Ln 18) | \$ 28,166 | To Sch FR A-1 - REC Ln 14 |

Ameren Illinois Company
Cost of Capital Computation

2014
2015
Sch FR D-1
Actual Data
Projected Additions

| | (A) | (B) | (C) | (D) |
|----|--|---|---------------------|------------------------|
| Ln | Description | Source | Value - Base Year | Value - Reconciliation |
| | 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 | \$ 2,119,103 | \$ 2,119,103 |
| 6 | Adjusted Preferred Stock Balance (\$ in 000s) | WP 14: Year-End Adjusted Preferred Stock Balance | \$ 58,780 | \$ 58,780 |
| 7 | Adjusted Long-Term Debt Balance (\$ in 000s) | WP 13: Year-End Adjusted Long-Term Debt Stock Balance | 2,060,323 | 2,060,323 |
| 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) | \$ 4,238,205 | \$ 4,238,205 |
| 10 | Equity as a Percentage of Total Capital (%) | (Ln 5) / (Ln 9) | 50.00% | 50.00% |
| 11 | Preferred Stock as a Percentage of Total Capital (%) | (Ln 6) / (Ln 9) | 1.39% | 1.39% |
| 12 | Long-Term Debt as a Percentage of Total Capital (%) | (Ln 7) / (Ln 9) | 48.61% | 48.61% |
| 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 | 3.34% | 3.34% |
| 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) | 9.14% | 9.14% |
| 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 | 6.08% | 6.08% |
| 20 | Cost of Short-Term Debt (%) | WP 12: Short-Term Debt | 0.42% | 0.42% |
| 21 | Wtd Cost of Short-Term and Long-Term Debt (%) | (Ln 12) * (Ln 19) + (Ln 13) * (Ln 20) | 2.96% | 2.96% |
| | <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 | 2,102 | 2,102 |
| 23 | Cost of Capital of Credit Facilities (%) | (Ln 22) / (Ln 9) | 0.05% | 0.05% |
| | <u>Wtd Avg Cost of Capital</u> | | | |
| 24 | Wtd Cost of Equity (%) | (Ln 10) * (Ln 17) | 4.57% | 4.57% |
| 25 | Wtd Cost of Preferred Stock (%) | (Ln 11) * (Ln 18) | 0.07% | 0.07% |
| 26 | Wtd Cost of Long-Term Debt (%) | (Ln 12) * (Ln 19) | 2.96% | 2.96% |
| 27 | Wtd Cost of Short-Term Debt (%) | (Ln 13) * (Ln 20) | 0.00% | 0.00% |
| 28 | Cost of Credit Facilities (%) | Ln 23 | 0.05% | 0.05% |
| 29 | Wtd Avg Cost of Capital (%) | Sum of (Ln 24) thru (Ln 28) | 7.646% | 7.646% |
| | | | 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

2014 Actual Data
2015 Projected Additions

| Ln | (A) Description Mon in Yr X | (B) Source | (C) Avg Yield % |
|----|-----------------------------------|----------------------------|-----------------------|
| 1 | Jan | (1') | 3.769% |
| 2 | Feb | (1') | 3.663% |
| 3 | Mar | (1') | 3.621% |
| 4 | Apr | (1') | 3.518% |
| 5 | May | (1') | 3.390% |
| 6 | Jun | (1') | 3.420% |
| 7 | Jul | (1') | 3.332% |
| 8 | Aug | (1') | 3.201% |
| 9 | Sep | (1') | 3.260% |
| 10 | Oct | (1') | 3.040% |
| 11 | Nov | (1') | 3.038% |
| 12 | Dec | (1') | 2.833% |
| 13 | Calendar Yr X Avg | Avg of (Ln 1) thru (Ln 12) | <u>3.340%</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) |
|---|---|-----------------------------|-----|--------------|---------------------|--------------|------------------------------------|
| | | | | Amt | | 2014 2015 | Actual Data Projected Additions |
| Ln | Description | Source | | (\$ in 000s) | | | |
| Distribution Plant - Adjs to Plant In Service | | | | | | | |
| <u>Recovered Thru Other Tariffs (input as negative number)</u> | | | | | | | |
| 1 | Rider GC | WP 1 | | \$ - | | | |
| 2 | Other Recovered Thru Other Tariffs If Any | WP 1 | | - | | | |
| <u>Disallowed in Previous ICC Orders</u> | | | | | | | |
| 3 | Previously Disallowed Plant Additions | WP 1 | | \$ (101) | | | |
| 4 | Previously Disallowed NESC Rework | WP 1 | | (12,903) | | | |
| 5 | Previously Disallowed Production Retiree Pension & OPEB | WP 1 | | (5,949) | | | |
| 6 | Previously Disallowed Incentive Compensation | WP 1 | | (2,923) | | | |
| 6a | Previously Disallowed Performance Share Unit Program | WP 1 | | (2,081) | | | |
| 7 | Other Disallowed in Previous ICC Orders If Any | WP 1 | | - | | | |
| 8 | Total Adjs to Distribution Plant in Service | Sum of (Ln 1) thru (Ln 7) | | \$ (23,957) | 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 | | \$ 74 | | | |
| 12 | Previously Disallowed NESC Rework | WP 1 | | 2,835 | | | |
| 13 | Previously Disallowed Production Retiree Pension & OPEB | WP 1 | | 1,384 | | | |
| 14 | Previously Disallowed Incentive Compensation | WP 1 | | 691 | | | |
| 14a | Previously Disallowed Performance Share Unit Program | WP 1 | | 486 | | | |
| 15 | Other Disallowed in Previous ICC Orders If Any | WP 1 | | - | | | |
| 16 | Total Adjs to Distribution Accumulated Reserve | Sum of (Ln 9) thru (Ln 15) | | \$ 5,469 | 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 | | - | | | |

Ameren Illinois Company
Rate Base Information

App 1

| | (A) | (B) | (C) | (D) | (E) | (F) |
|--|--|--|-----------------------------------|---------------------------------------|----------------------------|------------------------------------|
| | | | | | 2014 2015 | Actual Data Projected Additions |
| Disallowed in Previous ICC Orders | | | | | | |
| 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 | | |
| Customer Advances | | | | | | |
| | | | 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 | \$ (12,065) | \$ (12,698) | \$ (21,603) | \$ (46,366) |
| Adjs to Customer Advances | | | | | | |
| 24 | Customer Advances Transmission Related | (1') | 12,065 | - | - | 12,065 |
| 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') | - | 12,698 | - | 12,698 |
| 29 | Other Adjs to Customer Advances If Any | WP 17 | - | - | - | - |
| 30 | Rate Base Adj | Sum of (Ln 23) thru (Ln 29) | \$ - | \$ - | \$ (21,603) | \$ (21,603) |
| | | | | | | To Sch FR B-1 Ln 33 |

Notes:

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

Ameren Illinois Company
Rate Base Information

App 1
2014 Actual Data
2015 Projected Additions

| | (A) | (B) | (C) | (D) | (E) | (F) |
|---|-----|--|---|--|------------------------------------|---------------------------|
| | | | <u>Plant In Service</u> (\$ in 000s) | | | |
| | | <u>Source</u> | | | | |
| Projected Plant Additions | | | | | | |
| 31 Distribution Plant | | WP 18 | \$ 362,860 | To Sch FR B-1 Ln 37 and App 8 Col C Ln15 | | |
| 32 General Plant | | WP 18 | \$ 55,935 | | | |
| 33 Intangible Plant | | WP 18 | 30,707 | | | |
| 34 G&I Plant | | (Ln 32) + (Ln 33) | 86,641 | | | |
| 35 ASP General and Intangible Plant Allocator (%) | | Sch FR A-2 Ln 26 | 68.96% | | | |
| 36 Total DS Jurisdictional G&I Plant | | (Ln 34) * (Ln 35) | \$ 59,745 | To Sch B-1 Ln 39 | | |
| 37 Total Forecasted DS Jurisdictional Plant Additions | | (Ln 31) + (Ln 36) | <u>\$ 422,605</u> | | | |
| | | | | <u>Depreciation</u> | <u>Removal Spend</u> | <u>Total</u> (C) + (D) |
| | | <u>Source</u> | (\$ in 000s) | (\$ in 000s) | (\$ in 000s) | |
| 38 Distribution Forecasted Depreciation Expense | | (Sch FR C-2 Col C Ln 12) * (-1.0); WP 18 | \$ (189,155) | \$ 7,643 | \$ (181,512) | To Sch FR B-1 Ln 38 |
| 39 G&I Plant Forecasted Depreciation Expense | | (Sch FR C-2 Col C Ln 13) * (-1.0); WP 18 | (28,164) | 5,877 | | |
| 40 ASP General and Intangible Plant Allocator (%) | | Sch FR A-2 Ln 26 | 68.96% | 68.96% | | |
| 41 Total DS Jurisdictional G&I Plant | | (Ln 39) * (Ln 40) | \$ (19,421) | \$ 4,053 | \$ (15,369) | To Sch FR B-1 Ln 40 |
| 42 Total Forecasted Change in Depreciation Reserve | | (Ln 38) + (Ln 41) | <u>\$ (208,576)</u> | <u>\$ 11,695</u> | <u>\$ (196,881)</u> | |
| | | | | <u>Adjs to Plant In Service</u> | <u>Adjs to Accumulated Reserve</u> | |
| | | <u>Source</u> | (\$ in 000s) | (\$ in 000s) | | |
| 43 NESC Rework | | WP 1 | \$ - | \$ - | | |
| 44 Production Retiree Pension & OPEB | | WP 1 | (131) | 2 | | |
| 45 Earnings Based Incentive Compensation | | WP 1 | (409) | 7 | | |
| 46 Performance Share Unit Program | | WP 1 | (1,141) | 20 | | |
| 47 Other Adjustments to Rate Base If Any | | WP 1 | - | - | | |
| 48 Total | | Sum of (Ln 43) thru (Ln 47) | \$ (1,681) | \$ 29 | | |
| | | | | | To Sch FR B-1 Ln 3 | To Sch FR B-1 Ln 15 |
| Materials and Supplies | | | | | | |
| 49 Distribution Materials and Supplies Balance | | WP 19 | \$ 48,903 | Year-End | | |
| 50 Accts Payable Related to Materials and Supplies | | WP 19 | (6,302) | Year-End | | |
| 51 Total | | (Ln 49) + (Ln 50) | \$ 42,601 | To Sch FR B-1 Ln 30 | | |

Ameren Illinois Company

Customer Deposits Information

App 2

2014

Actual Data

2015

Projected Additions

| | (A) | (B) | (C) | (D) |
|----|---------------------------------------|--------|--------------|---------------------|
| Ln | Description | Source | Amt | |
| | | | (\$ in 000s) | |
| 1 | Year-End | WP 2 | \$ (25,718) | 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

2014 Actual Data
2015 Projected Additions

App 3

RECONCILIATION 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 | | | | | | |
| 1 | Revenues | WP 3 | \$ 910,162 | 55.68 | 0.15255 | \$ 138,843 |
| 2 | Plus Energy Assistance Charges | WP 3 | 17,095 | - | 0.00000 | - |
| 3 | Plus Municipal Utility Tax | WP 3 | 35 | - | 0.00000 | - |
| 4 | Plus Interest Expense | WP 3 | 68,406 | 55.68 | 0.15255 | 10,435 |
| 5 | (Less) Uncollectibles | WP 3 | (5,798) | 55.68 | 0.15255 | (884) |
| 6 | (Less) Depreciation and Amortization | WP 3 | (197,957) | 55.68 | 0.15255 | (30,198) |
| 7 | (Less) Return on Equity and Debt | WP 3 | (173,936) | 55.68 | 0.15255 | (26,534) |
| 7a | (Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment) | WP 3 | | | 0.15255 | (13,702) |
| | | | (89,824) | 55.68 | | |
| 8 | Other Revenue Items If Any | WP 3 | - | - | 0.00000 | - |
| 9 | TOTAL - REVENUES | Sum of (Ln 1) thru (Ln 8) | \$ 528,183 | | | \$ 77,960 |
| EXPENSES | | | | | | |
| 10 | Employee Benefits | WP 3 | \$ 38,826 | (20.27) | (0.05554) | \$ (2,156) |
| 11 | FICA | WP 3 | 7,301 | (13.13) | (0.03598) | (263) |
| 12 | Payroll | WP 3 | 145,416 | (11.53) | (0.03160) | (4,595) |
| 13 | Other Operations and Maintenance (less uncollectibles) | WP 3 | 224,604 | (47.04) | (0.12888) | (28,946) |
| 14 | Federal Unemployment Tax | WP 3 | 49 | (76.38) | (0.20925) | (10) |
| 15 | State Unemployment Tax | WP 3 | 422 | (76.38) | (0.20925) | (88) |
| 16 | St. Louis Payroll Expense Tax | WP 3 | 18 | (87.33) | (0.23925) | (4) |
| 17 | Federal Excise Tax | WP 3 | 2 | (30.21) | (0.08276) | (0) |
| 18 | Electric Distribution Tax | WP 3 | 43,705 | 49.17 | 0.13471 | 5,887 |
| 19 | Energy Assistance Charges | WP 3 | 17,095 | (45.66) | (0.12510) | (2,139) |
| 20 | Municipal Utility Tax | WP 3 | 35 | (45.63) | (0.12500) | (4) |
| 21 | Gross Receipts Tax | WP 3 | 95 | (45.63) | (0.12500) | (12) |
| 22 | Corporation Franchise Tax | WP 3 | 1,135 | (193.45) | (0.53001) | (602) |
| 23 | Miscellaneous | WP 3 | - | (201.45) | (0.55192) | - |
| 24 | Property/Real Estate Taxes | WP 3 | 3,199 | (387.27) | (1.06101) | (3,394) |
| 25 | Interest Expense | WP 3 | 67,278 | (91.25) | (0.25000) | (16,819) |
| 26 | Bank Facility Costs | WP 3 | 1,128 | 307.92 | 0.84360 | 952 |
| 27 | Current Federal Income Taxes | WP 3 | (17,021) | (37.88) | (0.10377) | 1,766 |
| 27a | Current State Income Taxes | WP 3 | (5,105) | (37.88) | (0.10377) | 530 |
| 28 | Other Expenses If Any | WP 3 | - | - | 0.00000 | - |
| 29 | TOTAL EXPENSES | Sum of (Ln 10) thru (Ln 28) | \$ 528,183 | | | \$ (49,898) |
| 30 | CASH WORKING CAPITAL REQUIREMENT | (Ln 9) + (Ln 29) | | | | \$ 28,062 |
| | | | | | | To Sch FR B-1 Ln 28 |

Ameren Illinois Company
Cash Working Capital Information

2014 Actual Data
2015 Projected Additions

App 3

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 | \$ 948,902 | 55.68 | 0.15255 | \$ 144,753 |
| 32 | Plus Energy Assistance Charges | WP 3 | 17,095 | - | 0.00000 | - |
| 33 | Plus Municipal Utility Tax | WP 3 | 35 | - | 0.00000 | - |
| 34 | Plus Interest Expense | WP 3 | 74,961 | 55.68 | 0.15255 | 11,435 |
| 35 | (Less) Uncollectibles | WP 3 | (6,610) | 55.68 | 0.15255 | (1,008) |
| 36 | (Less) Depreciation and Amortization | WP 3 | (212,139) | 55.68 | 0.15255 | (32,361) |
| 37 | (Less) Return on Equity and Debt | WP 3 | (190,604) | 55.68 | 0.15255 | (29,076) |
| 37a | (Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment) | WP 3 | (89,824) | 55.68 | 0.15255 | (13,702) |
| 38 | Other Revenue Items If Any | WP 3 | - | - | 0.00000 | - |
| 39 | TOTAL - REVENUES | Sum of (Ln 31) thru (Ln 38) | \$ 541,817 | | | \$ 80,040 |
| EXPENSES | | | | | | |
| 40 | Employee Benefits | WP 3 | \$ 38,826 | (20.27) | (0.05554) | \$ (2,156) |
| 41 | FICA | WP 3 | 7,301 | (13.13) | (0.03598) | (263) |
| 42 | Payroll | WP 3 | 145,416 | (11.53) | (0.03160) | (4,595) |
| 43 | Other Operations and Maintenance (less uncollectibles) | WP 3 | 224,604 | (47.04) | (0.12888) | (28,946) |
| 44 | Federal Unemployment Tax | WP 3 | 49 | (76.38) | (0.20925) | (10) |
| 45 | State Unemployment Tax | WP 3 | 422 | (76.38) | (0.20925) | (88) |
| 46 | St. Louis Payroll Expense Tax | WP 3 | 18 | (87.33) | (0.23925) | (4) |
| 47 | Federal Excise Tax | WP 3 | 2 | (30.21) | (0.08276) | (0) |
| 48 | Electric Distribution Tax | WP 3 | 43,705 | 49.17 | 0.13471 | 5,887 |
| 49 | Energy Assistance Charges | WP 3 | 17,095 | (45.66) | (0.12510) | (2,139) |
| 50 | Municipal Utility Tax | WP 3 | 35 | (45.63) | (0.12500) | (4) |
| 51 | Gross Receipts Tax | WP 3 | 95 | (45.63) | (0.12500) | (12) |
| 52 | Corporation Franchise Tax | WP 3 | 1,135 | (193.45) | (0.53001) | (602) |
| 53 | Miscellaneous | WP 3 | - | (201.45) | (0.55192) | - |
| 54 | Property/Real Estate Taxes | WP 3 | 3,199 | (387.27) | (1.06101) | (3,394) |
| 55 | Interest Expense | WP 3 | 73,725 | (91.25) | (0.25000) | (18,431) |
| 56 | Bank Facility Costs | WP 3 | 1,236 | 307.92 | 0.84360 | 1,043 |
| 57 | Current Federal Income Taxes | WP 3 | (11,576) | (37.88) | (0.10377) | 1,201 |
| 57a | Current State Income Taxes | WP 3 | (3,472) | (37.88) | (0.10377) | 360 |
| 58 | Other Expenses If Any | WP 3 | - | - | 0.00000 | - |
| 59 | TOTAL EXPENSES | Sum of (Ln 40) thru (Ln 58) | \$ 541,817 | | | \$ (52,153) |
| 60 | CASH WORKING CAPITAL REQUIREMENT - FY | (Ln 39) + (Ln 59) | | | | \$ 27,887 |
| 61 | Adjustment from Reconciliation Year to Filing Year | (Ln 60) - (Ln 30) | | | | \$ (175) |
| | | | | | | To Sch FR B-1 Ln 40b |

Ameren Illinois Company
Accumulated Deferred Income Taxes Information

App 4
2014 Actual Data
2015 Projected Additions

| Ln | Description | (A) | (B) | (C) |
|----|--|-----|---|-------------------------------|
| | | | Balance Per General Ledger (\$ 000s) (1') | Electric Distribution (1') |
| 1 | Account 190 - Federal | | \$ 127,596 | \$ 75,907 |
| 2 | Account 190 - State | | 46,851 | 6,781 |
| 3 | Total Account 190 - Electric | | \$ 174,447 | \$ 82,689 |
| 4 | Account 190 – Gas | | 59,207 | - |
| 5 | Total Account 190 FERC Fm 1 Pg 234 Col C Line 18 Entered in Col B | | \$ 233,654 | \$ 82,689 |
| 6 | Account 282 – Federal | | \$ (925,896) | \$ (681,214) |
| 7 | Account 282 – State | | (189,231) | (137,456) |
| 8 | Total Account 282 – Electric | | \$ (1,115,127) | \$ (818,670) |
| 9 | Total Account 282 – Gas | | \$ (274,326) | \$ - |
| 10 | Total 282 FERC Fm 1 Pg 275 Col K Ln 9 Entered in Col B | | \$ (1,389,453) | \$ (818,670) |
| 11 | Account 283 – Federal | | (74,347) | (19,702) |
| 12 | Account 283 – State | | (21,232) | (4,566) |
| 13 | Total Account 283 – Electric | | \$ (95,579) | \$ (24,268) |
| 14 | Total Account 283 – Gas | | \$ 2,893 | \$ - |
| 15 | Total 283 FERC Fm 1 Pg 277 Col K Ln 19 entered in Col B | | \$ (92,686) | \$ (24,268) |
| 16 | Total Accumulated Deferred Income Taxes Before Adjs (Ln 13 + Ln 20 + Ln 31) | | \$ (1,248,486) | \$ (760,249) |

Ameren Illinois Company

App 4

Accumulated Deferred Income Taxes Information

2014 Actual Data
2015 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 | | 2,434 |
| 20 | Previously Disallowed Production Retiree Pension & OPEB | | 1,059 |
| 21 | Previously Disallowed Incentive Compensation | | 534 |
| 21a | Previously Disallowed Performance Share Unit Program | | 342 |
| 22 | NESC Rework | | - |
| 23 | Production Retiree Pension & OPEB | | 24 |
| 24 | Earnings Based Incentive Compensation | | 76 |
| 25 | Performance Share Unit Program | | 211 |
| 26 | OPEB Liability | | (1,343) |
| 27 | Other If Any | | 5,856 |
| 28 | Total Accumulated Deferred Income Taxes After Adjs (\$ in 000s) | Sum of (Ln 16) thru (Ln 27) | \$ (751,059) |
| | | | 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

2014
2015

Actual Data
Projected Additions

| Ln | Description (A) | Source (B) | Balance (C) |
|----|-----------------|------------|-------------|
|----|-----------------|------------|-------------|

(\$ in 000s)

Other Deferred Charges

Total Expense Adj

| | | | |
|---|---|-----------------|---------------------|
| 1 | One-Time, Unusual Expense > \$3.7M - Amortized Over 5 Yrs | WP 5 | \$ 2,827 |
| 2 | Other Deferred Charges If Any | WP 5 | - |
| 3 | Total | (Ln 1) + (Ln 2) | \$ 2,827 |
| | | | To Sch FR B-1 Ln 31 |

Ameren Illinois Company

Property Held for Future Use in Rate Base Information

| | | | App 6 | |
|-----|--|-----------------------------|--------------------------------|---|
| | | | 2014 | Actual Data |
| | | | 2015 | 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 | 1,683 | 38 |
| 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) | \$ 3,419 | \$ 411 |
| | | | 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

| | | (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) |
| Operating Expense Adjs | | | | | | | | |
| Rate Making Adjs | | | | | | | | |
| 1 | Company Use | WP 7 | | \$ 2,373 | \$ - | \$ - | \$ (309) | \$ 2,064 |
| 2 | Franchise Requirements | WP 7 | | 10,924 | - | - | (6,049) | 4,875 |
| 3 | NESC Rework | WP 7 | | - | - | - | - | - |
| 4 | Elimination of Social Dues | WP 7 | | - | - | - | - | - |
| 5 | Charitable Contributions | WP 7 | | 600 | - | - | - | 600 |
| 6 | Bank Fees - Credit Facility Fees Included in the Cost of Capital | WP 7 | | - | - | - | (2,184) | (2,184) |
| 7 | Interest on Customer Deposits | App 2 Ln 2 | | - | - | - | - | - |
| 8 | Production Retiree Adjustment | WP 7 | | - | - | - | (315) | (315) |
| 9 | Incentive Compensation Adjs for Earnings Per Share KPIs | WP 7 | | - | - | - | (971) | (971) |
| 10 | Performance Share Unit Program Adjustment | WP 7 | | - | - | - | (4,201) | (4,201) |
| 11 | Lobbying Expense | WP 7 | | - | - | - | (64) | (64) |
| 12 | Injuries and Damages | WP 7 | | - | - | - | (1,434) | (1,434) |
| 13 | Purchase Accounting | WP 7 | | - | - | - | 3,475 | 3,475 |
| 14 | Smart Grid Facilitator Expense | WP 7 | | - | - | - | - | - |
| 15 | Uncollectible Accounts | FERC Fm 1 Pg 322 Col B Ln 162 | | - | (9,730) | - | - | (9,730) |
| 16 | Other Rate Making Adjs If Any | WP 7 | | (2) | - | (35) | (290) | (326) |
| Recovered Thru Other Tariffs | | | | | | | | |
| 17 | Rider GC | WP 7 | | - | - | - | - | - |
| 18 | Rider EDR (Energy Efficiency and Demand Response) | WP 7 | | - | - | (81,480) | 0 | (81,480) |
| 19 | Rider PSP (Power Smart Pricing) | WP 7 | | - | - | - | - | - |
| 20 | Rider UCB/POR (Supplemental Customer Charge) | WP 7 | | - | - | - | (443) | (443) |
| 21 | Rider PER (Purchased Energy - Supply Procurement) | WP 7 | | - | - | - | (1,039) | (1,039) |
| 22 | Rider TS (Transmission) | WP 7 | | - | - | - | (695) | (695) |
| 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) | | \$ 13,896 | \$ (9,730) | \$ (81,515) | \$ (14,518) | \$ (91,868) |
| | | | | 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) | | \$ 9,730 | | | | |
| 28 | Total DS Uncollectibles | Sch FR A-2 Ln 23 (Ln 26) * (Ln 27) | | \$ 6,189 | | To Sch FR C-1 Col D Ln 6 | | |

Ameren Illinois Company
Expense Information

App 7

| | | (A) | (B) | (C) | (D) | (E) | (F) | 2014 2015 | Actual Data Projected Additions |
|---|--|-----|--------------------|----------------------|---------------------------|--|-----|--------------|------------------------------------|
| | | | | Total Expense Adj | Amort Amt (C) / (-5.0) | Adj to Revenue Requirement (C) + (D) | | | (G) |
| | | | | (\$ in 000s) | (\$ in 000s) | (\$ in 000s) | | | |
| Adjs to Unusual Operating Expenses > \$3.7M | | | | | | | | | |
| 29 | One-Time Unusual Expense > \$3.7M - Amortized Over 5 Yrs | | WP 5 | \$ - | \$ - | \$ - | | | |
| 29a | Other One-Time Expenses > \$3.7M If Any | | WP 5 | (688) | | (688) | | | |
| 30 | Total Adjs to Operating Expenses > \$3.7M | | (Ln 29) + (Ln 29a) | | | \$ (688) | | | 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 | \$ 1,069 | - | - | \$ - | | |
| 32 | Rider PER | - | - | - | - | | |
| 33 | Severance Cost | 310 | 310 | - | 310 | | |
| 34 | Integration Cost | 1,228 | 1,228 | - | 1,228 | | |
| 35 | Manufactured Gas Plant Site Cleanup Costs | 11,453 | - | - | - | | |
| 36 | Purchase Accounting | - | - | - | - | | |
| 37 | Other Regulatory Asset Amort If Any | 2,025 | 2,025 | - | 2,025 | | |
| 38 | Total Regulatory Asset Amort FERC Fm 1 Pg 115 Col G Ln 12 | Sum of (Ln 31 thru Ln 37) | \$ 16,084 | \$ 3,563 | \$ - | \$ 3,563 | 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 | \$ - | \$ 8,093 | \$ - | \$ - | \$ 8,093 |
| 40 | Federal Unemployment Tax | WP 7 | - | 54 | - | - | 54 |
| 41 | State Unemployment Tax | WP 7 | - | 462 | - | - | 462 |
| 42 | St. Louis Payroll Expense Tax | WP 7 | - | 19 | - | - | 19 |
| 43 | Federal Excise Tax | WP 7 | - | 2 | - | - | 2 |
| 44 | Electric Distribution Tax | WP 7 | - | - | 43,705 | - | 43,705 |
| 45 | Gross Receipts | WP 7 | - | - | 95 | - | 95 |
| 46 | Energy Assistance Charges | WP 7 | - | - | - | 17,095 | 17,095 |
| 47 | Municipal Utility Tax | WP 7 | - | - | - | 48 | 48 |
| 48 | Corporation Franchise Tax | WP 7 | 1,561 | - | - | - | 1,561 |
| 49 | Miscellaneous | WP 7 | - | - | - | - | - |
| 50 | Property/Real Estate Taxes | WP 7 | 4,399 | - | - | - | 4,399 |
| 51 | Other Taxes Other Than Income If Any | WP 7 | (31) | (75) | - | - | (106) |
| 52 | Total Taxes Other Than Income | Sum of (Ln 39) thru (Ln 51) | \$ 5,929 | \$ 8,556 | \$ 43,801 | \$ 17,143 | \$ 75,429 |
| | | 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
 2014 Actual Data
 2015 Projected Additions

| Ln | Description | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | |
|---|---|----------------------------|--------------------------|--------------------------|--------------------------|-----|-----|-----|-----|--|
| | | | | G&I Depreciable | | | | | | |
| | | Source | Distribution | Other | G&I Amortized | | | | | |
| | | | (\$ in 000s) | (\$ in 000s) | (\$ 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 | (426) | - | - | | | | | |
| 5 | Previously Disallowed Production Retiree Pension & OPEB | WP 1 | (171) | - | - | | | | | |
| 6 | Previously Disallowed Incentive Compensation | WP 1 | (96) | - | - | | | | | |
| 6a | Previously Disallowed Performance Share Unit Program | WP 1 | (69) | - | - | | | | | |
| 7 | Other Disallowed in Previous ICC Orders If Any | WP 1 | - | - | - | | | | | |
| <u>Other Adjs</u> | | | | | | | | | | |
| 8 | NESC Rework | WP 1 | - | - | - | | | | | |
| 9 | Production Retiree Pension & OPEB | WP 1 | (2) | - | - | | | | | |
| 10 | Earnings Based Incentive Compensation | WP 1 | (7) | - | - | | | | | |
| 11 | Performance Share Unit Program | WP 1 | (20) | - | - | | | | | |
| 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) | \$ (187) | \$ - | \$ - | | | | | |
| | | | 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
2014 Actual Data
2015 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 | | (\$ in 000s) | Col (H) (Ln 22) thru (Ln 24) Multiplied by (-1.0) (\$ in 000s) | (C) + (D) (\$ in 000s) | Col (G) (Ln 19) thru (Ln 21) % | (E) * (F) (\$ in 000s) | | |
| 15 | Distribution Plant | App 1 Ln 31 | \$ 362,860 | \$ (27,196) | \$ 335,664 | 3.45% | \$ 11,578 | To Sch FR C-2 Col C Ln 8 |
| 16 | General Plant | App 1 Ln 32 | 55,935 | (21,050) | 34,884 | 3.31% | 1,154 | To Sch FR C-2 Col D Ln 8 |
| 17 | Intangible Plant | App 1 Ln 33 | 30,707 | - | 30,707 | 8.54% | 2,621 | To Sch FR C-2 Col E Ln 8 |
| 18 | Total Depreciation Expense | (Ln 15) + (Ln 16) + (Ln 17) | | | | | <u>\$ 15,353</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') | \$ 5,037,056 | \$ 5,270,346 | \$ 5,153,701 | \$ 177,764 | 3.45% |
| 20 | General Plant | (2') | 417,855 | 463,091 | 440,473 | 14,572 | 3.31% |
| 21 | Intangible Plant | (3') | 50,672 | 118,794 | 84,733 | 7,233 | 8.54% |

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 | \$ 28,015 | \$ 26,041 | \$ 20,194 | \$ 23,240 | \$ 38,490 | \$ 27,196 |
| 23 | General Plant | FERC Fm 1 Pgs 205, 207 Col D | 16,594 | 22,230 | 15,863 | 29,847 | 20,717 | 21,050 |
| 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

Ameren Illinois Company
Tax Adjustment Information

| | | | | App 9 | |
|-----|---------------------------------|---------------------------|------------|-------------------|---------------------|
| | | | | 2014 | Actual Data |
| | | | | 2015 | Projected Additions |
| (A) | (B) | (C) | (D) | (E) | (F) |
| | | Total | Allocation | DS Jurisdictional | DS Jurisdictional |
| | | Utility Amt | Method | Percentage | Amt |
| | | (\$ in 000s) | | % | (C) * (E) |
| Ln | Description | Source | | | (\$ in 000s) |
| 1 | Amortization of ITCs | WP 9; Sch FR A-2 Ln 20 | Net Plant | 72.72% | \$ (532) |
| 2 | Other Tax Adjs to Income If Any | WP 9 | | 100.00% | (3,096) |
| 3 | Total Other Tax Adjs to Income | Sum of (Ln 1) thru (Ln 2) | | | \$ (3,628) |
| | | | | | To Sch FR C-4 Ln 10 |

Ameren Illinois Company
Other Revenues Information

App 10

| (A) | | 2014 2015 (B) | Actual Data Projected Additions (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 | \$ (6,220) | \$ (6,220) |
| 2 | Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col B | \$ (178) | \$ (178) |
| 3 | Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col B | \$ (11,237) | \$ (9,599) |
| 4 | Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22 Entered in Col B | \$ (154,174) | \$ (10,301) |
| 5 | Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Col C | \$ (171,808) | \$ (26,298) |
| | | 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 Company
Franchise Delivery Service Information

App 11
2014 Actual Data
2015 Projected Additions

Not Applicable